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COMMISSION STAFF WORKING DOCUMENT

IMPACT ASSESSMENT

Initiative to partially revise Regulation (EC) No 883/2004 of the European Parliament and of the Council on the coordination of social security systems and its implementing Regulation (EC) No 987/2009

Accompanying the document

Proposal for a Regulation of the European Parliament and of the Council

amending Regulation (EC) No 883/2004 on the coordination of social security systems and regulation (EC) No 987/2009 laying down the procedure for implementing Regulation (EC) No 883/2004

(text with relevance for the EEA and Switzerland)

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ANNEX XXI MAPPING OF NATIONAL SYSTEMS OF LONG-TERM CARE BENEFITS, FAMILY BENEFITS, UNEMPLOYMENT BENEFITS AND SPECIAL NON-CONTRIBUTORY CASH BENEFITS[1]

1. Long-term care benefits

AUSTRIA

Applicable statutory basis
Cash benefits:
Federal Long-term Care Benefit Act (*Bundespflegegeldgesetz*, BPGG), Official Journal (BGBI.) No. 110/1993, and 9 similarly phrased Long-term Care Benefit Acts of the Länder.
Benefits in kind:
Numerous applicable statutory bases, e.g. the Agreement between the Federal Government and the Länder on joint measures for persons in need of care. Social Assistance Acts and Disability Acts of the Länder.

Benefits in kind
1. Home care
Mobile and outpatient care, such as:
• visiting service,
• Social homecare (home-helpers),
• 24-hour-care,
• meals on wheels,
• family support,
• personal assistance,
• medical home care,

2. Semi-residential care
• semi-stationary care in care facilities, e.g. in day centres or residential care facilities
• day centres for people with disabilities

3. Residential care
• residential care facilities, e.g. nursing homes
• comprehensive care in residential communities
• short-term care
• residential care facilities for people with disabilities

4. Other benefits
A consulting and information service for persons in need of care and their relatives, such as:
• long-term care phone service
• legal counsel for disabled persons

[1] trESS Analytical Study 2012, *Legal impact assessment for the revision of Regulation 883/2004 with regard to the coordination of long-term care benefits*, to be consulted at: http://www.tress-network.org/tress2012/EUROPEAN%20RESOURCES/EUROPEANREPORT/trESS_Analytical%20Study%202012.pdf.

• case- and care Management
• support groups / self-help groups

Cash benefits

* **Pflegegeld**: under the *Bundespflegegeldgesetz* (BPGG) or one of the *Landespflegegeldgesetze* of the nine provinces. The latter have been repealed as of the beginning of 2012 and all entitlements are determined now under the federal law.
Pflegegeld is a tax-financed benefit granted irrespective of the cause of need, the recipient's income, assets or age. There are seven different levels of Pflegegeld depending on the intensity of the need of care and assistance.

Pflegegeld (per Month):
Level 1 € 154.20
Level 2 € 284.30
Level 3 € 442.90
Level 4 € 664.30
Level 5 € 902.30
Level 6 € 1 260.00
Level 7 € 1 655.80
In case of semi-residential long-term care (e.g. in a day centre), long-term care benefits are due.
In case of providing residential care in a care facility, a maximum of 80% of the long-term care benefit is transferred to the institution bearing the cost of residential care. The monthly spending money amounting to € 44.30 is left to the person in need of care.
The long-term care benefit (Pflegegeld) is paid directly to the person in need of care and can be spent by him or her for the financing of the long-term care at his or her sole discretion. In case of improper use of the long-term care benefit, it can be replaced by benefits in kind.

* **Zuwendungen aus dem Unterstützungsfonds** (§§ 21a, 21b BPGG; directives released by the Federal Minister of Labour, Social Affairs and Consumers' Protection): Means-tested allowances can be granted by supporting funds (but without legal entitlement)

a) to persons giving care to close relatives who are entitled to Pflegegeld of at least level 3 (even level 1 will be sufficient if the recipient of the Pflegegeld is suffering dementia or is underage) as long as they have to take leave. The allowance shall enable them to make use of **substitutional professional care during that rest period** and amounts from € 1 200 up to € 2 200 (subject to the level of Pflegegeld) per year.

b) to the person in need of care him or herself or their relatives as long as they make use of **24-hours-assistance by professional caregivers**: The allowance amounts to € 550 per month if the professional caregivers are self-employed and to € 1 100 per month for employed caregivers.

*** erhöhte Familienbeihilfen für erheblich behinderte Kinder18**

18 It is argued in the Austrian note that higher family benefits for considerably disabled children could fall under the definition of LTC benefits. However, they are coordinated as family benefits, which might be more beneficial for the entitled persons.

Combination of benefits

Cash benefits from the State and Länder as well as benefits in kind via public and private providers.

A combination of benefits is possible. If recipients of Pflegegeld make use of professional services at home or in a nursing home they (and sometimes even close relatives, at least their spouses) have to pay means-tested cost shares taking into account up to 80 per cent of the Pflegegeld.

These cost shares have to be considered as one of the main reasons that – as recent studies show – only one third of recipients of Pflegegeld make use of professional services.

Benefits for the Carer

• Zuwendungen aus dem Unterstützungsfonds (see above, Cash benefits)

• Pension insurance for caring family members: an option of a preferential voluntary insurance and preferential continuation of affiliation to the pension insurance from category 3. The federal government pays contributions for voluntary self-insurance or optional continued insurance in the field of pension insurance entirely and for an unlimited period of category 3 and above.

BELGIUM

Applicable statutory basis

No specific legislation at federal level. However, certain benefits are provided for in the legislation on sickness and invalidity insurance and on guaranteeing sufficient resources namely the:

• Health Care and Sickness Benefit Compulsory Insurance Act (Loi relative à l'assurance obligatoire soins de santé et indemnités / Wet betreffende de verplichte verzekering voor geneeskundige verzorging en uitkeringen), coordinated on 14 July 1994; and the

• Act of 27 February 1987 on disabled persons' allowances (Loi relative aux allocations aux personnes handicapées / Wet betreffende de tegemoetkomingen aan gehandicapten), respectively.

At the level of the federated entities (Flemish Community): the Decree of the Flemish Parliament of 30 March 1999 on the organisation of care insurance (Decreet houdende de organisatie van de zorgverzekering), last amended in March 2011 to take account of the modernised EU social security Coordination Regulations; and Orders of the Flemish government of 28 September 2001.

Benefits in kind

1. Home care

Sickness and invalidity insurance:

Nursing care at home for heavily dependent patients. The insurance covers part of the fixed costs of this care according to the state of physical dependence of the patient:

• dependency category A:

€15.94 with preferential scheme,
€12.13 without preferential scheme;

• dependency category B:

€30.93 with preferential scheme,
€28.05 without preferential scheme;

• dependency category C:

€42.40 with preferential scheme,
€38.37 without preferential scheme

2. Semi-residential care

Sickness and invalidity insurance:

No benefits in kind in case of semi-residential care.

3. Residential care

Sickness and invalidity insurance:

Rest and nursing homes, psychiatric nursing homes and rest homes for the elderly: a single lump sum determined by the institution.

4. Other benefits

Sickness and invalidity insurance:
No other benefits.

Cash benefits
Sickness and invalidity insurance:
A single person or a cohabiting person without dependants who draws invalidity benefit (indemnité d'invalidité / invaliditeitsuitkering) receives a higher compensation rate (65% instead of 55% or 40%) if he or she is recognised as being in need of constant care.
Disabled persons who have dependants and who fulfil the conditions to be recognised as being in need of the assistance of a third party are entitled to a flat-rate allowance of € 12.99 per day.

Care insurance (Zorgverzekering/Assurance soins):
Insurance coverage for community-based care and home care: a fixed monthly amount of € 130. The same amount is granted if the person resides in an institution other than a service flat.
The benefit is paid to the user.

Integration allowance (*allocation d'intégration / integratietegemoetkoming*) *and allowance for assistance to the elderly (allocation pour l'aide aux personnes âgées / tegemoetkoming voor hulp aan bejaarden*):
Integration allowance:
Category I: € 1 082.50
Category II: € 3 688.76
Category III: € 5 894.18
Category IV: € 8 587.07
Category V: € 9 741.49
Allowance for assistance to the elderly:
Category I: € 925.06
Category II: € 3 531.18
Category III: € 4 293.35
Category IV: € 5 055.29
Category V: € 6 209.71

Sickness and invalidity insurance, care insurance (Zorgverzekering/Assurance soins), integration allowance (allocation d'intégration/integratietegemoetkoming) and *allowance for assistance to the elderly (allocation pour l'aide aux personnes âgées/tegemoetkoming voor hulp aan bejaarden):*
Discretionary use.
Benefits are paid on a flat-rate basis. The actual provision of care to the beneficiary need not be proven.

The ***supplementary allowance for children with disabilities*** under the age of 21. The amount of this allowance, which is a supplement to the child benefit, varies according to the degree of disability, taking into account the physical and mental consequences of the disability, the

consequences for the participation of the child in daily life (mobility, learning capacity, personal hygiene) and the consequences for the family.

Some benefits of the Flemish and Walloon agencies for disabled persons (VAPH/AWIPH, respectively), notably the ***personal assistance budgets***. These are (earmarked) budgets (i.e. no discretionary use) awarded to disabled persons in order to, among other things, ensure their independent living, in particular by allowing them to personal assistants (employed or not, respectively) for help in activities of daily living.

In the case of ***accidents at work and occupational diseases***, a ***supplementary allowance*** can be awarded of a maximum of 12 times the average monthly guaranteed income, according to the degree of need, index-linked from the beginning of the period of compensation and terminated as of the 91st day of hospitalisation.

Mixed benefits

Sickness and invalidity insurance:

The possibility of mixed benefits in case of heavily dependent patients. See “Benefits in kind”, “1. Home care” and “Cash benefits”, “1. Amount”.

Care insurance (Zorgverzekering/Assurance soins), integration allowance (allocation d'intégration/integratietegemoetkoming) and *allowance for assistance to the elderly (allocation pour l'aide aux personnes âgées/tegemoetkoming voor hulp aan bejaarden):*

No mixed benefits.

No free choice between benefits in kind and cash benefits.

Benefits for the carer

No specific benefits for the carer.

BULGARIA

Applicable statutory basis

Long-term care in Bulgaria is not a separate social risk. The possible benefits in such cases are of various natures – social insurance, public assistance, etc. They are regulated in many **statutory acts**. The most important of these acts are:

• the Social Insurance Code,
• the Social Assistance Act,
• and the Regulation for the Implementation of the Social Assistance Act,
• the Integration of Persons with Disabilities Act,
• and the Regulation for the Implementation of the Integration of Persons with Disabilities,
• the Family Allowances for Children Act,
• the Wars Veterans Act,
• and the Regulation for the Implementation of the Wars Veterans Act,
• the Ordinance on the Medical Expertise of the Working Capacity,
• the Tariff of the Fees for Social Services Financed by the State Budget.

Benefits in kind

Depending on the content of these benefits they may be divided as follows:

1. Home care.

People receive the necessary care in their home. The forms of such benefits are:

• The delivery of food, cooking and help with eating,
• Shopping and the delivery of necessary household goods,
• Maintaining personal and home hygiene,
• Support in taking medicines, accompanying during doctor visits, etc,
• Support in the supply of technical facilities in case of invalidity or severe disease,
• Administrative and everyday necessities services (payment of electricity, phone and other utilities, filling in administrative forms, etc),
• Assistance in communication and social contacts.

2. Semi-residential care

In these cases people live in their homes, but receive some care in specialised establishments. The main forms of such care are:

• *Day care centre* – provides a complete package of services to the persons during the day, including the provision of meals as well as the provision of the daily health, educational and rehabilitation services plus the organisation of free time and personal contacts.
• *Centre for social rehabilitation and integration* – performs rehabilitation, legal consultations, educational and professional training and guidance elaboration and performance of individual programmes for social inclusion.

3. Residential care

People receive the necessary care out of their homes, in specialised establishments. The types of these establishments are:

• *Centre for family-type accommodation*. A complete package of social services delivered in an environment similar to the family environment for a limited number of persons are provided in such centre.
• *Home for medical and social care*. A complete package of services for children up to 3 years of age is provided here.
• *Home for children with physical disabilities* – provides a complete package of services for children between 3 and 18 years of age.
• *Home for children with mental backwardness* – a complete package of services for children between 3 and 18 years of age is the characteristic of this home.
• *Home for adults with mental backwardness* – the same as the previous, but for people over 18 years of age.
• *Home for adults with mental disorders. A* complete package of services for people over 18 years of age depending on their situation.
• *Home for adults with physical disabilities* – the same as the previous.
• *Home for adults with sensor disorders* – the same as the previous.
• *Home for adults with dementia* -- the same as the previous.
• *Home for elderly people*. People having reached the statutory retirement age, including those with disabilities receive a complete package of social services for people in such homes.

4. Other benefits

Here, we may point out the targeted assistance the purchase and repair of technical supportive devices, facilities and medical appliances for compensation of the disability. The assistance is provided in the form of reimbursement of actual expenditures made by persons with disabilities for the purchase and repair of the devices, facilities and appliances.
Cash benefits
These are provided by various sources. Such benefits are:
• ***Family benefits for children with permanent disabilities***. These are paid by the state budget and are: - The monthly benefit for raising a child with permanent disabilities. It is paid until the child reaches the age of 2 years regardless of family income.
- The monthly benefit for a child with a permanent disability until the completion of secondary education.
- The monthly supplement for children up to 18 years of age with a permanent disability.

• ***Benefits for social integration of persons with permanent disabilities***. The state budget pays these benefits. These are: o *Monthly allowances*.
Targeted allowances depending on the particular needs of the person.

• ***Supplement to the pension of pensioners with reduced working capacity over 90% who need permanent assistance of a carer***. This is paid by the state social insurance.

The Bulgarian note it is argued that this benefit (top-up for a personal assistant to persons with a 90% disability in need of assistance in their day to day life) is essentially the only LTC cash benefit. Some benefits have been removed from the list (Invalidity pensions, Cash allowance when the insured person does not meet the requirements for invalidity pension and Santorium and resort treatment compensation).

Combination of benefits
No mixed benefits.
Free choice between cash and/or benefits in kind not possible.

Benefits for the carer
Persons (parents, spouses, individuals) employed under the National Programme "Assistants for People with Disabilities" and the National Programme "Social Services in Family Environment" receive a monthly remuneration the amount of which is equal to the statutory monthly minimum wage.

CYPRUS

Applicable statutory basis20
Social Welfare Services *(Υπηρεσίες Κοινωνικής Ευημερίας)*:
20 Additional sources of information:
- Feedback provided by Social Welfare Services, Ministry of Labour and Social Insurance, Cyprus, on June 2011
- Official Website of Social Welfare Services, Ministry of Labour and Social Insurance (http://www.mlsi.gov.cy/sws, as at 17.6.2011)
- Other sources, including relevant developments on Cyprus at ec.europa.eu/social/ajax/BlobServlet?docld=2602&langld=el, as at 17.6.2011
- A private database providing updates on legislation and case law in Cyprus (www.leginet.com)
- National Report on the Strategies on Social Protection and Social Inclusion, 2008-2010, Nicosia, October 2008, Ministry of Labour and Social Insurance - European Union (in Greek)
- The Academic Network of European Disability experts (ANED)- VT/2007/005, ANED country report on the implementation of policies supporting independent living for disabled people, Cyprus/S. Symeonidou (2009).
- ASISP (Analytical Support on the Socio-Economic Impact of Social Protection Reforms), Annual National Report 2010, Pensions, Health and Long-term Care, Cyprus, May 2010, by M. Petmesidou, European Commission and GVG.
- MISSOC tables.
The Public Assistance and Services Act of 2006 (Ο περί Δημοσίων Βοηθημάτων και Υπηρεσιών Νόμος του 2006, N. 95(I)/2006)
The Public Assistance and Services Regulations (Οι περί Δημοσίων Βοηθημάτων και Υπηρεσιών Κανονισμοί)
The Homes for the Elderly and Disabled Persons Act of 1991, as amended (Ο περί Στεγών για Ηλικιωμένους και Ανάπηρους Νόμος του 1991, N. 222/1991). Last amendment: Act 65(I)/2011
Adult Centres Act of 1997 (Κέντρο Ενηλίκων Νόμος του 1997, N. 38(I)/1997). Last amendment: Act 64(I)/2011

Benefits in kind

1. Home care
This includes services such as personal hygiene, house cleaning, washing of clothes, cooking, payment of bills, shopping, etc. It is provided to people entitled to a public assistance benefit or people who cannot meet their special needs with their income. This support provided to vulnerable groups of people aims to enable the latter to live at home. Social Welfare Services employ carers who visit people in need of care at their own premises and who provide services according to their needs. Carers can also be employed by Community Councils or may be self-employed. The salary of the last two categories is paid by the Public Assistance Fund.

2. Semi-residential care

The day care service offers the elderly and the disabled persons the opportunity to live at home as long as possible. People who cannot care for themselves can spend their daytime at

their local day centres where they are offered cooked meals and laundry facilities. Day care centres are operated by the Community Welfare Councils and are financed by the Scheme of State Funding.

3. Residential care

Residential care is strictly provided for people when their individual needs cannot be met on a 24-hour basis by their family or other supportive services. The Social Welfare Services place people in need of Residential Care in governmental, community or privately owned Residential Homes.

It should be noted that "*Houses in the community*" are houses providing accommodation for up to five disabled persons. They function on the basis of The Homes for the Elderly and Disabled Persons Law of 1991. Foundations may run such "Houses in the community".

"Shelters for the elder and people with disabilities" provide residential care. They are subject to the Homes for the Elderly and Disabled Persons Act of 1991.

4. Other benefits

The Social Welfare Services subsidises the Pancyprian Volunteerism Coordinative Council which may, among others, offer training courses for non-governmental home carers.

Telecare services have been suspended as of September 2010.

• The National Action Plan for the Elderly 2005-2015, elaborated by the Ministry of Health, provides a programme on the development of *geriatric services*. The latter aim at the timely diagnosis and treatment of diseases which lead to the dependency of the elderly, the extension of their capacity to take care of themselves and the improvement of the quality of their life. We are not aware of the state of progress of this action plan.

• Specialised programmes in the framework of the *Community Nursing Mental Health policy* concerning the elderly with mental problems, the persons suffering from Alzheimer or other disorders, etc. Mental Health Community Centers notably direct their services towards individuals, including the elderly, with chronic mental health problems that require continuous support and mobilisation in their families and professional environment.

• The *Scheme on Social Assistance on Improving Housing Conditions* (Σχέδιο Παροχής Κοινωνικής Αρωγής για τη Βελτίωση των Συνθηκών Στέγασης), which provides a lump sum principally to the recipients of public assistance in view of improving their housing conditions.

• The *Scheme on the Support of Families for Caring for the Elder and/or Disabled Members* (Σχέδιο για την Ενίσχυση Οικογενειών για τη Φροντίδα Ηλικιωμένων ή/και Αναπήρων Μελών τους), which aims to enhance the families in view of keeping their elderly and/or disabled members at home via the adjustment of their housing conditions.

• The Scheme on the Funding of Local Authorities, in view of providing technical or financial assistance by the Social Welfare Services, under the form of a State subsidy, for the *development of actions in local societies*.

• *Care Programmes for Drugs*: programmes including prevention, timely intervention, treatment and social inclusion of persons that are addicted to drugs.

• *Care Programmes at Prisons* for condemned persons who are mentally ill and require long-term treatment and care. We are not aware of the state of progress of said programme.

Cash benefits

According to data provided by the national administration, cash benefits relating to home care amount to € 6 per hour or a maximum of € 240 per month; cash benefits relating to day care vary from € 85 to € 137 per month, depending on the services offered to the recipient concerned, and cash benefits relating to residential care vary from € 623 to € 744 per month.

With regard to home helpers, in the case of a person in need of 24-hour home care who is entitled to public assistance, it was reported by Social Welfare Services that from 1.7.2011, their salary amounts to € 326, plus social insurance contributions amounting to € 83.
• *Care benefit*: intended for paraplegics and quadriplegics who are in need of personal care due to wheelchair use and limited body functioning.
• *Financial Assistance for Technical Equipment Benefit*: addressed to disabled persons aiming to improve their quality of life by using technical means that contribute to their autonomy at the workplace and at home.
• *Financial Assistance for Wheelchairs Benefit for People with Severe Mobility Impairment*. The scheme aims at ensuring a financial aid in view of covering certain additional needs of persons with severe motor disabilities. The persons concerned cannot walk and permanently sit in the wheelchair.
• There is an *allowance concerning the blind* (ειδική χορηγία για τυφλούς) which is granted on an annual basis by the Service of Grants and Benefits of the Ministry of Finance under the conditions provided in Article 6 of the Law on Special Grants of 1996 (Ο περί Παροχής Ειδικών Χορηγιών Νόμος του 1996). The allowance should enable the beneficiaries to deal with the specificities concerning their disability (e.g. purchase of special devices, adaptation of their domicile in view of improving their conditions of living, etc).
• A *child benefit* is granted under the conditions provided in the Act on Child Benefits of 2002 (Ο περί Παροχής Επιδόματος Τέκνου Νόμος του 2002). Its personal scope of beneficiaries includes children aged under 18, unmarried dependants aged 18-25 doing their military service or aged 18-23 engaged in education, dependants aged 23-25 engaged in education for the same duration as their military service and children, regardless of their age, who are permanently deprived of their capacity for self-preservation.

Combination of benefits
Recipients of public assistance who are in need of short or long-term care may be provided services in kind and/or cash benefits for care.
Care services include day care, residential care and home care. Cash benefits include the monthly fees paid for residential/day care, the Home Helper's salary and social insurance contributions, and pocket money for persons who live in public residential homes and Community Homes.
The claimant cooperates with a welfare officer to develop his or her personal care plan (e.g. type of care, frequency) based on individual needs for care services in kind and/or cash benefits.
The claimant has the choice to decide on the type of care (in cash and/or in kind) needed.

Benefits for the carer
Social Welfare Services (Υπηρεσίες Κοινωνικής Ευημερίας):
The State may pay (fully or partly) a private home carer who may be a family member. It is possible to compensate a family member who provides long-term care (if a family member is required to stop working for that purpose, or if he or she is of low socio-economic standing),

or a friend or a non-governmental organisation, offering home care services for the provision of long-term care to persons entitled to public assistance who are in need of care.
Moreover, the state may pay the salary and the social security contributions of a Home Helper in the case of a person in need of 24-hour home care who is entitled to public assistance.
In the case of informal caregivers a contract is signed between the Social Welfare Services, the person in need and the caregiver (if the amount allocated for care exceeds a certain amount).

CZECH REPUBLIC

Applicable statutory basis

• Act No. 108/2006 on social services *(Zákon o sociálních službách)*.
• Act No. 20/1966 on Care for Public Health *(Zákon o péči o zdraví lidu)*.
• Act No. 48/1997 on Public Health Insurance *(Zákon o veřejném zdravotním pojištění)*.
• Act No. 160/1992 on Non-State Health Care Facilities *(Zákon o nestátních zdravotnických zařízeních)*.

Benefits in kind

The benefits in kind are regulated especially by Act 108/2006 on social services. Among the social services, the home services, home social care services and personal assistance are regulated. There are also special health care facilities provided to people in need of LTC, regulated by Act 20/1966 and financed by the health insurance system. This service is, however, financed for a definite time only. When the situation of the patient does not improve, there are classical social services offered.

1. Home care

Health care facilities:
Special outpatient facilities: home health care, home health care agencies (note that home care workers ensure only medical care), palliative care, and hospices.
Social services:
Home services (in clients' home ensuring social assistance and support apart from specialised medical treatment):
- home social care services (domiciliary care provides assistance in the care of one's own person, organising meals and assistance in running a household to people with a limited ability in the area of personal and home care),
- personal assistance (intended for people whose capabilities are limited because of disabilities, age or illness for example in the areas of personal care, use of public places, household care, contact with family and broader society. The service is provided in the environment where the individual lives, works, etc. The personal assistance services include reading, interpreting and guiding services),
- emergency care,
- early intervention services (oriented towards entire families with a young child whose development is at risk because of a disability or illness. The service includes the use of educational, social and health care measures. The objective is to return or maintain the parents' competence to raise the child and create suitable conditions for the child's development. The services are provided in the household and specialised day care institutions, usually free of charge)
- social counselling (part of every kind of social service).

2. Semi-residential care

In case the person only needs day care, especially when the health situation of the person allows it, there are day care centres available according to the Social Services Act.
Day and week care centres are intended for people whose capabilities are limited, particularly in the areas of personal care and household care and who cannot live at home on a daily basis without someone else's assistance. Providing temporary housing may be part of the service.

In the same vain, there are also some specific outpatient services, like day service centres, respite care services etc., again regulated by the Social Services Act.
Respite care is the assistance for families that take all year-long care of a disabled person or a senior. The provider supplies services to the individual at times when the family members are at work, on holiday, do common errands outside the home, etc. The care is provided in the household or in specialized residential institutions (day care or short-term stays of up to three months).

3. Residential care

Health care facilities:

Aftercare health care facilities: establishment for the long-term ill, expert and rehabilitation treatment institutes, mental hospitals.

Social services:

Residential services are mainly provided under the social services act, which envisages establishing residential services facilities: weekly short-stay social welfare institutions, homes for the elderly and persons with disabilities and special purpose homes (for the mentally ill, for drug addicts, persons with Alzheimer's dementia, etc.).
Stays in homes for the elderly and homes for the people with learning disabilities are intended for people whose capabilities are limited, particularly in the areas of personal care and household care and who cannot live at home in this situation. Providing housing in accommodation that is specifically designated for such a purpose and substitute homes for the users are a part of the service. The service is not restricted by time.
Protected and supported housing is intended for people whose capabilities are limited, particularly in the areas of personal care and household care and who want to live independently in the standard environment. Providing housing in an apartment that represents a home for the user, is managed by the provider and is part of a standard housing complex, is a part of the service.
Other social services and special purpose homes are intended for persons in specific situation, e.g. homelessness, drug addiction, poverty etc.
The residential care services are mainly run by the public local authorities – often established by the cities or municipalities – there are, however, also some NGOs, especially the church NGOs, which also establish residential care services for people in need of LTC.

4. Other benefits

No other benefits are directly applicable.
Some additional social assistance benefits might be mentioned, if also rehabilitation and occupational and empowerment activities would be considered as LTC. The social assistance benefits are regulated by Act No. 100/1988 Coll. on social security and by order of the Ministry of Labour and Social Affairs No. 182/1991 Coll. on implementing the act on social security. Under this legislation, a *benefit for compensation assistance tools* – like a wheelchair, stocks etc. – can be claimed, as well as an *allowance to buy a car for a handicapped person or to rebuild a house or a flat in order to make it barrier-less*. However, these benefits do not fall under the coordination and, from the coordination's point of view, are not considered as LTC benefits.21
21 This argument is underpinned by the Czech note stating that the reference to the additional social assistance benefits is no longer up-to-date, however, as these benefits do not come within the material scope of coordination rules, it is not necessary to amend the list.

Cash benefits

In case of LTC, the most important cash benefit seems to be the *care allowance*, as regulated in the Social Services Act. Care allowance is a benefit paid to individuals dependent on care to arrange for necessary care or services. The rate of the care allowance varies according to the age of the beneficiaries (aged under or over 18) and the degree of dependency (based on an assessment of self-care capabilities - ADL, IADL). There are four levels of amount of the care allowance according to the seriousness of health problem, disability and incapability of self-sufficiency etc. Users pay for care and have a choice to use care allowance for either professional or informal care.

Combination of benefits

Benefits in kind and cash benefits can be combined.

The person in need of care may not choose between benefits in kind and cash benefits, but has a choice to use a cash benefit (care allowance) for either professional or informal care.

Benefits for the carer

Carers are not entitled to specific benefits. They receive the care allowance from dependent persons. The State pays health and social insurance contributions for those registered as informal carers. Periods of caring are taken into account for the purposes of old-age pension calculation.

However, Respite care as assistance for families is provided (see point 2. Semi-residential care, above).

DENMARK

Applicable statutory basis

• Consolidated Act No 81 of 04/02/2011 on Social Service Benefits *(om social service).*
• Consolidated Act No. 103 of 11/02/2011 on Social Housing *(om almene boliger).*
• Consolidated Act No. 663 of 14/06/2011 on Housing Subsidies (*om individual boligstøtte*)
• Consolidated Act No. 666 of 17/06/2010 on Housing for elderly and handicapped persons (om boliger for ældre og personer med handicap)
• Consolidated Act No. 743 of 27/06/2011 on Help with the purchase of equipment and consumables after the Consolidated Act on social services benefits (*om hjælp til anskaffelse af hjælpemidler og forbrugsgoder efter serviceloven)*

Benefits in kind

1. Home care (consolidated Act on Social Service Benefits, Section 83)
Personal hygiene, domestic help and assistance to a person to maintain his or her capacities (rehabilitation).
In some cases, the accompanying person under 67 years (for persons who are severely disabled the accompanying service includes 15 hours monthly).

2. Semi-residential care (consolidated Act on Social Service Benefits, Section 108)
The municipal council shall provide accommodation in facilities suitable for long-term accommodation for persons in need of extensive assistance for general day-to-day functions or care, attendance or treatment, where such needs cannot be addressed in any other way.
The municipal council can offer people who have need for it, a temporary stay in a care centre or nursing home.
After specific individual evaluation, relief can be granted to a family or a person taking care at home of a person with a reduced mental or physical functional capacity. This relief can take the form of care in a day centre or of an overnight stay in a nursing home.

3. Residential care (Consolidated Act on Social Housing)
There are many different types of housing (mainly for elderly, but also for disabled persons):
• Family home
• Close-care accommodation
• Private nursing home
• Private nursing home/private dwelling

The local authority decides whether a citizen requires assistance which cannot be given in the form of home care. If a citizen is offered residential accommodation, she or he can choose between different alternatives within the municipality or even in other municipalities.

4. Other benefits

• the adaptation of the dwelling and provision of special equipment, consolidated Act on Social Service Benefits, Section 100.

• The replacement and relief of a person who is providing his or her partner or a close relative care at home, the consolidated Act on Social Service Benefits, Section 84.

• Subsidies for the purchase of cars. Consolidated Act on Social Service Benefits, Section 114:

• Subsidies for the purchase of cars shall be available for persons with permanently impaired physical or mental function substantially reducing their freedom of movement or substantially reducing their possibilities of finding or maintaining employment or completing an education without the use of a car.

• Technical aids. Consolidated Act on Social Service Benefits, Section 112 (1): The municipal council shall grant support for technical aids for persons with permanent impairment of physical or mental function, where the aid

(i) will remedy the permanent effects of the functional impairment significantly;
(ii) will facilitate daily life in the home significantly; or
(iii) is necessary to enable the person to carry out an occupation.

The municipal council may direct that a specific aid shall be supplied by particular contractors. In connection with the conclusion of supply contracts by the municipal council, representatives of the users shall be involved in the drafting of performance specifications. In some cases there are free choices, e.g. hearing aid.

• Housing subsidies: Consolidated Act on Housing Subsidies section 2a: Owners or members of private housing cooperatives who are severely physically disabled and whose dwelling is suitable for such purpose, shall upon application be eligible for housing benefits under this Act. The same shall apply for persons who are severely physically disabled, and who share a household with a tenant, an owner or a member of a private housing cooperative, and who live in a dwelling suitable for severely physically disabled persons.

• Food service (Madservice-ordning) The Consolidated Act No. 81 of 04/02/2011 on Social Service Benefits, Chapter 16, Section 83: The municipality must offer citizens in need food service. The citizen can receive the food service after a specific individual evaluation. The food service requires payment from the citizen.

Cash benefits

In Danish note it is argued that for coordination purposes benefits mentioned under “cash benefits” seem to be better placed under “benefits in kind” in accordance with the definition given in Art. 1 (va) of the Regulation 883/2004.

Subsidies in cash: • The Consolidated Act on Social Services, Section 95 (1): If the municipal council is unable to provide the necessary assistance for a person in need of assistance under sections 83-84, the municipal council may instead pay a subsidy towards any assistance engaged by such person.

• The Consolidated Act on Social Services, Section 96 (1): The municipal council shall offer citizen-controlled personal assistance. Citizen-controlled personal assistance shall be offered in the form of subsidies to cover the cost of employing care assistants and supervision and attendance of citizens with considerably and permanently impaired physical or mental function who require special support.

Necessary extra costs in relation to disability:
The Consolidated Act on Social Service Benefits, Section 100 (1): The municipal council shall pay any necessary extra costs relating to the personal day-to-day maintenance of persons between the age of 18 and the state pension age, cf section 1 a of the Act on Social Pensions, with permanent impairment of physical or mental function, and of persons with permanent impairment of physical or mental function who have deferred their claim for old-age pension pursuant to Section 15 a of the Act on Social Pensions. It shall be a condition that the extra costs are a result of the impaired function and are not recoverable under any other legislation or under other provisions of this Act.

Combination of benefits
No mixed benefits.

Benefits for the carer
The Consolidated Act on Social Service Benefits, Section 84: A person with a gainful activity who wishes to take care of a closely related person suffering from a significant disability can be employed by the municipality where the disabled person lives.

ESTONIA

Applicable statutory basis
The Social Welfare Act *(Sotsiaalhoolekande seadus)* of 1995.
Benefits in kind

1. Home care
Home care is provided by local government, helping them to manage in their usual environment, excluding the care that requires physical contact.
Long-term supportive services are continuously provided for people living independently to enable them to use general public services.
Home services are, for example, cleaning and caring for the house, the procurement of food, pharmaceuticals, other necessities and firewood or other fuel, and information and assistance in administrative matters.

2. Semi-residential care
Provided by local government, to support a person or his or her family to maintain capacity in institutions where the person spends the day. Day care is provided by day centres where social services, developmental and hobby activities are offered during the day. An elderly or disabled person can visit the day centre as often as he or she wishes (has need for).
Day care centres can offer services for people with dementia – family members/caregivers bring a person diagnosed with dementia to the day care centre and professionals take care of him or her.
The purpose of day centres is to maintain the welfare and activity of their clients; and to support them in staying at home for as long as possible.

3. Residential care
Nursing homes, homes for the elderly and disabled.

4. Other benefits
Technical appliances (including prostheses) financed by the State and community based mental health services for people with special mental needs, partially provided by the State and partially by the local government.
Activities aimed at improving the mobility of persons (various transportation subsidies/services) could also be considered. The reason is that the freedom of mobility plays the most important role in ensuring people's independence and awareness of social activity.
It seems important to add that the organisation of LTC is predominantly done by local authorities. Local governments provide a flexible approach to a wider opportunity for LTC services with existing local needs and resources.

Cash benefits

No cash benefits. Estonia only has benefits in kind. It is believed that at the moment it is not the most appropriate time to create the cash benefit system. It is argued that long-term care, in particular, first needs a variety of services and assistance, and less direct forms of financial assistance.

Combination of benefits

No cash benefits.

Benefits for the carer

The Caregiver's Benefit *(hooldajatoetus)*: provided by the local governments to caregivers who support persons with an assessed degree of disability in everyday activities (paying bills, organising transportation to a doctor or to a bank when needed) and who also provide care service at home (personal assistance in eating, clothing, washing; home assistance in cleaning, cooking, buying products). In some local governments this benefit is paid to the disabled person.
The conditions are regulated by the local governments and may therefore differ. The main condition is that the caregiver or the family member who provides the care has been appointed by the local government. The amount is different (€ 25.56 – 31.96), plus national insurance contributions. The benefit is applicable for the informal caregiver. **85** / **156**

FINLAND

Applicable statutory basis

• The Disability Benefits Act (*Laki vammaisetuuksista*) of 11 May 2007.
• The Services and Assistance for the Disabled Act (*Laki vammaisuuden perusteella järjestettävistä palveluista ja tukitoimista*) of 3 April 1987.
• The Act on interpretation services for disabled persons (*Laki vammaisten henkilöiden tulkkauspalveluista)* of 19 February 2010.
• The Social Welfare Act (*Sosiaalihuoltolaki*) of 17 September 1982.
• The Act on Support for Informal Care (*Omaishoidon tuki*) of 2 December 2005.
• The Act on Special Care for Handicapped Persons (*Laki kehitysvammaisten henkilöiden erityishuollosta*) of 23 June 1977
• The Primary Health Care Act (*Kansanterveyslaki*) of 28 January 1972.

The Finnish legislation concerning disability benefits has been changed as of the 1st of January 2008. Disability benefits are gathered under one Act Concerning Disability Benefits (*Laki vammaisetuuksista)* (570/2007).
The child care allowance has been abolished and replaced by a benefit called the **Disability allowance for persons under 16 years of age.**
The Finnish Disability allowance which was mentioned in annex IIa of Regulation 1408/71 is also abolished from Finnish legislation and replaced by a benefit called The **Disability allowance for persons aged 16 years or over**.
The **Pensioners' care allowance** has been transferred from the Act concerning National Pension to the Act Concerning Disability Benefits (*Laki vammaisetuuksista)* (570/2007). There is also a fourth benefit covered by the same act, namely the **Dietary Grant for persons with celiac disease**.
It might be argued that only benefits provided under the Disability Benefits Act should be considered as LTC benefits for the purpose of the social security coordination. The other benefits (housing allowance for pensioners) and services mentioned might not be considered as LTC benefits, but as social services which seem to be outside the scope of the Regulations. All services mentioned are provided by the municipalities with a wide discretion on the need to provide these services in the municipality in question. The person in need of care does not have a right to a specific service, but it is the municipality that evaluates which type of services can and should be provided in the situation in question.

Benefits in kind

1. Home care

Home services and services for the disabled (transport services, a personal assistant, house alteration).
Support for informal care (care allowance, statutory leave for the caregiver, support and counselling).

2. Semi-residential care

Service housing for older people and people with disabilities who need outside support and assistance, which cannot be arranged in an ordinary dwelling. **86** / **156**

3. Residential care
Statutory institutional care services include the institutional services provided in homes for elderly, in the inpatient wards of municipal health centres and in specialised care units for people with mental disabilities. Long-term institutional care is given in various types of nursing homes and homes for disabled war veterans. NGOs and private firms also provide institutional care in old people's homes and private hospitals.

4. Other benefits
Technical equipment, when needed.

Cash benefits

Pensioners' care allowance (*Eläkkeensaajien hoitotuki*): € 57.55 per month.
Increased rate: € 143.27 per month.
Special rate: € 302.96 per month.
Pensioners' housing allowance (*Eläkkeensaajien asumistuki*)
Disability allowance for persons under 16 years of age and disability allowance for persons aged 16 years or over (*Alle 16-vuotiaan ja 16 vuotta täyttäneen vammaistuki*):
Both benefits have three rates depending on the degree of strain: € 85.93, € 200.51 or € 388.80 per month.

The Disability Allowance for persons under 16 years of age is payable at three rates.
• Basic rate (€ 85.93 per month)

The disability allowance at the basic rate is payable for a child who on account of an illness, injury or handicap needs treatment and rehabilitation at least weekly, placing the family under additional strain for at least 6 months.
• Middle rate (€ 200.51 per month)

The disability allowance is paid at the middle rate if the treatment and rehabilitation of the child imposes a considerable daily strain for at least 6 months.
• Highest rate (€ 388.80 per month)

The disability allowance is paid at the highest rate if the treatment and rehabilitation of a child imposes an extreme, around-the-clock strain on the family for at least 6 months.
Disease-specific evaluation
The amount of disability allowance payable does not solely depend on the diagnosis but also on the strain that the illness or injury imposes on the family and the level of commitment it requires. Certain diseases are relatively uniform in terms of the amount of care and assistance they demand, the strain they impose and the level of commitment they require. These diseases and the special needs associated with them are defined in the administrative guidelines applied by Kela.
The effect of other benefits and income
Eligibility for the disability allowance does not depend on the income or assets of the child or family, nor is the award of the allowance prevented by other benefits or compensations. However, if the child is in receipt of a foreign benefit comparable to the disability allowance, this foreign benefit may be deducted from the Finnish allowance. Similarly, if the child is in

receipt of a care allowance or a supplementary handicap benefit from a workers' compensation or motor vehicle insurance plan, it is deducted from the disability allowance.
The disability allowance for persons over 16 years of age is payable at three rates depending on the need of assistance, guidance and supervision as well as special expenses.
• Basic rate (€ 85.93 per month)

You can receive a disability allowance at the basic rate if you have an illness or injury that causes you significant hardship and continuous expenses. The expenses must be at least equal to the amount of the basic disability allowance per month.
• Middle rate (€ 200.51 per month)

You can be paid a disability allowance at an increased rate if the hardship is considerable and you need outside assistance or supervision at least weekly or you have expenses that are at least equal to the amount of the increased disability allowance per month.
• Highest rate (€ 388.80 per month)

The disability allowance at the highest rate can be awarded to persons with severe disabilities who need substantial outside assistance on a daily basis or who incur substantial expenses from their disability. The expenses have to be at least equal to the amount of the highest disability allowance per month. Persons who are blind, unable to move or prelingually deaf are always entitled to the highest rate of disability allowance.
The ***Care Allowance for Pensioners*** is payable at three rates depending on the need of assistance, guidance and supervision as well as on special expenses.
• Basic rate (€ 57.55 per month)

You may be eligible for the basic rate if your illness or injury results in at least a weekly need of assistance in personal activities of daily living or guidance or supervision with them. If your illness or injury causes special expenditure that is at least equal to the amount of the basic rate, you may be eligible for the allowance. Persons who are blind or unable to move are always eligible for the basic rate at least.
• Middle rate (€ 143.27 per month)

You may be eligible for the middle rate if your illness or injury results in a daily need of several personal activities (such as eating, getting dressed, washing) or if you need regular guidance and supervision. If your illness or injury causes special expenditure that is at least equal to the amount of the middle rate, you may be eligible for the allowance.
• Highest rate (€ 302.96 per month)

You may be eligible for the highest rate if your illness or injury results in an around the clock assistance and guidance by another person. If your illness or injury causes special expenditure that is equal to the amount of the highest rate, you may be eligible for the allowance.
• The Care Allowance for Pensioners is a tax-free benefit.

Special expenses
For disability benefits purposes, 'special expenses' refers to necessary additional costs incurred on account of an illness or injury in respect of work, study or activities of daily living. Usually, only regular expenses lasting at least 6 months (and not one-time costs) are covered.

Are for example recognised as special expenses:
• the costs of medical care and medication
• additional transportation costs
• the costs of home health care and home help.

Are for example not recognised: normal expenditures for food or clothing, hobbies, purchases of equipment or car ownership costs.
The amount of the ***Dietary Grant*** is € 21.00 per month.
The use of the Pensioners' Care Allowance (*Eläkkeensaajien hoitotuki*), the Pensioners' Housing Allowance (*Eläkkeensaajien asumistuki*), and the Disability Allowance for persons under 16 years of age and the disability allowance for persons aged 16 years or over (*Alle 16-vuotiaan ja 16 vuotta täyttäneen vammaistuki*) is at the discretion of the beneficiary.

Combination of benefits
Depending on the degree of disability and the need of care.
Both cash benefits and benefits in kind are provided through different schemes.
No free choice between cash benefits and benefits in kind. Municipalities can provide a service voucher (benefit in kind).
Benefits for the carer
Caregiver's allowance: depends on the municipality, the minimum is € 336.41 per month. Those caregivers who have made an agreement with the municipality have the right to 3 free days per month.

FRANCE

Applicable statutory basis
The supplement for assistance of a third party (*majoration pour aide d'une tierce personne*):
Articles L. 341-4, L. 355-1 and L. 434-2 of the Social Security Code (*Code de la sécurité sociale*).
The special education supplement for a disabled child (*complément d'allocation d'éducation de l'enfant handicapé):*
Article L. 541-1 of the Social Security Code (*Code de la sécurité sociale*).
The disability compensation allowance (*prestation de compensation du handicap - PCH*):
Article L. 245-1 of the Social Action and Family Code (*Code de l'action sociale et de la famille*).
The allowance for loss of autonomy (*allocation personnalisée d'autonomie - APA*):
Article L. 232-1 of the Social Action and Family Code (*Code de l'action sociale et de la famille)*

Benefits in kind

1. Home care
The disability compensation allowance (*prestation de compensation du handicap - PCH*) and the allowance for loss of autonomy (*allocation personnalisée d'autonomie - APA*):
Assessment of the assistance required for staying at home. The amount of the benefit depends on the assistance plan used, less the participation of the beneficiary, calculated according to his or her means.
France chose to treat dependency and disability differently by creating two distinct types of benefit: the allowance for loss of autonomy (*allocation personnalisée d'autonomie*, APA) for older people and disability compensation allowance (*prestation de compensation du handicap*, PCH).These benefits are granted to older or disabled people living at home (APA and PCH) or in institutions (APA).
The APA and the PCH are compulsory benefits governed and granted outside the French legal framework for social insurance and without the involvement of a social-security body: they are managed by local authorities or departments (or *conseils généraux*) under social-assistance legislation. Social-assistance benefits and benefits granted under social-insurance schemes (social security, supplementary schemes) together make up the social-protection system in France.
The *APA* was created by Act No 2001-647 of 20 July 2001 on provision for the loss of independence of older people and the personal independence allowance. This law laid down the right to APA of any older person unable to cope with the consequences of a lack or loss of independence due to his or her physical or mental state. Any person aged over 60 may apply for APA; the amount to be granted depends primarily on the degree of dependence, with remaining costs to be met by the person concerned at a level commensurate with his or her resources. The four most severe levels of dependence (1 to 4) always confer a potential right to assistance. The maximum amounts granted under the assistance plans directly financing benefits range from € 552.03 for people registered as GIR 423 to € 1 288.09 for GIR 1 (the most severe level). These assistance plans are paid for by the local authority where the older person's income is less than € 725.23 per month.
23 GIR = *Groupe iso-ressources* [iso-resource group] **90** / **156**

This benefit in kind directly finances a very wide range of services: expenditure linked to remuneration for a home help, temporary reception costs (with or without accommodation) in institutions, payments for services rendered by foster carers and the costs of transport, technical aids, adaptations to dwellings and any other expenditure enhancing the beneficiary's independence.

To cope with the rapid rise in the costs of this benefit and the corresponding costs for the departments, various reforms have been introduced with a view to financing the APA. One important provision of the Act of 30 June 2004 on solidarity for the independence of older and disabled people was to create the Solidarity Day, which takes the form of an extra, unpaid working day for employees and an "independence solidarity" contribution of 0.3% for employers, based largely on wages and salaries. The funds collected are managed by the National Solidarity Fund for Independence [*Caisse nationale de solidarité pour l'autonomie* – CNSA], a State-administered public enterprise.

The Act of 11 February 2005 on equal rights and opportunities, participation and citizenship for persons with disabilities provided for *disability compensation allowance [prestation de compensation du handicap or PCH]*. This benefit takes the form of personalised financial assistance to cover needs linked to the loss of independence of people having become disabled before age 60, provided that it is applied for by age 75 at the latest. These needs are recorded in a personalised plan drawn up by a multidisciplinary team from the *Maison départementale des personnes handicapées* (MDPH) (the department's disabled people's centre) on the basis of a life plan expressed by the person concerned.

This benefit in kind covers the costs linked to a need for human or technical assistance, adaptations to the disabled person's dwelling or vehicle, any additional transport costs or specific or exceptional expenditure, such as the costs of acquiring or maintaining products associated with the disability or assistance animals.

Although the departments manage both the APA and the PCH, these benefits are not financed entirely from the local authorities' own tax resources. The national solidarity fund contributes in the form of assistance paid to the departments by the CNSA. This assistance is supplied by the independence solidarity contribution (CSA), supplemented for the APA by part of the general welfare contribution (*contribution sociale généralisée* - CSG). The CSA and CSG are taxes under French law, not social-security contributions. The CNSA contributes 29% of APA funding and 58% of PCH funding.

Public expenditure on financing dependence is not limited to the APA and the PCH; other institutions also contribute:

- the State in the form of the tax expenditure linked to income tax exemptions or reductions linked to dependence;
- health insurance for expenditure on care by social and medico-social establishments and services, hospital and non-hospital care, the costs of social services and regional health insurance funds and exemptions from social contributions linked to dependence financing;
- the National Solidarity Fund for Independence (CNSA) also helps to finance establishments, the promotion of innovative schemes, the improvement of professional skills, publicity, prevention and studies and to co-finance investment operations;
- the National Old-Age Insurance Fund [*Caisse nationale d'assurance vieillesse* – CNAV], the Central Agricultural Mutual Insurance Fund [*Caisse centrale de mutualité sociale agricole* – CCMSA] and the self-employed persons' social scheme [*Régime social des indépendants* – RSI] cover the costs of support at home and in communal establishments;
- the National Family Allowances Fund [*Caisse nationale d'allocations familiales* – CNAF] finances social housing allowances and personalised housing assistance.

In 2011 the Government organised a major national debate on the dependence of older people that gave rise to several working groups, analytical reports and proposals. The results of this work should feed into the discussions on a reform of dependence financing in 2012. This has been postponed until after the presidential elections.

2. Semi-residential care

The disability compensation allowance (*prestation de compensation du handicap - PCH*) and the allowance for loss of autonomy (*allocation personnalisée d'autonomie - APA*):
The possibility to receive the benefit in case of day care in a specialised centre. The number of hours granted depends on the evaluation of the need of assistance. See point 1. Home care, above.

3. Residential care

Accommodation in a social or medico-social institution, hospitalisation in a health institution. The Institution for accommodating elderly dependent persons *(Établissement pour hébergement pour personnes âgées dépendantes, EHPAD)*.
In case of accommodation in a specialised institution, the amount of the benefit corresponds to the amount of the expenses corresponding to the degree of loss of autonomy according to the institution's tariffs, minus the participation of the beneficiary him or herself.

4. Other benefits

Technical aids granted for the purchase or renting of specific equipment, adaptation of frequently used equipment, housing support (adaptation), transport-related support, specific or exceptional help, assistance animals.
Some other benefits might be mentioned as well:
• the *aide ménagère* (household aid) is a social assistance benefit granted by local authorities or by local social security institutions. They cover costs such as house cleaning, meal preparation or delivery, 24-hour medical assistance, etc. Usually, it is a means-tested benefit. It can be either a cash benefit or a benefit in kind (the amount based on actual expenses);
• the *majoration pour tierce personne* is provided to pensioners who, before age 65, need the assistance of a third person to accomplish their daily life activities;
• the *SSIAD* are service providers who provide special care for dependent persons who stay at their home.

Cash benefits

The supplement for assistance of a third party *(majoration pour aide d'une tierce personne)*:
40% increase of the pension, with a monthly amount of at least € 1 038.36.
The special education supplement for a disabled child *(complément d'allocation d'éducation de l'enfant handicapé - Aeeh)*:
6 categories of supplements ranging from € 93.41 to € 1 038.36 per month.
A specific increase for dependent children of a single parent, who is benefiting from the allowance and from a supplement for a disabled child of at least the 2nd category (between € 50.60 and € 416.44).
Discretionary use.
The adult disability allowance *(allocation aux adultes handicapés - AAH*) could be mentioned as well. It is a cash benefit which provides a minimum income for disabled persons. It is completed by the *majoration pour la vie autonome* (supplement for independent life).

Combination of benefits
No mixed benefits.
Choice between the special education supplement for a disabled child (*complément d'allocation d'éducation de l'enfant handicapé*) and the disability compensation allowance (*prestation de compensation du handicap*). The choice is made on the basis of the proposals in the personalised compensation plan.

Benefits for the carer
The employed carer is entitled to benefits on the same basis as other employees.
The beneficiary of the allowance can make use of home services offered by specialised organisations (services organised by the municipality, by State authorised associations or by undertakings). She or he can also opt to remunerate these organisations by using a universal service employment cheque (chèque emploi service universel, CESU). The beneficiary can choose to be employer him or herself, either directly or by proxy.
In addition, persons who take care of a dependent person can get tax advantages. There is also a waiving of tax contributions on the salary of a person employed by a dependent.

Addendum: Social security coordination aspects
According to the Note of the French delegation, the listing essentially puts four major benefit or assistance categories:
- the "dependency" benefits: the allowance for loss of autonomy (APA) and disability compensation allowance (PCH);
- the social-security benefits coordinated in chapters of the Regulation other than sickness, such as the supplement for permanent assistance from another person which constitutes an old-age benefit, or the supplement paid with disability benefit;
- the special non-contributory benefits mentioned in Annex X of the Regulation, such as the disabled adults' allowance (*allocation aux adultes handicapés*, AAH);
- assistance arising from social assistance or from social action by organisations.
The local assistance able to be granted by local authorities or social-security bodies is a non-compulsory fringe benefit whose grant criteria, amount, purpose and conditions of use vary according to the territories, authorities or bodies paying it, which are not obliged to grant it. This would be very hard to coordinate under Regulation 883/2004, which according to the Note of the French delegation means that it should not be covered by the Regulation.
Apparently, only the APA and the PCH constitute long-term care benefits within the scope of the proposed definition in the trESS 2011 report, and should remain on this list. These benefits, and the APA in particular, have for several years been treated as social-security benefits in the Union law, particularly in the light of the findings in the *Molenaar* (1998) and *Jauch* (2001) cases; under French national law these benefits are classed as social-assistance benefits. They are granted subject to on-the-spot assessment of the specific situation and needs of each applicant; the content and extent of the assistance are individualised on the basis of this assessment. Lastly, these benefits are non-contributory and are financed by taxes.
The AAH was recognised in the Union law as a special non-contributory benefit and is mentioned as such in Annex X to the Regulation. According to the view of the Note of the French delegation, this classification need not be reviewed, since it is a social minimum unrelated to the sickness risk, optional in use and intended to combat monetary poverty.
The other social-security benefits should continue to be coordinated according to the current rules in the Regulation. The types of assistance arising from local social action (municipality, department) or from social-security funds or other organisations, provided that they are

optional, are not suitable for coordination by Regulation, and it is suggested in the Note of the French delegation that they be removed from this list.

GERMANY

Applicable statutory basis

Statutory long-term care insurance *(Gesetzliche Pflegeversicherung)*:
Social long-term care insurance for persons insured under statutory sickness insurance and private compulsory long-term care insurance for persons insured under private sickness insurance: Social Code *(Sozialgesetzbuch)*, Book XI (SGB XI), lastly amended by Article 3 of the Act to regulate the need of care assistance in hospitals *(Gesetz zur Regelung des Assistenzpflegebedarfs im Krankenhaus)* of 30 July 2009 (BGBl. I, S. 2495).
Social assistance *(Sozialhilfe)*:
Social Code *(Sozialgesetzbuch)*, Book XII, - social assistance -, of 27 December 2003.
As of: the Act on Family Benefits *(Familienleistungsgesetz)* of 22 December 2008 (BGBl. I S. 2955).
According to the Note of the German delegation, long-term care benefits are not only provided by the statutory and the private long-term care insurance and the social assistance scheme, but also e.g. by the work-accident insurance, if the need for long-term care ensues from an industrial accident or an occupational disease. The need for such long-term care is basically taken into account by a care allowance („Pflegegeld"). This benefit currently ranges from € 310 to € 1 2140 (West) and from € 272 to € 1 086 (East) depending on the amount of care needed. At the request of the insured person, nursing care at home („Hauspflege") or in an appropriate residence („Heimpflege") may also be provided.
Benefits in case of need for long-term care or supplements are also provided according to the Federal Law on War pensions ("Bundesversorgungsgesetz"), where the contingency occurred in the course of the exercise of a military or similar service or due to an accident suffered during such a service.
The amounts below have been adjusted (increased) as of the beginning of 2012.

Benefits in kind

1. Home care

Monthly benefits in kind (provision of basic care, general care and domestic help by outpatient care centres or individual carers) which amount:
• Category I: up to € 440;
• Category II: up to € 1 040;
• Category III: up to € 1 510;
• In cases of particular hardship: up to € 1 918.

Several persons in need of care, especially in new forms of housing, can combine entitlements to benefits in kind (the so-called "pooling") and the increased efficiency, especially of care benefits, are to be used in favour of the "pooling" participants.

2. Semi-residential care

Monthly benefits in kind for care in day and night centres in addition to home care which amount:
• Category I: up to € 440;
• Category II: up to € 1 040;
• Category III: up to € 1 510.

Apart from the entitlement to day/night care, a 50% entitlement to the respective outpatient care benefit in kind or care allowance remains.

3. Residential care

A lump-sum payment of the costs for care, medical care treatment and social care expenses as a monthly benefit in kind in the following categories:

• Category I: € 1 023
• Category II: € 1 279
• Category III: € 1 510
• In cases of particular hardship: € 1 825.

In addition, the care insurance pays care providers for additional care of persons with significant general need for long-term care. For every 25 persons an additional carer could be engaged.

4. Other benefits

• Benefits for home care are complemented by aids and appliances to facilitate the provision of care, unless, as a result of illness or disability, they have to be provided by another fund, and by technical aids and appliances for household activities, used for the alleviation of home care or mitigation of ailment of the person in need of long-term care or to support an individual way of life of such a person. Expenses for aids and appliances meant for usage are reimbursed up to € 31. Technical aid is preferably provided on loan. In certain circumstances participation of 10% is due, but not more than € 25.

• Courses of instruction in the provision of care for caring family members and other voluntary carers.

• Respite care (*Pflegevertretung*) provides carers a break from normal caring duties and thus alleviates the burden of caregiving: payment up to an amount of € 1 510 for a maximum of 28 days in the calendar year for the substitution of a carer, if he or she is on holiday or ill. The carer must, however, have provided care for at least twelve months prior to the date of his or her absence. If the stand-in is a professional carer or works for a home care service, the long-term care insurance fund will cover the cost up to a maximum amount mentioned above. This amount can likewise be claimed if the stand-in is a neighbour or distant relative (i. e. not a first or second degree relative or in-law).

• Short-term care (*Kurzzeitpflege*): In case of absence of a carer or following the inpatient care, the costs of residential care during a short period up to a maximum of 28 days per year are covered for an amount of € 1 510. Short-term care for children in need of care up to 18 years is also possible in the support institutions for disabled people or in other appropriate institutions.

• Additional care benefits for persons with an extensive general need of care (e.g. people with dementia, mentally disabled and people with mental illnesses) up to € 100 per month (basic amount) or up to € 200 per month (increased amount). The care must comprise at least 14 hours per week within the home area of the person in need of care and may not be rendered on a commercial basis (the care allowance passed to the caregiver is not considered to constitute such “commerce”).

• The reimbursement of expenses for measures to improve the living environment up to € 2 557 per measure with regard to appropriate participation.

Cash benefits

Statutory long-term care insurance:
If a person in need of care provides for the care him herself, he or she can get care allowance in order to assure necessary basic care and household assistance in an adequate way. For this benefit the monthly amount is:
• Category I: € 225;
• Category II: € 430;
• Category III: € 685.

Care allowance can be claimed instead of home care services.
Social assistance:
The same benefit amounts as under the long-term care insurance.

Combination of benefits
Statutory long-term care insurance:
Cash benefits and benefits in kind may be combined: if the person in need of care only claims the benefits in kind partly, he or she is entitled to receive proportionate care allowance next to it. The care allowance is reduced by the percentage corresponding to the claimed benefits in kind. The person in need of care is bound by the decision relating to ratio between cash benefits and benefits in kind for a period of six months.
There is free choice between benefits in kind and cash benefits.
In order to exercise their right to self-determination the person in need of long-term care in principle has the free choice between home care and residential care, as well as the choice between several licensed facilities and services. Together with the notice of approval, the care funds provide a list with a comparison of services and prices of the facilities in the catchment area, the nearest care station *(Pflegestützpunkt*) and suggestions for individual care consultation. Since January 2009, the insured person has the right to additional care consultation vis-à-vis their care funds or private insurance organisation. Normally, the care advisers are staff members of the care funds, they analyse the need of care on the basis of an MDK report, set up a plan for the provision of the needed social benefits and rehabilitation in the individual case, of healthy, preventive, curative or other medical care and care based social assistance and they work towards approval and conduction of the corresponding measures. If so-called care stations (*Pflegestützpunkte*) are set up, the care advisers have to be placed there.

Benefits for the carer
Statutory long-term care insurance:
Payment of pension insurance contributions for caring family members and other informal carers by the long-term care insurance. A protection without contribution is also provided for these persons by the accident insurance. Contributions to the statutory pension insurance are also paid during the carer's holidays.
Employees in companies with at least 15 employees have an entitlement to unpaid leave for up to 6 months in order to take care of a relative (so-called care time, *Pflegezeit*). As a general rule, their family health insurance continues during this time and the pension insurance continues via the long-term care insurance fund. The entitlement from the unemployment insurance remains because of the contributions of the long-term care insurance fund. The

contributions for health insurance and long-term care insurance are borne by the long-term care insurance fund up to the minimum contribution amount if necessary.
If a person suddenly becomes dependent on long-term care, employees can stay away from work at short notice for up to 10 days in order to ensure care in need during this time or organise suitable care (so-called short-term work incapability, *kurzzeitige Arbeitsverhinderung*).
Social assistance:
The payment of the contributions for the carer for adequate old-age provision, unless this is provided otherwise.

GREECE

Applicable statutory basis

No special scheme.

According to the Note of the Greek delegation, the policy on long-term care benefits is undergoing restructuring and has not yet been finalised. The conditions demanding restructuring are firstly the necessity to re-examine all benefits of this type, in order to avoid one person being able to accumulate benefits, and secondly the rationalisation of the terms and conditions for granting benefits with the ultimate aim of economising resources and distributing them to people who are really in need.

To help achieve this aim, significant administrative alterations have already taken place in the structure of the Services through the transfer of the Social Welfare Section from the Ministry of Health and Welfare to the Ministry of Labour and Social Security under Article 9(5) of Law 4052/2012, and the gradual integration of all the branches of sickness benefits in kind into the EOPYY (National Health Services Organisation).

However, under Article 138 of the recent Law 4052/2012, a Home Care Programme for Pensioners was established with the aim of ensuring independent living conditions for elderly and disabled pensioners at home. This programme will cover pensioners belonging to primary insurance funds that come under the Ministry of Labour and Social Security, although those receiving a pension from OGA (Agricultural Insurance Organisation) as uninsured elderly people, pensioners from NAT (Mariners' Retirement Fund), public sector pensioners and those qualifying for welfare benefits may also be included in the scheme. The programme will be implemented after the publication of the provisions by the same law of Ministerial decisions, and from 1 September 2012 a special levy to fund the benefits will be established for those who are insured by bodies that come under the Ministry of Labour and Social Security, those who will retire after 1 January 2015 and fulfil the criteria for benefiting from the programme.

Hence, the benefits mentioned below are currently being reassessed in Greece.

Benefits in kind

1. Home care

The Programme "Aid at Domicile" *(ΒΟΗΘΕΙΑ ΣΤΟ ΣΠΙΤΙ)* is part of the primary social care services, providing nursing care, social care services and domestic assistance to elder people who live alone continuously or at certain times of the day and cannot sufficiently take care of themselves, and also to disabled people who face situations of isolation, exclusion or family crisis. Its aim is to support and care for the elderly in their home, to enhance the quality of their life, to inform society and to attract volunteers. It is implemented under the responsibility of the Local Authorities in municipalities throughout the country, primarily in remote mountainous and island areas.

2. Semi-residential care

During the day, in urban and suburban areas, the Day Care Centres of the Elderly *(ΚΕΝΤΡΑ ΗΜΕΡΗΣΙΑΣ ΦΡΟΝΤΙΔΑΣ ΗΛΙΚΙΩΜΕΝΩΝ – Κ.Η.Φ.Η.)* accommodate elderly people who cannot care for themselves (due to physical difficulties, dementia, etc), and whose family members are not able to take care of them due to their work or serious social or economic problems or health problems.

The Day Care Centres of the Elderly are established and operated by municipal enterprises, joint municipal enterprises, municipal business associations of local authorities and, also, by private non-profitable entities. They cooperate with local organisations providing social services such as health units and the Welfare Directorates of the Prefectures of the country providing social services.

3. Residential care

Hospitalisation in a public hospital, a contracted clinic or a social welfare centre for the chronically ill.

Elderly Care Units (*ΜΟΝΑΔΕΣ ΦΡΟΝΤΙΔΑΣ ΗΛΙΚΙΩΜΕΝΩΝ*), which can be established and operated by charitable associations, the Orthodox Church or the local authorities and, in this case, are non-profitable, or they can be established by individuals (and, thus, are profitable). The Ministry of Health and Social Solidarity, in the framework of its social policy, has contracted with private Elderly Care Units for the provision of some beds, in order to care for indigent elderly who cannot be served by State institutions due to lack of or insufficient beds. The cost of these beds is covered by the national budget.

4. Other benefits

The Open Protection Centres of the Elderly *(ΚΕΝΤΡΑ ΑΝΟΙΚΤΗΣ ΠΡΟΣΤΑΣΙΑΣ ΗΛΙΚΩΜΕΝΩΝ - Κ.Α.Π.Η.)* are open programmes that involve the elderly over 60 years without socio-economic criteria, in order to integrate and socialise all members of the community. They provide all forms of organised recreation, medical care, physiotherapy treatment, occupational therapy, social work, hospital care and all kinds of material and psychological support services to the elderly.

Cash benefits

The benefit for non-residential care *(ΕΞΩΙΔΡΥΜΑΤΙΚΟ ΕΠΙΔΟΜΑ)*:

A benefit of € 660.80. Conditional upon the insured person having completed:

• the days of work that are required for acquiring sickness benefits in kind, during the year of the application (70 days from 1/1/2010, 80 days from 1/1/2011, 90 days from 1/1/2012 and 100 days as of 1/1/2013 and beyond) and at least 350 days of insurance during the last 4 years before the invalidity, or

• 1 000 days of insurance in total.

The total invalidity benefit *(ΕΠΙΔΟΜΑ ΑΠΟΛΥΤΟΥ ΑΝΑΠΗΡΙΑΣ)*:

Paid to pensioners because of invalidity, as long as they are in a state that requires continuous care from another person (total invalidity), to pensioners because of death and exceptionally, to pensioners because of old age who, after their retirement, became blind. The amount corresponds to 50% of the invalidity pension paid.

Housing allowance *(ΣΤΕΓΑΣΤΙΚΗ ΣΥΝΔΡΟΜΗ)*:

A benefit in the form of a rental fee, paid to uninsured and financially weak elderly over 65 years who live alone or in a couple and do not own a house. The programme was implemented by the Directorate of Social Welfare of the Prefectures of the country. Amount: € 362. It is suggested by the Note of the Greek delegation (without any explanation though) that the housing allowance is removed from the list of LTC benefits.

No discretionary use, but the cash benefits may be used to pay both professional providers and informal caregivers. Free choice of provider.

Combination of benefits
No mixed benefits.
No free choice between cash benefits and benefits in kind.

Benefits for the carer
Provisions for retirement at a lower age and/or with fewer years of insurance for parents of children with a level of invalidity of at least 67% and for spouses of persons with a level of invalidity of at least 80%.

HUNGARY

Applicable statutory basis

In case of long-term care services providing personal social care (social services):
The Act III of 1993 on Social Administration and Social Assistance *(törvény a szociális igazgatásról és szociális ellátásokról)* supplemented by Government and Ministerial decrees.
There is no separate insurance system for long term care in Hungary. Those requiring long term assistance can rely on the services provided by the health and social care system.
According to the Note of the Hungarian delegation, municipalities are responsible for long term care benefits in kind (different social services have to be provided, according the number of inhabitants living there). Until 2012, county municipalities were responsible for operating residential care for elderly, people living with mental problems, or addictions, people with disabilities or homeless people, but from 2012 these institutions with many other cultural, educational ones became governmentally operated institutions. The purpose of this reorganisation is to streamline the organisation, develop and make services more efficient and economical. Besides, many other, non-governmental or church organizations also provide long term care for people in need.
The key elements of the ongoing governmental intentions:
- streamlining the organizations,
- develop services to be more efficient and economical,
- build appropriate environment for the residential services users (e.g. smaller institutions),
- ensure all conditions for people in need living either at home or in institution without burdens and barriers.

There have not been major changes relating to the long-term care benefits in kind and no changes are foreseen at present.

Benefits in kind

1. Home care
Home care is provided to persons who are unable to care for themselves in their home and who have no one to care for them.
According to statistics, about 46 000 persons were cared for at home in 2007. (This means that, of the 60+ population, the number of care recipients per ten thousand was 209.6).

2. Semi-residential care
Day care facilities are provided for:
• Elderly persons;
• People with disabilities;
• Psychiatric patients;
• Persons with addictions;
• Homeless persons.

Day care allows persons who live in their own homes (as well as homeless people) but who need social and mental support due to their health condition or old age, persons who are partly or wholly unable to cater for themselves, persons with disabilities or autistic persons in need of supervision, psychiatric patients and persons with addictions *to find daytime shelter, to*

maintain social relations and to *satisfy their basic hygienic needs*, and, if required, organises the *daytime meals* for the care recipients.
Day care facilities are usually open from 8am to 4pm or from 9am to 5pm, but it depends on the need of the users.
Day care is provided primarily in (separate) day care facilities but can be provided at care homes too.

3. Residential care
Residential care is provided in four types of institutions:
a) care facilities providing nursing and care;
b) institutes of rehabilitation;
c) residential care homes;
d) institutes providing temporary placement.

a) Care facilities providing nursing and care:
They provide comprehensive care for persons who are unable to care for themselves, or for those who are able to do so only with continuous help (meals provision, housing, care, health care).
Types:
• elderly homes,
• care homes for psychiatric patients ,
• care homes for persons with addictions,
• care homes for persons with disabilities,
• care homes for homeless persons.

b) Institutes of rehabilitation:
Rehabilitation institutions serve to develop or restore the ability of residents to lead independent lives.
Types:
• rehabilitation institutes for psychiatric patients
• rehabilitation institutes for persons with addictions,
• rehabilitation institutes for persons with disabilities,
• rehabilitation institutes for homeless persons.

c) Residential care homes
The residential care homes are small care homes with 8-12 residents. They are more modern, more homely and more personalised.
Residential care homes provide care in compliance with the health condition and the degree of independence, to disabled persons, psychiatric patients and victims of addiction.

d) Institutions providing temporary placement:
They provide care for a maximum of one year (which can be prolonged), with the exception of the temporary shelter and night shelter of homeless people.
Main types of these institutions:
• care homes for the elderly,
• care homes for persons with disabilities,
• temporary homes for psychiatric patients,
• temporary homes for persons with addictions,

• night shelters,
• temporary accommodation for homeless persons.

4. Other benefits
Signalling home care (or alarm system based home care) is a kind of service to persons living in their own homes and needing such assistance due to their health and social conditions, in order to overcome crisis situations that arise.

Cash benefits

Nursing fee *(ápolási díj)* as a flat rate, non-contributory benefit is payable to persons who provide long-term care to family members who are disabled or under 18 years of age and permanently ill. The amount of benefit is 100% of the basic amount (alapösszeg) defined by the Act on the Central Budget (HUF 29,500 or € 107), or 130% (HUF 38,350 or € 139) in case of an increased need of nursing. The third form of the nursing fee is provided by the local government; the amount is determined by the local governments and may be no less than 80% of the basic amount (HUF 23,600 or € 86). However the first and second form of nursing fee is not means-tested; the benefit is regulated among social assistances in the Act on Social Benefits and Social Administration. It is administered by the local governments, which means there are about 3200 authorities who are potentially competent.
A nursing fee *(ápolási díj)* is paid to the carer (the carer has to be a family member) and not to the person in need of care. This means that from the side of the care recipient one can neither speak of a free choice, nor of discretionary use.

Combination of benefits
Not applicable.

Benefits for the carer
A nursing fee *(ápolási díj)* is paid to the carer (not to the person in need of care) – the carer has to be a family member.
In the case of persons with severe disabilities, the assistance amounts to 100% of the basis amount defined by the Act on the Central Budget, while in the case of persons with severe disabilities in need of intensive care this is 130%.
In 2011, the basis amount is HUF 29 500 per month. See above Cash benefits.
The amount of the cash benefit (nursing fee) does not cover the full costs of the carer; rather it tries to compensate her or him for the lost income.
According to the Labour Act (Act XXII of 1992 on the Labour Code), those who are taking care of their relatives can take unpaid leave for a maximum of 2 years.

ICELAND

Applicable statutory basis

Constitution of the Republic of Iceland, (*Stjórnarskrá Lýðveldisins Íslands*) No. 33/1944:
Article 76:
The law shall guarantee for everyone the necessary assistance in case of sickness, invalidity, infirmity by reason of old age, unemployment and similar circumstances.
The law shall guarantee for everyone suitable general education and tuition.
For children, the law shall guarantee the protection and care which is necessary for their well-being. 1)L. 97/1995, 14. gr.
Act on the Mandatory Guarantee of Pension Rights and the Operation of Pension Funds. (*Lög um skyldutryggingu lífeyrisréttinda og starfsemi lífeyrissjóða*) No 129/1997 of December 1997.
Act on the Affairs of the Elderly (*Lög um málefni aldraðra*) No 125/1999, of December 1999.
Act on the Affairs of People with Disabilities (*Lög um málefni fatlaðra*) No 59/1992 of June 1992.
Act on Social Security (*Lög um almannatryggingar*) No 100/2007 of May 2007.
Public Health Services Act *(Lög um heilbrigðisþjónustu)* No. 40/2007 of March 2007.
Health Insurance Act *(Lög um sjúkratryggingar)* No. 112/2008 of September 2008.
Municipalities´Social Services Act, *(Lög um félagsþjónustu sveitarfélaga)* No. 40/1991 of March 1991.
Act on payments to parents of chronically ill or severely disabled children *(Lög um greiðslur til foreldra langveikra eða alvarlega fatlaðra barna)* No. 22/2006 of April 2006.
Act on service-center for persons with sight problems. (*Lög um þjónustu- og þekkingarmiðstöð fyrir blinda, sjónskerta og daufblinda einstaklinga)*, No 160/2008 of December 2008.
Act on Social Service (Lög um félagslega aðstoð) No. 99/2007 of May 2007. The Act provides assistance both in cash and kind such as home care, cleaning, basic financial assistance etc.

Benefits in kind

1. **Home care**

The Act on the Affairs of the Elderly (*Lög um málefni aldraðra*) No 125/1999 emphasize on assisting the elderly to stay at their own home as long as they wish so to do. To acquire that objective, home care is increasing, often together with some day-care or leisure activities. It is possible to receive nursing and some assistance at home, (meals, cleaning, personal assistance, physiotherapy, nursing etc.) provided by health care authorities, The Social Insurance Administration and municipalities as well as private contractors.

2. Semi-residential care

Day-care centres are provided for persons living at their own house but are not capable of staying home alone the whole day. The duration is max. 8-10 hours per day, 5 days per week. Medical and personal assistance and counselling as well as leisure activities available.
Temporary care in a nursing home can be provided.

3. Residential care
Nursing homes and homes for the elderly and persons with disabilities.
a) Public nursing homes for the elderly.
b) Private nursing homes for the elderly.
c) Public residential care for persons with disabilities.
d) Public residential care for the elderly.
e) Service-flats and housing for persons with disability.

4. Other benefits

Telecommunications service, technical aids, assistance for home-improvement, transport service, etc. can be provided under certain circumstances, mostly from municipalities.

Cash benefits
1. The elderly and persons with disability may be paid a supplement for purchasing a car they require because of a mobility handicap. A supplement may also be granted to the provider of a motor-impaired child receiving home-care payments.
2. Reimbursement of exceptional high medical costs.

Benefits for the carer
1. Home-care allowances are financial assistance to parents having children who are grappling with a handicap or serious illness. This is social assistance that is provided when care is demanding, and the cost because of healthcare service, treatment and training has become considerable and severe for parents.
2. A caregiver benefits card provides parents with discounts on medical services for children.
3. Spouse´s benefits (*makabætur*) to spouse or close relative who wishes to take care of a closely related person suffering from a significant disability or illness.

IRELAND

Applicable statutory basis
The Health Act of 1970:
Home Care
The Health (Nursing Homes) Act 1990: Nursing Home Subvention Scheme.
According to the Note of the Irish delegation, since the commencement of the Nursing Homes Support Scheme Act, 2009, no further applications under The Health (Nursing Homes) Act 1990 (Nursing Home Subvention) will be considered.
The Nursing Homes Support Scheme Act 2009: Nursing Homes Support Scheme
It should also be noted that, with regard to the Nursing Homes Support Scheme, the Health Service Executive pays the balance of the cost of care directly to the nursing home where the person is residing.
The Social Welfare Consolidation Act 2005:
• Constant Attendance Allowance
• Carers' Benefit
• Carers' Allowance
• Respite Care Grant
• Domiciliary Care Allowance

It might also be mentioned that the rates of weekly *pensions* are higher in Ireland than the rates of weekly benefits for those below pension age, because people on reaching pension age will have lost and will continue to lose a certain amount of personal autonomy for the reasons listed in the definition.
Similarly, *allowances* for travel, telephone, electricity, gas and fuel are paid to qualified pensioners over pension age, but to those below pension age only on grounds of long-term disability.
One of the key objectives of this range of benefits is to enable such people to have personal autonomy as long as possible and to considerably limit the extent to which they require assistance from others. Accordingly, if these cash benefits were not provided, many of these recipients could require assistance from family or other persons.
According to the Note of the Irish delegation, investment in the supply of more and better care for older people in the community and in residential settings will be a priority. Additional funding will be provided each year for the care of older people. This funding will go to more residential places, more home care packages and the delivery of more home help and other professional community care services.
The Nursing Homes Support Scheme system of financing nursing home care will be reviewed with a view to developing a secure and equitable system of financing for community and long-term care which supports older people to stay in their own homes.
Finally, it should be noted that LTC may be statutory based (e.g. the Nursing Homes Support Scheme) or not (e.g. HSE Home Support Services). Any future developments would be dependent on evolving service priorities and overall resource availability. **106** / **156**

Benefits in kind

1. Home care
Home Care Packages are an additional support on top of the existing mainstream community services, and are designed to enhance rather than replace existing home support services. The packages were first introduced in 2005, with the primary objective of supporting older people to continue to live in their own communities.
Carers' Allowance:
Free Travel, Telephone Allowance, Electricity or Gas Allowance and Television Licence. These benefits seem to be provided without reference to the care needs of the beneficiary and might as well be excluded from the scope of long-term care allowances (although listed in the MISSOC tables under the chapter on long-term care).
According to the Note of the Irish delegation, there have been changes to these schemes which take effect from April 2012. These provide that new applicants for Carers' Allowance, who are not living with the person to whom they are providing care, are no longer entitled to the Household Benefits package (Telephone Allowance, Electricity / Gas Allowance and Television Licence) in their own right.

2. Semi-residential care
Day care centres providing services such as a midday meal, a bath, physiotherapy, occupational therapy, chiropody, laundry and hairdressing services. A number of hours is not specified, but depends on individual circumstances.

3. Residential care
Public nursing home care is provided subject to charges. For all new entrants to public nursing homes after 27 October 2009, the charge is equal to the cost of care but financial support towards this cost can be provided via the Nursing Homes Support Scheme.

4. Other benefits
Grants for home adaption are available from the Department of the Environment.

Cash benefits

The Nursing Homes Support Scheme:
The financial assessment determines the applicant's co-payment towards their care. The HSE will pay the balance of the cost of care. The price charged by the private nursing home is agreed in advance with the National Treatment Purchase Fund. The price charged by public nursing homes (i.e. the full cost of care) is also published.
The Carers' Benefit:
In respect of a single care recipient: € 205.00 per week.
In respect of several care recipients: € 307.50 per week.
The Carers' Allowance:
Maximum amounts:
In respect of a single care recipient: € 204 per week (€ 239 if aged 66 or over).
In respect of several care recipients: € 306 per week (€ 358.50 if aged 66 or over). **107** / **156**

The Constant Attendance Allowance: € 205.00 per week.
This is payable in respect of persons who receive a disablement benefit resulting from an occupational injury or disease and who require constant care. This payment is made directly to the care recipients, although it is not payable during periods when they are in hospital or other residential institutions.
The Domiciliary Care Allowance:
Maximum rate per month: € 309.50 per child with a disability.
The Respite Care Grant: € 1 700 (annual rate for each person being cared for).
The Carers' Benefit, Carers' Allowance, Constant Attendance Allowance, and Respite Care Grant are paid directly to the carer as a Social Welfare income support payments to meet his/her own needs and the amounts are not different according to dependency levels. Domiciliary Care Allowance is a monthly payment for a severely disabled child who is under age 16 and needs full-time care and attention far beyond what is normally required by a child of the same age. It is paid to the person with whom the child is living and who is providing for the care of the child.
The Nursing Home Subvention: This can only be paid directly to the nursing home where the person is residing. Since it is paid directly by the HSE to the residential home, and the benefit is the care provided, this subvention might as well be categorised as a benefit in kind.
The Carers' Benefit, Carers' Allowance, Domiciliary Care Allowance, Constant Attendance Allowance and Respite Care Grant are paid to the informal caregiver who has discretion as to how the cash benefit is spent.
It might be worth mentioning that the Carers' Benefit, Carers' Allowance, Respite Grant and Domiciliary Care Allowance are paid to the carers as income to meet their own needs. Normally, the care recipients are also getting benefits, e.g. pensions, in their own right. The care they receive from those getting the care benefits or allowances would, therefore, for them appear to be benefits in kind. If such 'carers' were not available, they would probably need to be cared for in a residential home and would thus be regarded as receiving benefits in kind.

Combination of benefits
Home Care:
In most cases the person receives the service. However, in a very small number of cases, the person receives a weekly payment from the Health Service Executive and purchases the service privately. This practice is being phased out.
Nursing Home Subvention: The person's weekly entitlement is paid directly to the nursing home where he or she is residing.

Benefits for the carer
Carers' Benefit / Carers' Allowance / Constant Attendance Allowance / Domiciliary Care Allowance / Respite Care Grant: as outlined above.
In addition to Carers' Allowance and Benefit, carers may also qualify for other social insurance payments such as Illness Benefits or State Pension Contributory. Where a person qualifies for another social insurance payment the Carers' Allowance etc. will be paid at a half rate.
According to the Note of the Irish delegation, for the reasons outlined above the Domiciliary Care Allowance could not be considered as a benefit for the carer and should not be referenced here.

ITALY

Applicable statutory basis

According to the Note of the Italian delegation, the bulk of social services to be provided to the elderly and/or disabled is split into four service sectors:

• Home assistance (ADI/SAD): As it is provided by regions, this service is not yet homogeneously spread, geographically-wise.

• Family carer attendance: is now playing a growing, almost structural role which is not simply limited to the domestic functions, but integrates and sometimes replaces, the public service – both social and health services .

• The hospital or elderly-home stay accounts for nearly 3% of the granted services with high peaks in the North.

• Money transfers, attendance allowances and care allowances: account for a large part of the public expenditure, with 10 billion euro spent only towards financing the constant attendance allowances.

Act No. 118 of 30 March 1971 on civilian invalidity benefits *(Legge 30 Marzo 1971, n. 118 - Conversione in Legge del D.L. 30 gennaio 1971, n. 5 e nuove norme in favore dei mutilati ed invalidi civili).*

According to the Note of the Italian delegation, these are special non-contributory benefits, included in Title III, Chapter 9 of the Regulation 883/2004.

Act No. 18 of 11 February 1980 on mobility allowances *(Legge 11 Febbraio 1980, n. 18 - Indennità di accompagnamento agli invalidi civili totalmente inabili).*

According to the Note of the Italian delegation, it is a special non-contributory benefit, included in Title III, Chapter 9 of the Regulation 883/2004.

Act No. 104 of 5 February 1992, Article 33 (Framework act on disability) *(Legge 5 Febbraio 1992, n. 104 - Legge-quadro per l'assistenza, l'integrazione sociale e i diritti delle persone handicappate).*

According to the Note of the Italian delegation, the law only provides for rules related to labour law (paid leave)

Legislative Decree No. 112 of 31 March 1998 on the transfer of legislative tasks and administrative competences from the State to the Regions and local entities *(Decreto Legislativo 31 Marzo 1998, n. 112 - Conferimento di funzioni e compiti amministrativi dello Stato alle regioni ed agli enti locali, in attuazione del capo I della Legge 15 Marzo 1997, n. 59).*

According to the Note of the Italian delegation, the law is related to territorial organization of the State.

Act No. 183 of 4 November 2010, Article 24 (Changes rules about permissions and assistance for disable persons). (*Legge n. 183 del 4 Novembre 2010, art. 24 – Modifiche alla disciplina in materia di permessi per l'assistenza a portatori di handicap in situazione di gravità).*

According to the Note of the Italian delegation, the law only provides for rules related to labour law (paid leave)

Benefits in kind

It is explained in the Note of the Italian delegation that according to the Italian legislation, there is not a specific notion of long term care benefits (LTC), i.e. is not established any specific category of benefits in kind for LTC differing from the other benefits in kind. The

Health System covers all the health needs required by the insured people, irrespective of the forecasted or the effective length of time of the treatment concerned. Therefore notwithstanding the LTC are not namely quoted in the Italian legislation as such, they should be regarded as health benefits in kind *tout-court*.

1. Home care

Home care services are provided for at local level. They generally include home help, meal delivery, medical treatment and nursing care.

Home healthcare is provided directly by the Health System only in some Regions and inside them in very few territories. It concerns only the medical treatments and the nursing service.

2. Semi-residential care

The possibility of staying in a day care centre.

In the Health System there are centres of this kind but their availability in giving assistance cannot cover the overall demand. They provide only the medical treatments and moreover the nursing service. All this means that such LTC are granted both by the Health System and in many cases by the private providers who have not any agreement with the Health System. In the latter cases the relevant costs shall be covered by the insured persons.

3. Residential care

Residential care is provided for in the most serious cases. The length of the stay varies according to the seriousness of the situation of dependency.

In the Health System there are centres of this kind but their availability in giving assistance cannot cover the overall demand. They provide only the medical treatments and moreover the nursing service. All this means that such LTC are given both by the Health System and in many cases by private providers who have not any agreement with the Health System. In the latter cases the relevant costs shall be covered by the insured persons.

4. Other benefits

Technical aids are provided for in the most serious cases.

Provision for benefits contributing to the purchase of prostheses or other necessary medical equipment; the purchase or adaptation of private means of transport; the purchase of tools making it possible to carry out a self-employed activity.

The granting of the electronic appliances or prostheses is up to a previous ascertainment of the relevant need by the competent institution and the relevant procedure for providing the aforementioned benefits depends on the ground of the need.

Cash benefits

Invalidity and incapacity insurance:

The invalidity allowance *(assegno ordinario d'invalidità, AOI)* and Incapacity pension *(pensione di inabilità).*

In the coordination of social security systems, these are invalidity benefits, included in Title III, Chapter 4 of the Regulation 883/2004.

Guaranteeing sufficient resources:

The attendance allowance *(Indennità di accompagnamento)* for disabled people: € 480.47 (€ 472.45 for recipients of the incapacity pension; € 783.60 for totally blind people). **110** / **156**

Disabled people, deaf-mutes and totally blind persons in hospitals and partially blind persons: € 256.67 (€ 277.57 for non-hospitalised totally blind persons).
The Special allowance for partially blind persons *(Indennità speciale per ciechi parziali)*: € 185.25.
The communication allowance for deaf-mutes *(Indennità di comunicazione per sordomuti)*: € 239.95.
All these benefits are for the coordination purposes considered to be special non-contributory cash benefits, included in Title III, Chapter 9 of the Regulation 883/2004.
Discretionary use.

Combination of benefits
The possibility to combine cash benefits and benefits in kind.
No free choice between benefits in kind and cash benefits.

Benefits for the carer
No specific benefits for the carer. However, periods of leave to take care of a disabled family member are taken into account as periods of insurance for the purposes of a pension insurance.

Addendum: Additional social security coordination aspects
According to the Note of the Italian delegation, it is not possible to say if the list of LTC benefits is correct neither if it is complete, because:
- at the moment such benefits are coordinated in different chapters of the Regulation (e.g. sickness, invalidity, AWOD, special non-contributory benefits). So it is necessary to specify exactly the AC's purpose: to create a new kind of coordination or a list of benefits, or modify the Regulation according to the judgments of the Court etc.
- as far as the local benefits are concerned, monitoring such heterogeneous benefits granted by 8.092 municipalities, 115 provinces and 20 Regions is quite impossible.

LATVIA

Applicable statutory basis

The Act on Social Services and Social Assistance *(Sociālo pakalpojumu un sociālās palīdzības likums)* of 31 October 2002.
The Regulations of the Cabinet of Ministers No. 1046 "Health care organisation and financing procedure" of 19 December 2006.

Benefits in kind

1. Home care

Care by a trained or other person (informal caregiver) to perform housework and to deliver meals. If (social) home care is provided by family members, the local authority supports them by training, consulting and if necessary also by providing benefits in cash.
The provider of health care at home (main tasks):
• plans the health care of the patient;
• prescribes diagnostic and therapeutic manipulations;
• assists the doctor during the diagnostic and therapeutic manipulations;
• carries out the palliative care;
• trains the patient and his or her family members in the care provision.

2. Semi-residential care

Is provided for various groups – care and possible involvement in physical and mental activities is provided to elderly, disabled with physical disorders, people with mental disorders, persons after serious and continuous diseases.
The number of hours that the recipient may attend the institution and any specialised services are set by the municipalities according to agreements with care institutions.
Day care centres are run by municipalities or NGOs. Day care centres for people with mental disabilities are partly financed by the State.

3. Residential care

Fulltime care is provided by long-term social care institutions for:
• orphans and children deprived of parental care,
• people of retirement age and the disabled with physical disorders or blind people,
• children with serious mental disorders, and
• adults with serious mental disorders.

Long-term care institutions are run by State and municipalities.

4. Other benefits

The state provides technical aids *(tehniskie palīglīdzekļi*) for persons to help prevent or reduce the functional incapacity caused by long-term or irreversible functional disorders of the body or anatomic defects:
• disabled of categories I, II or III,
• disabled children under the age of 18 years,
• children for whom the technical aids are necessary to reduce or eliminate functional inability,

• adult persons for whom the technical aids are necessary to reduce or eliminate functional inability,
• persons with anatomic defects who need a prosthesis or orthopaedic footwear
• persons with anticipated disability according to an individual rehabilitation plan.

Health care at home taking into account a person's health and health care needs can be provided.
Patients with the following diagnoses are entitled to health care at home:
• Immobile patients with cancer diagnosis (C00-C97; D37- D48);
• Patients with mental disorders (F00-F03; F06.0-F06.3; G10- G32; A81);
• Patients with bedsore (L89);
• Patients with cerebral stroke and other paralytical syndromes (G80-G83);
• Patients who need respiratory therapy (Z99.1);
• Patients with mobility disorders and the following diagnoses: B20-B24; E10-E11; G35; I60-I69; T91.3; Z48; Z93; Z94; Z98.

The referral from a general practitioner or specialist (if health care at home is needed after release from the hospital) is needed. The referral must contain: the health care services required, the statement of reasons for health care at home, the duration of health care at home.
Another benefit - care of disabled child benefit - could be also considered as long-term care benefit according to the trESS 2011 definition. Persons who permanently reside in the territory of Latvia have the right to State social allowances - also care of disabled child benefit. According to the national legislation and Regulation 883/2004 it falls under family benefits.

Cash benefits
Local authority may provide benefits in cash for a person in need if he or she is not receiving home care services. Cash benefits are also available for family members who provide care.
The municipality can grant additional benefits.
The amount and conditions for the provision of cash benefits depend on the municipality and the internal regulations they approve.
No discretionary use.

Combination of benefits
No mixed benefits.
No free choice between cash benefits and benefits in kind.

Benefits for the carer
Depends on the municipality's decision.
The conditions for the provision of benefits for the carer depend on the municipality and the internal regulations they approve.

Addendum: Social security coordination aspects

According to Annex X of the Regulation 883/2004 for Latvia special non-contributory cash benefits are State Social Security Benefit (Law on State Social Benefits of 1 January 2003); Allowance for the compensation of transportation expenses for disabled persons with restricted mobility (Law on State Social Benefits of 1 January 2003).

According to the Note of the Latvian delegation, another benefit should be added - An allowance for a disabled person for whom care is necessary (Law on State Social Benefits of 1 January 2003) which is in force since 2008. After having re-examined this request Latvia has decided to withdraw this request again.

Care of disabled child benefit is considered as family benefit according to national legislation and the Regulation 883/2004 and the latter sets up priorities to determine the competent MS.

LIECHTENSTEIN

Applicable statutory basis

• The Act on Sickness Insurance of 24 November 1971 *(Gesetz über die Krankenversicherung, KVG).*
• The Act on compulsory Accident Insurance of 28 November 1989 *(Gesetz über die obligatorische Unfallversicherung, UVersG).*
• The Act on Invalidity Insurance of 23 December 1959 *(Gesetz über die Invalidenversicherung, IVG).*
• the Act on the granting of allowances for blind persons of 17 December 1970 *(Gesetz über die Gewährung von Blindenbeihilfen).*
• The Act on Old-age and Survivors' Insurance of 14 December 1952 *(Gesetz über die Alters- und Hinterlassenenversicherung, AHVG).*
• the Act on Supplementary Benefits to the Old-age, Survivors' and Invalidity Insurance of 10 December 1960 *(Gesetz über Ergänzungsleistungen zur Alters-, Hinterlassenen- und Invalidenversicherung, ELG).*
• The Act on Assistance for Victims of Crime of 22 June 2007 (*Gesetz über die Hilfe an Opfer von Straftaten, OHG*).
• The Act on Social Assistance of 15 November 1984 *(Sozialhilfegesetz, SHG).*

Benefits in kind

1. Home care

KVG:
Examinations, treatment and care at the home of the patient by doctors and chiropractors24as well as, on the basis of a medical prescription, by nurses or homecare organisations (= SPITEX);
24 Assuming that the notion of „ambulant“ is the same as in Switzerland.
25 Assuming that the notion of „ambulant“ is the same as in Switzerland.
26 UVersG not for long-term care.
UVersG:
• treatment at the home of the patient by doctors and chiropractors25;

• care at the home of the patient, prescribed by a doctor and provided by nurses or homecare organisations (= SPITEX);

ELG (special medical measures): treatment at home by a doctor or, on prescription, by paramedical staff.

2. Semi-residential care
In no field envisaged according to MISSOC. (See, however, Gesundheitsgesetz, Article 37, and below under "Supplementary benefits [according to ELG]".)

3. Residential care26
KVG: examinations, treatment and care in a hospital or in a medico-social establishment as well as the stay in the general ward of the hospital.
ELG (special medical measures): treatment, board and accommodation in the general ward of a hospital.

4. Other benefits
Auxiliary equipment

Simple and adequate model. Appear on a list.
- *KVG*: therapeutic equipment prescribed by a doctor;
- *UVersG*: therapeutic equipment; auxiliary equipment to compensate for physical damage or loss of a function;
- *AHVG* and *IVG*: auxiliary equipment necessary for the insured person in order to move about, establish contacts with her or his entourage or develop personal autonomy;
- *ELG:* therapeutic and auxiliary equipment.

Cash benefits
Helplessness allowance
Depends on the degree of helplessness. Monthly amounts.
• ELG:

An amount depending on the degree (slight – moderate – severe) of helplessness;
for persons over 65 in principle only in case of moderate and severe degree of helplessness;
a supplement for minors living in an institution.
• UVersG:

An amount depending on the degree (slight – moderate – severe) of helplessness.
Allowances for the blind (*Gesetz über die Gewährung von Blindenbeihilfen*):
As a compensation for the additional expenses due to the visual impairment.
An amount depending on the degree of visual impairment.
Supplementary benefits (according to ELG)
Also designed to cover (up to a certain amount) particularly the costs of a stay in a medico-social establishment or in a hospital (particularly daily fee), of health care, of home care (in part including costs for loss compensation in favour of caring family members) and semi-residential care as well as of therapeutic and auxiliary equipment.
Support and care allowance (according to ELG)

For covering costs borne by the assisted person for compensating his or her home carer. The latter can also be a family member receiving a salary from the person in need of assistance or care. Six levels.
Compensation for expenses for home care in case of special medical measures being carried out at the home of the patient27(according to ELG)
27 For this situation see above under benefits in kind – home care – ELG.
• Home care by medical nursing staff: compensation for adequate expenses for nursing staff.
• Home care by other persons: flat rate compensation; 4 levels (need of intensive care of 8 hours a day at least – need of intensive care of 6 hours a day at least – need of intensive care of 4 hours a day at least – need of intensive care of 2 hours a day at least or need of continuous surveillance).

A priori bearing of part of the long term care costs by the State (not in the form of cash benefits to the persons in need of long term care themselves; *KVG*).
Contributions according to the *OHG*: contributions for long-term help of third persons and compensation by the State (both insofar as not covered particularly by social security or the author of damage).
Social assistance (insofar as not covered particularly by social security).

Combination of benefits
The benefits are provided by several branches of social security: benefits in kind and cash benefits, which are often granted to a person for the same period of time. In general, the person does not have freedom of choice as to whether he or she prefers a benefit in kind or a cash benefit.

Benefits for the carer
A person caring for family members or (only for non-profit care) for other persons who are helpless to a moderate degree in terms of the ELG at least and who live with him or her in the same (or a neighbouring) household may claim a bonus for caretaking. The yearly bonus corresponds to 48 times the amount of the minimum monthly old-age 1st pillar pension. The bonus is part of the determining income for the calculation of the carer's 1st pillar pension.
See also above under "Supplementary benefits (according to ELG)" and "Support and care allowance (according to ELG)".
Contributions according to the *OHG* (see above)28 .
28 Assuming that the Liechtenstein law is interpreted in the same way as the Swiss law.

Addendum: Social security coordination aspects
At the beginning of 2010 Liechtenstein introduced an 'attendance and care allowance' for care at home. According to the Note of the Liechtenstein delegation, this is a sickness benefit in kind within the meaning of Regulation No 883/2004 (rather than a cash benefit). The attendance and care allowance must be used to pay for care services provided by third parties. Evidence of this must be produced, otherwise there is no entitlement. There is no regionalisation.

LITHUANIA

Applicable statutory basis

• Temporary Act on Social Benefits' Re-calculation and Payment *(Socialinių išmokų perskaičiavimo ir mokėjimo laikinasis įstatymas)* of 9 December 2009 (No. XI-537).
• Act on State Social Assistance Benefits *(Valstybinių Šalpos išmokų įstatymas)* of 29 November 1994 (No. I-675).
• Act on Social Services *(Socialinių paslaugų įstatymas)* of 19 January 2006 (No. X-493).
• Act on Health Insurance *(Sveikatos draudimo įstatymas)* of 21 May 1996 (No I-1343).
• Act on the Health care System *(Sveikatos sistemos įstatymas)* of 19 July 1994 (No I-552).
• Act on Health Care Institutions *(Sveikatos priežiūros įstaigų įstatymas)* of 6 June 1996 (No. I-1367*)*.

In Lithuania there is a central system of LCT which is supplemented on a municipal level:
1) Lithuanian Government adopts long-term national programs, strategies, requirements and standards.
2) Municipalities are directly responsible for organisation and planning of provision of social services; for determination of individual needs for social services; for supervision of social services. They prepare and implement municipal programs of disabled social integration, also organise the primary health care (financed by Compulsory Health Insurance Fund. Municipalities are also responsible for granting target compensations for nursing or attendance (financed by State budget).
LTC is organised in day centres, home care centres, residential social care institutions and nursing or general hospitals.
There is no single legal act regulating LTC. LTC for the persons in need is provided by through several branches: social services, target compensations for nursing or attendance and long term healthcare.

Benefits in kind

Benefits in kind are the most important part of LTC benefits.

1. Home care

One of the main principles of providing social services at home is to help to a adult with a disability to create conditions for him to live at home, in his family and organising the assistance co-ordinated with education, employment, personal health care and special assistance measures, helping to develop or compensate for his abilities to care for his personal (family) life and to participate in the labour market.
People in need of home help are regularly visited by social workers or social workers assistants.
Social attendance or social care at home includes performance of housework and care by home helpers.
Social care services includes services which are provided by a team of specialists (social workers, social workers assistants, health care assistants and others depends on the need) at a person‘s home.
Elderly and disabled people can receive day care services at home from 2 hours till 8 hours per day up to 7 times per week, short - term care up to 8 hours per day till one month at person‘s home.

Services financed from municipal budget and if person is with severe disability could be financed from special targeted subsidies of the State budget to municipal budgets and persons (families) payments.

Cash allowance. In some cases, when where is expedient to organise social services at home in monetary form, services may be changed into a cash allowance. This cash allowance is paid for person (family) to pay for a help of assistance. Cash allowance financed from the municipal budgets.

Primary health care institutions are responsible for the organisation and provision of *nursing services at home*.

Palliative care and nursing services can be provided at home by a team of specialists: a doctor, nurse and social workers. Social care services includes services which are provided by various specialists at a person‘s home.
Nursing at home financed from the Compulsory Health Insurance Fund.

2. Semi-residential care
Elderly and disabled people can receive day care, social care services in day care centres from 3 hours per day up to 5 days per week in institution.
Short - term social care for elderly and disabled people providing not less than 12 hours per day till 6 months per year or 5 days per week or termless in institution.
Long term care in residential social care institutions depending on the kind of recipients of the services, for elder persons no less than 6 months per year or termless.
Semi-residential care is financed from the municipal budgets or special targeted subsidies of the State budget to municipal budgets and persons (families) payments.

3. Residential care
Residential care is financed from the State, municipal budgets or special targeted subsidies of the State budget to municipal budgets, and persons (families) payments.
Residential care is provided for children deprived of parental care, children and adults with disabilities and elderly people by foster families, social care houses (old-age homes, housing for disabled, specialised social care homes, etc.).
Nursing and maintenance treatment is provided in nursing or general hospitals.
Palliative care is provided in the general, cancer and nursing hospitals.

4. Other benefits
Other benefits in kind include the provision of special equipment. Disabled people receive special aid for purchasing a car, they are provided with wheelchairs, their flats are arranged according to their disability.
However, these benefits might be provided to a larger scope of beneficiaries and not only to long-term care recipients.
Respite care is the assistance for families that take care all year – long of disabled person or senior not less than 12 hours per day till 6 months per year or 5 days per week or termless in institution. For persons with severe disabilities could be providing social care (in day centres, at home, in institutions) and financed from special targeted subsidies of the State budget to municipal budgets.

Cash benefits

The Special Compensation for Care Expenses *(Slaugos išlaidų tiklsinė kompensacija)*: Paid for disabled children with a severe degree of disability, to disabled persons with a reduction in capacity for work of 75% - 100% or to the persons of retirement age if the need of permanent care is determined. The amount is 250% of the social insurance basic pension (currently LTL 900 (€ 261)). Temporarily, for the period 2010-2011, benefits are paid at 85% of the above-mentioned amounts.

The Special Compensation for Attendance Expenses *(Priežiūros (pagalbos) išlaidų tikslinė kompensacija)*: Paid to disabled children with a severe and moderate degree of disability whether or not the need of permanent care is determined and to disabled persons with a reduction in capacity for work of at least 60% and to persons of retirement age if the need of permanent attendance is determined. The amount is 50% or 100% of the social insurance basic pension depending on the category of the recipient (respectively LTL 180 (€ 52) or LTL 360 (€ 104)). Temporarily, for the period 2010-2012, benefits are paid at 85% of the above-mentioned amounts.
The person has the free choice to use cash benefit at his or her own discretion.

Combination of benefits
Mixed benefits.
No choice between cash benefits or benefits in kind.
However, if a person who receives residential care is at the same time entitled to special compensations mentioned above, the compensations are paid, and the amounts are included in the income of this person. A person may not pay more than 80 per cent of his or her full income for residential care. The rest is covered by local governments. So it may happen that up to 80 per cent of the special compensations (being a part of person's income) are deducted as a payment for residential care. Payment could be more than 80 per cent of income, if a person has a property above a certain limit (i.e. if person's property exceeds the ration established by the legislation, 1 % is calculated in respect of property value exceeding the ration), but in any case no less than 20 per cent of income leaves for person to ensure daily life expenses. The similar rule is also applied in the case of home care (in this case not more than 20 per cent of the income is deducted).

Benefits for the carer
No benefits for the carer, but the periods of care influence his or her entitlement and amount of social pension, means-tested social benefit, etc.

LUXEMBOURG

Applicable statutory basis

The Act of 19 June 1998 introducing the dependency insurance, in force since 1 January 1999 amended several times, but not fundamentally, in order to better ensure the correct use of the benefits provided and to adapt provisions to practical problems which appeared while applying the legislation. No major reform planned at short term.

Insurance system financed by contributions paid by insured persons and determined on professional income and all other income, plus financial participation of the State budget.

All persons covered by Luxembourg health insurance are automatically covered by dependency insurance.

Benefits in kind are care services provided by professional carers. Up to a certain limit professional care may be provided by an informal carer (family member, friend, hired person) and in this case benefits in kind are replaced by a cash benefit which has to be paid to this informal carer.

Benefits in kind

1. Home care

• Assistance and care necessary for the basic everyday activities;
• assistance for the general upkeep of the house and laundry;
• assistance in the form of support activities. These might include a presence in the home of a person who cannot stay alone, specialised individual supervision, accompaniment for an outing or shopping, or group support activities, notably visiting a semi-stationary centre;
• assistance in the form of professional advice aimed at maintaining the autonomy potential of the person and teaching those in the dependent person's social circle the adequate actions for providing assistance and care.

Technical and adaptation assistance:
• reimbursement of the cost of purchasing or renting technical assisting devices: wheelchair, adapted bed, walking stick, seats;
• measures for adapting the accommodation in order to improve its accessibility;
• financial aid for the purchase of products necessary for the assistance and care.

2. Semi-residential care (in approved centres)

Visiting a semi-stationary centre constitutes a group support activity (see "Benefits in kind", "1. Home care"). The assistance and care which the dependent person requires during his stay in a semi-stationary centre are granted in accordance with the person's care plan.

3. Residential care

• Assistance and care necessary for the basic everyday activities;
• Assistance in the form of support activities. These might include specialised individual supervision or group support activities;
• Reimbursement of the cost of purchasing or renting technical assisting devices that are not included in the standard equipment of an institution.

Products necessary for the assistance and care are provided free of charge to the dependent person. They are paid by the administering institution by calculating the monetary value.

4. Other benefits
No other benefits.

Cash benefits

Cash benefits may totally or partially replace benefits in kind (home care only).
The monetary value of the cash benefit amounts to € 25 per hour. The maximum weekly amount is € 262.50 (10.5 hours).
The dependent person must use the cash benefits to obtain the care and assistance provided in the care plan, outside contracted professional services. Since the Act of December 23, 2005, the cash benefit may only be used to »remunerate« the informal caregiver.

Combination of benefits
The possibility to combine benefits in kind and cash benefits (with the legal limitations mentioned above).
The person can choose the type of benefit which he or she would like to receive: benefits in kind, cash benefits or mixed benefits (combination of benefits in kind and in cash).

Benefits for the carer
The dependency insurance pays pension insurance contributions on behalf of the informal caregiver, who provides home care.

MALTA

Applicable statutory basis

Social Security Act (*Att dwar is-Sigurta' Socjali*) (Cap. 318).
State-Owned Institutions and Hostels Rates Regulations.
Transfer of Funds (Government Financed Beds) Regulations.
Specified State-Owned Institutions and Hostels Regulations.

Benefits in kind

1. Home care

Home care helps to provide assistance to persons in need. It offers help of a personal and light domestic nature in order to allow older persons and/or persons with special needs, to continue living in their community in as much of an independent manner as is feasibly possible. It also provides respite and support for informal carers, and averts/delay demand for long-term residential care.
Benefits in-kind available as home care include:
- meals on wheel service (meals are supplied by a non-governmental organisation against a subsidised charge),
- handyman service (The objective of this service is to help older adults and persons with special needs to continue living as independently as possible in their own home. The Handyman Service offers a range of around seventy repair jobs that vary from electricity repairs to plumbing, carpentry and transport of items. The service is normally requested by phone.),
- home care help,
- incontinence service,
- community nurse service.

2. Semi-residential care

There are thirteen state-run day care centres that open daily from 8.30am to 4.00pm. Occupational therapy is offered in these centres.

3. Residential care

One central institution for permanent elderly residents, supplemented by seven regional residences – all state run. There are also private residential homes.
In addition, there is a state run central mental institution that provides treatment and care for mentally impaired persons who need psychiatric treatment.
Another central and state run institution/hospital provides long-term care for cancer patients and other malignant diseases.

4. Other benefits

The incontinence service: essentially a benefit-in-kind which provides adult nappies at a reduced cost.

Cash benefits

There is no special benefit related solely to long-term care. Benefits are directly payable to person needing long-term care or his/her legal guardian.

Beneficiaries are free to use the money received as they deem to fit.

Combination of benefits
The same person can be entitled to both cash and in kind benefits.
Free choice between cash and benefits in kind is possible.

Benefits for the carer
A Carers' Pension is paid to a person who is either single or a widow/er and who takes full-time care of a sick relative who is bedridden or confined to a wheel-chair and living in the same household. The rate of benefit is € 95.58 per week and is paid to the carer.
A Carers' Allowance *(Pensjoni tal-Wens)* is paid to a person who is either single or a widow/er and who takes constant care of a sick relative living in the same household. The rate of benefit is € 69.24 per week and is paid to the carer.

THE NETHERLANDS

Applicable statutory basis

The General Exceptional Medical Expenses Act *(Algemene wet bijzondere ziektekosten, AWBZ)*, of 14 December 1967.
According to the Note of the Dutch delegation, the government has started a program aimed at restructuring long term care in the Netherlands. The aims of this program are to improve the quality of LTC, to align the care as much as possible to the wishes of the recipients, to decrease the amount of regulations and to better control the costs of LTC.

Benefits in kind

Care is provided in the form of "products". For example home care, admission to a care home, nursing home, institution for the development or physically disabled are all products offered under the AWBZ. A product consists of a single function or a combination of functions.
Long-term care is defined in five broadly defined functions. Next to personal care, also nursing (e.g. administering injections), supportive guidance (assistance in managing daily activities), treatment (e.g. specific treatment by a geriatric specialist, a doctor for the developmentally disabled or a behavioural scientist) and accommodation are provided as benefits in kind.

1. Home care

Care provided at home by an institution to insured persons with a somatic, psychogeriatric or psychiatric condition or impediment, or a physical or mental disability. The activities in the field of personal care are supported or taken over, with a view to compensate for the (temporary) inability of the insured person to live independently.
Home care includes the loan of nursing equipment for a maximum period of 26 weeks.

2. Semi-residential care

Care provided by an institution to insured persons with a somatic, psychogeriatric or psychiatric condition or impediment, or a physical or mental disability. The care is aimed at the promotion or preservation of the ability to live independently and serves to prevent institutionalisation or neglect of the insured person.

3. Residential care

Care in an institution which is necessary due to the need for a protected living environment, therapeutic environment or permanent supervision of an insured person with a somatic, psychogeriatric or psychiatric condition or impediment, or a physical or mental disability.

4. Other benefits

Several specific benefits for specific kinds of patients such as psychiatric treatment and treatment for persons with visual or hearing impairments.
In addition to care functions, there is also entitlement to, for example, patient transport, nursing supplies, care and support related to sign language, hospital care after one year, rehabilitation care, prenatal care, research into certain congenital metabolic disorders, and vaccinations included as part of a vaccination programme.

Cash benefits

Within the framework of an experiment, the insured person can opt not to obtain care provision in kind, but to receive a personal care budget *(persoonsgebonden budget, PGB)* to enable him or her to purchase care independently. The budget is only available for certain functional forms of care, such as nursing, general care and guidance; the budget is not available for treatment or institutional accommodation. The amount of the personal care budget is dependent on the required care.
Discretionary use.
The Netherlands´ government has the intention to end this experiment and make the personal care budget an entitlement as a benefit in cash under the AWBZ.

Combination of benefits
The AWBZ basically provides for benefits in kind. However, within the framework of an experiment, the insured persons have the choice between receiving the benefit in kind or in the form of a personal care budget *(persoonsgebonden budget, PGB)*; a combination of the two is also possible.
Free choice between cash benefits and benefits in kind.

Benefits for the carer
An amount of € 250 per year is granted to informal caregivers who provide long-term care at home to a person with an indication for long-term care.

NORWAY

Applicable statutory basis

• The Municipal Health Services Act *(lov om helsetjenesten i kommunene)* of 19 November 1982.
• The Social Services Act *(lov om sosiale tjenester)* of 13 December 1991.
• The National Insurance Act *(folketrygdloven)* of 28 February 1997, Chapter 6.
• The new Act on Municipal Health and Care Services *(lov om kommunale helse- og omsorgstjenester mm.)* of 24 June 2011.

Benefits in kind

1. Home care
Practical assistance and care at home according to the need. Home care services are available day and night (round-the-clock). Community care housing is both a supplement and alternative to nursing homes and institutions.

2. Semi-residential care
Short-term stays in nursing homes (weekends etc) are offered as a relief measure for the family of patients cared for at home. No time limit.

3. Residential care
Provided in municipal nursing homes, day and night service flats, homes for elderly, housing for disabled children, etc.

4. Other benefits
Both the nursing homes and the home care services are supported by other municipal health and social services, such as short-term technical aids (walker, etc). The home care services are also supported by long-term technical aids from the National Insurance Scheme *(folketrygden)*, such as wheelchairs, telecommunication services, etc.

Cash benefits

For the disabled: The Basic benefit *(grunnstønad)* and Attendance benefit *(hjelpestønad)* from the general National Insurance Scheme *(folketrygden)* are paid directly to the person who is in need of care.
The Basic benefit to cover extra expenses due to permanent illness, injury or deformity. There are 6 different rates of benefit according to the level of extra expenses, ranging from NOK 7 572 (€ 1 031) to NOK 37 860 (€ 5 157) per year.
The Attendance benefit to cover the need for special attention or nursing. The standard rate is NOK 13 572 (€ 1 849). For disabled children under 18, the benefit can be paid at 3 different higher rates, up to NOK 81 432 (€ 11 092).
A condition for the Attendance benefit is that the care is provided by an informal caregiver.
The Discretionary cash benefit *(omsorgslønn)* paid by the municipality to an informal carer who has a particular burdensome care work.
No discretionary use. The cash benefits are a supplement to the benefits in kind. **127** / **156**

Combination of benefits
Mainly benefits in kind.
Combined benefits are possible. It is for the local municipality authorities to decide how the person's needs can be fulfilled, with different combinations of benefits in kind and cash benefits. The cash benefits are a supplement to the benefits in kind.
No free choice between cash and/or benefits in kind.

Benefits for the carer
Discretionary cash benefit *(omsorgslønn)* paid by the municipality to an informal carer who has a particular burdensome care work.
It is for the local municipality authorities to decide in each single case if the caregiver has "a particular burdensome care work". The level (amount) of the benefit is also determined by the local authorities.

POLAND

Applicable statutory basis

In Poland there is no integrated long term care system regulated by single legal act.
People who need such care are entitled to certain benefits under various legal acts, such as e.g. from the field of social assistance, health care, family benefits or benefits for disabled persons. The amounts of benefits are the same for all regions of Poland.

- The Act on Health Care Services financed from Public Means *(Ustawa o świadczeniach opieki zdrowotnej finansowanych ze środków publicznych)* of 27 August 2004.
- The Act on Social Assistance *(Ustawa o pomocy społecznej)* of 12 March 2004.
- The Act on Family Benefits *(Ustawa o świadczeniach rodzinnych)* of 28 November 2003.
- The Act on Social Pension (*Ustawa o rencie socjalnej)* of 27 June2003.
- The Act on Social Insurance Fund Pensions *(Ustawa o emeryturach i rentach z Funduszu Ubezpieczeń Społecznych)* of 17 December 1998.
- The Act on Vocational and Social Rehabilitation and Employment of Disabled Persons *(Ustawa o rehabilitacji zawodowej i społecznej oraz zatrudnianiu osób niepełnosprawnych)* of 27 August 1997.

In addition, some other legal acts might be mentioned:

- The Act of 24 January 1991 on veterans and some victims of war and post-war repressions
- The Act of 25 June 1999 on cash benefits from social insurance for sickness and maternity
- The Act of 30 October 2002 on social insurance for accidents at work and occupational diseases
- The Ordinance by the Ministry of Labour and Social Policy of 27 July 1999 on rules and procedures for medical certification under the social Insurance Institution
- The Ordinance by the Ministry of Labour and Social Policy of 14 December 2004 on certifying incapacity to work
- Ordinance No. 61/2007/DSOZ by the President of National Health Fund (NFZ) of 19 December 2007 on the contracts under the provisions on long-term care

Benefits in kind

1. Home care

Specialised care services, including those for people with mental disorders, are one of the basic forms of assistance in kind.
Bedridden and chronic patients who stay at home and who require systematic nursing services due to existing health problems may receive long-term nursing care in the home based environment. Persons with chronic diseases, aggravating disability, sick persons who are not eligible for hospitalisation but need permanent professional nursing, rehabilitation and care are eligible for this type of care. In such cases, long-term care is provided in the home based environment, as long-term nursing care at the patient’s home.

2. Semi-residential care

Support centres, which are organisational units of day care social assistance. Support centres include, among others: community mutual-aid houses for persons with mental disorders, day care assistance houses and mutual aid clubs.

3. Residential care
Social assistance centres, family-based assistance houses, social assistance houses, family support centres.

4. Other benefits
There is a possibility to award certain "accompanying measures" to persons who have the legal assessment of disability. Such measures include possibilities to obtain the co-financing of, for example,
• the participation of disabled persons and their attendants in rehabilitation stays,
• provision of rehabilitation equipment, orthopaedic equipment and auxiliary devices allocated to disabled persons under separate provisions,
• liquidation of architectural and technical barriers in connection with individual needs of disabled persons,
• rehabilitation of children and the young.

Disabled persons may also participate in occupational therapy workshops, which are organisationally and financially separated establishments allowing for social and vocational rehabilitation of disabled persons incapable of work, aimed at gaining or recovering skills required to pursue employment. Occupational therapy workshops may be organised by foundations, associations or other entities, and the costs of establishment and operation of such workshops, or resulting from the increased number of the workshop participants, are co-financed by the State Fund for Rehabilitation of Disabled Persons *(Państwowy Fundusz Rehabilitacji Osób Niepełnosprawnych, PFRON)*, from the funds of local governments or other sources.
In addition, the Act on social assistance provides assistance in the form of protected housing *(mieszkania chronione)*

• For a person who, because of the difficult life situation, age, disability or illness needs support in everyday life, but does not require the services provided in the specialised, stationary care facilities, in particular, a person with a mental disorder, a person leaving the foster family, childcare facility, youth educational centre or youth detention centre, as well as foreigners who reside in Poland on the basis of a status of refugee or subsidiary protection.
• Protected housing is a form of social assistance that prepares its tenants, under the care of specialists, to live independently, or provides housing in lieu of a facility that assures 24-hour care. Protected housing provides the conditions for independent functioning in and integration into the local community.
• Protected housing can be conducted by any entity of social assistance or by a public benefit organisation.

The *National Health Fund* finances, inter alia, the provision of long-term care in the form of home care and residential care services:
• Care and treatment facilities, nursing and care facilities *(zakłady opiekuńczo-lecznicze i pielęgnacyjno-opiekuńcze).* They provide nursing, rehabilitation and pharmacological treatment (previously provided during hospital treatment) for patients who have completed the process of diagnosis, surgery or intensive medical treatment and do not need further hospitalisation, but are chronically ill, dependent and suffer from a partial or advanced

disability and therefore need permanent medical control, professional nursing and rehabilitation, which involves the necessity of staying in the care facilities.
• Long-term care homes for mechanically ventilated adults, children and youth *(zespoły długoterminowej opieki domowej dla dorosłych, dzieci i młodzieży wentylowanych mechanicznie)* provided for people with respiratory failures that need permanent or temporary respiratory therapy (either through tracheotomies or through other devices) without the necessity of being hospitalised on an intensive care unit, but they need a permanent, specialist and professional care, nursing and rehabilitation.
• Hospital departments for LTC and palliative services *(świadczenia w oddziale medycyny paliatywnej/hospicjum stacjonarnym)* for terminally ill with a progressive, life-threatening disease.
• Home care hospices for adults and children *(świadczenia realizowane w hospicjum domowym dla dorosłych i dzieci*) – doctors, nurses, psychologists and physiotherapists engaged in these hospices can help families in the care of a sick person who is staying at home.
• The provision of palliative care medicine in the clinic – *(świadczenia w poradni medycyny paliatywnej)* for the sick who are in a stable state of health and can come to the clinic.

Cash benefits

The Medical Care Supplement (*Dodatek pielęgnacyjny)* - PLN 181.10 (€ 41.46) per month and Medical Care Allowance, (*Zasiłek pielęgnacyjny)* – PLN 153.00 (€ 35.02) per month. Medical Care Allowance can be granted for disabled children up to the age of 16, disabled persons over the age of 16, persons over the age of 75.

The Training and Rehabilitation of Disabled Child supplement *(dodatek z tytułu kształcenia I rehabilitacji dziecka niepełnosprawnego)* – PLN 60 per child until the child is 5 or PLN 80 per child between 5 and 24.
Social Pension *(Renta socjalna)* – PLN 593.28. According to the Note of the Polish delegation, Social Pension under provisions of the Law of 27/6/2003 on Social Pension (also in Annex X of Regulation) is granted for adults (aged 18 years and over), and those whose invalidity began before the age of 18 years (25 years in the case of full-time students). It is financed from the State budget and granted to those who are totally incapable of work but they do not require (considerable) assistance/care from other persons to carry out essential daily activities. This benefit is similar to “normal” invalidity pension and could not be treated as LTC.
The Permanent Allowance *(Zasiłek stały)* – awarded to an adult person keeping a single household and totally incapable of work due to age or disability, provided that the income of that person is lower than the income criterion for a person keeping a single household, and to an adult person staying with the family, completely incapable of work due to age or disability, provided that the income of that person, as well as the income per person in the family, is lower than the income criterion per person in the family. Amount: maximum PLN 444.

Earmarked allowance *(Zasiłek celowy)* – awarded for the coverage, in full or in part, of the costs of the purchase of food, medicine and treatment, fuel, clothing, daily necessities, minor apartment repairs, and funeral costs. The amount depends on the individual situation.
The Periodic Allowance *(Zasiłek okresowy)* – awarded due to any chronic disease or disability to a person keeping a single household whose income is lower than the income criterion for a person keeping a single household and to a family whose income is lower than the income criterion for the family. Amount: maximum PLN 418 (€ 95.69).
A form of financial assistance paid directly to persons in need of long-term care services are the Medical Care Allowance *(Zasiłek pielęgnacyjny)* and the Medical Care Supplement *(Dodatek pielęgnacyjny)*, which are granted for a partial coverage of expenses resulting from the need to provide a disabled person with care and assistance of another person due to his or her incapacity for independent existence. The person concerned has a free choice and can use the money for the services he or she prefers. There is no difference if a cash benefit is used for professional care providers or informal caregivers. The amount of the benefits does not relate to the level/scale of dependency.
In addition, some other cash benefits might be mentioned.
The Family allowance (*Zasiłek rodzinny*): The entitlement to a family allowance is, among others, subject to means-testing. The right to the family allowance is awarded if the income per person in a family or if the average monthly income of a learning person does not exceed PLN 504. If there is a child with a certified disability or with a certified moderate or severe disability in the family, the family is entitled to a family allowance if the average monthly income per capita in the family or the average monthly income of a learning person does not exceed PLN 583.

Some benefits for *veterans* might be mentioned as well (although they are not necessarily linked to long-term care). They may include direct benefits and reduced transport tariffs.
The Care allowance *(Zasiłek opiekuńczy)* granted on the basis of the Act on cash benefits payable for sickness and maternity from the social insurance of 25 June 1999.
The Care Allowance is granted when it is necessary to take care of:
a. a child up to 8 years of age in case of:
b. an unexpected closing of a day nursery, a kindergarten or a school which the child attends,
c. childbirth or sickness of the insured person's spouse who permanently takes care of the child if the childbirth or sickness make them unable to take care of the child,
d. a stay of the insured person's spouse who takes care of the child in a health care institution,
e. a sick child is up to 14 years of age,
f. any other sick member of the family (spouse, parents, parents-in-law, grandparents, grandchildren, siblings, and children over 14 – if they stay in the same household with the insured person).

If care is taken of the child up to 14 years of age, the care allowance is granted for the period of caretaking, which cannot exceed 60 days per calendar year. If a child is older or if care is taken of another member of the family care allowance is granted for a maximum period of 14 days in the calendar year.
Care allowances are jointly granted for taking care of children and other members of the family for the period not exceeding 60 days per calendar year.
The allowance is payable at the rate of 80% of the basis of contribution rates (average salary).
The incapacity to work pension *(Renta z tytułu niezdolności do pracy)* might be considered as a long-term care benefit only if a person has a certificate of the ZUS-authorised physician to

the medical commission of the social security institution about the total inability to perform any kind of work and in the case of finding that the ability of the organism has been impaired to a degree which makes it necessary for the person concerned to be under permanent or long-term care to satisfy her or his basic living needs and the inability to conduct independent existence is announced.

Combination of benefits

Cash benefits and benefits in kind.

As a general rule, there is a free choice between cash benefits and benefits in kind.

Nevertheless, the cash benefits usually do not include the possibility to receive benefits in kind.

Benefits for the carer

The nursing benefit *(Świadczenie pielegnacyjne)* – established to support people who do not undertake or resign from employment or other paid work due to the necessity of taking care of a disabled child. The child (under 16 years old) must be in possession of a certificate confirming his or her disability with recommendations of constant or long-term care or help, related to a limited ability of the child to independent existence and a necessity of the everyday participation of a caretaker in the process of medical treatment, rehabilitation and education, or (if the child is older than 16 years) of a certificate confirming a considerable degree of disability. A caregiver can receive the nursing benefit only if he or she is one of the parents or the factual guardian of the child. The amount of money paid directly to the caregiver is PLN 520 (€ 119.04) per month. The caregiver can have his or her social insurance contributions paid from the state budget.

A social assistance centre pays the contribution to an old-age and pension insurance. The amount is subject to income criteria per person in the family, to a person that gives up employment due to the necessity to exercise direct, personal care for a member of the family suffering from a long-term or serious disease, and for a non-cohabiting mother, father, or for siblings, provided that the actual income per person in the family of the person exercising such care does not exceed 150% of the amount subject to income criteria per person in the family, and provided that the person exercising such a care is not covered by mandatory old-age or disability pension insurance under other titles and receives no old-age or disability pension. The above also refers to individuals who – due to the necessity to exercise such a care – are on unpaid leave. The contribution to old-age and pension insurance – in the amount specified under relevant provisions on the social insurance system – is paid for the duration of exercising such care.

Addendum: Social security coordination aspects

According to the Note of the Polish delegation, the above listed *benefits in kind* represent a mix of sickness benefits and social services that are not considered as part of social security system (health care) in Poland but that belong to the sphere of social assistance.

The Polish delegation noted that according to their view only Medical Care Supplement (*Dodatek pielęgnacyjny*) and Medical Care Allowance for adults (*Zasiłek pielęgnacyjny*) can be treated as LTC *cash benefits*.

They have emphasized that according to the Judgement of The Court (C-333/00 *Mahheimo*) a benefit such as the home child-care allowance is a *family benefit* within the meaning of Article 4(1)(h) of the Regulation 1408/71. That is why Medical Care Allowance should be treated as LTC only in the case of adults (not in case of children).

According to the view of the Polish delegation, *Supplement to family benefit* (Training and Rehabilitation of Disabled Child supplement, *dodatek z tytułu kształcenia i rehabilitacji dziecka niepełnosprawnego*) cannot be coordinated as sickness benefits. All supplements to family allowances in Poland are integral part of "main" family allowance (they cannot be granted separately). All supplements to family allowances are recognized as family benefits under the Regulation 883/2004.
The Polish delegation expressed their believe that *social assistance* benefits cannot be coordinated as LTC benefits, since the Regulation No 883/2004 does not apply to social assistance. In Poland the duty of guaranteeing the implementation of social assistance tasks rests upon territorial self-government units/communes and governments administration. They prepare an evaluation of social support resources based on an analysis of local social and demographic situation, which affects the assistance aimed at people in need. When granting assistance, family background interview shall be conducted to determine personal and financial situation, family income and assets of individuals and families.

The nursing benefit (*Świadczenie pielegnacyjne*) is established to support people who do not undertake or resign from employment or other paid work due to the necessity of taking care of a disabled child. It is granted to the carer (not to a disabled child/person); the carer can have his/her social insurance contributions paid from the State budget. The carer's activity is regarded as a gainful activity under Polish legislation, where the activity is exercised. In this situation we should treat this person (carer) in accordance with Article 1 and Title II of Regulation (EC) No. 883/2004.

PORTUGAL

Applicable statutory basis
Social insurance:
Statutory Decree 265/99 of 14 July 1999, amended by Statutory Decree 309-A/2000 of 30 November 2000.
Guaranteeing sufficient resources:
Statutory Decree 265/99 of 14 July 1999, amended by Statutory Decree 309-A/2000 of 30 November 2000.
Social security system and National Health Service:
Statutory Decree 101/06 of 6 June 2006.
Benefits in kind

1. Home care
Home care (*apoio domiciliário*).
Daily care, personal comfort, cleaning, meal delivery, accompaniment during medical visits etc.
Foster families (*famílias de acolhimento*).
Temporary or permanent integration of elderly persons or disabled adults (maximum 3) in foster families who ensure that their basic needs, including in terms of medical care, are met.
Integrated home care teams (*Equipas de Cuidados Continuados Integrados*) - Health and Social community multidisciplinary teams, for citizens in convalescence with functional dependence or terminal illness that do not need in-patient care.

2. Semi-residential care
A Night Centre (*Centro de Noite*) for elderly people who are isolated and, accordingly, in need of assistance during the night (from 6pm to 8am);
Day care centres (*Centro de dia*) for elderly persons. At least 8 hours per day;
Centres for day care and promotion of autonomy (*Unidades de dia e de promoção da autonomia*): 8 hours per day;
Sheltered workshops (*centro de actividades ocupacionais*) for seriously disabled persons;
Centres for social and occupational measures (*forum sócio-ocupacional*) for persons with minor mental disorders;
Nursing homes for temporary stay (*lar temporário*) of disabled children and youngsters between the age of 6 and 16 years.

3. Residential care
Nursing homes for permanent stay (*lar de idosos*) of elderly persons who are or risk to become severely dependent;
Homes (*residência*) for persons over the age of 16 years with permanent or temporary disabilities;
Centres for supported life (*unidade de vida apoiada*) for persons with permanent mental disabilities;
Centres for protected life (*unidade de vida protegida*) for adults who suffer from serious psychological problems likely to become permanent;
Centres for autonomous life (*unidade de vida autónoma*) for adults who suffer from serious psychological problems likely to become permanent, but who maintain a certain degree of autonomy;

Temporary Reception Centres for Emergencies (*Centro de Acolhimento Temporário de Emergência)* for elderly persons in a difficult social situation;
Convalescent centres (*Unidades de convalescença*) for medical rehabilitation care following hospitalisation;
Medium-term and rehabilitation centres (*Unidade de média duração e reabilitação*), in conjunction with the hospital, for medical rehabilitation care and social / psychological support;
Long-term and maintenance centres (*Unidade de longa duração e manutenção*) for social support and maintenance treatment of persons suffering from chronic pathologies;
Centres for palliative care (*Unidades de cuidados paliativos*) for the support, in a hospital environment, of seriously ill persons.

4. Other benefits
The provision of technical aids.
Premature intervention (*Intervenção Precoce*) integrated aid measure combining education, health and social assistance for children up to 6 years old with disabilities or with a serious risk of mental retardation.

Cash benefits

Social insurance:
The Long-term care supplement (*complemento por dependência*): paid to recipients of invalidity, old-age and survivors' pensions who are reliant on care. A monthly amount is indexed to the amount of the social pension *(pensão social)* and annually updated. In 2012 this amount is € 97.70 regarding 1st degree of dependency and € 175.86 concerning 2nd degree of dependency.
14 benefits paid yearly. The Christmas and holiday bonus: amount equal to the benefit paid for the corresponding month.
The allowance for the assistance by a third party (*subsídio por assistência de terceira pessoa*)is a family benefit granted to severely disabled descendants who are incapable to carry out their basic needs and need the permanent help of a third person. In 2012 it mounts to € 88.37.

Guaranteeing sufficient resources:
The long-term care supplement (*complemento por dependência*): paid to recipients of invalidity, old-age and survivors' social pensions who are in need of permanent assistance of a third party. Monthly amount indexed to the indexing reference of social support (indexante dos apoios sociais, IAS): € 94.77 or € 170.59 according to the degree (1st or 2nd) of dependency.

Allowance for assistance by a third party (*subsídio por assistência de terceira pessoa*): see above.

Discretionary use. However, the benefits are paid to the care provider in case the beneficiary is incapacitated or if she or he resides in a social support (or assimilated) institution.

Combination of benefits
No mixed benefits.

Not applicable. Accumulation possible.

Benefits for the carer
No specific benefits for the carer.

ROMANIA

Applicable statutory basis
Law 448 of 6 December 2006 on Protection and Promotion of the Rights of Persons with Handicap *(Legea privind protectia si promovarea drepturilor persoanelor cu handicap)*, with subsequent amendments.
Law 17 of 6 March 2000 on Social Assistance of Senior Persons *(Legea privind asistenta sociala a persoanelor varstnice)*, with subsequent amendments.
Benefits in kind

1. Home care
Persons with handicap:
Personal Assistant *(asistent personal)* – care and protection for a period longer than 24 hours.
Senior persons:
Caregiver *(persoana de ingrijire)* – social and socio-medical services for a period longer than 24 hours.

2. Semi-residential care
Persons with handicap:
Qualified Personal Assistant *(asistent personal profesionist)* – care and protection for a period longer than 24 hours,
Day centres – social services integrated with medical, education, housing, labour force employment and other similar services up to 24 hours.
Senior persons:
Day, night, and other specialised centres for senior persons – socio-medical services up to 24 hours.

3. Residential care
Persons with handicap:
Residential centres – social services integrated with medical, education, housing, labour force employment and other similar services for a period longer than 24 hours in:
Care and assistance centres,
Recovery and rehabilitation centres,
Integration centres providing vocational therapy,
Centres of training for an independent life,
Crisis centres,
Centres for community and training services,
Sheltered housing, etc.
Senior persons:
Homes for senior persons – social, socio-medical and medical services for a period longer than 24 hours.

4. Other benefits
Persons with handicap:
e.g. Gratuities by Urban Transportation *(calatorii gratuite la transportul urban)*. **138** / **156**

Cash benefits

Persons with handicap:
The Indemnity *(indemnizatie)* which is an alternative to the Personal Assistant *(asistent personal)* is paid to the person with severe handicap. It is equal to the net wage for a certain category of social worker.
The amount is at his/her discretion.
Senior persons:
Not applicable.

Combination of benefits
Persons with handicap:
Cash and in kind benefits.
The person with severe handicap may freely choose between Indemnity *(indemnizatie)* and Personal Assistant *(asistent personal)* (includes inter alia relatives and spouses).
Senior persons:
In kind benefits.

Benefits for the carer
Persons with handicap:
As the Personal Assistant *(asistent personal)* (includes inter alia relatives and spouses) and the Qualified Personal Assistant *(asistent personal profesionist)* have employment contracts, they are covered for different risks.
The Personal Assistant and the Qualified Personal Assistant are entitled to benefits in kind such as free urban and inter-urban transportation, etc.
Senior persons:
As the Caregiver *(persoana de ingrijire)* has an employment contract, he/she is covered for different risks

SLOVAK REPUBLIC

Applicable statutory basis

The Act on Social Services *(Zákon o sociálnych službách)* No. 448/2008.
The Act on Financial Benefits for Compensation of Disabled Persons *(Zákon o peňažných príspevkoch na kompenzáciu ťažkého zdravotného postihnutia)* No. 447/2008.
The Act on Health Care and Services Related to Health Care *(Zákon o zdravotnej starostlivosti a službách súvisiacich s poskytovaním zdravotnej starostlivosti)* No. 576/2004.
The Act on Health Care Providers, Medical Workers and Professional Medical Associations *(Zákon o poskytovateľoch zdravotnej starostlivosti, zdravotníckych pracovníkoch a stavovských organizáciách v zdravotníctve)* No. 578/2004.
The Act on Subsistence Minimum *(Zákon o životnom minime)* No. 601/2003.

Benefits in kind

1. Home care

Attendance services to help with personal activities of daily living, with keeping up the household and with basic social activities.

2. Semi-residential care

Semi-stationary care is provided in the social services facilities e.g. Daily Stationary Facility (*Denný stacionár*). It is provided as a daily or a weekly care (with persons returning home during the weekend). Different activities like specialised services, nursing etc., are provided there.
There are no exactly defined daily hours during which the recipient may attend the facility.

3. Residential care

Nursing home care is provided in social services facilities: Shelter Facility (*Zariadenie chráneného bývania*), Social Service Home (*Domov sociálnych služieb*) and Home of Supported Inhabitation (*Zariadenie podporovaného bývania*). For a temporary period, the nursing home care is provided also in the Attendance Service Facility (*Zariadenie opatrovateľskej služby*) and in the Rehabilitation Centre (Rehabilitačné stredisko).

4. Other benefits

Social Guidance *(Sociálne poradenstvo)*, Interpretation *(Tlmočenie),* Social rehabilitation *(Sociálna rehabilitácia)*. According to the Note of the Slovak delegation these benefits do not satisfy the aspects of LTC benefits.
The social services system, in which providers (self-government of municipalities and upper regional units, public and non-public providers) offer social services to persons in social need (disabled persons, elderly, single parents, homeless persons, etc).

Cash benefits

For professional providers within home care the Personal Assistance Benefit (*Príspevok na osobnú asistenciu*) is set: the sum of 1.39% of the subsistence minimum per hour of assistance required (maximum of 7 300 hours per year). This benefit is granted to the person who is in need of care and whose income is lower than 3 times the subsistence minimum, otherwise the benefit is lower.

Personal assistant is not necessarily a professional caregiver. It can be any natural person who has reached 18 years of age, is legally competent and with whom the severely disabled person has concluded an agreement on the performance of personal assistance.
For informal carers (relatives) within home care the Attendance Service Benefit (*Príspevok na opatrovanie*) is set: up to the level of 111.32% of the subsistence minimum per month if only 1 person receives home care and up to the level of 148.42% of the subsistence minimum per month if 2 or more persons receive home care. The benefit is paid directly to the carer (obviously a family member) in the carer's own right. An increase of the benefit by the sum equivalent to € 49.80 per month is granted if a severely disabled child is in home care and the provider has no other income.

The Benefit for Purchasing, Repairing, Adjusting and Training of Utilisation Equipment (*peňažný príspevok na kúpu, úpravu alebo opravu pomôcky*): maximum benefit of € 8 630.42.
Purchasing a Hoisting Device Benefit (*Peňažný príspevok na kúpu zdvíhacieho zariadenia*): maximum benefit of € 11 617.88.
Purchasing and Adjusting a Car Benefit (*Peňažný príspevok na kúpu alebo úpravu osobného motorového vozidla*): maximum benefit of € 8 298.48.
Transportation Benefit (*Peňažný príspevok na prepravu*): maximum benefit is 51.02% of the subsistence minimum (*Životné minimumi*) per month.
Adaptation of a Residence or a Garage Benefit (*Peňažný príspevok na úpravu bytu, rodinného domu alebo garáže*): maximum benefit of € 8 298.48.
The Compensation of Enhanced Costs Benefit (*Peňažný príspevok na kompenzáciu zvýšených výdavkov*): monthly supplements for special dietary requirements (up to 18.56% of the subsistence minimum), personal and domestic hygiene, clothing, shoes and housing equipment (9.28% of the subsistence minimum), operation of a car (16.7% of the subsistence minimum), maintenance of a guide dog (22.27% of the subsistence minimum).

Combination of benefits
Cash benefits as well as benefits in kind at home and in institutions can be combined; however, for selected benefits, the combination is not possible (e.g. the Attendance Service Benefit *(Príspevok za opatrovanie)* with the Personal Assistance Benefit *(Príspevok na osobnú asistenciu)*).
Free choice between cash benefit and benefit in kind possible.

Benefits for the carer
The state pays contributions on the carer´s old-age and invalidity insurance. It is possible to take a paid leave in order to care for a dependent person (relief service).

Addendum: Social security coordination aspects
In the Note of the Slovak delegation it is stressed that for cash allowances the income and the assets of the person with a severe disability, as well as all the jointly assessed persons, are established, which is regularly reviewed once a year, indicating the fact that the allowances can be provided only to such a group of persons with severe disabilities that are at a lower social level. They are linked to the socio-economic situation in the Slovak Republic and their amount depends on the subsistence minimum.

Cash allowances are provided on the basis of individual and discretionary review of particular situation and circumstances of the applicant and his or her family (the social assessment

activity) for the purpose of compensating for the social consequences of severe disability. The cash allowances are not claimable, are not awarded automatically to persons meeting certain criteria, and are of the discretionary nature. Their aim is contributing to the support of autonomy as well as social integration of disabled persons, helping them to lead a life comparable with that of persons not having disabilities. Therefore care allowances should not be exportable.

According to the view of the Slovak delegation, expressed in their Note, cash benefits for compensation of a severe disability are social assistance benefits. If they were to be regarded as long-term care benefits, the list should give only two cash benefits that can have some of their features:
- the cash allowance for care, which is provided to the caregiver and
- the cash allowance for personal assistance, which is provided to a natural person with a severe disability but subject to monthly produced statements of the number of hours of personal assistance, as well as the receipts of the fees paid to the personal assistant, without which cash allowance cannot be paid out. For this reason it is debatable whether this cash allowance should not be regarded as an LTC benefit in kind.

SLOVENIA

Applicable statutory basis

No specific law related to long-term care.
Long-term care benefits are included in the following acts:
The Pension and Disability Insurance Act *(Zakon o pokojninskem in invalidskem zavarovanju, ZPIZ-1)* (Official Gazette of the Republic of Slovenia, No. 109/2006, offical consolidated text).
The Social Assistance Act *(Zakon o socialnem varstvu, ZSV)* (Official Gazette of the Republic of Slovenia, No. 36/04)
Financial Social Assistance Act *(Zakon o socialno varstvenih prejemkih, ZSVarPre)* (Official Gazette of the Republic of Slovenia, No. 61/2010)
Rights Enforcement from Public Funds Act *(Zakon o uveljavljanju pravic iz javnih sredstev, ZUPJS)* (Official Gazette of the Republic of Slovenia, No. 62/2010)
The Parental Care and Family Benefits Act *(Zakon o starševskem varstvu in družinskih prejemkih, ZSDP)* (Official Gazette, No. 110/2003, 10/2008- offical consolidated text)
The Mentally and Physically Handicapped Persons Act *(Zakon o družbenem varstvu duševno in telesno prizadetih oseb, ZDVDTP)* (Official Gazette SRS, No. 41/83)
The Health Care and Health Insurance Act *(Zakon o zdravstvenem varstvu in zdravstvenem zavarovanju, ZZVZZ)* (Official Gazette, No. 100/2005).

Benefits in kind

1. Home care

Home care is provided by the following services:
- *Community services* provide medical-social care at home. The user is provided nursing care services, preventive home visits and assistance in obtaining adequate social treatment. The costs of nursing care services are covered by the compulsory health insurance.
- Community psychiatry is a team approach to the treatment of patients after their discharge from treatment at the secondary (specialist) level into home care, providing their social inclusion, maintenance and follow-up of their health condition.
- *Social home help* is organised locally, provided within the public service network by the Social Work Centres, homes for elderly and special institutions for home care. Home help is available for a maximum of 4 hours a day or 20 hours a week.
- *Personal assistance* is a program ran by persons with disabilities themselves, and is financed by the state, local community and user funds (it is not available across the country).
- *Social alarms/telecare* is organised locally, not provided within the public service network; available only in some municipalities (currently there are essential changes).
- *Meals on wheels* is a commercial service unless when is being part of home help service package.
- *Sheltered housing* emerged in recent years and is funded by public sector (municipal housing funds, Pension Real Estate's Fund by private investors or as public-private partnership ventures).

2. Semi-residential care

Day care centres are organised locally and include the following services: protection, food supply, health care, social integration, social activities and transport.

Day care is usually performed in the welfare employment centres, in homes for elderly *(domovi za starejše)* and in private institutions on a basis of a concession contract concluded between institutions performing day care and the state or on the basis of a work permit.
Group homes and day centers for people with mental health problems (*stanovanjske skupine*) are organised locally, not provided within the public service network; available only in some municipalities; financed by the state, local community and user funds (it is not available across the country).

3. Residential care

Residential care is mainly a public responsibility: in terms of the establishing and maintaining facilities, of developing the network of social care homes. The system of financing the residential care is a combination of public and private responsibility: people have to cover the expenses of accommodation, food and social care services, but if income is insufficient, the state (municipality) supplements the payment up to the entire price.
Residential care in Slovenia is provided by:
- homes for the elderly,
- special social care homes,
- centres for care and training (residential institutions for people with learning disabilities),
- institutions for training of severe and profound mentally disabled children.

Homes for the elderly have the longest tradition in Slovenia and are operating in the public and private domain (private institutions with concessions). *Special social care homes* and *institutions for training of severe and profound mentally disabled children* are only public and there are no private partnerships. The *centres for care and training* operate in both the public and private domain. In the public sector the providers of homes for the elderly are municipalities and in the private sector the providers are private social institutions who have acquired a license or concession.
Health care is covered from the compulsory health insurance by the Health insurance Institute of Slovenia (HIIS) according to the contracts between the HIIS and above-mentioned institutions.
Nursing hospitals could also be mentioned. Although several Slovenian hospitals already operate departments for non-acute medical treatment, the first nursing hospital in Slovenia was opened in February 2011 in Ljubljana. Nursing hospitals should be opened in other cities as well. The purpose of such hospitals is to accept patients who have concluded an acute medical treatment, but are not yet ready to lead an independent live at their home or in a home for elderly. The nursing hospital is thus a transitional stage between a hospital treatment and living at home (again) or in the home for elderly. It is not intended for indefinite hospitalisations. The decision on the admittance is taken by the team of experts, according to the overall plan of treatment and care. In a nursing hospital the emphasis is on care activities, therefore a stable medical condition is one of the conditions to be accepted to a nursing hospital. Also the majority of staff are nurses, and only few are physicians.
Within the framework of *non-acute hospital care*, hospices perform the following services:
- *extended hospital treatment* (EHT) where patients are treated after completed acute therapy because they are unable to return to their home environment due to their current health condition; where they are provided with an adequate rehabilitation programme, a relatively rapid improvement of their condition may be expected, which enables them to return into their home environment (expected health improvement, a list of hospitals that offer such rehabilitation programmes);

- *nursing care* is provided for a short period of time when the health condition after completed acute therapy has deteriorated so that the patient's return to their previous environment is impossible while no improvement may be expected and therefore it is necessary to provide suitably adjusted conditions (social care; return into home care is not possible);
- *non-acute palliative care* (terminal stages – short-term conditions, in this case short life expectancy; no improvement of the condition may be expected; institutional care placement in such a short time is not feasible).

4. Other benefits

The right to technical aids (orthopaedic, hearing and other aids intended for home care – special beds, sanitary medical equipment, etc) available under compulsory health insurance. Costs are covered in full for children with severe and profound mental disabilities, the disabled and other persons who rely on the assistance of another person for all or most of their existential functions, disabled persons who have at least 70% physical disability according to regulations on pension and invalidity insurance, persons over 75 years, and social assistance recipients (for the latter co-payments are covered by the State).

Cash benefits

Cash benefits are paid directly to a person in need of care. Cash benefits are intended to cover additional costs arising from a need for care of another person (professional or informal caregiver).

The Supplement for Care and Assistance *(dodatek za tujo nego in pomoč)* granted to disabled persons who are incapable of performing basic life functions and for which they require the constant help of another person. This supplement amounts from 20% to a maximum of 30% of the national average net personal income per employee if a person needs assistance of another person in performing all of his or her basic life functions (€ 165.07), and 10% to 20% if help of another person is required in performing a majority of the basic life functions (€ 82.54).

The Assistance and Attendance Allowance *(dodatek za pomoč in postrežbo)*: available to lawfully permanent resident recipients of old-age, invalidity, widow/widower's and survivor's pension, should they need permanent help to satisfy their vital necessities. It amounts to at least 70% of the minimum pension for a full pension qualifying period for persons, who are in need of assistance and attendance provided by a third person to help him/her with all of basic day-to-day activities (€ 290.15) or half of the amount for persons who need assistance in performing a majority of basic day-to-day activities (€ 145.08) or 100% of the minimum pension for a full pension qualifying period for the most severely handicapped (€ 414.50).

The Special Childcare Allowance *(dodatek za nego otroka, ki potrebuje posebno nego in varstvo)*: provides financial assistance to a family with a child with special needs who are permanent residents, and is intended to cover the higher cost of caring for such a child. The benefit is paid until the age of 18 or 26 if the child is in education. The monthly amount is € 101.05; for children who are in need of special care 24 hours a day the monthly amount is € 202.17.

The Partial Payments for Loss of Income *(delno plačilo za izgubljeni dohodek)*:

Paid to one of the parents who has left his or her job in order to care for a child with special needs. The child and one of the parents must be permanent residents and EU citizens. The monthly amount equals to the national minimum wage (€ 734.15 – gross value).

The Assistance and attendance allowance *(dodatek za pomoč in postrežbo) for social assistance recipients*, who due to old-age, illness or invalidity are incapable of independent living and require the assistance of another person (Article 31.a of the Social Assistance Act of 1992 with later amendments). It is of a subsidiary (social assistance) legal nature. The same rules apply as for the assistance and attendance allowance as a supplement to an old-age, invalidity, widow's or family pension (described above). It is also foreseen in the new social assistance act, which should come into force in 2012.
The Assistance and attendance allowance *for war invalids* (of a certain degree), according to the War Invalids Act (of 1996 with later amendments, Article 22 and following). The same criteria as for the assistance and attendance allowance as a supplement to an old-age, invalidity, widow's or family pension apply (described above). There are some special provisions, mainly to the benefit of the allowance recipient. This allowance could be classified as an LTC benefit for victims of war.
The person has a free choice and can use the money at his own discretion. There is no control on how the money is spent.

Combination of benefits
There is a combination of cash benefits and benefits in kind. Cash benefits are paid directly to the beneficiary.
Free choice between cash benefits and benefits in kind.

Benefits for the carer
The benefit is paid to a carer in case a person entitled to residential care opts for the right to choose a *family assistant (družinski pomočnik)* instead. The locally competent Centre for Social Work awards the family assistant to a disabled person who requires help with performing all of the activities of daily living. A family assistant is paid by the local municipalities (€ 578.55 per month – gross value).
The Partial Payments for Loss of Income *(delno plačilo za izgubljeni dohodek)* have already been mentioned above. It is rather automatically transformed to a benefit for a family assistant when the child reaches maturity.

SPAIN

Applicable statutory basis

Act No. 39/2006 on the Promotion of Personal Autonomy and Assistance to persons in situations of dependence of 14 December 2006, as amended.
It seems that in Spain a formal criterion is followed, i.e. as long-term care benefits are considered only those regulated by the above-mentioned legislative act.
However, it is obvious that the “need of care” can be also protected by other social security benefits (partially also linked with long-term care):
• maternity benefits for parents while nursing their children
• Contributory and non-contributory invalidity pensions

Both branches only specifically guarantee financial help to persons in need of nursing care when they satisfy two requisites: to be legally qualified as disabled and to require the help of another person to carry out the most essential day-to-day activities, as a result of the loss of "functional or anatomical capacity", which should be determined by the medical services.
Under Spanish law, four different degrees of invalidity may be distinguished, depending on their consequences for the person´s capacity to work: partial permanent incapacity; total permanent incapacity; absolute incapacity, and extreme disability.
Extremely disabled is a worker or an employee, who not only suffers from a total permanent incapacity to perform any kind of job, but also needs the help of someone to perform the most essential acts of life such as eating, getting dressed, walking, or any other similar examples, due to their anatomical or functional shortcomings.
• Family benefits: there is only one example in which Spanish rules take into account the case of those young people suffering from an extreme incapacity that demands non-medical nursing care: when the person is 18 years old or over, he or she is affected by the loss of anatomical or functional capacity, at least for a degree of 75% and he or she needs the help of another person to carry out the daily activities.

Benefits in kind

1. Home care

Different forms of assistance in the home of the person in a situation of dependence. Services aimed at promoting personal autonomy and preventing dependency are stipulated in Article 15(1)(a) of the Act 39/2006.
Tele-assistance and prevention are provided for.

2. Semi-residential care

Attendance at day and night care centres. The duration and the type of care depend on the individual need of the dependent person.

3. Residential care

Long-term care provided in institutions, mainly old-age homes and centres for the disabled.

4. Other benefits
No other benefits.

Cash benefits

The amounts are fixed by law and vary according to the degree of dependency. The maximum monthly amount: € 833.96.
With regard to cash benefits, the Act 39/2006 mentions three types of benefits, two of which, despite being monetary, are of the same nature as the benefits in kind for the coordination purposes.

In the Spanish note it is argued that two cash benefits should be considered as benefits in kind according to case law of the Court of Justice of the European Community (CJEU), Decision No 175 of 23 June 1999 of the Administrative Commission of the European Communities on Social Security for Migrant Workers on the interpretation of the concept of 'benefits in kind' in the event of sickness or maternity pursuant to Council Regulation (EEC) No 1408/71, and more recently, Decision No S5 of the Administrative Commission for the Coordination of Social Security Systems of 2 October 2009 on the interpretation of the concept of 'benefits in kind' as defined in Article 1(va) of Regulation (EC) No 883/2004 in the event of sickness or maternity.
a) Financial benefit linked to a service (Article 17)

This is periodical and is only granted when access to a public or organised care service is not possible, in accordance with the degree and level of dependency and economic situation of the beneficiary, pursuant to the provisions of the agreement between the General State Administration and the corresponding Autonomous Community.
This personal financial benefit is, in any case, linked to the acquisition of a service. Therefore, this financial benefit is of the same nature as a benefit in kind.
b) Financial benefit for personal care (Article 19).

The objective of the financial benefit for personal care is to encourage highly dependent persons to be more autonomous. The aim is for this benefit to contribute towards the hiring of a personal assistant for a number of hours, which will facilitate the beneficiary's access to education and work and will give them a more autonomous life in terms of pursuing basic, day-to-day activities.
Therefore, this financial benefit is of the same nature as a benefit in kind.
c) Financial benefit for care in the family and support for non-professional carers (Article 18).

In exceptional circumstances, when the beneficiary is being cared for in the family environment, financial benefit for care in the family is granted as long as certain conditions and requirements are met. The carer must adhere to the rules on Social Security registration, membership and contributions laid down by law.
The Spanish legislation on protection against dependency does *not provide* for any care allowance to pay for housing or to supplement the benefit.
With regard to the tax benefits in the *personal income tax*, there are a number of measures which exempt persons with disabilities from paying taxes, or deduct or reduce their tax rate. Some of these may benefit persons with disabilities in a recognised situation of dependency,

such as the measures to award net income from work or economic activities for contributions to listed heritage or for pension schemes, etc**.**
With regard to the personal income tax in the specific case of persons declared dependent under Act 39/2006, there are a number of measures in place which are set out in Act 35/2006 of 28 November 2006, as well as other implementing provisions.

Combination of benefits
The benefit compatibility scheme (mixed benefits) is regulated at territorial level by each of the Autonomous Communities.

Benefits for the carer
Cash benefits are payable to the beneficiary, who pays the informal caregiver. Compulsory inclusion of the informal caregiver in the Social Security System.

SWEDEN

Applicable statutory basis
The Social Services Act (*Socialtjänstlagen)* (*2001:453*) of 2002.
The Health Care Act *(Hälso- och sjukvårdslag) (1982:763).*
The Social Security Code *(2010:110).*

Benefits in kind

1. Home care
This is the most common service.
If a person is in need of medical care that does not involve hospital care he or she should, according to the Health Care Act, be given that kind of care in his or her own home. The assistance in the form of home help shall also be given in a person's own home. The municipality cannot refuse to give anyone in need assistance in their own home. There is no legal responsibility for spouses or children to care for their elderly relatives.

2. Semi-residential care
Exists in the form of short-term stay, as a complement to home care.

3. Residential care
Mainly for people with Alzheimer disease or persons with severe medical conditions or persons who suffer severely from anxiety and loneliness.

4. Other benefits
Day care, rehabilitation, security alarms etc.
Persons with the lowest pension are entitled to a state financed income-tested housing supplement. Although, its purpose seems to be to top up the regular pension from an economic point of view, rather than a complement due to special care needs.

Cash benefits
Based on individual assessment.
The amount depends on municipalities.
Cash benefits as an alternative to municipal provision are not intended to be used as payments to informal carers.
In addition, other benefits might be mentioned as well:
The care benefit *(vårdbidrag),* according to *Chapter 22* of the *(2010:110) Social Security Code.*
This is paid to the carer (normally the legal parent) of a disabled (or sick, in the need of care for at least six months) child from 0-19 years of age. It is a flat-rate benefit of SEK 107 000 a year (SEK 8 917 a month). There is also the possibility of extra cash benefits for extra expenses.
The occasional parental benefit *(tillfällig föräldrapenning), Chapter 11-13* of the *(2010:110) Social Security Code.*
This is paid to the carer of certain disabled children of 16-21 (23) years of age when the child is occasionally ill with a maximum of 120 days per year.

The disability benefit *(handikappersättning), Chapter 50* of the *(2010:110) Social Security Code.*
This is paid to disabled persons of 19 years of age or older (at 19 the right to a care benefit, see above, expires). This is a benefit to cover extra expenses due to care of assistance.
Assistance benefit *(assistansersättning), Chapter 51* of the *(2010:110) Social Security Code*
This is a cash benefit paid per hour of assistance to those who, due to a severe handicap, is in the need of assistance with a minimum of 20 hours per week concerning basic human needs.
Car benefit *(bilstöd), Chapter 52* of the *(2010:110) Social Security Code.*
This is a special benefit for the disabled with permanent (at least 9 years ahead) difficulties to use public transportation.

Combination of benefits
Benefits in kind.
Elderly care, such as home help is usually provided as a benefit in kind.
Cash benefits are allowed but not very common. A voucher-like system gives the individual a right to a certain amount of help related to a cost per hour or presumed result. This approach is considered to better target the quality issues.
Mixed benefits: could be possible, but are very uncommon.
Free choice between cash and/or benefits in kind is possible, but uncommon.

Benefits for the carer
Support from the municipality, e.g. providing information, support groups for carers, relief on demand or scheduled relief, centres for carers with activities.
Cash benefits, including the allowance to a relative, are usually calculated according to the number of hours of care. The payment can also be based on other criteria than number of hours. There is no national framework for the cash benefits and they are not paid out in all municipalities. Care benefits and occasional parental benefits paid to the carer have been mentioned above among the cash benefits.

Addendum: Social security coordination aspects
According to the Note of the Swedish delegation the aid and benefits granted in accordance with the Swedish Social Services Act (2001:453) are considered to cover benefits that clearly fall within the category of social assistance and therefore fall outside the material scope of Regulation 883/2004. Moreover, in Sweden, such benefits and measures are – with certain exceptions - established entirely at municipal level. It is only in the event of special obligations being imposed on the municipality by the Social Services Act that the municipalities' freedom to decide on their course of action in the said area is limited.

SWITZERLAND

Applicable statutory basis

1. The Federal Law on Sickness Insurance of 18 March 1994 *(Bundesgesetz über die Krankenversicherung, KVG/Loi fédérale sur l'assurance-maladie, LAMal/Legge federale sull'assicurazione malattie, LAMal).*

2. The Federal Law on Accident Insurance of 20 March 1981 *(Bundesgesetz über die Unfallversicherung, UVG/Loi fédérale sur l'assurance-accidents, LAA/Legge federale sull'assicurazione contro gli infortuni, LAINF).*

3. The Federal Law on Invalidity Insurance of 19 June 1959 *(Bundesgesetz über die Invalidenversicherung, IVG/Loi fédérale sur l'assurance-invalidité, LAI/Legge federale su l'assicurazione per l'invalidità, LAI).*

4. The Federal Law on Old-age and Survivors' Insurance of 20 December 1946 *(Bundesgesetz über die Alters- und Hinterlassenenversicherung, AHVG/Loi fédérale sur l'assurance-vieillesse et survivants, LAVS/Legge federale su l'assicurazione per la vecchiaia e per i superstiti, LAVS).*

5. The Federal Law on Supplementary Benefits to the Old-age, Survivors' and Invalidity Insurance of 6 October 2006 *(Bundesgesetz über Ergänzungsleistungen zur Alters-, Hinterlassenen- und Invalidenversicherung, ELG/Loi fédérale sur les prestations complémentaires à l'AVS et à l'AI, LPC/Legge federale sulle prestazioni complementari all'assicurazione per la vecchiaia, I superstiti et l'invalidità, LPC).*

6. The Federal Law on Military Insurance of 19 June 1992 (*Bundesgesetz über die Militärversicherung, MVG/Loi fédérale sur l'assurance militaire, LAM/Legge federale sull'assicurazione militare, LAM*).

7. the Federal Law on General Provisions concerning Legislation on Social Insurances of 6 October 2000 *(Bundesgesetz über den Allgemeinen Teil des Sozialversicherungsrechts, ATSG/Loi fédérale sur la partie générale du droit des assurances sociales, LPGA/Legge federale sulla parte generale del diritto delle assicurazioni sociali, LPGA).*

8. The Federal Law on Assistance for Victims of Crime of 23 March 2007 (*Bundesgesetz über die Hilfe an Opfer von Straftaten, OHG/Loi fédérale sur l'aide aux victimes d'infractions, LAVI/Legge federale concernente l'aiuto alle vittime di reati, LAV*).

9. Cantonal laws concerning the funding of long-term care.

10. Cantonal laws on social assistance.

Benefits in kind

1. Home care

• *KVG/LAMal:*

- examinations and treatment at the home of the patient by doctors and chiropractors;

- contribution to care at the home of the patient by nurses or home care organisations (= SPITEX), on the basis of a medical prescription and of an established need for care;

• *UVG/LAA/LAINF:*
- treatment at the home of the patient by doctors and chiropractors;
- care at the home of the patient, prescribed by a doctor and provided by nurses or home care organisations (= SPITEX) (on a discretionary basis30contribution for home care provided by other persons);
• *IVG/LAI* (medical measures of the IV/AI): treatment at home by a doctor or, on prescription, by paramedical staff;
• *MVG/LAM:*

30 H. Landolt, 'Soziale Sicherheit von pflegenden Angehörigen', (2009) *Aktuelle Juristische Praxis*, 1233 et seq (with an overview of the administrative practice concerning the care by family members on page 1237).
Examinations, treatment and care at home.

2. Semi-residential care
• *KVG/LAMal:*
- examinations and treatment of outpatients in a hospital or in a medico-social establishment, as well as outpatient care in hospitals by doctors, chiropractors, and persons providing services on prescription or according to medical orders (partly qualification as ambulant);
- contribution to outpatient care provided in day or night care facilities or in a medico-social establishment, on the basis of a medical prescription and of an established need for care.

Semi-residential care also exists as far as the *UVG/LAA/LAINF*, the *IVG/LAI* and the *MVG/LAM* are concerned (partly qualification as ambulant).

3. Residential care
• *KVG/LAMal*:
- examinations, treatment and care in a hospital by doctors, chiropractors and persons providing services on prescription or medical orders, and stay in the general ward of the hospital;
- examinations and treatment in a medico-social establishment by doctors, chiropractors, and persons providing services on prescription or medical orders;
- contribution to care provided in a medico-social establishment, on the basis of a medical prescription and of an established need for care;
• *UVG/LAA/LAINF*, *IVG/LAI* (medical measures of the *IV/AI*) and MVG/LAM: treatment, board and accommodation in the general ward of a hospital.

4. Other benefits
Auxiliary equipment
Simple and adequate model. Appear on a list (except for MVG/LAM).
• *KVG/LAMal*: diagnostic or therapeutic equipment prescribed by a doctor (reimbursement up to a maximum amount);
• *UVG/LAA/LAINF*: therapeutic equipment; auxiliary equipment to compensate for physical damage or loss of a function.

• *AHVG/LAVS*: auxiliary equipment necessary for the insured person in order to move about, establish contacts with her or his entourage or develop personal autonomy;
• *IVG/LAI* and *MVG/LAM*: therapeutic equipment; auxiliary equipment necessary for the insured person in order to move about, establish contacts with her or his entourage or develop personal autonomy.

Cash benefits
Helplessness allowance
Depends on the degree of helplessness. Monthly amounts:
• IVG/LAI:
slight: CHF 464;
moderate: CHF 1 160;
severe: CHF 1 856.
The helplessness allowance paid to insured persons living in an institution is half these amounts.
Minors who need intense care and who are not living in an institution are entitled to a supplement to the helplessness allowance, which is CHF 1 392 a month if there is a need of care for 8 hours a day at least, CHF 928 if there is a need of care of 6 hours a day at least and CHF 464 if there is a need of care of 4 hours a day at least.
Probably from the 1st of January 2012: *assistance allowance* in addition to the helplessness allowance.

• AHVG/LAVS:
slight: CHF 232 (not for insured persons living in an institution);
moderate: CHF 580;
severe: CHF 928.

• UVG/LAA/LAINF:
slight: CHF 692;
moderate: CHF 1 384;
severe: CHF 2 076.

• MVG/LAM: also a sort of helplessness allowance in the form of supplementary allowances for persons receiving home care and facing supplementary costs for care (also by non-medical staff) or assistance.

Yearly supplementary benefit (according to ELG/LPC)

Also designed for covering the daily fee of a stay in a medico-social establishment or in a hospital. Paid monthly. The cantons can limit the amount to be taken into account (they can also provide more extensive benefits than those provided by the ELG/LPC).

Reimbursement of special costs (according to ELG/LPC)
Reimbursement (up to a maximum amount; in addition to supplementary benefits to the old-age, survivors' and invalidity insurance) of the costs for help, care, assistance and auxiliary equipment (home and semi-residential care; according to MISSOC cash benefit, according to national law benefits in kind). The cantons specify which costs are reimbursed (they can also provide more extensive benefits than those provided by the ELG/LPC).

The a priori bearing of part of the long-term care costs by cantons/municipalities according to *cantonal laws concerning the funding of long-term care* (not in the form of cash benefits to the persons in need of long-term care themselves). Of course, 26 cantonal legislations could not be analysed, but an example was found (Zürich) in a decision of the Federal Court of 24 March 2011, 2C_864/2010. 33 Cf Konferenz der kantonalen Sozialdirektorinnen und Sozialdirektoren (ed.), *Empfehlungen der Schwei-zerischen Verbindungsstellen-Konferenz Opferhilfegesetz (SVK-OHG) zur Anwendung des Bundesgesetzes über die Hilfe an Opfer von Straftaten (OHG)* (21 January 2010).

Contributions according to the *OHG/LAVI/LAV*: contributions for long-term help of third persons and compensation by the canton33 (both insofar as not covered particularly by social security or the author of damage).
Social assistance (cantonal legislation; insofar as not covered particularly by social security).

Combination of benefits
The benefits are provided by several branches of social security: benefits in kind and cash benefits, which are often granted to a person for the same period of time. In general, the person does not have the freedom of choice as to whether he or she prefers a benefit in kind or a cash benefit.

Benefits for the carer
A person caring for relations in ascending or descending line or for siblings who are entitled to an *AHV/AVS* or *IV/AI* helplessness allowance for a degree of helplessness which is at least moderate and who live with him or her in the same household may claim a bonus for caretaking. The yearly bonus corresponds to three times the amount of the minimum yearly old-age 1st pillar pension (in 2010: CHF 41 760). The bonus is part of the determining income for the calculation of the carer's 1st pillar pension.
See also above at footnotes 30 and 31.
Contributions according to the *OHG/LAVI/LAV* (see above).

UNITED KINGDOM

Information in this Annex relates to England only. Competence for social care (benefits in kind) is devolved to Scotland, Wales and Northern Ireland.
Local authorities are responsible for identifying the needs of their local population and commissioning social care services to meet them. Services are delivered through the public, private and voluntary sector.

Applicable statutory basis
The Health and Social Care Act 2008.
The Social Security Contributions and Benefits Act 1992.

Benefits in kind
1. Home care
Local authorities can provide home care, meals on wheels and special aids and equipment.

2. Semi-residential care
Local authorities can provide attendance at day care centres.

3. Residential care
Local authorities can arrange the admission to residential and nursing homes.

4. Other benefits
Local authorities can provide adaptations to the home and temporary respite care.
People on low income may be able to get help with paying for prescriptions, dental treatment, sight tests and reasonable travel costs to and from hospital.

Cash benefits

Attendance Allowance:
Higher rate: GBP £73.60 (€ 81.46). Lower rate: GBP £49.30 (€ 54.56).
A person receiving an Attendance Allowance may get *extra* money for severe disability paid as part of:
• a Pension Credit,
• a Housing Benefit,
• a Council Tax Benefit.

The Disability Living Allowance:
Three rates for care needs:
GBP £19.55 (€ 21.63), GBP £49.30 (€ 54.56) or GBP £73.60 (€ 81.46).
Two rates for mobility needs:
GBP £19.55 (€ 21.63) or GBP £51.40 (€ 56.88).
The receipt of a Disability Living Allowance might *increase* the amount of the following benefits that a person is entitled to:
• Income Support • Income-related Employment and Support Allowance;
• Income-based Jobseeker's Allowance;
• Pension Credit;
• Housing Benefit;

• Council Tax Benefit;
• Working Tax Credit;
• Child Tax Credit.
The Attendance Allowance and Disability Living Allowance are the cash benefits payable to people with care needs. The use is at the discretion of the claimant.

Combination of benefits
No mixed benefits (but see above).
No free choice between cash benefits and benefits in kind.

Benefits for the carer
The Carers' Allowance is payable to help people who look after someone who is disabled. They do not have to be related to or live with the person that they care for.
Amount: GBP 55.55 (€ 67) a week. Dependant additions are also available.
A person who receives a Carers' Allowance or who has an underlying entitlement to it will qualify for the carer premium in Income Support and income-based Jobseeker's Allowance, worth up to £31.00 (€ 34.30) per week and an increased entitlement to Pension Credit.

2. National social security schemes for unemployment[2]

[2] The mapping is based on the sources at the Commission's disposal (see below) and additional desk research. It provides the state of play at the end of May 2013 and may not have taken into account most recent changes to national legislation.

Table 1 – Overview of Social Security Coverage for Unemployment per Country

Country	Compulsory/voluntary scheme?	Covers all employed persons?			Covers all self-employed persons?		
		Yes	No	Additional details	Yes	No	Additional details
Belgium	Compulsory	✓		Covers all employees and young persons who are unemployed following their training.		X	Does not cover any category of self-employed persons.
Bulgaria	Compulsory		X	- Employees who work for more than five working days or 40 hours per calendar month and assimilated groups (e.g. civil servants, employees in elective offices, judges, soldiers and military personnel, servants of the Bulgarian Orthodox Church and other registered religions having clerical rank). - Paid and active members of co-operatives legally engaged by the co-operative, - Management executives and those in control of commercial companies.		X	Does not cover any category of self-employed persons[3]
Czech Republic	Compulsory	✓			✓		
Denmark	Voluntary	✓		Voluntary - required that the person becomes a member of an unemployment insurance fund in order	✓		Voluntary - required that the person becomes a member of an unemployment

[3] Declaration by Bulgaria 2013 pursuant to Article 9 of Regulation (EC) No 883/2004.

Country	Compulsory/voluntary scheme?	Covers all employed persons?			Covers all self-employed persons?		
		Yes	No	Additional details	Yes	No	Additional details
				to be insured. Persons who are resident in Denmark and aged between 18 and between 18 and two years below retirement age can join an unemployment insurance fund.			insurance fund in order to be insured. Persons who are resident in Denmark and aged between 18 and two years below retirement age can join an unemployment insurance fund.
Germany	Compulsory Voluntary		X	Covers all employees and trainees including young disabled persons. No compulsory insurance if income from work is marginal, less than € 450 (2013).		X	Voluntary insurance is possible for self-employed persons working at least 15 hours per week. No cover for self-employed farmers, craftsmen and retailers.
Estonia	Compulsory	✓				X	Does not cover any category of self-employed persons. However, self-employed persons may be entitled to unemployment allowance (see table 2)[4].
Ireland	Compulsory		X	Does not cover civil and public servants recruited before April 1995 or persons earning less than		X	No scheme for self-employed workers.

[4] trESS Think Tank Report (2012) on Coordination of Unemployment Benefits, Annex III.

Country	Compulsory/voluntary scheme?	Covers all employed persons?			Covers all self-employed persons?		
		Yes	No	Additional details	Yes	No	Additional details
				€38/week.			
Greece	Compulsory	✓				X	No scheme for self-employed workers.
Spain	Compulsory Voluntary (for self-employed persons)	✓			✓		Voluntary
France	Compulsory Voluntary in some circumstances	✓				X	Does not cover any category of self-employed persons
Croatia[5]	Compulsory	✓				X	Does not cover any category of self-employed persons[6].
Italy	Compulsory		X	Does not cover persons working in the farming industry[7].		X	Does not cover any category of self-employed persons.
Cyprus	Compulsory Voluntary	✓		Covers employees and voluntarily insured persons working abroad for Cypriot employers.	X		Does not cover any category of self-employed persons.
Latvia	Compulsory	✓		Covers all employees		X	No scheme for self-employed workers.
Lithuania	Compulsory	✓		Covers all employees		X	No scheme for self-employed workers[8].

[5] Information on Croatia provided by the Croatian Employment Service 29.04.2013.

[6] However, in the future self-employed persons may also covered. If proposed changes to Croatian national legislation are adopted by the Parliament, they will enter into force on 01.01.2014 at the earliest.

[7] Note AC 503/12 from Italy to the Administrative Commission for the Coordination of Social Security Schemes.

[8] Declaration by Lithuania 2013 pursuant to Article 9 of Regulation (EC) No 883/2004.

Country	Compulsory/voluntary scheme?	Covers all employed persons?			Covers all self-employed persons?		
		Yes	No	Additional details	Yes	No	Additional details
Luxembourg	Compulsory	✓		Covers all employees, young persons who are unemployed after their studies and self-employed persons.	✓		
Hungary	Compulsory	✓		Covers all employees	✓		Covers all self-employed workers
Malta	Compulsory	✓		Covers all employees		X	No scheme for self-employed workers
Netherlands	Compulsory Voluntary in exceptional cases	✓		Covers all employees		X	No scheme for self-employed workers
Austria	Compulsory Voluntary for self-employed persons		X	Covers all employees, freelancers, trainees and participants in vocational rehabilitation. No compulsory insurance if the income is less than €376.26/month.		X	Self-employed persons eligible for voluntary insurance: - Persons covered for old-age in accordance with Austrian legislation; - lawyers; - civil engineers. No possibility or voluntary insurance for persons over the age of 60, the age for early retirement or for persons receiving an old-age benefit[9].
Poland	Compulsory	✓		Covers all employees	✓		Covers all self-employed workers

[9] trESS Think Tank Report (2012) on Coordination of Unemployment Benefits.

Country	Compulsory/voluntary scheme?	Covers all employed persons?			Covers all self-employed persons?		
		Yes	No	Additional details	Yes	No	Additional details
Portugal	Compulsory Voluntary for certain categories of self-employed persons	✓				X	Voluntary scheme open to self-employed workers with business and industry activities and members of statutory bodies of corporations[10]
Romania	Compulsory Voluntary for self-employed persons and Romanian citizens working abroad	✓			✓		Voluntary scheme
Slovenia	Compulsory Voluntary for certain categories	✓		Voluntary insurance in some circumstances for: - persons working abroad for a foreign employer; - persons whose employment contact is suspended; -spouses/partners of diplomats or civil servants posted abroad.	✓		
Slovakia	Compulsory Voluntary for self-employed persons	✓		Covers all employees	✓		Voluntary scheme
Finland	Compulsory (basic scheme) Voluntary (income-related scheme)	✓		Covers all employees aged 17 to 64. The voluntary income-related scheme requires membership of a Finnish unemployment insurance fund.	✓		Covers all self-employed persons aged 17 to 64. The voluntary income-related scheme requires membership of a Finnish

[10] Note AC 026/13 of 27.04.2013 from Portugal to the Administrative Commission for the Coordination of Social Security Schemes

Country	Compulsory/voluntary scheme?	Covers all employed persons?			Covers all self-employed persons?		
		Yes	No	Additional details	Yes	No	Additional details
							unemployment insurance fund.
Sweden	Compulsory (basic scheme) Voluntary (income-related scheme)	✓		The voluntary income-related scheme requires membership of a Swedish unemployment insurance fund.	✓		The voluntary income-related scheme requires membership of a Swedish unemployment insurance fund.
United Kingdom	Compulsory Voluntary		X	Compulsory for employees, except for those earning less than £149 a week (tax year 2013-14). These workers can choose pay voluntary National Insurance contributions[11].			Compulsory for self-employed persons, except for those with earnings less than £5,725 (tax year 2013-14). These self-employed persons can choose to pay voluntary National Insurance contributions[12].
Iceland	Compulsory	✓			✓		
Liechtenstein	Compulsory	✓		Covers all employees and apprentices		X	No scheme for self-employed workers
Norway	Compulsory			Covers employees, freelancers.		X	Generally no scheme for self-employed workers, with the exception for fishermen.
Switzerland	Compulsory	✓				X	

[11] HM Revenue& Customs www.hmrc.gov.uk/working/intro/employed.htm and www.hmrc.gov.uk/ni/volcontr/basics.htm

[12] HM Revenue& Customs www.hmrc.gov.uk/working/intro/class2.htm and www.hmrc.gov.uk/ni/volcontr/basics.htm

Sources:

Main source (unless marked otherwise)

Mutual Information System on Social Protection (MISSOC): Comparative tables on social protection, last updated July 2012

Other sources

trESS Think Tank Report (2012) on Coordination of Unemployment Benefits

trESS Analytical Support (2011) Unemployment benefits for self-employed persons - Overview of Member States' legislation concerning unemployment benefit schemes for the self-employed persons – situation 31.1.2011

Interinstitutional file 2010/0380 (COD) of 07.09.2011from the Presidency of the Council of the European Union to the Working Party on Social Questions

SSM-MOVE: Social Security on the Move: Promoting coordination on the transferability of welfare benefits within a cluster of social security institutes (2013). Information on Italy, Czech Republic, Hungary, Poland and Romania

Specific sources for Member States:

Croatia: Information provided by the Croatian Employment Service 29.04.2013

Italy: Note AC 503/12 Italy of 05.12.2012 to the Administrative Commission for the Coordination of Social Security Schemes

Portugal: Note AC 026/13 of 27.04.2013 from Portugal to the Administrative Commission for the Coordination of Social Security Schemes

United Kingdom: HM Revenue & Customs www.hmrc.gov.uk

Table 2 - Country-specific information on unemployment schemes

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
BE	Unemployment benefit *Allocations de chômage/werkloosheidsuitkeringen*	✓ - Article 7 of the Law concerning the social security of workers - Royal Decree concerning unemployment regulation	✓	X	✓ Also covers young people who are unemployed following their training.	E+I The qualifying period varies depending on the age of the person, between 312 insured working days during the previous 18 months and 624 insured working days during the previous 36 months.	- Be involuntarily unemployed - Reside in Belgium - Possible to work part-time and receive unemployment benefit in proportion to working hours[15].	Daily amounts: - Cohabitants with dependants: min. €42.79, max. €61.66, - Single persons: min. €35.94, max €61.66, - Cohabitants without dependants: min. €18.99,	Unlimited Reduction from 60% of reference earnings to 55% for single persons and 40% for cohabitants without dependants in in 2nd year of unemployment

[13] According to declarations made by Member States in accordance with Article 9 of Regulation (EC) No 883/2004

[14] Please note that this is not an exhaustive list. For information on common main conditions for maintaining the entitlement to unemployment benefits common conditions and sanctions, see for example the EC-funded project PES-Benchmarking Conditionality questionnaire on conditions to receive services and/or benefits on conditions to receive services and/or benefits www.pes-benchmarking.eu/uploaddoc4852/235_WS_Vienna_Feb13_Whitepaper_Conditionality_WIFO_AT.pdf. Common conditions include: voluntary or involuntary unemployment; registration at the employment services; be fit for work and not prevented from taking up suitable work; be available for work; be below retirement age; be actively seeking employment; cooperate with the employment services (e.g. draw up a plan and report to them as agreed); and be ready to accept any offer of suitable work, as defined in national legislation.

[15] Missoc country guide, *Your social security rights in Belgium*, available on DG EMPL Social Security Coordination website, last updated July 2012

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								max. €61.66[16].	[17].
BG	Unemployment benefits	✓ - The Social Security Code - The Employment Promotion Act	✓	X[18]		E+I 9 months in the last 15 months	- Be voluntarily or involuntarily unemployed	Minimum amount BGN 7.20/day (€3.68). Maximum daily amount of benefit can never exceed 60% of the daily maximum amount of the maximum contributory income for the country, which is BGN 2,000 (€1,023) for 2012.	Maximum 12 months. Depends on the length of the insurance period: - 0 to 3 years: 4 months; - 3 to 5 years: 6 months; - 5 to 10 years:8 months - 10 to 15 year: 9 months: 15 to 20 years: 10 months; 20 to 25 years: 11 months - over 25

[16] Belgian National Employment Office (ONEM/RVA) www.onem.be/D_Opdracht_W/Werknemers/T67/InfoFR.pdf on daily amounts of unemployment benefits as from 1 April 2013.

[18] Declaration by Bulgaria 2013 pursuant to Article 9 of Regulation (EC) No 883/2004

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
									years:12 months
CZ	Unemployment benefit[19]	✓ - Act No 435/2004 (Employment Act) - Act No 589/1992 on social security contributions and the contribution to the state employment policy - Act No 155/1995 (Pension Insurance Act)	✓	✓		E+I 12 months in past 2 years.	- Possible to undertake partial employment up to 20 hours per week and not exceeding half the minimum wage, and still receive UB[20].	First 3 months: 50% of previous income; 40% of previous income for the remaining period. For self-employed persons the amount is calculated on the basis of previous contributions[21].	Up to the age of 50 years: 6 months From the age of 50-55 years: 9 months Over the age of 55: 12 months [22].
DK	Unemployment benefit *(arbejdsløshedsdagpeng)*	✓ Unemployment Benefit Act	✓ Entirely voluntary UB scheme	✓ Entirely voluntary UB	- Young people immediately after	E+I: Full-time 52 weeks or part-time 34 weeks in last	- Be voluntarily or involuntarily unemployed - Reside and	90% of average earnings of last 3 months for	2 years within a 3-year period. (Benefit

[20] Czech Ministry of Labour and Social Affairs www.mpsv.cz/en/1604#loe

[21] SSE-MOVE: Social Security on the Move: Promoting coordination on the transferability of welfare benefits within a cluster of social security institutes (2013), p. 28

[22] Czech Ministry of Labour and Social Affairs www.mpsv.cz/en/1604#loe

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		(Consolidation Act No 642 of 22 June 2012)	– requires membership of a Danish unemployment insurance fund	scheme – requires membership of a Danish unemployment insurance fund	completing training of at least 18 months; - Persons in military service; - Persons holding a public office (e.g. members of Parliament) or a municipal office.	3 years	stay in Denmark - Specific reporting obligation: Every week confirm jobseeking activities online - Possible to work part-time and receive reduced UB in proportion to working hours (max. 30 weeks within 104 weeks) [23]	employees. Max. DKK 801/day, 5 days/week or for part-time insured persons, max. DKK 534/day, 5 days/week. Young unemployed persons or persons after military service: 82% of max. amount after a month's waiting period. 8.	s paid 5 days/week)
DE	Unemployment benefit I *(Arbeitslosenge*	✓ Social Code,	✓	X		E+I: 12 months in the 2 years.	- Involuntary or voluntary unemployment;	Benefits based on previous salary	Between 6 and 24 months,

[23] Danish government portal for citizens https://www.borger.dk/Sider/Arbejdsloeshedsdagpenge.aspx?NavigationTaxonomyId=00f2b35b-88e5-4ed5-a98c-fb062df75f0f

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
	ld I)	Book III (Sozialgesetzbuch, SGB III) of 24.3.1997				Also other periods than insured employment can be taken into account, e.g. periods of military or civil service, periods when the person has received social security benefits for e.g. maternity, sickness, or injury[24].	- Possible to work part-time as employed or self-employed while receiving UB, as long as the hours do not exceed 15 hours/week. The income work reduces the amount of UB, unless it is below €165/month [25].	(average daily salary during the last year), fiscal category and whether the person has any children. 60%, or 67% for persons with children, of net earnings Max. amount €78.83/day or €2364.90/month No min. amount, but possibility to receive suppleme	depending on the length of the previous insurance period and the person's age. The maximum entitlement of 24 months applies to persons who have completed insurance periods of 48 months and are aged over 58 years[27].

[24] German Bundesagentur für Arbeit www.arbeitsagentur.de/nn_25634/zentraler-Content/A07-Geldleistung/A071-Arbeitslosigkeit/Allgemein/Anwartschaftszeit.html

[25] German Bundesagentur für Arbeit www.arbeitsagentur.de/nn_25648/Navigation/zentral/Buerger/Arbeitslos/Alg/Nebenverdienst/Nebenverdienst-Nav.html

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								ntary benefits[26].	
DE	Unemployment benefit II *(Arbeitslosengeld II)*	✓ (SNCB) Social Code, Book II (Sozialgesetzbuch, SGB II) of 24.12.2003	✓	✓	✓	N/A Needs-orientated and means-tested	- Resident in Germany.[28] - Persons who have marginal employment (*minijob*) of up to €450/month are exempt from tax and compulsory social insurance contributions. The income from the *minijob* will be taken into account for the calculation of the benefit[29].	Persons receive benefits securing their subsistence. Normal requirements according to legislation: - Adults: €345/month - Singles, single parents, as well as adults with a underage partner: €382/mo	In principle unlimited if the conditions of eligibility are met. However, the benefit is usually granted for 6 months, after that the entitlement will be assessed again.
			All persons aged 15-65/67 years capable of work, including self-employed persons and persons who have exhausted their entitlement to unemployment benefit II.						

[27] German Bundesagentur für Arbeit www.arbeitsagentur.de/nn_25638/Navigation/zentral/Buerger/Arbeitslos/Alg/Dauer-Anspruch/Dauer-Nav.html

[26] PES-Benchmarking Conditionality questionnaire on conditions to receive services and/or benefits, information on Germany

[28] German Bundesagentur für Arbeit www.arbeitsagentur.de/nn_549740/Navigation/zentral/Buerger/Arbeitslos/Grundsicherung/Arbeitsuchend/Arbeitsuchend-Nav.html

[29] German Bundesagentur für Arbeit www.arbeitsagentur.de/nn_549712/zentraler-Content/A07-Geldleistung/A071-Arbeitslosigkeit/Allgemein/Alg-II-Minijob.html

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								nth Additional supplements for children, depending on their age[30].	
EE	Unemployment insurance benefit (*töötuskindlustusshüvitis)*	✓ - Unemployment Insurance Act, - Labour Market Services and Benefits Act	✓	X		E+I: 12 months in last 36 months	- Involuntarily unemployed; - Resident in Estonia	Max. €34.02/day for first 100 calendar days, after this max. €27.22/day Min. amount = half the national minimum wage.	Max.360 calendar days, depending on length of insurance period: - Less than 56 months: 180 180 calendar days; -more than 56 months, but less than 111 months: 270 calendar days; - 111 months or more: 360 calendar

[30] German Bundesagentur für Arbeit www.arbeitsagentur.de/nn_549712/Navigation/zentral/Buerger/Arbeitslos/Grundsicherung/Grundsicherung-Nav.htm and www.arbeitsagentur.de/nn_426242/EN/Navigation/zentral/Leistungen/Arbeitslosengeld-II/Arbeitslosengeld-II-Nav.html

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
									days.
EE	Unemployment allowance (*töötutoetus*)	✓ (SNCB) Labour Market Services and Benefits Act	✓	✓	✓	E: 80 calendar days of work activity over the 12 months before registration as unemployed Also other periods of full-time studies can be taken into account[31].	Same as for unemployment insurance benefit, but unemployment can either be voluntary or involuntary.	€101.68/ month (flat rate)	270 days 210 days if less than 180 days remain to pension age
			Unemployed persons who do not qualify for the unemployment insurance benefit, who have worked or finished full-time studies, and who have an income that is less than the allowance.						
IE	Jobseeker's benefit	✓ Social Welfare Consolidation Act 2005 (as amended) Part 2 Chapter 12	✓	X		I: 104 weekly contributions paid; and 39 weekly contributions paid or credited in last during the relevant contribution year preceding the benefit year, of which a minimum of 13 must be paid contributions. The latter requirement may be satisfied by contributions	Involuntarily unemployed	Flat-rate benefit, maximum of €188/week (gros). Increase for adult dependant: €124.80/ week	312 days but limited to 234 days if the person has paid less than 260 weekly contributions. (Benefits paid 6 days/week)

[31]Estonian Eesti töötukassa www.tootukassa.ee/index.php?id=14033

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
						paid in some other contribution years, or 26 weekly contributions paid in each of the two relevant tax years preceding the benefit year.			
IE	Jobseeker's allowance	✓ (SNCB) Social Welfare Consolidation Act 2005, Part 3, Chapter 2	✓	✓	All residents	No qualifying period Subject to a means and residence test.	Same as for persons receiving UB	Flat rate, maximum of €188/week (gros) For new claimants aged 18 to 21 years: €100/week or aged 22-24 years: €144/week (not applicable if an increase for a child dependant is payable). Other increases for spouse/p	Not defied in time

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								artner	
GR	Unemployment benefit	✓ Legislative Decree 2961/1954 on the establishment of an employment and unemployment insurance organisation - Law 1545/1985 on a national system to protect against unemployment and other provisions - Law 1836/1989 promoting employment and	✓	X	Young people aged 20-29 who are new on the labour market	E +I: 125 days in last 14 months or 200 days in last 2 years. - For first time claimants, additional requirement: 80 days/year in last 2 years. - Persons employed in tourism or other seasonal professions: 100 days in last 12 months.	- Be unemployed involuntarily; - Register within 60 days - The person can work 3 days/week or 12 days/month when receiving UB	Calculated on the basis of daily earnings, in relation to daily earnings of a blue-collar worker. Basic rate €360/month. 10% increase for each family dependant.	5 to 12 months, depending on the previous period of employment, age and profession[32]. From 1 January 2013 the UB period cannot exceed 450 days in a four-year period and from 1 January 2014 it cannot exceed 400 days in a four-

[32] Greek OAED www.oaed.gr/index.php?option=com_content&view=article&id=718&Itemid=693&lang=en#A0.

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		vocational training and other provisions - Law 1892/1990 on modernisation and development, and other provisions - Law 3552/4.4.07 setting up a special social solidarity fund and other provisions - Law 3986/2011 on emergency measures to implement the Medium-Term Fiscal Strategy							year period[33].

[33] Note AC 496/12 of Greece to the Administrative Commission for the Coordination of Social Security Schemes

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		Framework for the period 2012-2015.							
GR	Long-term unemployment benefit[34]	c.f. above	✓	✓		E/I: N/A Means-tested		€200/month For persons with dependants increased by €587 per child.	12 months
			For persons who have exhausted their entitlement to UB						
ES	Unemployment benefit (*prestación por desempleo*)	✓ -Royal Legislative Decree 1/1994 of 20 June 1994 approving the recast General Social Security Act. - Royal Decree 625/1985 of 2 April 1985 implemen	✓	X		9. I: 360 days in the past six years	- Involuntary unemployed - Part-time employment, but not self-employment, is allowed while receiving UB. The amount of benefit is reduced in proportion to working hours.	Based on contributions.in the last 180 days. 70 % of the regulatory base over the first six months, and then 60%. Amount for persons without children: Min.: €497/month Max. €1087.20	From a min. of 4 months (120 days) to a max. of 2 years (720 days), depending the contributions paid in the last six years.

[34] Greek OAED www.oaed.gr/index.php?option=com_content&view=article&id=887&Itemid=817&lang=en#A0
Note AC 496/12 of Greece to the Administrative Commission for the Coordination of Social Security Schemes

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		ting Law 31/1984 of 2 August 1984 on unemployment protection. - Royal Decree 1369/2006 of 24 November 2006 regulating the active integration benefits programme for unemployed people with special economic needs and difficulties in finding work.						/month. Amount for persons with children: Min. €664.74/ month. Max. €1242.52 / month (one child) or €1397.83 (two or more children) [35].	
ES	Unemployment benefit for self-employed persons *(Prestación por*	✓ - Law 32/2010 of 5	X	✓ (voluntary)		10. I: 12 months	Not possible to work as employed or self-employed	Based on previous contributions in the last	From a min. of 2 months to max.

[35] Spanish Servicio Público de Empleo Estatal www.sepe.es/contenido/prestaciones/pdf/cuadriptico_prestaciones_nivelcontributivo.pdf

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
	cese de actividad de los trabajadores autónomos)	August 2010 setting up a specific system of protection for self-employed persons in the event of cessation of activity.					while receiving UB.	12 months. 70% of the regulatory base. Amount also varies depending on whether the person has dependent children.	of 12 months, depending the contributions paid in the last 48 months [36].
ES	Unemployment allowance (*subsidio por desempleo)*	✓	✓	✓	✓	N/A if the person has fulfilled the qualifying period above for contribution-based UB. General conditions for others: I: 3 months for persons with dependants, 6 months for persons without dependants Depending on		Amount varies depending on the person's situation	Normally 6 months, possible to extend for further 6-month months, up to a total of 18 months.
			Persons who have exhausted the entitlement to UB and have family dependants or is over 45 years old - Persons who do not qualify for contribution-based UB - Unemployed persons who previously have received incapacity benefit						

[36] Spanish Servicio Público de Empleo Estatal, www.sepe.es/contenido/prestaciones/ag00i.html and www.sepe.es/contenido/prestaciones/pdf/guia_cese_actividad.pdf

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
						the person's situation, other specific criteria also apply.[37]			
FR	Unemployment benefit (*L'Allocation d'aide au Retour à l'Emploi (ARE)*)	- UNEDIC unemployment insurance scheme - Legislation concerning solidarity allowances for unemployed persons According to Missoc table: Art. L. 5422-1 to L. 5422-24 of Labour	✓	X		I/E: At least 122 days of insurance or 610 working hours in last 28 months (36 months for persons aged 50 and over).	- As a main rule, involuntarily unemployed, although some reasons for voluntary resignation are legitimate - Resident in France - Possible to work part-time and receive reduced UB in proportion to working hours [38].	40.4% of reference daily wages + fixed amount of €11.57/day or 57.4% of the reference daily wages (max. 75% of reference daily wages). Min. €28.21/day (or less if working part-time)[39].	Between 4 months and 24 months or 36 months (for persons aged 50 and over), depending on the length of the insurance period.

[37] For more details see www.sepe.es/contenido/prestaciones/ag00d.html

[38] French Pôle emploi www.pole-emploi.fr/file/mmlelement/pj/0e/c3/5f/77/interimairevotreallocation5432331543433869476.pdf

[39] French Pôle emploi www.pole-emploi.fr/candidat/l-allocation-d-aide-au-retour-a-l-emploi-are--@/index.jspz?id=77160 and http://www.pole-emploi.fr/file/mmlelement/pj/0e/c3/5f/77/interimairevotreallocation5432331543433869476.pdf

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		Code (Code du travail)							
FR	Unemployment assistance/special solidarity allowance (*L'Allocation de Solidarité Spécifique (ASS)*)	UNEDIC unemployment insurance scheme - Legislation concerning solidarity allowances for unemployed persons According to Missoc table: Art. L. 5422-1 to L. 5422-24 of Labour Code (Code du travail)	✓	Certain unemployed persons (artists, fishermen, etc.)	✓	E: 5 years' employment within a 10-year reference period Periods treated as work: Training periods and military service Means-tested: income less than €1094.10 for a single person or €1719.30 for couples	The allowance can be combined with employment or self-employment under certain conditions[40] .	Means-tested, max. €15.63/day	6 months, renewable
			Long-term unemployed persons who have exhausted their entitlement to UB Unemployed persons over 50 years can opt for the assistance instead of UB.						
FR	Unemployment assistance	UNEDIC unemploy	- Certain categories of foreigners, e.g. asylum			Apart from a common		€11.01/d	12

[40] Pôle emploi www.pole-emploi.fr/file/mmlelement/pj/7a/14/85/6f/assjuillet1796189398955717949.pdf

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
	/Temporary waiting period allowance *(L'Allocation Temporaire d'Attente (ATA))*	ment insurance scheme - Legislation concerning solidarity allowances for unemployed persons According to Missoc table: Art. L. 5422-1 to L. 5422-24 of Labour Code (Code du travail)	seekers - Former prisoners - Employed expatriates who on return to France cannot claim UB			condition to register as a jobseeker, different conditions apply depending on the person's situation (e.g. asylum seeker, former prisoner, returning expat)[41]		ay	months
HR [42]	Unemployment benefit	N/A	✓	X[43]		I: 9 months in last 24 months	- Involuntary unemployment - Registration with	- For the first 90 days: 70% of reference earnings,	Between 90 days and 450 days, dependi

[41] Pôle emploi: www.pole-emploi.fr/candidat/allocation-temporaire-d-attente-ata--@/suarticle.jspz?id=48606

[42] All information on Croatia provided by the Croatian Employment Service 29.04.2013. Also see www.hzz.hr/docslike/ACT_ON_EMPLOYMENT_MEDIATION_AND_UNEMPLOYMENT_RIGHTS.pdf

[43] However, in the future self-employed persons may also be covered. If proposed changes to Croatian national legislation are adopted by the Parliament, they will enter into force on 01.01.2014 at the earliest.

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
							employment service within a legal deadline of 30 days - Specific reporting obligation: Report to the employment service in person once a month	max. amount of UB HRK 3834.60/ €504/month, - For the remaining period: 35% of average earnings, max. amount HRK 1917.30/ €250 /month Min. amount: HRK 1125.60/ €148 /month	ng on how long the person has previously been employed (90 days if 9 months in the last 2 years). - A person who has worked for more than 32 years has a longer entitlement until he/she finds employment or retires
IT	Unemployment benefit *(Indennità di disoccupazione ASpI)*[44]	✓ Law n. 92 of 28 June	✓	X		I: 52 weeks in last 2 years Periods of maternity or paternity	- As a main rule, involuntary unemployed, although	- 75% of monthly reference earnings in last 2	Depends on age and year of payment

[44] Note AC 503/12 of Italy to the Administrative Commission for the Coordination of Social Security Schemes Italian Istituto Nazionale Previdenza www.inps.it/portale/default.aspx?itemdir=8292

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		2012				leave or periods of caring for sick children under the age of 8 years can under some circumstances also be taken into account.	some reasons for mutual consent of termination of contact are acceptable, e.g. if the person's place of work is transferred more than 50 km away or an average of more than 80 minutes by public transport. - Apply for UB within a legal deadline (period depends on reason for end of employment). - Possible to carry out ancillary and temporary work, as long as the income does not exceed €3000 euros (after	years - Reduced to 60% of reference earnings after 6 months - Reduced 45% of reference earnings after 12 months Maximum: €1.119.32/month	, currently 8- - Aged under 50 years: 8 months (2013 and 2014, 10 months (2015) - Aged 50-54 years: 12 months (2013, 2014 and 2015) - Aged over 55 years: 12 months (2013), 14 months (2014) and 16 months (2015). From 2016: 12

SSE-MOVE: Social Security on the Move: Promoting coordination on the transferability of welfare benefits within a cluster of social security institutes (2013), p. 13

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
							pension contributions).		months for persons aged under 55 years and 18 months for persons aged above 55
IT	Mini Unemployment benefit (*Mini Indennità di disoccupazione Mini-ASpI*[45])	✓ Law n. 92 of 28 June 2012	✓	X	For persons who do not qualify for normal UB.	I: 13 weeks in last 12 months Periods of maternity or paternity leave or periods of caring for sick children under the age of 8 years can under some circumstances also be taken into account.	As above	As above	6 months
CY	Unemployment	✓		X	Persons workin	I +E	- Be voluntarily	The UB consists	156

[45] Note AC 503/12 of Italy to the Administrative Commission for the Coordination of Social Security Schemes
Italian Istituto Nazionale Previdenza (INPS)
www.inps.it/portale/default.aspx?sID=%3b0%3b5673%3b8126%3b&lastMenu=8126&iMenu=1&iNodo=8126&p4=2&bi=22&link=Indennità di disoccupazione Mini-ASpI
SSE-MOVE: Social Security on the Move: Promoting coordination on the transferability of welfare benefits within a cluster of social security institutes (2013), p. 13

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
	benefits	- The Social Insurance Act of 2010 (Act 59(I)/2010) - The Social Insurance (Benefits) Regulations of 2010 (RAA 288/10) - The Social Insurance (Contributions) Regulations of 2010 (RAA 289/2010) - The Social Insurance (Fund Accounts) Regulations of 2010 (RAA 290/2010)			g abroad for Cypriot employers can be voluntarily insured.	- 26 weeks of employment; - paid basic insurance equal to at least 26 times the weekly basic insurable earnings of €170.88 per week; and - paid and/or assimilated insurance in the relevant contribution year at least equal to 20 times the weekly amount of basic insurable earnings. In order to re-qualify for UB after the first entitlement, 26 weeks' employment, or 13 weeks for persons over the age of 60, is required following the end of entitlement	or involuntarily unemployed - not engaged in work that pays more than 1/12 of the amount of the basic insurable earnings (€14.24/ day)	of a basic and a supplementary benefit.	days

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
LV	Unemployment benefit (*Bezdarbnieka pabalsts*)	- Law of 1 October 1997 on state social insurance - Law of 25 November 1999 on unemployment insurance - Law of 9 May 2002 on support for unemployed persons and job-seekers - Law of 16 June 2009 on the payment of State benefits during the 2009-14 period - Cabinet Regulation No 866 of 21 October 2008 on	✓	X		I: 9 months in last 12 months	- Voluntarily or involuntarily unemployed	Rate between 50% and 100%; depends on the insurance period, the income on the basis of which unemployment contributions have been paid and also on the duration of the UB. No ceiling	Depends on the insurance record: - 1-9 years: 4 months; - 10-19 years: 6 months; - more than 20 years: 9 months.

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		arrangements for calculating the average wage on which insurance contributions are based for the purposes of determining the level of unemployment benefit and arrangements for awarding, calculating and paying unemployment and death benefits - Cabinet Regulation No 230 of 5 June 2001 laying down rules on							

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		compulsory contributions in respect of state social insurance from the general state budget and from special budgets for state social insurance							
LT	Unemployment Insurance Benefit (*Nedarbo draudimo išmoka*)	✓ - Law No IX-1904 of the Republic of Lithuania of 16 December 2003 on social insurance for unemployment	✓	X		I: 18 months within the last 36 months	- Voluntarily or involuntarily unemployed	Maximum: LTL650 (€188).	Depends on the length of the insurance period: - Less than 25 years: 6 months - 25 - 30 years: 7 months - 30 - 35 years: 8 months - 35 years

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
									and over: 9 month
LU	Unemployment benefit (*Indemnitié de chômage*)	✓ Labour Code, Volume V – Employment and unemployment, Chapter II – Full unemployment benefits - Labour Code, Volume V – Employment and unemployment, Chapter III – Compensatory allowance for loss of wages as a result of bad weather and for intermitte	✓	✓	Young unemployed persons after their studies	Employees: E+I: 26 weeks, at least 16 hours/week, in the last 1 year. Self-employed persons: E+I: Insured self-employment for 2 years, but also periods of employment can be taken into account, as long as the person was self-employed for 6 months before the claim for benefit. N/A for young persons The reference period can be	- Voluntarily or involuntarily unemployed - Resident in Luxembourg	Calculated on earnings during the 3 months which precede unemployment. 80% of previous gross earnings or 85% for persons with dependent children. Max. amount: €4685.48 /month, reduced to €3748.38 /month after 9 months[46].	365 calendar days during a reference period of 24 months. Prolongations in some cases, e.g. for persons particularly difficult to place (+182 days) or persons over 50 years of age (+6, 9 or12 months).

[46] Luxembourg government www.guichet.public.lu/citoyens/fr/sante-social/chomage/indemnite-chomage/indemnite-chomage-resident/index.html

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		nt or partial unemployment - Articles 3 to 10 of the Act establishing an employment fund and regulating the granting of full unemployment benefits of 30 June 1976				prolonged in some cases, e.g. detention or period of receiving unemployment benefits.			
HU	Job-seeker Benefit (*Álláskeresési járadék)*	? - Act No IV of 1991 on the promotion of employment and on unemployment benefits - Decree No 2/2011 of 4 January 2011 of the	✓	✓		I: 360 days in last 3 years	- Voluntarily or involuntarily unemployed	Generally 60% of the average earnings in 4 previous quarters of the year. Max. gross amount of HUF 98000 (€360)/month, the same as monthly	90 days, depending on the length of the insurance period in the last 3 years. 10 days of paid contributions=1 day of UB Minimu

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		Minister for National Economy on registration and deletion from the register of job seekers						min. wage[47]	m: 36 days
MT	Unemployment Benefit (*Beneficcju ghal dizimpjieg*) or means-tested Special Unemployment Benefit (*Beneficcju specjali ghal dizimpjieg*)		✓	X		I: 50 weeks of at least 20 in the last two years.	Involuntarily or voluntarily unemployed	Flat rate benefits not based on earnings Married persons: €11.26/day or single persons €7.37/day Means-tested special UB paid to persons who are head of a household: - Married or single	156 days (paid for 6 days/week)

[47] PES-Benchmarking Conditionality questionnaire on conditions to receive services and/or benefits, information on Hungary

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								parent: €18.92/day: - Other persons: €12.35/day. Benefit paid for 6 days/week.	
MT	Unemployment assistance		✓	✓		N/A Means-tested		Means-tested €98.15/week with supplement of €8.15/week for every additional unemployed person in the household[48].	Not stated
			For persons who are the head of a household						
NL	Unemployment Benefit (*Werkloosheidsuitkering*)	✓ - Unemployment Benefits	✓	X		E+I: 26 weeks in last 36 weeks. Shorter requirement	- Involuntarily unemployed - Resident in the Netherlands	75% of the last daily wage (maximum of	Maximum 38 months, depending on the

[48] Maltese government website https://secure3.gov.mt/socialpolicy/SocProt/social_benefits/sa/unemployment_assist/info_unemploy_ass.aspx

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		Act - Income Support (Older Unemployed Workers) Act - Income Support (Older and Partially Incapacitated Unemployed Workers) Act				for musicians, film employees and artists: 16 weeks in last 39 weeks[49]	- Possible to work part-time and receive reduced rate of UB under certain conditions. - After 3 months, the employment service checks whether the person has tried hard enough to find work: if not UB is reduced. - Temporary exemptions to look for work include voluntary work for 20 hours/week and providing informal care[50].	€193.09) during the first two months, 70% thereafter.	length of previous employment Minimum 3 months (for persons who meet the minimum week requirement)
NL	Supplementary unemployment benefit (*Bovenwettelijk*	✓ (SNCB) Suppleme	✓	X	For persons whose UB is lower	As above Means-tested	As above	Means-tested supplement to UB	As above

[49] Dutch government website www.government.nl/issues/pensions-and-benefits/documents-and-publications/leaflets/2011/10/20/q-a-unemployment-insurance.html

[50] Dutch government website www.government.nl/issues/pensions-and-benefits/documents-and-publications/leaflets/2011/10/20/q-a-unemployment-insurance.html

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
	e werkloosheidsuitkering)t	ntary Benefits Act			than the guaranteed minimum income.			above	
AT	Unemployment benefit (*Arbeitslosengeld*)	✓ Unemployment Insurance Act No 609/1977	✓	✓ (voluntary)		I+E: 52 weeks of insurance periods within the last 24 months. For persons under the age of 25: 26 weeks within the last 12 months. If repeated UB claim: 28 weeks within preceding 12 months.	- Involuntarily or voluntarily unemployed. - Possible to work part-time and receive UB as long as the income from employment does not exceed €376.26/month. Special provisions exist for short-term employment for less than one month and for self-employment.	60% of previous average daily income or 80 % for persons entitled to family supplements. Maximum amount: €47.19/day[51] Family supplement of €0.97/day for children and spouse/partner	Generally 20, 30, 39 or a maximum of 52 weeks depending on the person's insurance period and age. Following vocational rehabilitation: 78 weeks
AT	Unemployment	✓	✓	✓		N/A	Same as for	92% (in	52

[51] PES-Benchmarking Conditionality questionnaire on conditions to receive services and/or benefits, information on Austria

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
	assistance (*Notstandshilfe*) Unemployment Insurance Act No 609/1977	Unemployment Insurance Act No 609/1977	For persons who have exhausted the entitlement to UB.			Means-tested	UB	some cases 95%) of the basic amount of unemployment benefit. I After 6 months the level depends on the length of the previous UB entitlement.	weeks but may be extended indefinitely[52].
AT	"Bridging Benefits" (*Überbrückungshilfe*[53])	✓ Bridging Benefits Act No 174/1964 as amended, and corresponding provisions for public servants	Specific benefit for Austrian civil servants who are not covered by the general unemployment scheme			Same as for unemployment benefit and unemployment allowance	Same as for unemployment benefit and unemployment allowance	Same as for unemployment benefit and unemployment allowance	Same as for unemployment benefit and unemployment allowance

[52] Austrian Public Employment Service (AMS) www.ams.at/english/14609.html

[53] Austrian Public Employment Service (AMS): www.ams.at/sfa/14080_18648.html

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
PL	Unemployment Allowance (*Zasiłek dla bezrobotnych*) Law on Employment Promotion and Labour Market Institutions of 20 April 2004.	✓ Employment Promotion and Labour Market Institutions Act of 20 April 2004	✓	✓		E+I: 365 calendar in last 18 months	- Involuntary unemployed	Depending upon the length of economic activity: - 1 to 5 years of work: 80% - 5 to 20 years: 100% 20 years and more: 120% Basic Unemployment Allowance: PLN794.20 (€188)/month for a period of 3 months, PLN623.60 (€148) thereafter.	- 6 months in areas with unemployment rate less than 150% of the national average. - 12 months in areas with an unemployment rate of at least 150% or more of the national average. - 12 months if the claimant has a qualifying period of 20 years and is over 50 years old. - 12 months if the

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
									claimant's spouse is unemployed, not entitled to an allowance and they have at least one dependent child under the age of 15 years.
PT	Unemployment benefit (*subsídio de desemprego*)	- Unemployment benefits scheme for employees – Decree Law No 220/2006 of 3 November 2006 - Unemployment benefits scheme for economic	✓	✓		E+I: 450 days in 24 months	- Involuntary unemployed - Resident in Portugal - In case of part-time work, possible to receive reduced level of UB	65% of reference earnings, reduced by 10% after 180 days Increased by 10% for persons with unemployed partner/spouse and persons who are single	Amount depends on the length of insurance period and age. - less than 30 years: 270 - 260 days - 30-40 years: 360-540 days - 40-45 years:

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		ally dependent self-employed workers – Decree Law No 65/2012 of 15 March 2012 - Unemployment benefits scheme for self-employed workers performing business activities, managers and administrators - Decree Law No 12/2013 of 25 January 2013 - Unemployment benefits scheme for teachers of public-sector primary and secondary schools – Decree Law No 67/2000						parents.	540-720 days - 45-50 years: 900 days Additional days also possible for long E+I periods

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		of 26 April 2000 and the Code of Contributory Schemes - Unemployment benefits for military personnel serving under contract or on a voluntary basis covered by the convergent social protection scheme – Decree Law No 320-A/2000 - Unemployment benefits for all other public administration employees – Law No 11/2008 of 20 February 2008.							

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
PT	Unemployment assistance *(subsídio social de desemprego)*	Social security benefits for those persons not covered by any other social protection scheme – Decree Law No 160/80 of 27 May 1980,	✓	✓		E: 180 days in 12 months Means-tested	As above		
			Persons who have exhausted their entitlement to UB or do not qualify for UB						
RO	Unemployment benefit (*indemnizatie de soma*)	✓ - Law No 76 of 16 January 2002 on the unemployment insurance system and the stimulation of employment - Government Decision No 174 of 20 February 2002 approving implemen	✓	✓ (voluntary)		I: 12 months in 24 months No qualifying period for graduates	- Involuntarily unemployed - Resident in Romania	Amount depends on the length of insurance period and the average gross earnings in the last 12 months. No ceiling	6, 9 or 12 months, depending on the length of the insurance period. - 6 months if insurance period is 1 year; - 9 months is the insurance period is 5

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		ting rules for Law No 76/2002 on the unemployment insurance system and the stimulation of employment							years; - 12 months of the insurance period is 10 years and over[54].
SI	Unemployment benefit (*denarno nadomestilo za primer brezposelnost*)	✓ Labour Market Regulation Act of 28 September 2010	✓	✓		I: 9 months in the last 24 months	- Voluntarily or involuntarily unemployed [55] - Benefits can be paid to persons who work part-time as long as they seek full-time work. The benefit is reduced is reduced proportionally.	Average monthly earnings (no ceiling) in the last 8 months 80% of reference earnings in the first 3 months, then 60% and after 12 months 50% Minimum: €350/month gross	3 to 12 months, depending on the length of the insurance period and whether the person is over 50/55 years old

[54] SSE-Move: Social Security on the Move, p. 44

[55] PES-Benchmarking Conditionality questionnaire on conditions to receive services and/or benefits, information on Slovenia

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								maximum: €892.50/ month gross	
SK	Unemployment benefit (*Dávka v nezamestnanosti*)	✓ - Act No 461/2003 of 30 October 2003 on social insurance - Act No 5/2004 of 4 December 2004 on employment services	✓	✓		I: 2 years in the last 3 years 2 years in the last 4 years in case of insured temporary employment or voluntary insurance from an activity other than as an employee[56]	- Be involuntarily unemployed	Based on gross earnings of last 2 years. 50 % of reference earnings times the number of days of the month. Ceiling of 3 times the national average monthly wage.	6 months (4 months for employees on fixed-term contracts).
FI	Unemployment benefit, either 1. basic unemployment allowance (*peruspäiväraha*) or 2. earnings-related unemployment allowance	✓ Unemployment Allowances Act (30.12.2002/1290	✓	✓	?	1. Basic unemployment allowance (E): - Employees: 34 weeks in last 28 months, at least 18 hours/week. - Self-	Resident in Finland Partial unemployment: Persons can work part-time as employed (max. 80%) or self-employed, or	1. Basic unemployment allowance: €32.46/day (2013), paid 5 days/week	500 days (5 days/week) Older unemployed persons who meet the qualifyi

[56] Slovak Social Insurance Agency www.socpoist.sk/social-insurance-system-in-slovakia/24533s

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
	(*ansiopäiväraha)* for those who are voluntarily insured (members of a Finnish unemployment fund).					employed persons: 18 months in last 48 months. 2. Earnings-related insurance (E+I): The person must additionally have been insured as a member of an unemployment fund	two weeks full-time, and receive adjusted basic or earnings-related unemployment allowance[57].	2. Earnings-related allowance €32.46/day + 45% of the difference between the daily wage and the basic allowance. For both allowances, there are family supplements for persons with children under 18 years of age.[58]	ng condition regarding previous employment are eligible for an extended unemployment allowance.
FI	Labour market	✓	✓	✓	✓	No qualifying	Resident in	Flat rate	Unlimit

[57] Finnish Kela www.kela.fi/web/en/basic-unemployment-allowance_amount-and-taxation (information on basic allowance) and Finnish Federation of Unemployment Funds www.tyj.fi/eng/earnings-related_allowance/amount_of_allowance/effect_of_earned_income/ (on earning-related allowance)

[58] Finnish Federation of Unemployment Insurance Funds: www.tyj.fi/eng/earnings-related_allowance/amount_of_allowance/

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004[13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
	support (*työmarkkinatuki*)	(SNCB) Act on Labour Protection (30.12.2002/1290)	Unemployed persons who either do not fulfill the conditions for unemployment benefit or have exhausted their entitlement.			period	Finland Certain restrictions apply for persons under the age of 25, e.g. must not reject vocational training offered. Waiting period of 5 months for those who have not completed vocational training[59].	of €32.46/day (2013), paid 5 days/week[60]. Means-tested, apart from during first 180 days after UB exhaustion. Family supplements if children under 18 years of age.	ed
SE	Unemployment benefit, paid either from the general basic insurance (*grundförsäkring*) or the voluntary income-related insurance	✓ • Act (1997:2	✓	✓		E (+I - everyone who works in SE is covered by basic insurance): 6 months' employment or self-employment,	- Involuntarily or voluntary unemployed - Persons who are partially unemployed and work part-time are	Basic benefit: Flat rate, max. SEK 320 gross/day. No minimum amount;	300 days or 450 days for persons with children under the age of 18

[59] Finnish Kela www.kela.fi/web/en/labour-market-subsidy_eligibility

[60] Finnish Federation of Unemployment Insurance Funds: www.tyj.fi/eng/earnings-related_allowance/amount_of_allowance/

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
	(*inkomstbortfallsförsäkring*)[61]	38) on unemployment insurance				at 80 hours/month or 480 hours during six consecutive months with at least 50 hours in each month, in the last 12 months. I+E: In order to receive income-related benefits the person must additionally have been member of a Swedish unemployment insurance fund for at	entitled to partial benefits in proportion to their working hours - Specific reporting obligation: Declaration card to be sent to fund, usually every two weeks[62]	can be less if the person worked part-time Income-related: based on previous earnings in the last 12 months: - First 200 days: 80%. - Day 201-300 (or 450 for persons with children	(benefits paid for 5 days/week) Days when activity support [63] have been paid are deducted. Persons who are partially unemployed and work part-time are only

[61] Swedish Public Employment Service (Arbetsförmedlingen): www.arbetsformedlingen.se/Globalmeny/Other-languages/Financial-support-for-jobseekers.html

[62] In addition, as from 1 September 2013 persons receiving UB will be required to report jobseeking activities to the Public Employment Service, using a web-based tool, once a month.

[63] Activity grant (*aktivitetsstöd*) is a type of benefit, paid by the Swedish Social Insurance Agency (i.e. not paid by the unemployment insurance funds responsible for paying unemployment benefits) to participants in labour market programmes, based on referral by the Swedish Public Employment Service. The benefit, which is not covered by Regulation (EC) No 883, is coordinated nationally with unemployment benefit as regards level and duration of benefits. For information in English, see www.forsakringskassan.se/sprak/eng/unempoyed/!ut/p/b1/04_Sj9CPykssy0xPLMnMz0vMAfGjzOItjAx8nZwMHQ38zUxMDDwt3fwMnXx8PA2CjIEKIoEKDHAARwO8-n1MofrxKCBgf7h-FFgJPhcQcoOfR35uqn5BbmiEQZaJIgAVygy_/dl4/d5/L2dJQSEvUUt3QS80SmtFL1o2XzMxMDA5QjFBMDg2UTcwSVQ5STdNTzUxUzc3/ . A parliamentary inquiry on social insurance is currently investigating how unemployment benefits and benefits provided for participation in a labour market programme can be harmonised and streamlined, and their final report is due on 31 January 2015: www.psfu.se.

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
						least 12 months (paid contributions).		under 18 years old): 70%. Maximum of SEK 680 gross/day.	entitled to a maximum of 75 days.
SE	Activity grant *(aktivitetsstöd)* Ordinance (1996:1100) on Activity Grant	X Considered as benefit paid during activation measures rather than UB. As it is coordinated with UB, in terms of duration and levels of benefits, it has been included here.	✓	✓	✓	N/A – See conditions above for persons who previously received unemployment benefits.		Same level as for UB, if the person is a member of an unemployment insurance fund, i.e. maximum SEK 680 gross/day (see above). Reduced depending on number of days of UB or activity grant paid (see above). If the UB period has been exhausted after 300/450 days, 65% of	Depends on the length of the programme.
			Paid to persons in labour market programmes: - Job and Development Programme, for persons who have exhausted their entitlement to unemployment benefits of 300/450 days; - Job Guarantee for Young People, for persons under the age of 25, after 90 days' registration with the employment service, regardless of whether or not they are entitled to unemployment benefits; - Other labour market programmes that persons can be referred if motivated, regardless of whether or not they are entitled to unemployment benefits.						

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								reference earnings is paid. For persons who have not been a member of a fund or never qualified for UB, the basic level is SEK 223 gross/day, 5 days/week.	
UK	Contribution-based Jobseekers Allowance (JSA)	✓ - The Jobseekers Act 1995 - The Jobseekers (Northern Ireland) Order 1995	✓	X	Some 16 and 17-year can claim benefits in exceptional case	I: 1 year in last 2 tax years amounting to at least 26 times the minimum weekly contribution for that year, and contributions paid or credited in both the appropriate	- involuntarily unemployed - work on average less than 16 hours/week - Resident in Great Britain (England, Scotland, Wales) or in Northern Ireland, depending on where the	Flat rate benefit, varying according to age - Aged 18-24: £56.80/week; - Aged 25 or over: £71.10/week[64]	182 days (approximately 6 months)

[64] For England, Scotland and Wales https://www.gov.uk/jobseekers-allowance/what-youll-get and for Northern Ireland www.nidirect.gov.uk/index/information-and-services/money-tax-and-benefits/benefits-and-financial-support/employed-or-looking-for-work/jobseekers-allowance.htm

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
						tax years amounting to a total of at least 50 times the minimum weekly contribution for that year.	benefit is claimed - Specific reporting obligation: attend interviews at the employment service every two weeks		
UK	Income-based Jobseekers Allowance (JSA)[65]	✓ (SNCB) - The Jobseekers Act 1995 - The Jobseekers (Northern Ireland) Order 1995.	✓	✓		N/A Mean-tested benefit and the person must be habitually resident in the UK	Main conditions as for contribution-based JSA. In addition, it is means-tested and the person and his/her partner may not work more than 24 hours/week. Special rules may apply to persons under 18 years old.	Amount varies according to family circumstances and income. Basic levels: - Singles under 25: £56.80/week - Singles over 25: £71.70/week - Couples (both aged 18 and over): £112.55/	Unlimited as long as entitlement conditions are satisfied.

[65] Due to be replaced by a new single benefit Universal Credit from October 2013.The Universal Credit will replace several UK social security benefits www.gov.uk/universal-credit The UK government considers that Universal Credit is outside the scope of Regulation 883/2004, see www.official-documents.gov.uk/document/other/9780108512155/9780108512155.pdf

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								week - Lone parent under 18: £56.80 - Lone parent 18 and over: £71.70[66]	
IS	Unemployment benefit (*atvinnuleysisdagpeningar*), basic flat-rate and or earnings-related benefits	Unemployment Insurance Act No. 54/2006 of June 2006. Act on Labour Market Measures No 55/2006 of June 2006[67].	✓	✓		E: A minimum of 3 months, at least 25% of full-time, during 12 months for minimum entitlement[68]. 12 months for the maximum entitlement E+I: Self-employed persons must additionally have paid social security contributions to be entitled to benefits.	- Involuntarily or voluntary unemployed - Resident and present in Iceland (only allowed to go abroad if holding a PD U2) -Persons who are partially unemployed and work part-time are entitled to partial benefits in proportion to their working	- For the first 10 days basic flat-rate benefits are paid, a minimum of ISK 43152/month and a maximum of ISK 17260/month. - After this income-related benefits are paid for 3	3 years (Benefits paid 5 days/week)

[66] For England, Scotland and Wales https://www.gov.uk/jobseekers-allowance/what-youll-get and for Northern Ireland www.nidirect.gov.uk/index/information-and-services/money-tax-and-benefits/benefits-and-financial-support/employed-or-looking-for-work/jobseekers-allowance.htm

[67] Based on information in www.missoc.org.

[68] Icelandic Directorate of Labour (Vinnumálastofun) www.vinnumalastofnun.is/atvinnuleysisbaetur/

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
							hours.	months. For employed persons the amount is 70% of average earnings in a 6-month period ending 2 months before the unemployment. For self-employed persons the amount is 70% of average earnings in the last year. Maximum of ISK 272113/ month. After three months, basic flat-rate benefits are paid again Supplem	

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								ent for children under 18 years old: ISK 6904/child[69]	
LI	Unemployment benefit (*Arbeitslosenentschädigung*) In addition, unemployment benefits paid due to partial or intermittent unemployment, either for financial reasons (*Kurzarbeitsentschädigung)*[70] or due to bad weather *Schlechtwetterentschädigung)* [71]	- Act on unemployment insurance and allowances in case of insolvency of 24 November 2010, LGBl. 2010 No. 452. - Ordinance to the Act on unemployment Insurance and allowances in case of insolvenc	✓	X	Apprentices	I: 12 months in 2 years 11. Also persons exempt from paying contributions due to e.g. sickness, maternity leave or training can under some circu	- Involuntary or voluntary unemployed - Resident in Liechtenstein - Possible to work part-time while receiving unemployment benefit.	70% or 80% of last gross earnings. 70% if the person - has no dependant children under the age of 25 - receives full unemployment benefits of more than CHF140 (€117)/day, and - does not receive invalidity	130-500 days within a two-year period, depending on age and contribution period. - 130 days if exempt from paying contributions - 200 days if under 25 years and without dependa

[69] Icelandic Dirctorate of Labour (Vinnumálastofun) www.vinnumalastofnun.is/atvinnuleysisbaetur/fjarhaedir-atvinnuleysisbota/

[70] Landesverwaltung Fürstentum Liechtenstein www.llv.li/merkblatt-kua-wirtsch-neu-ab_2011-2.pdf

[71] Landesverwaltung Fürstentum Liechtenstein www.llv.li/merkblatt-kua-witterung-2012.pdf

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
		y of 14 December 2010, LGBl. 2010 No. 465[72]				msta nces quali fy for entitl eme nt unemployment benefit for a duration of 130 days[73]. For other type of short-term or partial UB (see left column, a range of other conditions apply, e.g. only employees in certain professions can receive the bad weather benefit [74]. Can only be paid for max 18 month during a period of 2 years.		benefit. For short-term or partial UB (see left column): 80% of reference earnings.	nts: - 260 if insured for 12 months and over 25 years: - 400 days if insured for 18 months and over 50 years; - 500 days if insured for 22 month and in receipt of an invalidity pension of at least 40%

[72] Based on information on www.missoc.org.

[73] Landesverwaltung Liechtenstein www.llv.li/amtsstellen/llv-avw-arbeitslosenversicherung/llv-avw-arbeit-arbeitslosenversicherung-ale.htm

[74] www.llv.li/merkblatt-kua-wirtsch-neu-ab_2011-2.pdf and http://www.llv.li/merkblatt-kua-witterung-2012.pdf

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
NO	Unemployment benefits[75] National Insurance Act of 28 February 1997	✓ National Insurance Act of 28 February 1997	✓	X	Fishermen	Income requirement: income from employment of at NOK 123,183 (€16,263) in the previous calendar year, or at least NOK 82,122 (€10,842) in the last 3 calendar years. Parental benefit, pregnancy benefit and sickness benefits in connection with pregnancy also count as income from work and are included in the minimum income requirement.	- Voluntary or involuntary unemployment - Stay in Norway - Possible to work part-time and unemployment benefits in proportion to the reduction of working hours - Report to employment service every two weeks by sending in a report in which the person declares any hours of work, illness, studies etc.	Income in the previous calendar year, or, when more favourable, the yearly average over the last 3 calendar years. Ceiling: 6 times the Basic Amount NOK 492,732 (€65.051). Child supplement of NOK 17 (€2.24)/day for each dependent child under 18 Holiday	52 or 104 weeks depending on income from employment: - Maximum 104 weeks if income at least NOK 164,244 - 52 weeks of employment income of less than NOK 164,244 but higher than NOK 82,122 Persons whose

[75] Norwegian Labour and Welfare Administration (NAV)
www.nav.no/Arbeid/Arbeidss%C3%B8ker/Inntektssikring/Dagpenger
www.nav.no/English/Social+security/Unemployment+benefit+for+EEA+citizens.102098.cms

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								supplement of 9.5% of daily benefits.	working hours are reduced by 40% due to redundancy can receive benefits form 52 weeks within a 18 month-period. Benefits paid 5 days/week
CH	Unemployment benefit (*Arbeitslosenentschädigung/indemnités de chômage*)		✓	X		I: 12 months within 2 years. Certain persons are exempted from the contribution period conditions.	- Resident in Switzerland -Possible to work part-time and receive UB	70% or 80% of last gross earnings. 70% if the person - has no dependent children under the age of 25 - receives full unemployment benefits of more than CHF 140	90-200 days, depending on age and contribution period. - 90 days for persons exempt from paying contributions; - 200 days for persons under

MS	Unemployment benefit (UB) or unemployment assistance	Legislation covered by 883/2004 [13]	Beneficiaries			Qualifying conditions – employment/ self-employment (E) and insurance (I)	Specific conditions when receiving benefits[14]	Level of benefits	Maximum duration
			Employed	Self-employed	Additional categories				
								(€117)/day, and - does not receive invalidity benefit. 80% of the relevant loss of salary taken into consideration. UB is paid for a maximum of 18 months over a 2-year period.	25 with no dependants; - 260 days if insured for at least 12 months; - 400 days if insured for at least 18 months; - 520 days if above 55 years and insured for 22 months; - 520 days if in receipt of an invalidity pension of at least 40%.

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PES-Benchmarking PES-Benchmarking Conditionality questionnaire on conditions to receive services and/or benefits on conditions to receive services and/or benefits www.pes-benchmarking.eu/uploaddoc4852/235_WS_Vienna_Feb13_Whitepaper_Conditionality_WIFO_AT.pdf and questionnaire

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Czech Republic:

Czech Ministry of Labour and Social Affairs www.mpsv.cz/en/1604#loe

Denmark

Danish government portal for citizens www.borger.dk

Germany:

Bundesagentur für Arbeit www.arbeitsagentur.de

Estonia:

Eesti töötukassa: www.tootukassa.ee

Greece:

Greek Manpower Employment Organization (OAED): www.oaed.gr

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France

Pôle emploi www.pole-emploi.fr

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Italy:

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Austria:

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Portugal:

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Slovakia

Slovak Social Insurance Agency www.socpoist.sk

Finland:

Kela www.kela.fi

Finnish Federation of Unemployment Funds www.tyi.fi

Sweden:

Swedish Public Employment Service (Arbetsförmedlingen): www.arbetsformedlingen.se

Swedish Social Insurance Agency (Forsakringskassan) www.fk.se (on Activity Grant)

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Liectenstein

Landesverwaltung Fürstentum Liechtenstein www.llv.li/

Norway:

Norwegian Labour and Welfare Administration (NAV) www.nav.no

3. FAMILY BENEFITS

	Child benefit	Child-raising allowances	Child care allowances	Birth and adoption grants	Allowance for single parents	Special allowances for children with disabilities	Advance on maintenance payments	Other allowances
Austria	Universal scheme for all residents financed by employers' contributions and taxes providing Child benefit (Familienbeihilfe)	Child-raising allowance (Kinderbetreuungsgeld) The Income-related Child-raising allowance (einkommensabhängiges Kinderbetreuungsgeld)	No special allowance.	No special allowance.	Flat-rate Child-raising allowance (Kinderbetreuungsgeld): YES Tax credit for single parents (Alleinerzieherabsetzbetrag): YES	Child benefit (Familienbeihilfe) YES	YES	Accommodation and housing allowances according to the Minimum Resources Acts of the Länder. Child tax credit (Kinderabsetzbetrag) Supplement to the flat-rate Child-raising allowance (Beihilfe zum pauschalen Kinderbetreuungsgeld): Families with low income are granted a supplement
Belgium	Compulsory social insurance scheme financed by a federal grant and covering any person considered as active with lump-sum benefits or working as self-employed.	Parental leave	No special allowance.	Birth grant (allocation de naissance/kraamgeld). Adoption grant (prime d'adoption/adoptiepremie)	No special allowance.	Supplementary allowance for children	No special allowance.	When a child is put under the care of a private person through or at the expense of a public authority. Supplement called back-to-school grant. Annual amounts for children with a supplement for single parent families and a social supplement and who are disabled
Bulgaria	A universal system financed by the State budget providing flat-rate benefits to all beneficiaries.	Part of the contribution-funded scheme providing flat-rate benefit for raising a young child (Обезщетение за отглеждане на малко дете) or for adoption of a child between 2 and 5 years of age (Обезщетение при осиновяване на дете от 2 до 5 годишна възраст). Also two non-contributory child benefits.	No special allowances.	Pregnant women whose average monthly gross income per family member is equal to or lower than a certain level if they are not entitled to maternity benefit (обезщетение за бременност и раждане) under the Social Insurance Code (Кодекс за социално осигуряване) and are permanent residents.	No special allowance.	Mothers of children diagnosed before their 2nd birthday as having more than 50% permanent disability Monthly benefit for raising a child with permanent disabilities The monthly benefit for a child until completion of secondary education with a permanent disability	YES (Министерски съвет).	Targeted allowances for pupils (Целеви помощи за ученици) Targeted allowance for free travel by rail and bus in the country for mothers of many children (Целева помощ за безплатно пътуване с железопътния и автобусния транспорт в страната за многодетни майки)
Croatia	Tax-financed scheme covering all residents who satisfy a means test and providing benefits which vary according to income.	Providing a flat-rate cash benefit payable during parental leave.	No special allowance.	New-born child assistance	No special allowance.	Children allowance (Doplatak za djecu) for disabled children	No special allowance.	Partial State subsidies for children staying in day-care centres (means tested). Benefit according to the Income Tax Act (Zakon o porezu na dohodak)
Cyprus	Tax financed scheme based on habitual residence, number of dependent	No special allowance.	No special allowance.	Maternity Grant (Βοήθημα Τοκετού) Special maternity grant to unmarried mothers (Ειδικό	Single parent benefit is granted (Επίδομα Τέκνου).	No special allowance.	No special allowance.	No other allowances.

	Child benefit	Child-raising allowances	Child care allowances	Birth and adoption grants	Allowance for single parents	Special allowances for children with disabilities	Advance on maintenance payments	Other allowances
	children, family income and property assets.			βοήθημα τοκετού σε άγαμες μητέρες)				
Czech Republic	Tax financed universal scheme covering all residents in the Czech Republic with income-tested benefits depending on the age of the children.	Parental Allowance (Rodičovský příspěvek): Tax financed universal system providing a flat-rate benefit to a parent who personally provides full-time proper care for a small child.	No special allowance.	Entitlement to Birth Grant (Porodné) is related to the first liveborn child and is only granted to families whose income does not exceed 2.4 times the family Living Minimum (Životní minimum). Birth Grant is paid to:	No special allowance.	Disability of children is reflected in two Foster Care Benefits (Dávky pěstounské péče): Foster Child Allowance (Příspěvek na úhradu potřeb dítěte) and Foster Parent Allowance (Odměna pěstouna), see "Other allowances".	No special benefit.	Foster Care Benefits (Dávky pěstounské péče): * Foster Child Allowance (Příspěvek na úhradu potřeb dítěte), * Foster Parent Allowance (Odměna pěstouna), * Fostering Grant (Příspěvek při převzetí dítěte), * Motor Vehicle Grant (Příspěvek na nákup motorového vozidla), * Grant in Foster Care Termination (Příspěvek při ukončení pěstounské péče).
Denmark	Tax financed universal scheme covering all residents providing benefits depending on the age of the child and the income of the family.	No special allowance.	Child care allowance: Tax financed. Municipalities can introduce such benefit for parents taking care of their own children instead of putting them in a day care facility.	Amount per child per quarter until the children's 7th birthday, in case of birth of more than one child and in case of adoption of more than one child (flerbørnstilskud). Allowance (single benefit) in case of adoption of a foreign child	The general Child allowance (ordinært børnetilskud) is supplemented (ekstra børnetilskud)	Income replacement benefit for domiciliary care of a disabled child	YES	Special allowance for parents still studying (børnetilskud til forældre under uddannelse) Supplementary child allowance (supplerende børnetilskud i visse skole- og praktikperioder) for parents during internship and school term(statens uddannelsesstøtte)
Estonia	Tax financed universal scheme with flat rate benefits covering all residents.	Parental Benefit: (vanemahüvitis) Child Care Allowance (lapsehooldustasu) Supplementary Child Care Allowance (täiendav lapsehooldustasu)	No special allowance.	Childbirth Allowance (sünnitoetus)	Single Parent's Child Allowance (üksikvanema lapse toetus)	Disabled Child Allowance (puudega lapse toetus) The Social Benefit Rate (sotsiaaltoetuste määr) Study Allowance (õppetoetus)	YES	Conscript's and Alternative Civilian Servant's Child Allowance (ajateenija ja asendusteenistuja lapse toetus) Foster Care Allowance (eestkostel või perekonnas hooldamisel oleva lapse toetus) Adoption Grant (lapsendamistoetus)
Finland	Tax financed flat rate benefit for children resident in Finland.	Parental allowance (vanhempainraha)	All children (aged 10 months – 6 years) have a subjective right to day care arranged by municipalities. Families who care for their	A maternity grant (äitiysavustus) An adoption grant (adoptiotuki)	The Child Allowance (lapsilisä) is supplemented	Disability allowance for persons under 16 years of age (alle 16-vuotiaan vammaistuki)	Maintenance allowance for children (elatustuki)	Means-tested housing allowances (asumistuki) available to families with low income.

	Child benefit	Child-raising allowances	Child care allowances	Birth and adoption grants	Allowance for single parents	Special allowances for children with disabilities	Advance on maintenance payments	Other allowances
			children at home or arrange the care privately are entitled to cash benefits.					
France	Universal scheme financed by contributions from employers, from the self-employed and from a portion of the Generalised social contribution (contribution sociale généralisée, CSG).	Infant Welcome Benefit (Prestation d'accueil du jeune enfant, PAJE).	Complement for Child Care Choice of the Infant Welcome Benefit (Complément de libre choix de mode de garde de la Prestation d'accueil du jeune enfant, PAJE)	Birth or Adoption Grant of the Infant Welcome Benefit (Prime à la naissance ou à l'adoption de la Prestation d'accueil du jeune enfant, PAJE) Basic Allowance of the Infant Welcome Benefit (Allocation de base de la Prestation d'accueil du jeune enfant, PAJE)	Active solidarity income (revenu de solidarité active, RSA)	Special education allowance for a disabled child (allocation d'éducation de l'enfant handicapé, Aeeh) for persons with a 50% or more handicap, up to the age of 20 Possibility to opt for the disability compensation allowance (prestation de compensation du handicap, PCH)	YES	New School Year Allowance (allocation de rentrée scolaire) for children aged 6 – 18. Family supplement (complément familial) subject to means test Housing allowance (allocation de logement)
Germany	Tax-funded scheme with fixed amounts for tax exemption of the parental income to the amount of certain needs of a child for all parents and for the promotion of family, in so far as child benefit is not used for tax exemption.	Parental allowance (Elterngeld) child care allowance (Betreuungsgeld)	No special allowances.		No special allowances	No special allowances.	The Advance Payment of Maintenance Act (Unterhaltsvorschussgesetz)	The Parental allowance (Elterngeld) is treated separately from Child-raising leave (Elternzeit). Grandparents are also entitled to child-raising leave. Parents are entitled to supplementary child allowance (Kinderzuschlag)under specific conditions.
Greece	Compulsory social insurance system financed by contributions covering employees, and providing benefits depending on the number of children. Benefits are granted once every calendar year covering the whole year.	No special allowance.	No special allowance.	Childbirth benefit for obstetrics costs (ΒΟΗΘΗΜΑ ΤΟΚΕΤΟΥ)	The single parent receives the Child benefit (ΟΙΚΟΓΕΝΕΙΑΚΑ ΕΠΙΔΟΜΑΤΑ)	Allowance for parent of disabled child	No special allowance.	* Benefit granted to mothers for the support of unprotected children who do not have a father. * Single allowance child support (ΕΝΙΑΙΟ ΕΠΙΔΟΜΑ ΣΤΗΡΙΞΗΣ ΤΕΚΝΩΝ) * Special benefit for families with at least three children (ΕΙΔΙΚΟ ΕΠΊΔΟΜΑ ΤΡΊΤΕΚΝΩΝ ΚΑΙ ΠΟΛΎΤΕΚΝΩΝ)
Hungary	Tax financed universal scheme covering all	Child Home Care Allowance (Gyermekgondozási segély)	In-kind benefit, local authority run	Pregnancy-Confinement Benefit (Terhességi-gyermekágyi	Entitlement to higher amounts of Family Allowance (Családi pótlék)	Entitlement to higher amounts of Family Allowance	Advance on maintenance payments (Tartásdíj megelőlegezése)	Regular Child Protection Allowance (Rendszeres gyermekvédelmi kedvezmény)

	Child benefit	Child-raising allowances	Child care allowances	Birth and adoption grants	Allowance for single parents	Special allowances for children with disabilities	Advance on maintenance payments	Other allowances
	residents.	Child Raising Support (Gyermeknevelési támogatás) Child Care Fee (Gyermekgondozási díj)	crèches and kindergarden (co-financed by the parent).	segély) Birth Grant (Anyasági támogatás)		(Családi pótlék)		Family tax allowance (Családi kedvezmény)
Iceland	Flat-rate benefits, based on residency, to families with children reduced when income exceeds a certain level.	No child-raising allowance.	No special allowance. Municipalities may subsidise the cost of day care for children in private homes, e.g. in the case of single parents.	Flat-rate adoption grant (ættleiðingarstyrkur)	Single parent allowance (mæðralaun)	Home care allowance (umönnunargreiðslur)	YES	A single flat-rate child pension with respect to education (barnalífeyrir vegna skólanáms) Means-tested housing allowances (húsaleigubætur)
Ireland	Tax financed flat rate universal scheme covering all resident children. The rate of payment is dependent on the ranking of the child within the family.	No special allowance.	Not applicable.	No special allowance.	One Parent Family Payment is available as a separate and specific means-tested scheme	Domiciliary Care Allowance	No special allowance.	Family Income Supplements (FIS) Guardian's Payment (Non-Contributory)
Italy	System financed mainly by the employers' contributions and partly by workers' contributions (as established in the employment contract) covering the employees with benefits depending on the family income and on the number of family members.	Optional supplementary parental leave (Congedo parentale facoltativo)	No special allowance, but vouchers are granted to help meeting the additional expenses of raising children		Increased family allowance if lone parent with a child.	No specific allowance for disabled children.	No special allowance.	Social Card Children of severely disabled persons (Erogazione integrativa per grandi invalidi)
Latvia	Tax-financed universal scheme with flat-rate benefits and covering all permanent residents.	Child Raising Allowance (Bērna kopšanas pabalsts) Parental benefit (Vecāku pabalsts)	No special allowance.	Childbirth Allowance (Bērna piedzimšanas pabalsts)	No special allowance.	Supplement to the family State benefit for disabled child (Piemaksa pie ģimenes valsts pabalsta par bērniu invalīdu) Disabled child raising allowance (Bērna invalīda kopšanas	No special allowance.	Compensation for taking care of an adoptee Compensation for adoption Compensation for the execution of the guardian's duties Remuneration for the fulfilment of foster family duties Allowance to a foster family for a dependent child Allowance to a foster family for the purchase of clothing

	Child benefit	Child-raising allowances	Child care allowances	Birth and adoption grants	Allowance for single parents	Special allowances for children with disabilities	Advance on maintenance payments	Other allowances
						pabalsts)		and soft furnishings
Liechtenstein	Compulsory public system financed by contributions for persons resident or gainfully employed in Liechtenstein.	No child-raising allowance	No special benefit.	Amount at the birth of one child, Amount per child in the case of multiple births. Birth allowances (Geburtszulagen) are also paid in cases of adoption of a child under the age of 5.	Additional monthly Single Parent Allowance (Alleinerziehendenzulage)	No special benefit.	NO	Compensation of differences
Lithuania	Tax financed universal scheme for all residents with benefits depending on family income, age and number of the children. Child benefit is paid to families raising children and to children deprived of parental care.	Compulsory insurance for employees financed by contributions and providing earnings-related Maternity/Paternity Benefit, Motinystės/tėvystės pašalpa).	No special allowance.	Child Grant (Vienkartinė išmoka vaikui)	Payments for child maintenance in pre-school institution may be reduced by 50%.	Social assistance pension (Šalpos pensija)	No special allowance.	Benefit for a Child of a Servisman in Mandatory Primary Military Service (Išmoka privalomosios pradinės karo tarnybos kario vaikui Guardianship (Curatorship) Benefit (Globos (rūpybos) išmoka) Settlement grant (Vienkartinė išmoka įsikurti)
Luxembourg	Universal tax financed scheme. Child's own right linked to residence. The amount varies depending on the family group and increases according to the age of the child.	Child-raising Allowance (allocation d'éducation)	No special allowance.	Birth Grant (allocation de naissance)	No special benefit.	Supplementary allowance	Any maintenance due to the spouse, an ascendant or a descendant is paid on request and under certain conditions by the national solidarity fund and recovered by it.	Parental leave (congé parental) New School Year Allowance (allocation de rentrée scolaire) A child bonus (boni pour enfant)
Malta	A universal system financed by general taxation providing an earnings-related allowance to all Maltese citizens whose children reside in Malta.	No special allowance.	No special allowance.	Maternity Benefit (Beneficcju tal-Maternita')	Single Parents are treated as a family in their own right and are entitled to Social Assistance (Ghajnuna Socjali) as well as Child Allowance (Allowance tat-Tfal).	Disabled Child Allowance (Allowance ghal tfal b'Dizabilita').	The law courts determine whether and how much maintenance should be paid. If claimant does not receive maintenance, the social security department pays the full rate to claimant.	* A head of household who cares for a child or a person whose parents are unknown or have abandoned him/her will be entitled in respect of such a child or person to the allowances as a distinct and separate entitlement to that applicable in respect of his/her own children. * A benefit is payable to recognised institutions for the care of children and foster parents for the benefit of

	Child benefit	Child-raising allowances	Child care allowances	Birth and adoption grants	Allowance for single parents	Special allowances for children with disabilities	Advance on maintenance payments	Other allowances
								children without families or children in foster homes.
Norway	Tax financed universal scheme providing a flat-rate benefit for all children.	Compulsory social insurance scheme for the active population (employees and self-employed) with Parental Benefit (foreldrepenger)	Monthly Cash Benefit for Parents with Small Children (kontants tøtte)	Maternity/Adoption Grant (engangsstønad ved fødsel/adopsjon)	* Child benefit for one more child than the single parent actually has. In addition an infant supplement (småbarnstillegg) is paid * Transitional benefit (over-gangsstønad) . * Education benefit (utdanningsstønad) * Child Care Benefit (stønad til barnetilsyn) wsyn).	Transitional benefit (overgangsstønad)	Advance maintenance payment (bidragsforskott)	Means-tested housing support (bostøtte)
Poland	Tax financed universal scheme covering all residents with benefits depending on the age of the children.	Tax financed universal scheme providing a flat-rate benefit as a supplement to Family Allowance.	No special allowance.	Childbirth lump-sum as supplement to Family Allowance (Dodatek z tytułu urodzenia dziecka) One-time childbirth grant (Jednorazowa zapomoga z tytułu urodzenia się dziecka)	Supplement for raising a child alone (dodatek z tytułu samotnego wychowywania dziecka)	Medical Care Allowance (Zasiłek pielęgnacyjny) Training and Rehabilitation of Disabled Child supplement (dodatek z tytułu kształcenia I rehabilitacji dziecka niepełnosprawnego) Special attendance allowance (Specjalny zasiłek opiekuńczy)	Alimony Fund Benefit (Świadczenie z funduszu alimentacyjnego)	Child-minding Allowance (Zasiłek opiekuńczy) Commencement of a School Year supplement (Dodatek z tytułu rozpoczęcia roku szkolnego) Child Education out of the Place of Residence supplement (Dodatek z tytułu podjecia przez dziecko nauki w szkole poza miejscem zamieszkania) Large family supplement (Dodatek z tytułu wychowywania dziecka w rodzinie wielodzietnej)
Portugal	Compulsory universal protection system for all inhabitants financed by taxes, with benefits depending on household income, number and age of the children. Individual right of the child, related to residence.	Extended parental benefit (subsídio parental alargado)	No special allowance.	No special allowance.	Child benefit and related allowances and supplements are increased	* Supplement to Child Benefit for disabled children (bonificação, por deficiência, do subsídio familiar a crianças e jovens): * Monthly life annuity (subsídio mensal vitalício) * Extraordinary solidarity supplement (complemento extraordinário de solidariedade) i * Solidarity supplement for the elderly (complemento solidário para idosos)	No special allowance.	Funeral grant (subsídio de funeral) Additional payment (montante adicional) Prenatal Child Benefit (abono de família pré-natal) Study grant (bolsa de estudos)
Romania	Social assistance scheme,	Social assistance scheme,	Social assistance scheme,	No birth and adoption grants.	Family Support Allowance (alocatie pentru sustinerea	State Allowance for Children with	No advance on maintenance payments.	Bonus for Insertion (stimulent de insertie)

	Child benefit	Child-raising allowances	Child care allowances	Birth and adoption grants	Allowance for single parents	Special allowances for children with disabilities	Advance on maintenance payments	Other allowances
	universal, financed by the State Budget, providing both cash and in-kind benefits, including State Allowance for Children (alocatie de stat pentru copii) and Family Support Allowance (alocatie pentru sustinerea familiei).	universal, financed by the State Budget, providing both cash and in-kind benefits, including Child-Raising Indemnity (indemnizatie pentru cresterea copilului).	universal, financed by the State Budget, providing both cash and in-kind benefits, including Placement Allowance (alocatie de plasament).		familiei)	Handicap (alocatie de stat pentru copii cu handicap) Child-Raising Leave (concediu pentru cresterea copilului) and Child-Raising Indemnity (indemnizatie pentru cresterea copilului)		
Slovakia	Tax financed universal scheme covering all residents with dependant child/ren.	Tax financed universal scheme providing a flat-rate benefit to all residents with child/ren. The State supports entitled persons in the ordinary (regular) care of children.	State subsidy for kindergartens. Tax Bonus (Daňový bonus) Child Care Allowance (Príspevok na starostlivosť o dieťa)	Birth Grant (Príspevok pri narodení dieťaťa) Annual benefit for multiple birth (Príspevok na viac súčasne narodených detí)	No special allowance.		Alimony Benefit (Náhradné výživné) .	Partial refund (State subsidy) of bus/train fares to school or work and boarding costs for school or work for those undergoing vocational training. Substitute Child Care Support Benefits (Príspevky na podporu náhradnej starostlivosti o dieťa)
Slovenia	Tax financed universal scheme with income-tested benefits depending among others on income and ranking of the child in the family.	Compulsory parental protection insurance with earnings-related benefits for the insured person. Financed by contributions and taxes.	Reduction in payment of nursery school fees (znižanje plačila vrtca)	Layette (pomoč ob rojstvu otroka):	When a child lives in a single-parent family then Child Benefit (otroški dodatek) is increased by 30%.	Special Child care Allowance (dodatek za nego otroka, ki potrebuje posebno nego in varstvo) Partial Payments for Loss of Income (delno plačilo za izgubljeni dohodek)	Maintenance Replacement (nadomestilo preživnine)	Parental Allowance (starševski dodatek) Large Family Allowance (dodatek za veliko družino)
Spain	Tax financed non-contributory benefits for all residents with benefits depending on income, age and degree of disability.	Contributory benefit in kind: the first three years of parental leave (Excedencia por cuidado de hijo)	No special allowance.	Multiple birth grant for two or more children. T	No special allowance.	YES	No special allowance.	No other allowances, but as a contributory benefit in kind, the first year of leave to take care of other relatives (Excedencia para el cuidado de familiares) is considered as period of contribution.
Sweden	Tax financed, compulsory and universal scheme covering all resident parents and children providing a flat-rate	Municipal Child care Allowance Act (lagen (2008:307) om kommunalt vårdnadsbidrag) is giving the municipalities the right to introduce, finance and administer municipal child	No special allowance.	No special allowance in case of birth. Allowance in case of adoption		Care Allowance for Disabled Child (vårdbidrag)	Maintenance support (underhållsstöd)	Gender equality bonus (jämställdhetsbonus): Housing allowance (bostadsbidrag) c

	Child benefit	Child-raising allowances	Child care allowances	Birth and adoption grants	Allowance for single parents	Special allowances for children with disabilities	Advance on maintenance payments	Other allowances
	child allowance (barnbidrag) and a large family supplement (flerbarnstillägg)	care allowances.						
Switzerland	Federal scheme: Scheme for agricultural workers and self-employed farmers, financed by contributions and taxes. Cantonal schemes: Schemes for employees and self-employed not involved in agriculture (financed by contributions) and for persons not engaged in paid employment with low income (financed by taxes).	No special allowance.	No special allowance.	Federal scheme: No birth allowance. Cantonal schemes: 9 cantons provide a birth allowance (Geburtszulage/allocation de naissance). 8 of these 9 cantons pay a welcome allowance (Adoptionszulage/allocation d'accueil) for the child placed to be adopted.	No special allowance.	Two cantons pay a special allowance.	All cantons have a system for advancing support payments.	Federal scheme: Household allowance (Haushaltungszulage/allocation de ménage)
The Netherlands	General Child Benefit Act (Algemene Kinderbijslagwet, AKW) and Act on Child-related Allowance (Wet op het kindgebonden budget, WKB): tax financed universal scheme covering all residents.	No child-raising allowances.	Under the Child care Act (Wet Kinderopvang) the State, parents and employers together pay the costs of child care in the case the child is cared for outside the home during working hours of the parents.	No special benefit.	No special benefit.	Invalid youths aged 18 or over are entitled to a benefit on account of incapacity for work Compensation under the Regulations governing Contributions towards the Upkeep of Disabled Children living at Home (Tegemoetkoming Onderhoudskosten Thuiswonende gehandicapte kinderen TOG).	No special benefit.	No other allowances.
United Kingdom	Child Benefit: Tax financed (non-contributory) system for all parents of children under 16 (under 20 in certain circumstan	No child-raising allowance.	Help can be given with child care as part of Working Tax Credit.	Sure Start Maternity Grant	NO	Disability Living Allowance (care/ mobility benefit)		Working Tax Credit (WTC)

	Child benefit	Child-raising allowances	Child care allowances	Birth and adoption grants	Allowance for single parents	Special allowances for children with disabilities	Advance on maintenance payments	Other allowances
	ces). Child Tax Credit: Tax financed, non-contributory, income-related system for all parents of children under 16 (under 20 in certain circumstances).							

4. SPECIAL NON-CONTRIBUTORY CASH BENEFITS

SPECIAL NON-CONTRIBUTORY CASH BENEFITS

(Article 70(2)(c))

BELGIUM

(a) Income replacement allowance (Law of 27 February 1987);

(b) Guaranteed income for elderly persons (Law of 22 March 2001).

BULGARIA

Social Pension for old age (Article 89 of the Social Insurance Code).

CZECH REPUBLIC

Social allowance (State Social Support Act No 117/1995 Sb.).

DENMARK

Accommodation expenses for pensioners (Law on individual accommodation assistance, consolidated by Law No 204 of 29 March 1995).

GERMANY

(a) Basic subsistence income for the elderly and for persons with reduced earning capacity under Chapter 4 of Book XII of the Social Code;

(b) Benefits to cover subsistence costs under the basic provision for jobseekers unless, with respect to these benefits, the eligibility requirements for a temporary supplement following receipt of unemployment benefit (Article 24(1) of Book II of the Social Code) are fulfilled.

ESTONIA

(a) Disabled adult allowance (Social Benefits for Disabled Persons Act of 27 January 1999);

(b) State unemployment allowance (Labour Market Services and Support Act of 29 September 2005).

IRELAND

(a) Jobseekers' allowance (Social Welfare Consolidation Act 2005, Part 3, Chapter 2);

(b) State pension (non-contributory) (Social Welfare Consolidation Act 2005, Part 3, Chapter 4);

(c) Widow’s (non-contributory) pension and widower’s (non-contributory) pension (Social Welfare Consolidation Act 2005, Part 3, Chapter 6);

(d) Disability allowance (Social Welfare Consolidation Act 2005, Part 3, Chapter 10);

(e) Mobility allowance (Health Act 1970, Section 61);

(f) Blind pension (Social Welfare Consolidation Act 2005, Part 3, Chapter 5).

GREECE

Special benefits for the elderly (Law 1296/82).

SPAIN

(a) Minimum income guarantee (Law No 13/82 of 7 April 1982);

(b) Cash benefits to assist the elderly and invalids unable to work (Royal Decree No 2620/81 of 24 July 1981);

(c) (i) Non-contributory invalidity and retirement pensions as provided for in Article 38(1) of the Consolidated Text of the General Law on Social Security, approved by Royal Legislative Decree No 1/1994 of 20 June 1994; and ▼**M1** 2004R0883 — EN — 01.07.2013 — 005.001 — 83

(ii) the benefits which supplement the above pensions, as provided for in the legislation of the Comunidades Autonómas, where such supplements guarantee a minimum subsistence income having regard to the economic and social situation in the Comunidades Autonómas concerned;

(d) Allowances to promote mobility and to compensate for transport costs (Law No 13/1982 of 7 April 1982).

FRANCE

(a) Supplementary allowances of:

(i) the Special Invalidity Fund; and

(ii) the Old Age Solidarity Fund in respect of acquired rights

(Law of 30 June 1956, codified in Book VIII of the Social Security Code);

(b) Disabled adults' allowance (Law of 30 June 1975, codified in Book VIII of the Social Security Code);

(c) Special allowance (Law of 10 July 1952, codified in Book VIII of the Social Security Code) in respect of acquired rights;

(d) Old-age solidarity allowance (ordinance of 24 June 2004, codified in Book VIII of the Social Security Code) as of 1 January 2006.

ITALY

(a) Social pensions for persons without means (Law No 153 of 30 April 1969);

(b) Pensions and allowances for the civilian disabled or invalids (Laws No 118 of 30 March 1971, No 18 of 11 February 1980 and No 508 of 23 November 1988);

(c) Pensions and allowances for the deaf and dumb (Laws No 381 of 26 May 1970 and No 508 of 23 November 1988);

(d) Pensions and allowances for the civilian blind (Laws No 382 of 27 May 1970 and No 508 of 23 November 1988);

(e) Benefits supplementing the minimum pensions (Laws No 218 of 4 April 1952, No 638 of 11 November 1983 and No 407 of 29 December 1990);

(f) Benefits supplementing disability allowances (Law No 222 of 12 June 1984);

(g) Social allowance (Law No 335 of 8 August 1995);

(h) Social increase (Article 1(1) and (12) of Law No 544 of 29 December 1988 and successive amendments).

CYPRUS

(a) Social Pension (Social Pension Law of 1995 (Law 25(I)/95), as amended);

(b) Severe motor disability allowance (Council of Ministers' Decisions Nos 38210 of 16 October 1992, 41370 of 1 August 1994, 46183 of 11 June 1997 and 53675 of 16 May 2001);

(c) Special grant to blind persons (Special Grants Law of 1996 (Law 77(I)/96), as amended).

LATVIA

(a) State Social Security Benefit (Law on State Social Benefits of 1 January 2003);

(b) Allowance for the compensation of transportation expenses for disabled persons with restricted mobility (Law on State Social Benefits of 1 January 2003). ▼**M1** 2004R0883 — EN — 01.07.2013 — 005.001 — 84

LITHUANIA

(a) Social assistance pension (Law of 2005 on State Social Assistance Benefits, Article 5);

(b) Relief compensation (Law of 2005 on State Social Assistance Benefits, Article 15);

(c) Transport compensation for the disabled who have mobility problems (Law of 2000 on Transport Compensation, Article 7).

LUXEMBOURG

Income for the seriously disabled (Article 1(2), Law of 12 September 2003), with the exception of persons recognised as being disabled workers and employed on the mainstream labour market or in a sheltered environment.

HUNGARY

(a) Invalidity annuity (Decree No 83/1987 (XII 27) of the Council of Ministers on Invalidity Annuity);

(b) Non-contributory old age allowance (Act III of 1993 on Social Administration and Social Benefits);

(c) Transport allowance (Government Decree No 164/1995 (XII 27) on Transport Allowances for Persons with Severe Physical Handicap).

MALTA

(a) Supplementary allowance (Section 73 of the Social Security Act (Cap. 318) 1987);

(b) Age pension (Social Security Act (Cap. 318) 1987).

NETHERLANDS ▼**M3**

(a) Work and Employment Support for Disabled Young Persons Act of 24 April 1997 (Wet Wajong). ▼**M1**

(b) Supplementary Benefits Act of 6 November 1986 (TW).

AUSTRIA

Compensatory supplement (Federal Act of 9 September 1955 on General Social Insurance — ASVG, Federal Act of 11 October 1978 on Social insurance for persons engaged in trade and commerce — GSVG and Federal Act of 11 October 1978 on Social insurance for farmers — BSVG).

POLAND

Social pension (Act of 27 June 2003 on social pensions).

PORTUGAL

(a) Non-contributory State old-age and invalidity pension (Decree-Law No 464/80 of 13 October 1980);

(b) Non-contributory widowhood pension (Regulatory Decree No 52/81 of 11 November 1981);

(c) Solidarity supplement for the elderly (Decree – Law No 232/2005 of 29 December 2005, amended by Decree – Law No 236/2006 of 11 December 2006).

SLOVENIA

(a) State pension (Pension and Disability Insurance Act of 23 December 1999);

(b) Income support for pensioners (Pension and Disability Insurance Act of 23 December 1999);

(c) Maintenance allowance (Pension and Disability Insurance Act of 23 December 1999). ▼**M1** 2004R0883 — EN — 01.07.2013 — 005.001 — 85

SLOVAKIA

(a) Adjustment awarded before 1 January 2004 to pensions constituting the sole source of income;

(b) Social pension which has been awarded before 1 January 2004.

FINLAND

(a) Housing allowance for pensioners (Act concerning the Housing Allowance for pensioners, 571/2007);

(b) Labour market support (Act on Unemployment Benefits 1290/2002);

(c) Special assistance for immigrants (Act on Special Assistance for Immigrants, 1192/2002).

SWEDEN

(a) Housing supplements for persons receiving a pension (Law 2001:761);

(b) Financial support for the elderly (Law 2001:853).

UNITED KINGDOM

(a) State Pension Credit (State Pension Credit Act 2002 and State Pension Credit Act (Northern Ireland) 2002);

(b) Income-based allowances for jobseekers (Jobseekers Act 1995 and Jobseekers (Northern Ireland) Order 1995); ▼**M3**

_____ ▼**M1**

(d) Disability Living Allowance mobility component (Social Security Contributions and Benefits Act 1992 and Social Security Contributions and Benefits (Northern Ireland) Act 1992); ▼**M3**

(e) Employment and Support Allowance Income-related (Welfare Reform Act 2007 and Welfare Reform Act (Northern Ireland) 2007).

ANNEX XXII - OVERVIEW OF CURRENT EU LEGAL FRAMEWORK

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Freedom of movement for workers is one of the four freedoms on which the Single Market is founded. The underlying principle is equal treatment – this is a safeguard against social dumping and protects national workers as much as it protects migrant workers. In the context of the free movement of workers in the EU, workers from one Member State working in another Member State should benefit from the same minimum level of protection.

But free movement would not be possible if the social security rights of mobile Europeans were not protected. Clearly, if people think they will lose out on their social security rights, they will be much less likely to move to another Member State. This means that social security coordination is essential if freedom of movement is to work in practice. Article 48 of the Treaty on the Functioning of the European Union (TFEU) assigns to the legislator the competence to make arrangements to secure the right to benefits and the payment of the benefits to persons resident in another EU Member State.

EU law in the field of social security provides for the co-ordination and not the harmonisation of social security schemes. This means that each Member State is free to determine the details of its own social security system, including which benefits shall be provided, the conditions of eligibility, how these benefits are calculated and how much contribution should be paid. EU law, in particular Regulation (EC) No 883/2004, establishes common rules and principles which must be observed by all national authorities when applying national law. These rules ensure that the application of the different national legislations respects the basic principles of equality of treatment and non-discrimination. By doing so, it is ensured that the application of the different national legislations does not adversely affect persons exercising their right to free movement within the EU. In order to attain this goal, the coordination system employs a number of key principles: the non-discrimination on grounds of nationality; the aggregation of periods of insurance, employment or residence; the waiving of residence rules; and the application of a single legislation in terms in respect of liability to contribute and entitlement to benefits.

Coordination of social security thus leaves unaffected the substantive and procedural differences between the national social security systems. The coordination rules offer no guarantee that transferring one's residence or professional activities to another Member State is neutral as regards social security. Given the disparities in social security legislation, such transfer may work to one's advantage or not, depending on the circumstance.

The material scope of the Regulation (EC) No 883/2004 extends to all legislation concerning the following branches of social security: sickness; maternity and equivalent paternity benefits; invalidity pensions; old-age pensions; survivors' benefits; benefits in respect of accidents at work and occupational diseases; death grants; unemployment benefits; pre-retirement benefits; and family benefits. This list is exhaustive. Consequently, a branch of social security which is not mentioned is in principle outside the scope of the regulation. This is the case, for instance, for housing allowances or social assistance.

Over and above these social security benefits, the coordination regulation also applies to special non-contributory cash benefits listed in an annex (Annex X to Regulation 883/2004).

A number of benefits are expressly excluded from the regulation's scope. First of all, it does not extend to social assistance. Furthermore, the regulation does not cover benefits in relation

to which a Member State assumes the liability for damages to persons and provides for compensation, such as benefits for victims of war or its consequences but also benefit schemes for victims of crime, assassination or terrorist acts, for victims of damage occasioned by State agents in the course of their duties and for victims of political or religious repression. Moreover, it does not apply to advances to maintenance payments and to special childbirth and adoption allowance.

LONG-TERM CARE BENEFITS

The material scope of Regulation (EC) No 883/2004 stretches to the "traditional" social security risks as enshrined in ILO Convention No. 102 concerning minimum standards of social security, 1952. These include sickness, old-age, invalidity, death, accident at work or occupational disease, unemployment and raising a family.

Under Regulation (EC) No. 883/2004 Long-term care benefits are mentioned at several occasions; nevertheless there is no clear definition (leaving aside the clarification in Art. 1 (va) that also Long-term care benefits in kind have to be regarded as benefits in kind for the application of the health care chapter. Therefore, recourse has to be made to definitions already given by the Court of Justice.

Long-term care benefits for the purposes of the regulation are benefits intended to improve the state of health and quality of life of persons reliant on care and as such, have as their essential purpose the supplementing of sickness insurance benefits (although under national legislation this could be a system totally separated from the sickness insurance or health care system). If these benefits are granted objectively and on the basis of a legally defined position (i.e. in a non-discretionary way), they are covered by the regulation, for which they constitute sickness benefits. This implies that they are coordinated according to the regulation's rules governing sickness benefits. As a rule, long-term care benefits are designed to develop the independence of persons reliant on care, in particular from the financial point of view. Typically, they promote home care in preference to care provided in hospital but could also consist in granting aids or cost sharing for people staying in homes for people with disabilities.

The conditions for the grant of the benefit and the way in which it is financed do not affect the classification of a benefit as a long-term care benefit. The fact that the grant of the benefit is not necessarily linked to payment of a sickness insurance benefit, or the circumstance that the benefit is non-contributory, is of no importance for the qualification as a long-term care benefit.

Long-term care benefits can take different forms. Like sickness benefits, they can be in kind or in cash. Benefits consisting in the provision of home care services or the direct payment or reimbursement of the costs of a specialised home entailed by the insured person's reliance on care, constitute long-term care benefits in kind. Long-term care benefits in cash include allowances (of a fixed or differential amount) to compensate for the additional expenditure resulting from the recipients' condition of reliance on care, in particular the cost of the assistance it is necessary to provide them with (independently of the costs actually incurred by the persons concerned). An example would be financial aid which recipients may use to remunerate a member of their family or entourage who is assisting them on a voluntary basis. The payment of the old-age insurance of a third person to whom a person in need of care resorts for assistance at home is also to be categorised as a long-term care benefit in cash.

In an attempt to shed light on the diversity in long-term care benefits across the Member States, the trESS network grouped them according to the type of benefit and the organisation per Member State[76]:

Statutory organisation of long-term care benefits[77]

Statutory organisation	Classification	Member States
Global care system and/or unifying legislation	Social security*	BE (Flemish care insurance), LU, NL
	Social assistance	CY, EE, ES, UK**
	Combination of both social security and social assistance	DK, SE** (although social security element is by far the strongest)
Differentiated approach (disintegrated care system)	Social security	CZ
	Social assistance	LV, MT, RO
	Combination of both social security and social assistance	AT**, BE, BG, CH, FI**, FR, GR, HU, IS IE, IT, LI, LT, NO, PL, PT, SK, SI, DE**

* Social security refers to benefits which fall under the material scope of Regulation (EC) No 883/2004

** Some (or all) of the benefits of these states have been declared as "normal" sickness benefits for the purpose of the application of Regulation (EC) No. 8823/2004 by the ECJ or the EFTA Court.

Several Member States relate long-term care to the different branches of social security. The following table summarises the range of definitions that exist across Member States[78]:

Benefits in kind/cash or both	Organisation (choice of provider / spending / benefit)	Member States
Only benefits in kind	Only state-run	/
	Only private institutions and/or informal caregivers	/

[76] Source: trESS network, *Coordination of*

Long-term Care Benefits- current situation and future prospects: Think Tank report 2011, available at:

http://www.tress-

network.org/tress2012/EUROPEAN%20RESOURCES/EUROPEANREPORT/trESSIII_ThinkTankReport-LTC_20111026FINAL_amendmentsEC-FINAL.pdf

[77] This table only roughly characterizes national systems. The boundaries between the different categories of benefits blurred and therefore the tabelshould only help

Table should only help with an initial orientation on which benefits could be regarded as long-term care benefits.

[78] Source: trESS network, *Coordination of Long-term Care Benefits- current situation and future prospects:*

Think Tank report 2011, available at: http://www.tress-

network.org/tress2012/EUROPEAN%20RESOURCES/EUROPEANREPORT/trESSIII_ThinkTankReport-LTC_20111026FINAL_amendmentsEC-FINAL.pdf

Benefits in kind/cash or both	Organisation (choice of provider / spending / benefit)	Member States
	Combination of both public and private institutions and caregivers	EE, FR, IS, LV[79]
Only benefits in cash	Freedom of choice regarding the spending of the allowances	BE (Flemish care insurance)[80]
	No freedom of choice regarding the spending of the allowances	/
Combination of both benefits in cash and in kind	Possibility to choose and/or combine and/or substitute both types of benefits	AT, BE, CY, DK, HU, IE, LU, MT, NL, PL, RO, SK, SI ,SE, DE
	No possibility to choose and/or combine and/or substitute both types of benefits	BG, CH, CZ, FI, GR, IT, LT, NO, PT, ES, UK, LI

As can be seen in the table, most Member States have implemented a combination benefits in cash and in kind. An anti-overlapping provision for long-term care benefits in case a person is entitled to these benefits in the state of insurance as well as the State of residence has been introduced in the Sickness Chapter in Article 34 of Regulation (EC) No 883/2004.

Under the Sickness Chapter, there are differences in competence between sickness benefits in cash and sickness benefits in kind. Sickness benefits in cash always have to be paid by the competent Member State, i.e. the State in which the person is insured under a health care scheme. Pensioners for example who receive a pension from their former State of work and who reside in another Member State are entitled to receive long-term cash benefits from the pension-granting Member State.

[79] It is remarkable that none of the Member States solely allow for the allocation of benefits in kind provided by state-run or only private institutions. The few Member States that only provide benefits in kind offer services through the combination of both public and private institutions.

[80] The Flemish care insurance is the only scheme that provides a fixed allowance to be spent freely by the beneficiary. Care is provided by private service providers, or informal caregivers.

Example: A person lives in Member State A and draws a pension from Member State B. Which State is responsible for providing long-term care benefits?

The answer to this question essentially depends on whether the legislations of the States concerned provide for long-term care benefits in kind or in cash (see the answer to the previous question).

In principle, an insured person is entitled to have a long-term care benefit in cash exported by the institution of Member State B, as if it were a sickness cash benefit. Please note, however, that if the legislation of Member State A provides for long-term care benefits in kind, and the person claims and receives these benefits, the amount of the cash benefit he/she receives from the institution of State B may be reduced by the amount of the benefit in kind he/she receives from the institution from State A (and the cost of which is to be borne by the institution of State B). This is an application of the principle that overlapping of benefits is in principle prohibited. The institution of State B must inform the person of this rule. Its application should not result in the benefits being lower than those to which he/she would be entitled if you resided in State B.

In case the legislation of the State paying the pension, i.e. State B, does not provide for long-term care benefits in cash, the person can nevertheless claim the long-term care benefits in kind provided for by the legislation of the State of residence, State A. The cost of these benefits will be reimbursed to the institution of the State A by its counterpart in State B. However, if no such benefits are provided for under the legislation of State A, he/she has no claim to long-term care benefits.

If only the legislation of the State where he/she resides provides for long-term care benefits, and these benefits are in cash and not subject to conditions of insurance, employment or self-employment, he/she might be able to rely on the status of EU citizen to claim a right to equal treatment as regards this long-term care benefit outside the rules of the Regulation which would not allow that. However, caution is needed. As the law on this point is still developing, the extent of the rights attached to the status of EU citizen is not yet clear. It is certain, however, that the social benefit rights stemming from EU citizenship are not unlimited.

Sickness benefits for frontier workers and their family members

In common with other workers who reside outside the competent State (the State of insurance), frontier workers and their members are entitled to medical care in the Member State in which they reside, at the expense of the competent institution (Article 17 of Regulation (EC) No 883/2004). Benefits in cash are directly paid by the competent institution across the border (Article 21 of Regulation (EC) No 883/2004). In order to receive medical care in the State of residence, they must register with the institution of the place of residence. Upon the request or upon request of the institution of the place of residence, they will receive from the competent institution a document (portable document S1) certifying the entitlement to medical care in the State of residence. Note that, when the family members are entitled to medical care under the legislation of the Member State of residence and the spouse exercises a gainful activity there, the cost of the benefits provided to the family members is borne by the institution of that State.

Sickness benefits for pensioners and their family members

Pensioners and their family members are entitled to medical care in the Member State in which they reside, provided in accordance with the legislation of that State. The cost of the medical care is always borne by a Member State which pays a pension. A distinction has to be made between three situations.

When a person receives a pension from the State in which he/she resides and is entitled to sickness benefits under that State's legislation, the cost of the care is borne by the institution of that State, even though the pensioner additionally draws a pension under the legislation of one e or more other States.

Example 1: During his career, Mr. X has worked in Spain and in France. He is now retired and receives pensions from both these States. Mr. X lives in France. Mr. X may receive medical care in France, at the expense of the French institution. The same goes for his family members.

If a person receives a pension under the legislation of one or more Member States, and is not entitled to medical care under the legislation of the State in which he/she resides, the pensioner and his/her family members may nevertheless obtain medical care in the State of residence, provided they would be entitled to medical care if they were resident in (one of) the State(s) which is paying a pension. In those cases, the cost of the care is borne by the institution of the latter State (or, in case he/she receives pensions from two or more Member States, by the institution of the State where he/she has been insured for the longest time, or, in case of insurance of exactly the same length, by the institution where he/she have been insured lastly.

Example 2: During her career, Ms. Y has worked for 21 years in Member State B and then for 9 years in Member State C. Ms. Y is now retired and resides in Member State A. She draws pensions from States B and C. Ms. Y does not satisfy the conditions for entitlement to medical care in State A. If she were to reside there, Ms. Y would satisfy the conditions for entitlement to medical care in State C but not in State B. Ms. Y may obtain medical care in State A, at the expense of State C. Suppose, alternatively, that Ms. Y, if she were to reside there, would be entitled to medical care both in State B and State C. In that case, she could still obtain medical care in State A, but at the expense of State B, as she was insured there for the longest period of time.

Finally, if the pensioner receives a pension under the legislation of one or more Member States, but not under the legislation of the State in which he/she reside, he/she is entitled to medical care in the latter State on account of the fact that its legislation makes this entitlement subject only to residence on its territory, the same rules apply as in the second situation.

Example 3: During his career, Mr. Z has worked for 11 years in Member State E and then for 11 years in Member State F. Mr. Z is now retired and resides in Member State D. He draws pensions from State E and F. Despite the fact that he does not draw a pension from State D, he is entitled to medical care there, as State D operates a residence-based medical care system. Suppose that Mr. Z, if he were to reside there, would satisfy the conditions for entitlement to medical care in both State E and State F. Mr. Z may obtain medical care in State D, at the expense of State F, as he was last insured there.

If person is in the second or in the third situation, he/she and their family members must register with the institution of the State of residence in order to be able to receive care there. Their right to medical care in the State of residence shall be certified by a portable document S1, which is issued, at their request or at the request of the institution of the place of residence, by the institution responsible for bearing the costs of the care. The cost of the medical care provided to the pensioner and his/her family members is refunded by this institution to the institution of their place of residence on the basis of real costs, on production of proof of actual expenditure. However, in respect of several Member States listed in an annex to the regulation (Annex 3 to Regulation 987/2009), the reimbursement is made on the basis of fixed amounts (lump-sums), which are calculated by reference to average annual health care costs Regulation (EC) No 883/2004oken down by age group. The States claiming reimbursement on the basis of fixed amounts are Ireland, Spain, Italy, Malta, Cyprus, the Netherlands, Portugal, Finland, Sweden and the UK.

Rulings by the Court of Justice

In a number of rulings the Court of Justice ruled that, in the absence of a specific legal regime for their coordination; long-term care benefits must be regarded as 'sickness benefits' within the meaning of the Regulation and coordinated as such. It made the following clarifications under Regulation (EEC) No. 1408/71 that are still valid under Regulation (EC) No 883/2004:

• As there is no mention of Long-term care benefits in the list of the risks covered by Regulation (EEC) No. 1408/71 but these benefits are without any doubt social security benefits covered by this Regulation they have to be coordinated under the rules concerning

one of the risks mentioned in this list. As the closest relationship exists to sickness these rules have to be applied.

• Long-term care benefits which are granted to all persons resident in the Member State concerned or to all persons insured against that risk under the legislation of a Member State cannot be regarded as special as it is a general risk which has been included into the social security schemes of many Member States. Therefore an inclusion in the list of special non-contributory benefits of Annex IIa of Regulation (EEC) No. 1408/71 is not correct. Due to these rulings Annex IIa had to be re-examined and Long-term care benefits had to be deleted from that list.

• Coordination has to be made under the general rules applicable to benefits provided for the risk of sickness. Therefore the Member State competent for the provision of health care benefits under Regulation (EEC) No. 1408/71 has also to grant Long-term care benefits. So there may be a different competence for benefits in cash and in kind. Benefits in cash have always to be granted by the competent Member State (which includes export of these benefits). The Member State for example, where the father works has to grant Long-term care benefits in cash also for disabled children resident in another Member State (if the first Member State is also competent to reimburse the health care benefits in kind in the Member State of residence (case C-286/03 *Hosse*). But also a pensioner receiving only a pension from one Member State and residing in another Member State is entitled to receive the Long-term care cash benefits from the pension-granting Member State (as this State is also competent to reimburse the health care benefits in the Member State of residence – case C-215/99 *Jauch*). Benefits in kind are only granted in the Member State of residence or stay in accordance with the legislation applicable there (no export), nevertheless the competent Member State (which would also have to grant the Long-term care benefits in cash) has to reimburse the tariffs of these benefits. In case the legislation of the Member State of residence does not provide for benefits in kind the person concerned cannot receive such benefits even if the legislation of the Member State competent for health care benefits has such benefits (case C-208/07 *Chamier-Glisczinski*).

UNEMPLOYMENT BENEFITS

The general rules

The general principle for determination of the legislation applicable is that a person pursuing a gainful activity should be affiliated to the social security scheme of the State in which territory he/she is employed or self-employed (*lex loci laboris principle*).

Article 65 of the Regulation derogates from this general principle by establishing a divergent unemployment status for frontier workers or persons other than frontier workers residing in a

Member State other than the competent State. For them it is the State of residence which has to be primarily addressed. The Community legislator chose to make an exception to the *lex loci laboris* principle for this particular group with the aim to ensure that they receive unemployment benefits under the most favourable conditions for finding new employment. The rules are explained in more detail below.

Partially unemployed workers

The person who is partially or intermittently unemployed and who resides in a Member State other than the competent Member State must make himself or herself available to the employment services in the competent Member State. The latter is also responsible for providing unemployment benefits to the person in accordance with its legislation as if the worker were residing in that state (see Article 65(1) Regulation (EC) No 883/2004).

Wholly unemployed workers

Frontier workers

A frontier worker, that is to say a person pursuing an activity as an employed or self-employed person in a Member State and who resides in another Member State to which he/she returns, as a rule, daily or at least once a week, has to claim unemployment benefits in the Member State of residence.

Article 65 (2) of Regulation (EC) No 883/2004 stipulates that this person shall make himself/herself available to the employment services in the Member State of residence.

If the amount of unemployment benefit depends on the salary or professional income of a jobseeker, the institution granting the benefit has to base its calculation on the salary or professional income actually received by the person concerned during his/her activity in the competent State (see Article 62 (3) of Regulation (EC) No 883/2004).

In order to increase the prospect of finding new employment and to facilitate the search for employment in various Member States, Regulation 883/2004 introduced an additional option for those cross-border workers (most probably frontier workers), to also register – as a supplementary step – with the employment services of the Member State in which they pursued their last activity. In cases where Luxembourg was the State of last employment, the option of simultaneous registration began on 1 May 2012 (see Article 87 (10).)

As a result, while the person concerned receives benefits from the Member State of residence, he/she can search for employment simultaneously in both the Member State of residence and the Member State of last activity. In such a case, the employment services of both Member States have a duty of mutual information with regard to the job-seeking activities of the person in the territory of each State.

The person who chooses to be registered with employment services of both Member States has to comply with the control procedures and obligations applicable in each State (Article 65 (3) of Regulation (EC) No 883/2004). However, as the benefits are paid by the Member State of residence, obligations and job-seeking activities in that State have priority. On the other hand, non-fulfilment of the obligations in the Member State of last activity does not affect the benefits awarded in the State of residence (Article 56 (2) of Regulation (EC) No 987/2009).

Persons other than frontier workers (see Article 65(2) last subparagraph)

These are persons who reside in a Member State other than the competent Member state, but are different from frontier workers in that they return to their home state less frequently than

once a week. Upon becoming unemployed, these persons have a right to choose – they can either remain available to the employment services in the State of their last activity (i.e. register with the unemployment office in the Member State where they worked) and receive unemployment benefits there, or they can register with the employment services and claim unemployment benefits in their Member State of residence if they return there.

If they decide to register as jobseekers and claim unemployment benefits in their Member State of residence, the calculation of benefits will also be based on the professional income they received during their last activity in the Member State where they worked.

These persons have also the option to make themselves available first in the state of last employment and claim benefits there and later return to the state of residence while exporting the unemployment benefits in the state of last activity under the conditions laid down in Article 64 Regulation (EC) No 883/2004 (period of 3 months which may be extended to maximum of 6 months). In such a case, the provision of unemployment benefits in the Member State of residence is suspended for the period during which the person receives benefits from the Member State which was last competent (see Article 65(5)(b) Regulation (EC) No 883/2004).

Self-employed frontier workers

Regulation (EC) No 883/2004, and Article 65 in particular, also apply to self-employed persons. However, there used to be a gap in cases where a formerly self-employed frontier worker contributed to an unemployment scheme in the country of last activity but resided in a Member State where there was no unemployment insurance for the self-employed. There are 10 EU Member States that do not have an unemployment benefit scheme for self-employed people. When applying the rules stipulated in Article 65 Regulation (EC) No 883/2004, on becoming unemployed, a former self-employed frontier worker residing in one of these 10 countries was left without any unemployment benefit. This was an obstacle to free movement of workers.

Therefore, by Regulation (EU) No 465/2012 , a new provision (Article 65a) was inserted in Regulation 883/2004. Article 65a is a derogation from Article 65 and applies to wholly unemployed persons who, as a frontier worker, have most recently completed periods of insurance as a self-employed person or periods of self-employment recognised for the purposes of granting unemployment benefits in a Member State other than the Member State of residence where the Member State of residence has made a notification that there is no possibility for any category of self-employed persons to be covered by an unemployment benefits system of that Member State. In all other cases, rules set out in Article 65 apply.

Under Article 65a, the unemployed person must register with the employment services and fulfil job-seeking activities in the country of last activity in order to be fully entitled to an unemployment benefit there. This way, the person concerned will receive a return on the contributions paid. When he/she applies for unemployment benefits, he/she must continuously meet the conditions laid down under the legislation of the Member State of last activity. The person may, as a supplementary step, register with the employment services of the Member State of residence.

Paragraph 3 of the new provision provides that if the unemployed person to which Article 65a applies does not wish to become or remain available to the employment services of the Member State of last activity after having registered there, and wishes to seek work in the Member State of residence only, the person can export the unemployment benefits under

Article 64 Regulation (EC) No 883/2004. In this situation, the person shall not be obliged to have remained available in the Member State of last activity for at least four weeks after becoming unemployed (ie. condition set out in Article 64(1)(a) does not apply). In addition, the competent institution may extend the period of export to the person who looks for job in his/her Member State of residence up to the end of the period of the person's entitlement to benefits under its legislation. Of course, the unemployed person may also request export of unemployment benefits to other Member State that the State of residence under the conditions set out in Article 64 Regulation (EC) No 883/2004.

Which Member State is responsible for granting sickness benefits, pensions, family benefits etc. to wholly unemployed workers receiving unemployment benefits in the Member State of residence?

Those persons who become subject to the social security legislation of the State of residence are also covered by Regulation 883/2004 with regard to other social security branches, as stipulated in Article 11(3)(c) of Regulation (EC) No 2004.

Aggregation of periods

A general provision on aggregation of periods (Article 6 Regulation (EC) No 883/2004) is valid for all chapters of the Regulation. In addition, for the reasons of legal certainty, special provision has been included in the unemployment chapter (Article 61 Regulation (EC) No 883/2004).

According to Article 61 Regulation (EC) No 883/2004, periods of insurance, employment or self-employment completed under the legislation of another Member State shall be taken into account, to the extent necessary, by the competent Member State as though they were completed under the legislation it applies.

Aggregation in the unemployment field has <u>two particular features</u>:

1) <u>First</u>, there are differences between the national schemes as in some Member States an entitlement to unemployment benefits is based upon completion of periods of insurance and, in others it is conditional upon completion of periods of employment or self-employment. This is reflected in Article 61(1).

A. Aggregation of insurance periods

'Periods of insurance' means periods of contribution, employment or self-employment as defined or recognised as periods of insurance by the legislation under which they were completed or considered as completed, and all periods treated as such, where they are regarded by the said legislation as equivalent to periods of insurance (Article 1(t) Regulation (EC) No 883/2004).

The term 'periods of insurance' must be therefore understood as referring not only to periods in which contributions to an unemployment insurance scheme were paid but also to periods of employment or self-employment considered by the legislation under which they were completed as equivalent to periods of insurance, that is to say, periods in which insurance covered by such a scheme is guaranteed. Such periods must be taken into account by the institution of the competent Member State, even if they would not have been considered as periods of insurance under the legislation of that State.

It follows from Article 61(1) Regulation (EC) No 883/2004 that all periods of insurance, without any further examination of their nature by the competent institution, must be taken

into account for assessing entitlement to unemployment benefits by the competent state. This is irrespective of whether they were based on employment, self-employment, or they were other periods equal to insured (self-)employment (for example, periods of sickness, maternity, education, military service).

B. Aggregation of periods of employment or self-employment

'Periods of employment' or 'periods of self-employment' mean periods so defined or recognised by the legislation under which they were completed, and all periods treated as such, where they are regarded by the said legislation as equivalent to periods of employment or to periods of self-employment (Article 1(u) Regulation (EC) No 883/20041).

The Court of Justice confirmed that the classification of a period of work as a 'period of employment' is dependent on the national legislation under which it was completed.

The competent institution is not bound to take into account such periods of employment or self-employment completed in another Member State, unless, according to the legislation of the State where benefits have been requested, those periods are to be regarded as periods affording cover under an unemployment insurance scheme.

2). Secondly, aggregation is applied only to those workers who have completed their most recent periods of insurance, employment or self-employment in the State where the benefit is claimed. This condition does not apply in the case of cross-border workers who resided in a state other than the last competent Member State (see Article 61(2)). In this case, the Member State of residence, when it is the competent State for providing unemployment benefits, must aggregate periods of insurance, employment or self-employment completed in another Member States even if the unemployed person has never completed any periods in the State of residence.[81]

A questionnaire launched in the Administrative Commission showed a significant divergence of opinions on the proper interpretation of the principle of aggregation of periods for the entitlement to unemployment benefits.

Regulation (EC) No 883/2004 does not specify when a period of insurance, employment or self-employment is completed.

As stated above, the aim behind Article 61(2) Regulation (EC) No 883/2004 is that the State in which the unemployed person last worked or paid contributions should bear the burden of providing unemployment benefits. Therefore, the rule ensures that it is the competent Member State that provides the unemployment benefits.

Under the rules of Regulation (EC) No 883/2004 (Title II), a migrant worker becomes subject to the legislation of a Member State as soon as he starts to work there. Consequently, the provisions on aggregation of periods of insurance, employment or self-employment are fully applicable as of that moment. In other words, the link between the person and the competent State is created as of day one of the economic activity of the person.

Any other interpretation would deprive migrant workers, who became unemployed during this period, of any entitlement to unemployment benefits in the EU, despite having completed

[81] The Member State of residence, which then provides unemployment benefits on the basis of Article 65(5) REGULATION (EC) NO 883/2004, shall then be reimbursed by the Member State to whose legislation the person was last subject (see Article 65(6) and (7) REGULATION (EC) NO 883/2004).

periods of insurance or (self-) employment in the EU. This would lead to the loss of social security protection of a migrant worker and create an effect that is clearly contrary to the purpose of Article 48 TFEU and Regulation (EC) No 883/2004.

Examples

Example 1:

Mr X had completed periods of insurance as a self-employed person in Member State A. After, he moved to Member State B and completed periods of insurance as an employed person there. Mr X loses his job and claims unemployment benefits in Member State B.

Member State B must aggregate periods of insured self-employment completed in Member State A. Pursuant to Article 61(1) Regulation (EC) No 883/2004, all periods of insurance for entitlement to unemployment benefits in the Member State where they were completed should always be taken into account for the purposes of aggregation, without further examination.

Example 2:

Mr Y had completed a period of employment in Member State A. After, he moved to Member State B and completed periods of employment there. Mr Y loses his job and claims unemployment benefits in Member State B.

Pursuant to the second para of Article 61(1) Regulation (EC) No 883/2004, periods of employment or self-employment completed in Member State A should be aggregated by Member State B only if those periods would have been considered to be periods of insurance had they been completed in Member State B.

Example 3:

Ms Z, employed in Member State A, went on maternity leave. Under the legislation of Member State A, the maternity leave period is considered to be a period of insurance. Afterwards Ms Z moved to Member State B and completed periods of insured employment there. She loses her job and claims unemployment benefit in Member State B.

Member State B must aggregate all insurance periods, which come within the definition of insurance period under Article 1(t) Regulation (EC) No 883/2004 (without questioning or examining its nature). If Member State A notifies periods of insurance that were neither employment nor self-employment periods (e.g. periods of sickness, maternity, deprivation of liberty, education or military service) as periods of insurance, the competent institution in Member State B must take them into account for the purposes of aggregation.

Export of unemployment benefits

For persons who intend to look for a job abroad while maintaining their right to unemployment benefits can do so for a period of 3 months. The competent institution may extend this period up to six months. National institutions reported substantial differences in the application of this provision.

The aggregation rules complement the fundamental aim of Article 48 TFEU: to contribute to the establishment of the greatest possible freedom of movement for migrant workers in the EU. To this end, arrangements must be made to secure for employed and self-employed migrant workers aggregation, for the purpose of acquiring and retaining the right to benefit and of calculating the amount of benefit, of all periods taken into account under the laws of several countries.

SPECIAL NON CONTRIBUTORY CASH BENEFITS (SNCBs)

SNCBs are defined as benefits which are provided under legislation which, because of its personal scope, objectives and/or conditions for entitlement, has characteristics both of the social security legislation and of social assistance (Article 70(1) Regulation 883/2004).

SNCBs can either provide supplementary, substitute or ancillary cover against the risks covered by the branches of social security, and which guarantee the persons concerned "a minimum subsistence income having regard to the economic and social situation in the Member State concerned" or "solely specific protection for the disabled, closely linked to the said person's social environment in the Member State concerned" (Article 70(2)(a) Regulation 883/2004).

The financing of SNCBs derives exclusively from compulsory taxation intended to cover general public expenditure and the conditions for providing and for calculating the benefits are not dependent on any contribution in respect of the beneficiary. However, benefits provided to supplement a contributory benefit shall not be considered to be contributory benefits for this reason alone (Article 70(2)(b) Regulation 883/2004).

Benefits meeting the regulation criteria and listed in Annex X follow the rules applicable to SNCBs. Both conditions are cumulative. It implies that benefits which are not listed in Annex X are subject to standard rules of coordination and in particular to the principle of export unless they would fall exclusively within the scope of 'social assistance': in this case, coordination rules do not apply.

If all conditions for belonging to the SNCB category are satisfied and if the claimant falls within the personal scope of Regulation (EC) No 883/2004, SNCBs are provided exclusively in the Member State where the persons concerned reside, in accordance with its legislation, and are provided by and at the expense of the institution of the place of residence (Article 70(4) Regulation 883/2004).

FAMILY BENEFITS

The concept of family benefits is a broad one. Family benefits means all benefits in kind or in cash intended to meet family expenses under the social security legislation of a Member State, excluding advance of maintenance payments and special childbirth and adoption allowances which are listed in Annex I of Regulation 883/2004.

Family benefits further encompass child-raising allowances or parental benefits, intended to enable one of the parents to devote him- or herself to the raising of a young child, and designed to remunerate the service of bringing up a child, to meet the other costs of caring for and raising a child and, as the case may be, to mitigate the financial disadvantages entailed in giving up income from an occupational activity.

The person concerned is entitled, in respect of the family members, to the family benefits provided for by the legislation of the State to which s/he is subject according to the rules determining the applicable legislation.

The family benefits will be provided by the competent institution in accordance with the legal provisions administered by that institution (amount, age limits, number and/or ranking of children, etc.).

A. Family members of the beneficiary reside in the state where the beneficiary is covered

If the members of the family of the beneficiary reside in the state under whose legislation he is covered as an employed or self-employed person, this state will always be competent for the payment of family benefits. He is entitled to exactly the same amount of benefits as nationals of that state.

B. Family members of the beneficiary do not reside in the state where he is covered

Family benefits are exportable. This means they must be awarded, even if the person concerned and/or his/her family reside in another Member State. In essence, the members of the family are treated as if they resided in the State of (self-) employment (the State to whose legislation the person concerned is subject). The coordination regulation effectively overrules any residency requirement in national legislation regarding family benefits.

C. Cases where there is simultaneous entitlement to family benefits under legislation of two Member States

Situations of overlapping entitlements to family benefits are very common when members of family live and work in different Member States. As a matter of principle, the parents cannot receive family benefits twice over the same period and for the same child. The Regulation 883/2004 provides for priority rules in cases of overlapping entitlements.

- If the beneficiary is entitled to family benefits under the legislation of more than one state, his family will, in principle, receive the highest amount of benefits provided for in the legislation of one of these states. In other words, his family is treated as if all persons concerned reside and are insured in the state with the most favourable legislation.

- The beneficiary cannot receive family benefits twice over the same period and for the same family member. There are priority rules which provide for suspension of benefits of one state up to the amount of the benefits of the other state which is primarily competent for payment of the family benefits.

According to these priority rules, entitlement to family benefits under the legislation of one of the States will be suspended. However, this suspension is not total. Rather, benefits due under the legislation of one State will be suspended up to the amount of the benefits due under the legislation of the State that takes priority. Thus, if the amount of family benefit provided for by the legislation of the former State is higher than that provided in accordance with the legislation of the other State, the former State will pay a supplement corresponding to the difference between the two benefits.

> **Example:** The father works in Member State A. The mother works in Member State B and lives there with the children. In this case, where the parents work in different States and the children reside in one of these States, there is a situation of overlapping entitlements on the same basis, i.e. on the basis of an activity as an employed or self-employed person. Priority is given to the right available under the legislation of the State of residence of the children (State B). Entitlement to family benefits in State A where the father works – and where the children do not reside – is suspended up to the amount of benefits provided for in the legislation of the State B, where the other parent works. If the amount of benefits is lower in State B than in the State A, the difference between the two amounts is payable by the institution of the State A in the form of a differential supplement.

The substance of the priority rules is the following: if there are overlapping entitlements (i.e. entitlements under two or more legislations in respect of the same family member and for the same period) on different bases, the order of priority is as follows:

1. rights available on the basis of an activity as an employed or self-employed person,
2. rights available on the basis of receipt of a pension and
3. rights obtained on the basis of residence.

In the case of rights available on the same basis, the Member State where the children reside shall be competent by priority right, if work is carried out there (in case of overlapping entitlements on the basis of an activity as an employed or self-employed person) or if a pension is payable under that legislation (in case of overlapping entitlements on the basis of receipt of a pension).

The differential supplement does not need to be provided for children residing in another Member State when entitlement to the benefit is based on the residence only. It means that if the father in the example above lost the job in State A and stayed there without any

unemployment benefits or pension payable under State A's legislation, State A does not need to provide any family benefits (differential supplement) even if State A benefits were higher than those available in State B.

D Family benefits as a benefit for the entire family

Family benefits are considered to be benefits for the family. In the joined cases *Hoever Zachow* (C-245/94 and C-312/94) determined under Regulation (EEC) No 1408/71, the CJEU held that where an employed person is subject to the legislation of a Member State and lives with his or her family in another Member State, the family is entitled to receive a benefit such as a child-raising allowance (parental allowance) from the State of employment, regardless of which parent factually fulfils the conditions of entitlement under national law. The logic of this is that as the purpose of a family benefit is to meet the expenses of the entire family it may therefore may be exercised by either parent. This principle was affirmed in the case of *Dodl Oberhollenzer* (C-543/03). To support this concept the Regulations contain two provisions: Article 68a Regulation (EC) No 883/2004 (which permits family benefits to be reassigned to the person actually maintaining the family in cases where the actual beneficiary is not using the benefit for this purpose) and Article 60(1) Regulation third indent (EC) No 987/2009 which requires competent institutions to recognise an application for family benefit from either parent.

ANNEX XXIII - GLOSSARY OF TERMS

ANNEX XXIII GLOSSARY OF TERMS

Term	Explanation
Administrative Commission for the Coordination of Social Security Systems	The Administrative Commission for the Coordination of Social Security Systems (AC) is attached to the Commission and made up of a government representative from each Member State. The AC deals with administrative questions and questions of interpretation, facilitates the uniform application of EU law, fosters and develops cooperation between Member States and can make relevant proposals to the Commission for improving and modernising the acquis.
Aggregation **(general)** **(unemployment)**	A general principle of social security coordination meaning that periods of insurance completed in another Member State shall also be taken into account for the purpose of acquisition, retention, recovery or duration of a right to benefits in a given Member State. As regards unemployment, however, aggregation is only permitted if the person concerned has most recently completed periods of insurance, employment or self-employment in the competent Member State. Under this rule, there is no aggregation without previous insurance in the competent Member State. A required length of previous insurance is not laid down in Regulation (EC) No 883/2004, but it is understood by most Member Sate that one day of unemployment insurance is sufficient
Export of benefits	A general principle of social security coordination laid down in the Treaty, according to which benefits are paid to a person residing in another MS than the one competent for paying the benefit. The Court only allowed exceptions to this principle with regard to the period of export of unemployment benefits and special non-contributory cash benefits.
Family benefits	All benefits in kind or in cash intended to meet family expenses under the social security legislation of a Member State. This is a broad concept which includes income-replacement benefits such as child-raising or child care allowances but expressly excludes advance of maintenance payments and special childbirth and adoption allowances, where listed in the Regulation. They also exclude study grants, which are social advantages falling under the scope of Regulation 492/2011
Family member	(i) any person defined or recognised as a member of the family or designated as a member of the household by the legislation under which benefits are provided; (ii) with regard to benefits in kind pursuant to Title III, Chapter 1 on sickness, maternity and equivalent paternity benefits, any person defined or recognised as a member of the family or designated as a member of the household by the legislation of the Member State in which he/she resides; 2. If the legislation of a Member State which is applicable under subparagraph 1 does not make a distinction between the members of the family and other persons to whom it is applicable, the spouse, minor children, and dependent children who have reached the age of majority shall be considered members of the family; 3. If, under the legislation which is applicable under subparagraphs 1 and 2, a

	person is considered a member of the family or member of the household only if he/she lives in the same household as the insured person or pensioner, this condition shall be considered satisfied if the person in question is mainly dependent on the insured person or pensioner;
Dependant	A person having a derived right to a social security benefit from an insured person.
Differential supplement	A concept specific to family benefits. The **priority rules** provide that entitlement to family benefits under the legislation of one of the States will be suspended up to the amount of the benefits due under the legislation of the State that takes priority. However, to ensure the family does not lose out, if the amount of family benefit provided for by the legislation of the secondary competent State is higher than that provided under the primary competent State, the former State will pay a supplement or "top up" corresponding to the difference between the two benefits. This concept has been upheld by the Court as a requirement of the Treaty.
Insured person	In relation to the social security branches covered by Title III, Chapters 1 and 3, means any person satisfying the conditions required under the legislation of the Member State competent under Title II to have the right to benefits, taking into account the provisions of Regulation (EC) No 883/2004.
Frontier workers	Workers pursuing their activity in one Member State while residing in another Member State. The term ‘cross-border workers’ is larger as it comprises e.g. also seasonal workers staying in another Member State for more than a week, whereas the term ‘frontier workers’ in its strictest sense only comprises those cross-border workers who return to their country of residence as a rule daily or at least once a week.
Member State	Member State of the European Union. In relation to EU rules on social security coordination, the term "Member State" also refers to EEA countries (Iceland , Liechtenstein and Norway) and Switzerland.
Competent Member State	The Member State in which the institution with which the person is insured is located, or the institution paying the social security benefit.
Member State of residence	Member State where the institution which is competent to provide benefits in the place where the person resides is located.
Third country national	Nationals of a non-EU Member State
Social security benefits	Social security benefits are granted, without any individual and discretionary assessment of personal needs, to recipients on the basis of a legally defined position and relate to one of the risks expressly covered by Regulation No 883/2004. Those risks are sickness, maternity, invalidity, old age, death, accidents at work, unemployment, pre-retirmeent, maintenance of a family
Social assistance benefits	Social assistance benefits are means-tested, intended to guarantee a person’s minimum subsistence income and not related to any specific social security risk mentioned above. Therefore, they are not covered by Regulation (EC) No 883/2004. However, the Court clarified that special non-contributory cash benefits which are falling under the social security Regulations are also social assistance within the meaning of the Free Movement Directive (2004/38/EC).

Social advantage	Are advantages which are provided to workers due to their status as worker or on the basis of their residence. The term social advantage also includes all social security benefits, such as family benefits, as far as they are related to workers. Regulation (EU) No 492/2011 on the free movement of workers provides for equal treatment for all social and tax advantages.
Special non-contributory cash benefits	Benefits which present characteristics of both social security benefits and social assistance. They are linked to social security in that they create legally-defined rights connected to a social security benefit and relate to one of the risks covered by the coordination rules. At the same time, they have links with social assistance, in the sense that they are non-contributory and closely linked to the social-economic enviroment of a country (= minimum subsistance). In order for a benefit to be a special non-contributory cash benefit, it must fulfil the following conditions: • First, it must be special. The special character is defined by its purpose. In particular, the benefit must be intended to provide either: ◦supplementary, substitute or ancillary cover against one of the risks covered by the branches of social security and it must guarantee the persons concerned a minimum subsistence income having regard to the economic and social situation in the Member State concerned (e.g. supplements to old-age pensions) *or* ◦specific protection for disabled people, closely linked to the social environment of the said person in the Member State concerned. •Second, it must be non-contributory, which essentially depends on the way in which the benefit is financed. In particular, the benefit must be financed from compulsory taxation intended to cover general public expenditure. The conditions for providing and calculating the benefit should not be dependent on any contribution in respect of the beneficiary. The fact that a benefit is provided to supplement a contributory benefit does not necessarily imply that it is itself contributory in nature. •Third, it must be listed in an Annex to the Regulation (Annex X to Regulation 883/2004).
Sickness benefits in kind/cash	The distinction between benefits in cash and benefits in kind depends on their purpose: benefits in kind are benefits that consist of medical care, or a reimbursement thereof. Cash benefits are paid, as a rule, periodical and fixed in advance and their amount is not subject to certain expenditure actually incurred by the recipients. While sickness benefits in kind are provided under the legislation of the State of residence at the expense of the competent State, the cash benefits are calculated in accordance with the legislation applied by the competent State and are at its expense so in case of residence in another Member State they remain unchanged and are exported.
Long-term care benefits	Benefits intended to improve the state of health and quality of life of persons reliant on care who on account of old-age, disease or incapacity require assistance

	from other person or considerable help in carrying out essential daily activities. Long-term care benefits are designed to develop the independence of such persons reliant on care, in particular from the financial point of view, including benefits granted to the persons providing such care (carers). Currently, they are coordinated according to the EU rules governing sickness benefits and similarly to sickness benefits, they can be in kind or in cash.
Member State of last employment	The Member State where an unemployed person had been employed or self-employed before he moved to another Member State.
Unemployment benefits	All benefits payable in case of unemployment. They are generally subject to the condition - that the unemployed person had been insured against this risk for a certain 'qualifying' period, - that the unemployed person in person registers with the employment service of his region as being available for work, i.e. as being ready to accept any suitable employment at any time. - For this purpose, it might also be required that the unemployed person regularly shows up in order to underline that s/he is still actively looking for employment.
Residence	'Habitual' residence, i.e. the place where a person has his or her 'centre of interest'. Under the coordination Regulations, insured persons can only have one place of habitual residence, even when they have acquired or rented a house in more than one Member State.

ANNEX XXIV: ANALYSIS ON ECONOMICALLY INACTIVE PERSONS

1 DATA ON ACCESS TO FAMILY BENEFITS, LONG-TERM CARE BENEFITS AND SICKNESS BENEFITS BY NON-ACTIVE MOBILE EU CITIZENS

Table 1a

YEAR	2012
YEARESID	Less than 1 year
NATIONAL	EU28/EFTA

								Budgetary impact				
MS of residence	Number of EU28/EFTA migrants residing less than 1 year in their new MS of residence (in ,000) (A)	*of which living in a household at least one child (in ,000) (B)*	share (A/B)	*and of which living in a household where all adults not working (in ,000)©*	as share of group of EU28/EFTA migrants residing less than 2 years in their new MS of residence (C/A)	as share of group of migrants with at least one child (C/B)		Average amount per child	* 1.8 children	Estimated expenditure reference group (in ,000)	Total expenditure child benefits (in € million)	share
BE	39.5	20.5	52%	4.2	11%	21%		2,207	3,973	16,879	5,916	0.29%
BG								180	324	0	213	0.00%
CZ	0.1	0.0	0%	0.0	0%	0%		212	382	0	133	0.00%
DK	2.9	1.4	49%	0.0	0%	0%		2,165	3,897	0	2,603	0.00%
DE	95.2	33.6	35%	3.5	4%	10%		2,389	4,301	15,154	46,017	0.03%
EE	0.2	0.1	43%	0.0	0%	0%		401	722	0	68	0.00%
IE	25.7	12.2	48%	1.4	5%	11%		1,626	2,927	4,003	3,329	0.12%
EL	5.5	1.8	33%	0.0	0%	0%		147	265	0	1,196	0.00%
ES	10.4	4.1	40%	1.4	14%	34%		926	1,666	2,361	1,797	0.13%
FR	26.7	14.8	55%	0.0	0%	0%		1,603	2,885	0	23,233	0.00%
HR	0.3	0.0	0%	0.0	0%	0%		575	1,034	0	227	0.00%
IT	9.7	5.7	59%	0.6	6%	11%		688	1,238	748	6,693	0.01%
CY	10.4	4.6	44%	0.6	6%	13%		695	1,250	723	119	0.61%
LV	0.1	0.1	100%	0.0	0%	0%		140	252	0	53	0.00%
LT	0.1	0.0	0%	0.0	0%	0%		229	412	0	38	0.00%
LU	12.9	6.8	53%	0.2	1%	2%		4,109	7,396	1,225	889	0.14%
HU	3.5	3.0	87%	0.0	0%	0%		75	135	0	1,211	0.00%
MT	0.4	0.1	40%	0.0	0%	0%		614	1,105	0	63	0.00%
NL	1.9	0.7	38%	0.0	0%	0%		940	1,692	0	4,147	0.00%
AT	30.3	9.6	32%	0.1	0%	1%		2,306	4,151	305	5,515	0.01%
PL	3.2	2.5	77%	0.2	6%	7%		733	1,320	231	910	0.03%
PT	3.3	1.9	58%	0.3	8%	14%		477	858	232	706	0.03%
RO								181	326	0	668	0.00%
SI	0.5	0.3	71%	0.0	0%	0%		706	1,271	0	250	0.00%
SK								196	353	0	577	0.00%
FI								1,389	2,501	0	1,495	0.00%
SE	2.4	0.7	28%	0.3	11%	38%		1,454	2,617	679	2,790	0.02%
UK	158.6	83.7	53%	18.3	12%	22%		1,113	2,003	36,729	15,005	0.24%
Total	443.7	208.3	47%	31.0	7%	15%				79,269	125,862	0.06%

Table 1b

YEAR	2012
YEARESID	Less than 1 year
NATIONAL	EU/EFTA migrants
AGE	15-64

								Budgetary impact				
MS of residence	Number of EU28/EFTA migrants residing less than 1 year in their new MS of residence (in ,000) (A)	*of which living in a household at least one child (in ,000) (B)*	share (A/B)	*and of which living in a household where all adults not working (in ,000)©*	as share of group of EU28/EFTA migrants residing less than 2 years in their new MS of residence (C/A)	as share of group of migrants with at least one child (C/B)		Average amount per child	* 1.8 children	Estimated expenditure reference group (in ,000)	Total expenditure child benefits (in € million)	share
BE	31	12	39%	2.2	7%	18%		2,207	3,973	8,761	5,916	0.15%
BG								180	324	0	213	0.00%
CZ	0		0%		0%			212	382	0	133	0.00%
DK	3	1	49%		0%	0%		2,165	3,897	0	2,603	0.00%
DE	81	21	26%	2.2	3%	11%		2,389	4,301	9,664	46,017	0.02%
EE	0		0%		0%			401	722	0	68	0.00%
IE	21	8	38%	0.7	3%	9%		1,626	2,927	2,041	3,329	0.06%
EL	4	1	21%		0%	0%		147	265	0	1,196	0.00%
ES	10	3	35%	1.4	15%	42%		926	1,666	2,361	1,797	0.13%
FR	19	7	39%	0.0	0%	0%		1,603	2,885	0	23,233	0.00%
HR	0		0%		0%			575	1,034	0	227	0.00%
IT	7	3	43%	0.3	5%	11%		688	1,238	411	6,693	0.01%
CY	8	3	32%	0.3	4%	12%		695	1,250	395	119	0.33%
LV	0	0	100%		0%	0%		140	252	0	53	0.00%
LT	0		0%		0%			229	412	0	38	0.00%
LU	10	4	43%	0.1	1%	2%		4,109	7,396	744	889	0.08%
HU	2	2	79%		0%	0%		75	135	0	1,211	0.00%
MT	0	0	26%		0%	0%		614	1,105	0	63	0.00%
NL	2	0	28%		0%	0%		940	1,692	0	4,147	0.00%
AT	26	5	21%	0.0	0%	0%		2,306	4,151	102	5,515	0.00%
PL	1	1	57%		0%	0%		733	1,320	0	910	0.00%
PT	3	1	46%		0%	0%		477	858	0	706	0.00%
RO								181	326	0	668	0.00%
SI	0	0	69%		0%	0%		706	1,271	0	250	0.00%
SK								196	353	0	577	0.00%
FI								1,389	2,501	0	1,495	0.00%
SE	2	0	21%	0.3	12%	55%		1,454	2,617	679	2,790	0.02%
UK	122	47	38%	6.3	5%	13%		1,113	2,003	12,546	15,005	0.08%
Total	352	121	34%	13.9	4%	11%				37,704	125,862	0.03%

Table 2	**Table 2**
YEAR	2012
YEARESID	Less than 1 year
NATIONAL	EU-28/EFTA migrants
AGE	All

	Figures LFS			Figures 2015 Ageing Report				Estimated number of users (in ,000)			Estimated expenditure reference group (in ,000)				
MS of residence	Number of EU28/EFTA migrants residing less than 1 year in their new MS of residence (in ,000)	of which living in a household where all adults not working (in ,000)	*and of which all adults aged 65+ and inactive*	% users LTC in kind total population	Public expenditure per user - Services in kind (in €)	% users LTC in cash total population	Public expenditure per user - Services in cash (in €)	In kind	In cash	Total	In kind	In cash	Total	Total LTC expenditure (in million €)	% share
BE	39.5	8.6	0.1	7.8%	9,614	0.0%		0.7	0.0	0.7	6,415	0	6,415	8,369	0.077%
BG				1.7%	1,366	0.0%		0.0	0.0	0.0	0	0	0	166	0.000%
CZ	0.1			4.2%	990	3.1%	2,256	0.0	0.0	0.0	0	0	0	1,177	0.000%
DK	2.9			2.6%	40,267	2.3%	2,610	0.0	0.0	0.0	0	0	0	6,181	0.000%
DE	95.2	12.4	1.0	1.3%	24,878	1.7%	8,759	0.2	0.2	0.4	4,131	1,860	5,991	39,258	0.015%
EE	0.2			1.6%	1,951	1.1%	4,357	0.0	0.0	0.0	0	0	0	106	0.000%
IE	25.7	3.6	0.1	2.0%	12,543	0.0%		0.1	0.0	0.1	908	0	908	1,164	0.078%
EL	5.5	2.3	0.1	0.1%	5,010	2.6%	2,792	0.0	0.1	0.1	16	167	183	879	0.021%
ES	10.4	4.2		2.1%	7,060	1.1%	6,679	0.1	0.0	0.1	633	294	926	10,334	0.009%
FR	26.7	4.5	0.6	3.0%	19,371	0.7%	9,502	0.1	0.0	0.2	2,561	277	2,837	41,760	0.007%
HR	0.3			0.8%	5,080	2.5%	190	0.0	0.0	0.0	0	0	0	186	0.000%
IT	9.7	1.0		1.7%	14,575	3.0%	7,567	0.0	0.0	0.0	248	224	472	28,887	0.002%
CY	10.4	1.5	0.2	0.7%	2,793	0.9%	3,716	0.0	0.0	0.0	31	49	80	46	0.174%
LV	0.1			1.0%	6,164	0.5%	2,434	0.0	0.0	0.0	0	0	0	145	0.000%
LT	0.1	0.1		4.3%	2,435	3.6%	1,604	0.0	0.0	0.0	6	3	9	481	0.002%
LU	12.9	0.6	0.1	2.4%	47,342	0.3%	23,862	0.0	0.0	0.0	705	51	756	663	0.114%
HU	3.5	0.4	0.0	1.6%	4,868	0.0%		0.0	0.0	0.0	31	0	31	758	0.004%
MT	0.4	0.0	0.0	2.2%	7,410	0.8%	4,542	0.0	0.0	0.0	8	2	9	85	0.011%
NL	1.9	0.4		5.5%	28,499	0.0%		0.0	0.0	0.0	695	0	695	26,399	0.003%
AT	30.3	3.1	0.2	2.8%	7,184	5.4%	6,211	0.1	0.2	0.3	621	1,026	1,647	4,570	0.036%
PL	3.2	0.2		0.5%	8,733	4.1%	884	0.0	0.0	0.0	8	6	14	3,183	0.000%
PT	3.3	0.4		0.4%	21,314	2.6%	20	0.0	0.0	0.0	26	0	27	779	0.003%
RO				2.0%	2,527	2.3%	27	0.0	0.0	0.0	0	0	0	1,004	0.000%
SI	0.5			3.0%	5,506	2.3%	3,928	0.0	0.0	0.0	0	0	0	519	0.000%
SK				2.0%	1,218	3.2%	232	0.0	0.0	0.0	0	0	0	170	0.000%
FI				3.9%	20,163	5.7%	2,250	0.0	0.0	0.0	0	0	0	4,947	0.000%
SE	2.4	0.5		3.1%	51,957	2.3%	2,556	0.0	0.0	0.0	715	27	742	15,794	0.005%
UK	158.6	27.0		2.0%	16,398	2.4%	1,748	0.5	0.6	1.2	8,743	1,113	9,856	23,341	0.042%
Total	443.7	70.7	2.5	2.1%	20,167	2.0%	5,560	1.8	1.2	3.1	26,499	5,099	31,598	221,331	0.014%

Table 3

YEAR	2012
YEARESID	Less than 1 year
NATIONAL	EU-28/EFTA migrants
AGE	All

	Figures LFS		ESSPROS		ESSPROS	
MS of residence	Number of EU28/EFTA migrants residing less than 1 year in their new MS of residence (in ,000)	of which living in a household where all adults not working (in ,000)	Healthcare spending - Euro per inhabitant	Estimated expenditure reference group (in ,000)	Total healthcare spending (in Million euro)	% share
BE	39.5	8.6	2,461	21,135	32,019	0.066%
BG			176	0	1,764	0.000%
CZ	0.1		690	0	9,758	0.000%
DK	2.9		2,590	0	16,917	0.000%
DE	95.2	12.4	2,879	35,741	255,168	0.014%
EE	0.2		417	0	750	0.000%
IE	25.7	3.6	5,399	19,337	24,716	0.078%
EL	5.5	2.3	922	2,119	12,415	0.017%
ES	10.4	4.2	1,252	5,227	68,673	0.008%
FR	26.7	4.5	2,561	11,452	187,711	0.006%
HR	0.3		594	0	3,109	0.000%
IT	9.7	1.0	1,584	1,548	109,213	0.001%
CY	10.4	1.5	848	1,277	873	0.146%
LV	0.1		222	0	672	0.000%
LT	0.1	0.1	339	18	1,413	0.001%
LU	12.9	0.6	4,086	2,533	2,508	0.101%
HU	3.5	0.4	418	167	4,950	0.003%
MT	0.4	0.0	797	37	391	0.009%
NL	1.9	0.4	3,636	1,609	67,739	0.002%
AT	30.3	3.1	2,360	7,213	23,096	0.031%
PL	3.2	0.2	352	62	16,082	0.000%
PT	3.3	0.4	891	314	10,499	0.003%
RO			226	0	5,387	0.000%
SI	0.5		1,163	0	2,835	0.000%
SK			458	0	3,875	0.000%
FI			2,313	0	14,776	0.000%
SE	2.4	0.5	2,715	1,225	31,068	0.004%
UK	158.6	27.0	2,739	74,085	179,338	0.041%
Total	443.7	70.7		185,098	1,087,717	0.017%

ANNEX XXV FRESSCO ANALYSIS SALARY RELEATED CHILD RAISING ALLOWANCES

European Commission

ANNEX XXV

Reply to an ad hoc request for comparative analysis

Salary-related child-raising benefits

Written by Joyce De Coninck
September 2015

FreSsco
FREE MOVEMENT OF WORKERS and SOCIAL SECURITY COORDINATION

EUROPEAN COMMISSION

Directorate-General for Employment, Social Affairs and Inclusion
Directorate B — Employment and Social Legislation, Social Dialogue
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EUROPEAN COMMISSION

Reply to an ad hoc request for comparative analysis

Salary-related child-raising benefits

Directorate-General for Employment, Social Affairs and Inclusion
FreSsco (Contract No VC/2014/1011 'Network of Experts on intra-EU mobility – social security coordination and free movement of workers / Lot 1: Legal expertise in the field of social security coordination and free movement of workers')

2015

FreSsco - Free movement of workers and Social security coordination

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EXECUTIVE SUMMARY

In the *Hoever and Zachow* judgment,[82] family benefits are described as benefits in kind or in cash intended to meet family expenses. More specifically, family benefits *in cash* are explained as being paid solely to a family comprised of one child or more, the amount of which varies (partly) according to the children's age and the number of children, as well as according to the parents' income. In addition, family benefits *in cash* are intended to enable one of the parents to devote him or herself to the raising of (a) child(-ren) and thus meet the costs of caring for and bringing up a child. As confirmed in the *Hoever and Zachow* judgment, (salary-related) child-raising (cash) benefits are qualified as family benefits in accordance with Regulation (EC) No 883/2004.

Despite the aforementioned finding by the Court of Justice of the European Union (CJEU) however, it appears that controversy remains as to the qualification of salary-related child-raising allowances as being either family benefits or maternity/paternity benefits. The distinction between a family benefit vis-à-vis a maternity/paternity benefit is not to be underestimated when applying Regulation (EC) No 883/2004. In particular, it need be noted that whilst family benefits may give rise to entitlement of derived rights as confirmed by the *Hoever and Zachow* case, this is not the case for maternity/paternity benefits, which are deemed as being *personal* rights. In addition, when applying Regulation (EC) No 883/2004, it becomes clear that Article 68 thereof is limited in its application to family benefits, thus excluding maternity/paternity benefits. This is relevant because the provision concerned allows for differential supplements to be disbursed in case of overlapping family benefits based upon the legislation of two or more Member States. Entitlement to such differential supplements is not possible however, for maternity/paternity benefits. Clearly, the classification of a salary-related child-raising benefit as being either a family benefit or a maternity/paternity benefit will thus impact access thereto, as well as the modalities thereof. Within this context, it need be noted though, that despite the definition of maternity/paternity benefits encompassed in CJEU case law[83] as well as Recital 19 of Regulation (EC) No 883/2004, *de facto* issues remain when attempting to distinguish family benefits from maternity/paternity benefits. Whereas in some national Member State legislations, a distinction is clearly made, other Member States do not distinguish between these two types of benefits. Hence it remains a difficult yet crucial exercise to determine the qualification of a salary-related child-raising benefit as being one or the other.

The request at hand concerns the existence and qualification of salary-related child-raising benefits in individual Member States, which would thus be subject to the respective rules in Regulation (EC) No 883/2004. Salary-related child-raising benefits specifically are defined as '*any benefit calculated with reference to employment or professional income regardless of whether a worker is engaged under a contract of employment or engages in a self-employed activity*' and intended to meet the costs of caring for and bringing up a child, as well as mitigating the financial disadvantages entailed in giving up income from full-time employment.

In view of the upcoming Labour Mobility Package and envisaged proposals to amend Regulation (EC) No 883/2004, as well as the debate surrounding (salary-related) child-raising benefits, an overview of such benefits in the various Member States is necessary. In what follows an overview will be given as to the history of such benefits (Section 2), a description of the benefits (Section 3) and the application thereof in view of the *Hoever and Zachow* judgment (Section 4). Lastly, a schematic overview will be given of salary-related child-raising benefits – insofar possible – in the Member States via individualised country sheets.

---

[82] Judgment in *Hoever and Zachow* v *Land Nordrhein-Westfalen,* C-245/94 and C-312/94, EU:C:1996:379.

[83] Judgment in *Commission v Luxembourg*, C-519/03, EU:C:2005:234

1. INTRODUCTION

With a view to defining what constitutes a salary-related child-raising benefit, several preliminary observations need be made. Whilst many Member States do provide benefits which are intended to meet the costs of caring for and raising a child, as well as to mitigate the financial disadvantages entailed in giving up income from full-time employment, these benefits are not infrequently qualified as maternity and paternity benefits as opposed to family benefits. Within this vein, case law by the Court of Justice of the European Union (CJEU) need be recalled, and the *Hoever and Zachow* judgment in particular, whereby family benefits under Regulation (EC) No 883/2004 are not to be distinguished from other benefits by reference to their classification in national legislation. Rather they are to be distinguished by reference to their respective purpose and conditions of entitlement. Consequently, despite various Member States qualifying similar salary-related child-raising benefits as maternity and paternity benefits in national law, they will nevertheless be included in what follows, as there is no certitude as to their classification as a family benefit under Regulation (EC) No 883/2004 absent further rulings by the CJEU. In addition to the foregoing, note need also be made of the fact that the salary-related child-raising benefits discussed below are oftentimes not clearly identifiable as a distinct benefit. Consequently, these benefits often cannot be identified as either paternity/maternity benefits or, alternatively, family benefits. Again, such benefits will nevertheless be taken into consideration in what follows. Consequently, the report will focus upon those salary-related child-raising benefits that are related to the individual salary of the beneficiary concerned.

Currently, various Member States provide for distinct salary-related child-raising benefits (**AT, BG, HR, EE, DE, HU, IT, LV, LT, RO, SI, ES** and **SE**). Within this context, **Austria**, **Croatia**, **Germany**, **Estonia**, **Finland**, **Italy**, **Romania**, and **Spain** clearly distinguish the salary-related child-raising benefits from maternity and paternity benefits.[84] Contrary thereto, **Bulgaria**, **Denmark, Finland, Hungary, Greece, Portugal, Slovenia** and **Sweden** seemingly qualify the respective salary-related child-raising benefits in national legislation as maternity and paternity benefits. As concerns **Latvia** and **Lithuania** it appears that the benefits concerned are not explicitly qualified as either maternity/paternity benefits or family benefits. As indicated, however, the delineation of what constitutes a salary-related child-raising benefit and whether it is provided for in national legislation as a family benefit, or alternatively as a maternity/paternity benefit, is not as unambiguous as could be hoped. Several Member States have provided for benefits which, if regarded independently, would in all likelihood not be considered as salary-related child-raising benefits. However – as is the case in Greece and Portugal – certain maternity/paternity benefits have been complemented by additional protective paid leave, which highly resembles a salary-related child-raising benefit. In Greece for example, the standard maternity benefit is complemented by a six-month special maternity protection leave, which is indeed salary-related. Similarly in Portugal, extended parental leave is provided for, which equally so is salary-related.

Various other Member States simply do not provide for salary-related child-raising benefits (**BE**, **CY**, **CZ**, **FR**, **IS**, **IE**, **LI**, **LU**, **MT**, **NL**, **NO**, **PL**, **SK**, **CH** and **UK**). The absence of salary-related child-raising benefits in national legislation of respective Member States does not necessarily entail that no child-raising benefits exist. Rather, as is the case in a number of the aforementioned States, exclusively flat-rate child-raising benefits are provided for, as opposed to salary-related child-raising benefits. Flat-rate child-raising benefits as such can be found in **Belgium,** the **Czech Republic, France, Luxembourg, Norway** and **Poland**. In **Cyprus, Iceland**, **Ireland, Liechtenstein, Malta,** the **Netherlands, Slovakia, Switzerland** and the **United Kingdom** on the other hand, such benefits simply do not exist.

[84] **Spanish** legislation in particular, however, only reserves such benefits intended for the raising of a child with a serious illness.

In what follows, a schematic overview is given, indicating the various Member States which have introduced a salary-related child-raising benefit, the various Member States who do not have a salary-related child-raising benefit and lastly, those Member States which require a somewhat more nuanced approach in addressing the notion of salary-related child-raising benefits.

Salary-related child-raising benefits[85]
AT, BG, HR, DK, EE, FI, DE, EL, HU, IT, LV, LT, PT, RO, SI, ES, SE

No salary-related child-raising benefits	
Flat-rate child-raising benefits	**No child-raising benefits**
BE, CZ, FR, LU, NO, PL	CY, IS, IE, LI, MT, NL, SK, CH, UK

2. THE HISTORY OF SALARY-RELATED CHILD-RAISING BENEFITS

As the history of salary-related child-raising benefits differs substantially amongst the States concerned, a schematic overview thereof cannot be given. To exemplify the latter, it suffices to refer to the history of salary-related child-raising benefits in **Austria** and **Germany**. The salary-related child-raising benefit in Austria was introduced by Federal Gazette No 116/2009, which entered into force in 2010. The historical aim of this benefit is to help claimants who just want to interrupt their employment for a short time and have a high level of income to maintain their standard of living. In 2011 (Federal Gazette No 139/2011) the conditions of entitlement were modified. The level of income, which can be earned while drawing the benefit, was raised from € 5,800 to € 6,100. Furthermore, the condition of at least six months of employment before drawing the benefit was introduced. By this amendment also the present formula for the calculation of the benefit was introduced. In 2013 the level of income was raised again up to € 6,400 (Federal Gazette No 117/2013).

In **Germany** on the other hand there is only one benefit which seeks to replace income during child-raising periods and which is calculated wholly or partially with reference to a salary or professional income, namely *Elterngeld* as encompassed in the BEEG. The BEEG entered into force on 1 January 2007. The *Elterngeld* is the successor of the child-raising allowance *Erziehungsgeld*, which was paid according to the Child-Raising Allowance Act.

In view of the substantial differences concerning the history of salary-related child-raising benefits in the respective Member States, the history can be found in the Country Sheets attached in the Annex. Where possible, statistics have been added concerning the use thereof.

3. DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING ALLOWANCE

3.1. Conditions of entitlement

Mindful of the fact that various Member States (**BE, CY, CZ, FR, IS**, **IE**, **LI, LU, MT, NL, NO, PL, SK, CH** and **UK**) simply do not provide for a salary-related child-raising benefit, solely the entitlement conditions for those Member States (**AT, BG, HR, EE, FI, EL, DE,**

[85] The table includes all the Member States which have a salary-related child-raising benefit irrespective of the qualification thereof in the respective national legal order.

HU, IS, IT, LV, LT, PT, RO, SI, ES and **SE**) that do provide for a benefit as such will be discussed.

Of the foregoing Member States, several merely require *previous insurance*. In **Bulgaria, Croatia, Finland, Hungary, Italy** and **Lithuania** (previous) insurance suffices in order to be entitled to the salary-related child-raising benefit. In **Lithuania** the individual concerned must have been covered by sickness and maternity insurance specifically. In **Croatia**, the individual seeking the benefit must have been insured for a minimum period of 12 months or, alternatively, 18 months with interruptions in the last two years. Croatian legislation furthermore stipulates that insofar these conditions have not been met, entitlement may nevertheless arise albeit limited to 50% of the benefit. Conversely, several Member States (**LV, SE**) require previous insurance with additional conditions to be met, in order to be entitled to salary-related child-raising benefits.

Other Member States have imposed seemingly more stringent conditions in order to be entitled to salary-related child-raising benefits. Amongst these Member States, **Austria**, **Estonia** and **Portugal** (albeit to a limited extent) impose *residence requirements* upon which entitlement to such benefits are conditioned.

In addition to the foregoing entitlement conditions, various Member States require a specific period of *previous employment* (**AT, DK, EL, LV, PT, RO, ES, SE**) as well as *adherence to fiscal and tax obligations* (**RO**). Furthermore, in **Austria, Germany** and **Romania**, it is explicitly obliged for the recipient of the benefit to be *living together* with the child concerned. Lastly, in **Greece** the recipient must also have been receiving *maternity allowance* as a precondition to receiving salary-related child-raising benefits. In order to determine the individual conditions of entitlement for the respective Member States, see Annex.

3.2. Level of the benefit

Not inconceivably, the level of the salary-related child-raising benefit is affected by a number of factors, not to mention the means of calculation thereof (see *infra* Calculation of the Benefit). Consequently, the level of the benefit differs greatly from Member State to Member State. Recalling that various Member States (**BE, CY, CZ, DK, FR, IS, IE, LI, LU, MT, NL, NO, PL, SK, CH** and **UK**) do not provide for a benefit as such, it is interesting to note that the remaining Member States predominately provide limitations as to the level of the benefit. In particular, several Member States (**AT, BG, DK, DE, EE** and **EL**) impose both maximum and/or minimum *nominal* ceilings concerning the permitted level of the benefit to be disbursed (see Annex for exact figures).

Similarly, other Member States impose ceilings by reference to permitted percentages of previous remuneration that the benefit may represent. In particular, **Bulgarian** legislation provides that the minimum benefit may not be below the minimum wage, whilst declaring that the maximum permitted benefit received may not exceed 90% of previous pay. Similarly, in **Slovenia** the benefit constitutes 90% of the basis from which contributions for parental protection insurance have been calculated in the past 12 consecutive months. In addition, Slovenian legislation imposes a maximum ceiling and a minimum floor whereby the benefit cannot be higher than twice the average monthly wage and cannot be less than 55% of the minimum wage as set in 2006. In **Italy**, the salary-related child-raising benefit may only amount to 30% of previous or standard pay. Within this same vein, the benefit provided for by the extended parental leave in **Portugal** amounts to 25% of previous pay. **Sweden** sets an 80% ceiling with an additional nominal ceiling. Interestingly, **Croatia** provides for a benefit representing 100% of previous remuneration, albeit subject to the nuance that a maximum ceiling and minimum floor have also been incorporated. Similarly, **Finland** allows for a salary-related child-raising benefit representing 70% of previous remuneration with a nominal floor of € 24,02 per day. **Hungary** also makes use of an approach as such, and provides that the benefit amounts to 70% of average gross earnings with a ceiling amounting to 70% of the minimum wage doubled. Lastly, **Spanish** legislation provides that the benefit may

constitute 100% of the contribution base for professional risks, with a maximum and minimum limit of € 3,606 and € 756, respectively.

In **Latvia, Lithuania** and **Romania** the percentages vary depending on the duration of the benefit. Whilst in **Latvia**, the permitted level of the benefit amounts to 60% of previous remuneration if taken for the first year following birth, the permitted level of the benefit will be reduced to 43.75% if taken for a year and a half. Similarly, in **Lithuania**, the benefit for the first year will represent 100% of previous pay, but will be reduced to 70% for the first year and 40% of compensatory salary during the second year. In **Romania**, the permitted percentage of previous remuneration received is 85% for the first and second year. However, the maximum permitted nominal ceiling insofar the benefit is taken for the second year is lower than if only called upon for the first year.

3.3. Calculation of the benefit

As previously indicated, certain Member States (**BE, CY, CZ, FR, IS, IE, LI, LU, MT, NL, NO, PL, SK, CH** and **UK**) do not have the benefits concerned. This is to be attributed to the fact that some of these Member States (**BE, CZ, FR, LU, NO, PL**) do provide similar benefits, but make use of flat-rate amounts as opposed to salary-related amounts to determine the level of the benefit. Other Member States (**CY, IS, IE, LI, MT, NL, SK, CH** and **UK**) simply do not provide for benefits in national legislation, which resembles a child-raising benefit as such, irrespective of its means of calculation.

Of the Member States that *do* provide for salary-related child-raising benefits, the majority (**AT, BG, HR, DK, FI, DE, HU, IT, LV, LT, RO, SI** and **ES**) calculate the amount of the benefit with *exclusive* reference to the salary of the recipient. It need be noted that **Croatia** – as do **Finland**, **Germany** and **Hungary** – opts for a maximum ceiling and a minimum floor that the benefit is permitted to amount to (see Annex for exact figures). For the remaining Member States (**EL, PT, EE** and **SE**), the salary-related child-raising benefits are calculated in part with reference to the salary of the recipient. In **Greece** and **Portugal** in particular, the benefit, which may be qualified as a salary-related child-raising benefit, is in fact an extension of maternity leave and parental leave respectively, whereby solely the calculation of the extension is salary-related. In **Estonia** the calculation of the benefit will depend upon whether the individual seeking the benefit had a previous income which was subject to taxation. Insofar this is the case, he or she will be entitled to a salary-related child-raising benefit. If the person concerned did not have a salary as such, however, he or she will be entitled to a flat-rate child-raising benefit. Lastly, in **Sweden**, the child-raising benefit itself is made up of a flat-rate element, which lasts for 90 days, and a salary-related component, which is applied for the remaining 390 days.

Exclusively salary-related
AT, BG, DK, HR, FI, DE, HU, IT, LV, LT, RO, SI, ES

Partially salary-related
EE, EL, PT, SE

Not applicable	
Flat-rate benefits	**No benefits**
BE, CZ, FR, LU, NO, PL	CY, IS, IE, LI, MT, NL, SK, CH, UK

3.4. Maximum duration of the right to the benefit[86]

As is to be expected, the maximum permitted duration during which parents can make use of the respective salary-related child-raising benefits differs from State to State. However, several general observations can be made. A number of Member States (**AT, HR, DE, EL, IT, PT** and **ES**) limit the entitlement to the salary-related child-raising benefits after the expiration of a number of months. In particular, the salary-related child-raising benefits in **Austria** can be received for 12 months, extendable to 14 months insofar shared between the parents. Similarly, **Germany** allows for the benefit to be claimed for a duration of 12 months, which is extendable to 14 months. Additional extensions remain possible in specific circumstances (see Annex). **Croatian** legislation on the other hand stipulates that the benefit may be claimed for a period ranging between 8-30 months upon expiry of the first six months after birth, depending upon the number of children in the respective family. In **Italy**, the benefits are available to both parents for six months each. In **Greece** on the other hand, they are available for a maximum duration of six months, whereas in **Portugal** the benefit is available for three months. Lastly, in **Spain,** as it concerns a specific salary-related child-raising benefit for children with a serious illness only, the maximum duration of entitlement is one month, with consecutive possible extensions by two months, should the situation require this.

In **Bulgaria**, **Hungary**, **Latvia, Lithuania** and **Romania** on the other hand, the maximum duration of entitlement of salary-related child-raising benefits is expressed in terms of years, and can in all three cases be extended. Specifically, in **Bulgaria** and **Hungary** the salary-related child-raising benefit may be claimed until the child concerned reaches the age of two. In **Latvia** in particular, the benefit can either be made use of for one full year, or, alternatively, a year and a half – with the due impact upon the calculation of the level of the benefit (see *supra*). Similarly, in **Lithuania** and **Romania** the benefit can be provided for a duration of one year, and can be extended for an additional year. **Romanian** legislation furthermore provides for an additional extension of one year, insofar the child-raising concerns a child with a disability.

Lastly, **Estonia, Finland, Slovenia** and **Sweden** provide for a maximum duration of salary-related child-raising benefits in terms of days. In **Estonia** the benefit is provided for 435 days following the expiry of the maternity benefit, whilst in **Sweden** the benefit may be provided for 480 days (of which 390 are salary-related). In **Slovenia,** the benefits are available for 130 days for each parent concerned, amounting to a total of 260 days, of which the benefits are to a certain extent, transferable. In Finland the benefit may be made use of for a period of 158 days. Finally, in **Denmark** the maximum duration of the benefit is referred to in terms of weeks and allows for the benefit to be received for a total duration of 32 weeks.

3.5. Who can claim the benefit?

The overwhelming majority of Member States (**AT, HR, DK, EE, FI, DE, HU, IT, LT, PT, RO, SI** and **SE**) which provide for salary-related child-raising benefits, allow for both parents – albeit not always simultaneously – to make use thereof. In **Austria,** insofar both parents claim the benefit, the permitted duration thereof will be extended from 12 months to 14 months. The choice of who enjoys the child-raising benefit may be altered twice. This is also the case in **Lithuania,** where the parent enjoying the benefit may also be changed twice. In **Italy** both parents are entitled to the benefit for a maximum duration of six months each before the child concerned reaches the age of six. In **Romania,** the benefit may be shared between the respective parents, albeit subject to the condition that the minimum duration of the benefit per parent must be at least one month. Similarly to the foregoing, **Swedish** legislation allows for the sharing of the benefit by the parents with the one condition that 60 days are effectively reserved for the

[86] Henceforth, the report will be limited to those Member States which have indicated that salary-related child-raising benefits are provided for.

father. Most Member States (**AT, HR, EE, FI, HU, LT, RO** and **SE**) which allow for the child-raising benefit to be shared by parents, do explicitly note, however, that this right is not to be exercised simultaneously. In **Germany**, **Portugal** and **Slovenia** on the other hand, such simultaneous use is possible. Seemingly this is also the case in **Denmark.**

A limited number of Member States (**BG**, **EL, LV, ES**) reserve salary-related child-raising benefits to one parent only. In **Greece,** by means of an example, the benefit is reserved solely for the mother. In **Latvia** and **Spain** the benefit is simply granted to one parent, without a distinction being made as such. Finally, in **Bulgaria** the mother is the recipient of the benefit. Only if the mother has passed away or has been deprived of her rights as a mother, will the father be accorded the benefit.

Shared entitlement	Single entitlement
AT, HR, DK, EE, FI, DE, HU, IT, LT, PT, RO, SI, SE	BG, EL, LV, ES

3.6. Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?

As can be derived from the Country Sheets, an overwhelming majority of Member States (**AT, HR, DK, EE, FI, DE, EL, HU, IT, LV, LT, RO, SI, ES** and **SE**) allow for salary-related child-raising benefits to nevertheless be claimed in case of partial reduction of income pursuant to part-time/flexible working. However, it need be noted that various Member States explicitly make note of the fact that the benefit will subsequently be limited proportionally or in accordance with a given percentage. **Austria, Estonia** and **Slovenia** in particular note that the benefit will be decreased accordingly. Similarly, **German** and **Latvian** legislation impose a 50% and 30% threshold which the benefit may subsequently amount to, vis-à-vis a *'regular'* salary-related child-raising benefit. **Lithuanian** legislation applies a different approach. During the first year the benefit will solely consist of the difference between the salary-related benefit and the salary itself, unless the salary proves to be higher. During the second year on the other hand, the benefit will be disbursed irrespective of the salary.

Contrary to the foregoing, in **Portugal** the salary-related benefit is not reconcilable with part-time working/flexible working. Similarly, it appears that in **Bulgaria** the receipt of salary-related child-raising benefits is *de facto* not reconcilable with part-time work/flexible working.

Reconcilable with part-time/flexible working	Not reconcilable with part-time/flexible working
AT, HR, DK, EE, FI, DE, EL, HU, IT, LV, LT, RO, SI, ES, SE	BG, PT

3.7. Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?

The majority of the Member States (**HR, EE, EL, DE, HU, IT, LV, LT, PT** and **SE**) which provide a salary-related child-raising benefit note that this is meant to complement parental leave as defined in the Parental Leave Directive. In addition, in **Austria,**

Bulgaria, Denmark, Finland, Romania and **Slovenia** the benefit effectively complements parental leave, albeit in a slightly more indirect and *de facto* manner.

Conversely, in **Spain** the benefit is regarded as being completely independent, and hence not meant to complement the Parental Leave Directive.

Complementary	De facto complementary	Not complementary
HR, EE, DE, EL, HU, IT, LV, LT, PT, SE	AT, BG, DK, FI, RO, SI	ES

3.8. Are employers who offer pay during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?

In a majority of Member States (**AT, BG, EE, LV, PT *and* ES**), the employer cannot off-set or claim reimbursement for salaries paid to the employee. This is furthermore also the case in **Croatia**, **Germany**, **Greece**, **Hungary**, **Italy, Lithuania, Romania, Slovenia** and **Sweden** as the employer simply does not pay the employee during parental leave, or alternatively, as is the case in **Italy**, the employer pays on behalf of the competent authority INPS.

In **Denmark** and **Finland**, contrary to the foregoing, reimbursement may be claimed or off-set for salaries paid throughout the duration of the parental leave.

Off-set/reimbursement possible	Off-set/reimbursement not possible	Not applicable
DK, FI	AT, BG, EE, LV, PT, ES	HR, DE, EL, HU, IT, LT, RO, SI, SE

4. CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?

Finally, as concerns the factual fulfilment of the effective child-raising and subsequent access to the salary-related child-raising benefit in conformity with the *Hoever and Zachow* judgment – an overwhelming majority of the Member States (**AT, EE, EL, HU, IT, LV, LT, PT, RO, SI, ES** and **SE**) providing such benefits reserve these for the individual who is factually fulfilling the child-raising. In other words, in the large majority of Member States the salary-related child-raising benefit is a personal right and exclusively reserved for the person factually taking care of the child. It is unclear however, whether this entails that the entitlement is exclusively restricted to the person under the applicable legislation only.

Conversely, in **Bulgaria** the right may be granted to the individual concerned despite not factually fulfilling the child-raising activity. This is also the case in **Germany** as well as in **Finland** following an amendment dating from 1 January 2015. Furthermore, in **Croatia** the salary-related child-raising benefit is *de iure* a personal right, yet the practice surrounding the entitlement thereto is rather flexible, and may thus be interpreted in conformity with CJEU case law. However, as no such issues have arisen and the practice with respect thereto is highly limited, it is unsure whether the individual concerned must personally and factually engage in the child-raising activity.

Factual fulfilment required	Factual fulfilment not required	Uncertain
AT, EE, EL, HU, IT, LV, LT, PT, RO, SI, ES, SE	BG, DE, FI	HR, DK

5. ANNEX

AUSTRIA

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT		The salary-related child-raising benefit was introduced by Federal Gazette Nr 116/2009, which got into force in the year 2010. The historical aim of this benefit is to help claimants who just want to interrupt their employment for a short time and have a high level of income to maintain their standard of living. In the year 2011 (Federal Gazette Nr 139/2011) the conditions of entitlement were modified. The level of income, which can be earned during drawing the benefit, was raised from € 5.800 to € 6.100. Furthermore the condition of at least six month of employment before drawing the benefit was introduced. By this amendment also the present formula for the calculation of the benefit was introduced. In the year 2013 the level of income was raised up again to € 6.400 (Federal Gazette Nr 117/2013). In July 2015 60.418 claimants (women: 58.833; men: 1.585) were drawing child-raising benefits in Austria. Therefrom 18.259 (women: 16.254; men: 2.005) were drawing salary-related child-raising benefits. So almost 1/3 of all claimants in July 2015 were drawing salary-related child raising benefits (cf statistics of the Austrian Federal Ministry for Families and Youth; http://www.bmfj.gv.at/familie/finanzielle-unterstuetzungen/kinderbetreuungsgeld/monatsstatistik.html).
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	The salary-related child-raising benefit (called "einkommensabhängiges Kinderbetreuungsgeld") is calculated according to Section 24a Child Raising Benefit Code (Kinderbetreuungsgeldgesetz) as follows: Income x 0,62 + 4000/365 The maximum amount however is € 66 per day. The "income" consists of the income according to the income tax assessment of the year prior to the year of the birth of the child, provided that child rising benefits were not drawn in this year. If so, the outcome of the income tax assessment of the previous year is used.
	Conditions of entitlement	According to Section 24 Child Raising Benefit Code (Kinderbetreuungsgeldgesetz) the entitlement to salary-related child-raising benefits is subject to the conditions that the claimant - Is entitled to family allowance and already draws family allowance - Lives together in one single household with the child - Has his/her centre of interests in Austria - Is legally residing in Austria - Was employed for the last six months previous to the birth of the child

		(excluding interruptions of less than two weeks) based on an employment contract, which constitutes inclusion into the Austrian social insurance system - Does not obtain an income during drawing child raising benefits exceeding € 6.400 per year
	Exclusively or partially calculated with respect to salary	Cf calculation of benefit
	Maximum duration of the benefit	12 months – in case that the father claims child-raising benefits as well (and takes parental leave) the maximum duration is extended up to 14 months
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Both the mother and the father can claim the benefit. In this case the maximum duration lasts 14 months. The mother and the father can change two times. However the minimum duration of drawing child raising benefits is for each parent two months.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Salary-related child-raising benefits can only be claimed if the income of the claimant during drawing salary-related child-raising benefits does not exceed € 6.400 per year. So the claimant can peform part-time work, if his/her earinings do not exceed € 6.400 per year.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Legally the entitlement to salary-related child-raising benefits is independent from exercising parental leave. However due to the fact that only an income up to a maximum of € 6.400 per year can by earned during drawing child-raising benefits almost every claimant takes parental leave. So in practice the benefits intend to complement the exercise of parental leave rights.
	Are employers who offer pay during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	No
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be	Both the mother and the father can claim the benefit. In this case the maximum duration lasts 14 months. The mother and the father can change two times. However the minimum duration of drawing child-raising benefits is two months. Thus salary-related child-raising benefits cannot be exercised simultaneously.

	exercised simultaneously?	
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	No. Every parent who is claiming salary-related child-raising benefits must complete the conditions laid down by Section 24 Child Raising Benefit Code ("Kinderbetreuungsgeldgesetz"). Thus both mother and father must be employed in Austria, provided that inclusion into Austrian social insurance is a precondition for the entitlement to salary-related-child raising benefits.	

BELGIUM

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	N/A	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	N/A
	Conditions of entitlement	N/A
	Exclusively or partially calculated with respect to salary	N/A
	Maximum duration of the benefit	N/A
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	N/A
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	N/A

	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	N/A
	Are employers who offer pay during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	N/A
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	N/A
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	N/A	

BULGARIA

	REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	According to the Social Insurance Code of the Republic of Bulgaria, insured persons shall be entitled to a cash benefit for pregnancy and birth, if they have completed a contributory service of at least six months and are insured for all social risks, excluding occupational accident and occupational disease, or for all insured social risks excluding unemployment, of which three months during the period of 12 calendar months preceding the month when the pregnancy and childbirth leave started. Presently, the cash benefits for pregnancy and birth and for raising a small child are regulated in the Social Insurance Code (effective from 12.17.1999, amended and supplemented many times). Social security, social assistance and policy aimed at promoting and stimulating natality in Bulgaria is long-standing and was launched after 1968, when a significant reduction in fertility was registered. The adopted policies and legislative amendments covered everyone, because in that period there were no unemployed and uninsured persons and since they were aimed to increase the birth rate. In result, natality was encouraged, whereas cash benefits increased according to the number of born children up to three, then for each successive child the amount of cash benefit was equal to that for the first birth, i.ee the lowest amount of all. Another incentive policy was to increase the duration of maternity leave to raise a child up to the age of 3, with a guaranteed workplace for the mother, provision of affordable and flexible childcare services, etc. At present, cash benefits for pregnancy, birth and child rearing largely follow an established practice of the past century. As a legacy of the generous financial benefits bestowed from national economy and social policy from socialist era and policy to promote natality and support childcare, in particular, is the relatively lengthy paid leave for child rearing - up to the age of 2 years, long pregnancy and birth leave - 45 days, among others. Recently, a parental leave was introduced, which is unpaid and in its major part (five of the six months) can be transferred between parents. In the context of Bulgaria, men are those who transfer the leave to women (mother or adoptive mother), which reinforces the unfair social distribution of functions by gender in child rearing and the consequent practice of impeded career fulfilment of women, gender-based discrimination in the workplace – in recruitment, pay and career. Along with cash benefits for employed mothers or fathers, inactive persons or families, respectively households, with very low income are entitled to social benefits for childbirth and child raising. The number of persons who receive benefits for pregnancy, birth and child rearing has declined significantly due to several key reasons: a sharp drop in the number of births and relatively low share of employed and insured young women. Data on age-specific unemployment and female employment demonstrates very low employment rates of two groups - women over the age of 50 and young women between 20 and 30 years of age. Another factor for the low number of births over the past 25 years is the high emigration rate, where emigrants were mainly young people, with very high rate of girls and young women, in some years exceeding the number of young male emigrant by respective age groups. In 2009, for example, the number of cash benefits for pregnancy and birth (i.e. maternity benefit) was 858 199.

	The gender-based structure of 'maternity' benefit is characterized by a predominance of women (97.8%) and a very small percentage of men (2.2%). In line with promotion of gender equality, the proportion of men accessing cash benef in cases provided by law has increased slightly (2.2% in 2009). The structure of benefits for raising a child is similar - women predominate (99 2%) compared to men (0.8%). It is believed that a change of terminology is needed, e.g. insurance for pregnancy, childbirth and child rearing. Those terms were imposed with Title III of the Labour Code of 1951 and its Implementing Rules, and was transferred in the current Social Insurance Code. It is believed that a modern terminology, promoting and respecting gender equality, is needed in the field of social security and social assistance. For the first half of 2015, the National Social Security Institute (NSSI) paid BGN 142 million (appr. 73 million Euro) for pregnancy and childbirth benefits, which is over BGN 18 million more than for the previous year. The average benefit for women is BGN 365 (appr. € 183), which is 6.5 percent higher than last year. The amount paid for child rearing benefits is BGN 64 million.	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	The daily cash benefit during pregnancy and childbirth is set at 90% of the average gross wage or insurance contributory income as defined in the respective regulation (Article 41 of the Social Insurance Code). The amount of the daily cash benefit cannot be lower than the statutory minimum wage for the country and cannot exceed the average net remuneration for the period for which the compensation is calculated.
	Conditions of entitlement	At least one of the parents should be insured n order to receive a benefit for raising of a small child. In the case of entitlement to maternity (pregnancy and birth) benefit, woman concerned shall be insured against the respective insurance risk.
	Exclusively or partially calculated with respect to salary	Exclusively
	Maximum duration of the benefit	A mother, who is insured against all social risks, is entitled to a cash benefit for pregnancy and birth for a period of 135 calendar days, of which 45 days before birth. Similar entitlement shall be granted to mother who is not insured against occupational accidents, occupational diseases and unemployment. When birth occurs before the expiry of 45 days from the benefit launch, the remainder up to 45 days is used after birth. When a child is stillborn, has died, was placed in a nursery school with full state subsistence allowance or was given up for adoption, mother shall be entitled to cash benefit until the expiry of 42 days from birth. If mother's performance in result of birth has not been recovered after 42 days, the duration of benefit is extended at discretion of the health authorities until she has restored her performance. Until expiry of that period, the aforementioned benefit shall be paid as pregnancy and childbirth cash benefit. When a child is given up for adoption, placed in a nursery school with full state subsistence allowance or dies after 42-nd day after birth, the benefit is terminated

		starting the next day. Person insured against all social risks who adopta a child shall be entitled to cash benefit amounting to the difference of age of the child on the day of its surrender for adoption to the expiry of the due birth benefit. *Benefit upon mother's death or severe illness*. Upon the death or serious illness of the mother (adoptive mother), which prevents her to take care of a small child, the person who takes leave as provided under the Labor Code shall receive the corresponding cash benefit therein. *Benefit for Pregnancy and Child-Birth upon Termination of Social Insurance*. Upon termination of social insurance against general sickness and maternity during a period of entitlement to a benefit for pregnancy and child-birth, the insured person shall be paid a cash benefit until the lapse of the period of entitlement to a benefit for pregnancy and child-birth. *Entitlement to Child-Care Benefit.* Persons insured against general sickness and maternity shall be entitled to a child-care benefit, if the said persons have logged a contributory service of six months as a person insured against all social risks, against all social risks excluding occupational accident and occupational disease, or against all social risks except unemployment, of which three months during the period of 12 calendar months preceding the month from which the leave for raising a child has started. *Child-Care Benefit.* After the lapse of the period of entitlement to a benefit for pregnancy and child-birth during the additional paid childcare leave, the mother (adoptress) shall be paid a monthly cash benefit to an amount fixed by the Public Social Insurance Budget Act. When the additional paid child-care leave is used by the father (adopter) instead of the mother (adoptress) or by the person responsible for caring of the child, a monthly cash benefit shall be paid to an amount fixed by the Public Social Insurance Budget Act. Such benefit shall be paid to the guardian where the said guardian uses the leave under Article 167 (2) of the Labour Code. The payment of the cash benefit shall be terminated upon the death of the child, if the child is given up for adoption or placed in a nursery school with full state subsistence allowance. *Benefit When Additional Paid Child-Care Leave Is Not Used* (Since 2003) In cases where the additional paid child-care leave is not used or where the person who uses such leave interrupts the use thereof, mother (adoptress) shall be entitled to a cash benefit amounting to 50 per cent of the benefit, if she is insured against all insurance social risks, excluding occupational accident, occupational illness and unemployment. If the mother (adoptress) is deceased, has forfeited child custody, or the exercise of child custody has been awarded to the father (adopter), this benefit shall be paid to the father (adopter), and if he is deceased, to the

		guardian. The benefit shall be paid if the person who has assumed responsibility for the care of the child is insured against general sickness and maternity. The benefit shall not be paid if the child is placed in a fully public financed child institution, as well as if the child is taken care of by an individual included in the Maternity Support Programme.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	*Benefits for pregnancy and childbirth* are provisionally received by the expectant mother, as far as this process is still inherent in only one biological sex. Generally, the child-raising benefit is provided to be used by the mother, respectively adoptive mother, reflecting social practice and common understanding in society that it is the mother who takes care of the upbringing and education of child. Therefore the law (Social Insurance Code, hereafter CIS) provides child-raising benefit to be bestowed on the father if the mother (respectively, adoptive mother) dies or is deprived of these rights with decision of the court. There is no known practice of dividing the benefit between parents. The benefit is provided to that parent who raises the child (when parents are separated) and most often to the mother (adoptive mother, respectively).
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	According to CIS, the amount of benefit depends on insurance income, i.e. of the amount of wages on which insurance contributions and benefits, respectively, are determined. Part-time work and various forms of flexible employment are less prevalent in Bulgaria and the majority of part-time workers are employed under a second employment contract and/or work without a contract and without insurance, respectively.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Parental leave is used after the expiry of statutory pregnancy, childbirth and child rearing leaves. In Bulgaria, paid and unpaid leave for raising of a small child (where employer retains the workplace) are some of the longest in Europe (up to 3 years of child age). *Bulgarian labor law (the Labor Code) transposes the provisions of Directive 2010/18/EU of 08.03.2010 implementing a revised Framework Agreement on parental leave. The amendments came into force on 28.01.2012.* The supplement to the Labour Code (Art. 167a para. 1) enables each parent (adoptive) of a child under the age of 8, to take up to five months from the statutory leave to the other parent (adoptive parent) with his or her consent. Before, i.e. from 01.01.2007 to 28.0102012, the entitlement to unpaid parental leave was a personal right and could not be transferred. By 31.12.2006, there was an opportunity one of the parents to take the whole leave upon consent of the other parent. *At present, following the amendments to the Labour Code, each parent (adoptive parent) can transfer to the other parent (adoptive parent) up to 5 months 6 months <u>unpaid leave</u> to care for a child up to 8 years of age, of which one is entitled. Since most women*

		are paid lower wages than men, the entitlement is most often taken by women. Under the provisions of the Labour Code (Art. 167a para. 1) after use of the leaves provided in Article 164 (1) and Article 165 (1) herein, each of the parents (adopter), if working under an employment relationship and the child has not been placed in a fully public-financed child-care institution, shall be entitled upon request to use *unpaid child-care leave in the amount of six months until the child's attainment of the age of 8 years*. The leave may be used only after the terms of child-caring leave have expired (Art. 164, para. 1 and Art. 165, para. 1 of the LC and no later than the date on which the child turns 8 years old).
	Are employers who offer pay during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	No, because in Bulgaria the parental leave is unpaid. Entitlement to parental leave: According to the provisions of the Labour Code (Art. 167a para. 1) after use of the leaves provided in Article 164 (1) and Article 165 (1) herein, each of the parents (adopter), if working under an employment relationship and the child has not been placed in a fully public-financed child-care institution, shall be entitled upon request to use *unpaid child-care leave in the amount of six months until the child's attainment of the age of 8 years*. Subject to certain conditions, other persons may be also entitled to that type of leave. The leave may be used only after the terms of child-caring leave have expired (Art. 164, para. 1 and Art. 165, para. 1 of LC and no later than the date on which the child turns 8 years old). Entitlement to leave for children up to 8 years of age shall have: child's parents, adoptive parents; guardian if the child's parents have died – who can be parent of the father or mother (grandmother or grandfather on the maternal or paternal line); a single parent who alone raises the child. Therefore, the Regulation on working time, breaks and holidays (RWTBH) contains provisions that establish conditions and requirements for use of the leave by any of those parties. Since cases are different, the Regulation establishes certain universal requirements for all parties. It also indicates the requirements that are specific to each individual case.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	The entitlement to child-raising benefit can be used by one of the parents. The entitlement to pregnancy and birth benefits is used only by pregnant women. Please see above.

CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	Yes

CROATIA

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	The current system of maternity and parental benefits, including salary-related child-raising benefits was introduced in 2008, under the Act on Maternity and Parental Benefits (Official Gazette Narodne novine nos. 85/08, 110/08, 34/11, 54/13 and 152/14). This Act redefines, expands and attempts to flexibilize the already existing system of benefits established under the (old) Labour Act of 1995 (and its predecessors) and Act on Maternity Leave of self-employed and unemployed mothers of 1996. However, salary-related child-raising benefits were not a novelty in the Croatian legal system since it gained independence from the former SFRY in 1991, because Croatia inherited a relatively strong and developed system of maternity benefits, developed during socialism and taken over as an important instrument of family and population policy. In the last decade, the number of beneficiaries of maternity and parental benefits, in the form of paid maternity and parental leave as the most typical forms of salary-related child raising benefits revolves around 18 000 – 22 000. In February 2008, before the current system was implemented, there were 22 863 beneficiaries of maternity leave up to six months after child's birth and 16 686 beneficiaries of additional maternity leave (today: parental leave) from six months after child's birth until a child turns 1 year (source: Draft (No. 85) Act on Maternity and Parental Benefits; Croatian Health Insurance Fund). In December 2009, approximately one year after implementation of the new system, there were 17 194 beneficiaries of maternity leave up to six months after child's birth and 16 172 beneficiaries of parental leave from six months after child's birth until a child turns 1 year (source: Draft (No. 726) Act on Maternity and Parental Benefits; Croatian Health Insurance Fund).	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	Maternity benefit for employed or self-employed persons amounts to 100% of the monthly earnings of the insured person, calculated on the basis of average salary received in the six months preceding the maternity leave. There is no ceiling. Parental benefit for employed or self-employed persons is 100% of the monthly earnings, but cannot exceed a maximum of 80% of budget calculation base (currently HRK 2,660.80 (€347) per month). It cannot be lower than 50% of the budget calculation base (currently HRK 1,663.00 (€217) per month).
	Conditions of entitlement	Minimum period of insurance is required: 12 months of consecutive insurance or 18 months with interruptions during the last two years. The prescribed insurance period is the period that the person has accumulated on the basis of his/her employed or self-employed activity or on the basis of salary compensation after termination of employment. If this condition is not fulfilled, the insured person is entitled to salary compensation amounting to 50% of the budget calculation base currently HRK 1,663.00 (€217) per month).

	Exclusively or partially calculated with respect to salary	Maternity benefit: exclusively calculated with respect to salary, no ceiling applies.Parental benefit: in principle calculated with respect to salary, but upper and lower limits apply.
	Maximum duration of the benefit	Maternity benefit is paid during maternity leave: 28 days before confinement until the child turns six months. Exceptionally, maternity leave may start 45 days before confinement. Compulsory part of maternity leave covers a period of 70 days after confinement and it is not transferrable (only a mother is entitled to it). After expiration of compulsory part of maternity leave (i.e. from 71st day after confinement), additional maternity leave until a child turns six months is transferrable and may be used either by a mother or a father. Parental benefit is paid during parental leave. Parental leave starts when a child is six months, and may be used in duration of 8 months (for the first and second child) or 30 months (for twins, third and each consecutive child). If only one parent uses parental leave, it lasts 6 months (for the first and second child) or 30 months (for twins, third and each consecutive child).
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Maternity benefit during compulsory part of maternity leave: only mother entitled to benefit. Maternity benefit after expiration of compulsory part of maternity leave (so-called additional maternity leave): either parent entitled to benefit (but not simultaneously). Parental benefit during parental leave: either parent (but not simultaneously).
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Yes. The above calculation method applies. Benefit is calculated in relation to average salary received in the period of six months prior to taking the leave, i.e. later changes in salary do not affect it. Benefit cannot be lower than 50% of the budget calculation base (currently HRK 1,663.00 (€217) per month), regardless whether employed or self-employed parent works full or part-time.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Yes.

	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	Cash benefits during maternity or parental leave are paid at the expense of the Croatian Health Insurance Fund.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	Both parents cannot claim salary-related child-raising benefits simultaneously. Compulsory maternity leave and pertaining benefit in the form of salary or income compensation can be claimed only by the mother. Additional maternity leave and parental leave, as well as pertaining benefits can be claimed either by a mother or a father.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	All rights under the Act on Maternity and Parental Benefits (leaves, cash benefits) depend on a person's status as insured person in compulsory health insurance. Where no such status exists (whether as employed, self-employed, unemployed, retiree, student, family member of insured person not otherwise insured under any other basis etc.), no right can be granted under the Act. Therefore, salary-related child-raising benefits are contributory benefits and personal rights granted to parents in accordance with their status as insured persons in compulsory health insurance. Under Article 10(2) of the Compulsory Health Insurance Act, a family member (spouse, child, etc.) of insured person acquires the (derived) status of insured person in compulsory health insurance if he/she is not compulsory insured under any other basis provided in that act and if he/she has residence or is granted the right of permanent stay in Croatia "unless otherwise prescribed by EU law or international agreements". Consequently, this provision does allow a certain amount of flexibility to interpret national provisions in line with the CJEU case law, but there is no practice to confirm this opinion.	

CYPRUS

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	No child-raising benefit is provided in the Cypriot legal order, i.e. a benefit that would be paid to mothers or fathers who take time off on a full or part-time basis with a view to caring their child/children – such benefit typically being triggered upon expiry of the maternity/paternity benefit, aiming at mitigating the financial disadvantage entailed in giving up income from employment. Related benefits (but with a different function than the child-raising benefit) which are provided for in Cyprus are the 'classical' maternity benefit, the maternity grant (βοήθημα τοκετού), which is provided after the child's birth on certain insurance conditions, and the family benefit (in the last case, depending on revenues, to families whose habitual place of residence is in Cyprus for a defined period).	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	N/A
	Conditions of entitlement	N/A
	Exclusively or partially calculated with respect to salary	N/A
	Maximum duration of the benefit	N/A
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	N/A
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	N/A

	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	N/A
	Are employers who offer pay during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	N/A
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	N/A
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?[87]	N/A	

[87] See the *Hoever Zachow* judgment (C-245/94 and C-312/94) as well as the *Dodl Oberhollenzer* judgment (C-543/03). As the current practice, pursuant to the aforementioned case law, is under review and potentially subject to amendments, we are interested in understanding whether a Member State which is competent for one parent, who factually speaking does not take the child-raising task upon him/herself, would grant the salary-related benefit in favour of the *other* parent, who is responsible for taking care of the child despite being subject to the legislation of another Member State.

CZECH REPUBLIC

Preliminary remark

As a preliminary remark, it should be noted, that in the Czech Republic, there is the main child-raising benefit called "parental allowance". However, this benefit makes part of state social support system and is not related to income. It´s provided for up to 4 years of child´s age in a flat-rate – 220 000 CZK (some 8150 EURO). In the Czech sickness insurance scheme (Act No. 187/2006 Coll., on sickness insurance), there is the maternity benefit (financial assistance during maternity). This benefit seeks indeed to replace income during first child-raising period, during the maternity leave, which lasts in general for max. 22 weeks after the birth. This maternity benefit will be tackled in following answers.

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	The maternity benefit was launched in 1968 – that time it was a right of the mother only. The possibility of transferring this right to the father was introduced with the new law in 2006, which entered into force in 2007. Statistics concerning the number of claimants of maternity benefit are publically not available.	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	From the first calendar day, the maternity benefit amount is 70% of the daily basis of assessment per calendar day.
	Conditions of entitlement	A basic condition for entitlement to financial assistance while on maternity leave is participation in insurance (e.g., continuation of insured employment) at the time of commencement of maternity leave. The time is determined by the expectant mother herself between the eighth and sixth week prior to the expected date of birth, or the date of birth if the birth occurs prior to the time of commencement of maternity leave. The period of protection for women whose insurance (employment) terminated during pregnancy is 180 calendar days from the date of termination of the insurance. The insured person must have participated in the sickness insurance scheme for at least 270 calendar days over the last two years before the date of starting the maternity leave to have the right to this benefit. The period of participation in sickness insurance for the right to maternity benefit includes the period of studies at a secondary school, vocational college or university considered to be the systematic preparation for a future profession. An insured person who is the father of a child or husband of a woman who bore the child also has the right to maternity benefit, if the person has concluded a written agreement with the mother of the child that he will take care of the child. The agreement must include data laid down by law, and may

		be concluded with effect no sooner than the beginning of the 7th week after the childbirth.
	Exclusively or partially calculated with respect to salary	The maternity benefit is calculated exclusively with reference to salary, no flat-rate elements are envisaged. There is only a ceiling.
	Maximum duration of the benefit	The support period for the maternity benefit begins with the start of the maternity leave (no later than the beginning of the 6th week before the anticipated date of childbirth), and is 28 weeks for an insured woman who bears a child, even if she is an employee who is not married, is widowed, divorced, or alone for other serious reasons. For an insured woman who bears two or more children at the same time, the support period is 37 weeks and, after 28 weeks of the support period, the benefit will only be received if the insured woman continues to take care of at least two of these children. For an insured person who assumed the care of a child (on the basis of a decision of the relevant authority, due to the mother's death, or long-term serious disease, or on the basis of an agreement made with the mother of the child), the support period is 22 weeks. If this insured person takes care of two or more children at the same time, the support period is 31 weeks and, after 22 weeks of the support period, the maternity benefit will only be received if the insured person continues to take care of at least two of these children. If the income was partially reduced, the amount of the benefit will be adequately reduced. In general however, it´s not possible to combine the entitlement to this maternity benefit with a gainful activity.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	As already explained, the benefit can be claimed by mother, or eventually by the father of the child, or by another insured person, who takes care after the child (e.g. an adoptive or foster parent). If parents want to make the above mentioned written agreement, that the father will take care after the child instead of the mother, such an agreement can be made only after 6 weeks after the child was born. The benefit will not be split, but it will be only one of the parents, who can claim it.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Yes, only that the amount will be reduced.
	Is the benefit intended	Not really, it´s more a maternity benefit according to the Directive 92/85.[88]

[88] Council directive 92/85/EEC of 19 October 1992 on the introduction of measures to encourage improvements in the safety and health at work of pregnant workers and workers who have recently given birth or are breastfeeding

	to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	
	Are employers who offer pay during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	The maternity benefit is paid from the state budget; the employer is only obliged to employ the parent returning from maternity/parental leave. For this obligation, there is no compensation. No salary is paid during parental leave.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	As explained above, it´s not possible. It´s one or the other parent.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	As regards the above described maternity benefit, it´s not possible, that such a benefit would be for a family as such. The person, who claims the benefit, must fulfil the conditions for entitlement under the sickness insurance act. As already mentioned, it´s more a maternity benefit, than a family benefit, but still, it´s replacing the income during the child-raising period and it´s income-related.	

DENMARK

	REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	An overall introductory comment is that the Danish child care allowance is in its current state defined by the law on child and youth care allowance (Lov om børne- og ungeydelse, LBK nr 964 af 19/09/2011) from 2011. This benefit is only related to salary in the way that since 2014, a recipient with a high salary (i.e. above the top-bracket tax level of 723.100 Danish kroner per year) will be offered a reduced benefit. In practice, the benefit is almost de facto universal as only a small share (about 10 percent, source: Ministry of Taxation: http://www.skm.dk/skattetal/statistik/generel-skattestatistik/bund-,-mellem-og-topskatteydere-1994-2015) of the total population of taxpayers earns above the top-bracket tax level. The following is based upon the Ministry of Taxation unless anything else is noted (http://www.skm.dk/skattetal/beregning/skatteberegning/boerne-og-ungeydelse-i-2015-og-2016). The child care allowance has been disbursed since 1987 and has undergone a series of changes throughout the years. In rough terms, the benefit can be characterised upon three time spans; from 1987 to 2010; from 2011 to 2013 and from 2014 onwards. The total expenses on the benefit from 1987 to 2015 are as follows In addition, a cash benefit is available to parents (*dagpenge ved barsel*)

Year	**1987**	**1988**	**1989**	**1990**	**1991**	**1992**	**1993**	**1994**	**1995**	**1996**
Mio. Danish kroner	2.776	5.739	6.010	6.245	6.638	7.033	7.180	7.715	8.270	8.955

Year	**1997**	**1998**	**1999**	**2000**	**2001**	**2002**	**2003**	**2004**	**2005**	**2006**
Mio. Danish kroner	9.363	9.944	10.342	10.828	11.281	11.768	12.241	12.579	12.896	13.059

Year	**2007**	**2008**	**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**
Mio. Danish kroner	13.308	13.773	14.303	14.727	14.515	14.548	14.492	14.440*	14.402*

* estimation

(Source: http://www.skm.dk/skattetal/beregning/skatteberegning/boerne-og-ungeydelse-i-2015-og-2016)

	Level of the benefit	The level of the child care benefit in 2015 is as follows (Source: The website borger.dk, which is the citizens' joint entry to public authorities in Denmark, https://www.borger.dk/Sider/Boerne-ungeydelse.aspx): 0-2 years old: 4.443 Danish kroner per quarter of a year 3-6- years old: 3.519 Danish kroner per quarter of a year 7-14- years old: 2.769 Danish kroner per quarter of a year 15-17- years old: 923 Danish kroner per month The level can of the child-raising benefit is determined as follows: *Employees:* Calculation on the basis of the hourly wage of the employee with a maximum of DKK 4,135 (€556) per week or DKK 111.76 (€15) per hour (37 hours per week), and on the number of hours of work. *Self-employed:* Calculation on the basis of the earnings from the occupational activity of the self-employed person, with the same maximum as mentioned above.

	Conditions of entitlement	Due to current Danish legislation, eligibility to the child care benefit is dependent on the following criteria (Source: The website borger.dk, which is the citizens' joint entry to public authorities in Denmark, https://www.borger.dk/Sider/Boerne-ungeydelse.aspx): residence in Denmark • fully liable to taxes aged above 18 • the child is resident in Denmark* (see, however, note beneath) • the child is not provided for by public authorities • the child is unmarried • the recipient must have resided in Denmark for 2 years during the last 10 years in order to be eligible to the benefit Eligibility to the child-raising allowance is determined as follows: *Employees*: • Period of work of at least 120 hours in 13 weeks preceding the paid leave, or; • Unemployed entitled to benefits from unemployment insurance or similar benefits (activation measures), or; • Persons who within the last month have completed a vocational training course for a period of at least 18 months, or; • Pupils in a vocational training course regulated by law, or; • Persons in a "flexible job" with a private or public employer. *Self-employed*: • Professional activity on a certain scale (at least 18½ hours average weekly) for at least 6 months within the last 12-month period, of which 1 month immediately precedes the paid leave, or; Receipt of flex wage subsidy *(flekslønstilskud)* (i.e. a benefit for self-employed who have a flexible job in their own company).
	Exclusively or partially calculated with respect to salary	From January 1 2014, the child care benefit is made salary-related. This means that if the recipient or the recipient's spouse earns above the top-bracket tax level (723.100 Danish kroner per year), the benefit is reduced by 2 percent of the amount exceeds 723.100 Danish kroner (Source: The website borger.dk, which is the citizens' joint entry to public authorities in Denmark The child-raising benefit is exclusively earnings-related.

	Maximum duration of the benefit	18 years per child, i.e. from the child is born until (s)he turns 18 for the child care benefit (Source: The website borger.dk, which is the citizens' joint entry to public authorities in Denmark, https://www.borger.dk/Sider/Boerne- ungeydelse.aspx). The maximum duration of the child-raising benefit is 32 weeks after the 14th week following birth.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	The child care benefit is automatically disbursed to the mother unless the father holds custody over the child. If the father holds custody but resides with the mother, however, the benefit is disbursed to her (Source: The website borger.dk, which is the citizens' joint entry to public authorities in Denmark, https://www.borger.dk/Sider/Boerne-ungeydelse.aspx). In the case of a shared custody where the two parents live apart, the child care allowance is disbursed to the parent with whom the child has his or her permanent address (Source: Respondent in Udbetaling Danmark ('Disbursement Denmark'), Family Benefits, September 2015). The child-raising benefit may be shared between both parents. The modalities thereof is determined by the parents themselves.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Concerning the child care benefit this is possible, but since the disbursement is not dependent on a specific salary, this is not relevant in the Danish case. The child care allowance is reduced if the recipient earns above the top-bracket tax level (723.100 Danish kroner per year), cf. history section above. This is also possible for the child-raising benefit.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	No, the child care benefit is disbursed irrespectively of other social benefits (Source: Respondent in Udbetaling Danmark ('Disbursement Denmark'), Family Benefits, September 2015).

	Are employers who offer pay during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	No concerning the child care benefit (Source: Respondent in Udbetaling Danmark ('Disbursement Denmark'), Parental Leave, September 2015). Yes as concerns the child-raising benefit.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	No. As noted above, the child care allowance can only be disbursed to one parent. Yes concerning the child-raising allowance. The modalities thereof are to be determined by the parents.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	We perceive the question to concern whether Denmark would disburse the child care allowance to the parent who takes upon the child- raising task in practice and not the parent who officially applies to be the recipient of the child care allowance. In such case, the disbursement of the child care allowance would be to the mother unless the father holds custody over the child or, in case of shared custody, to the parent with whom the child officially resides (Source: Respondent in Udbetaling Danmark ('Disbursement Denmark'), Family Benefits, September 2015). In relation to the issue of which member state is responsible for disbursing the benefit, it can be noted that family benefits in general are disbursed according to lex loci laboris, i.e. depending on the country of employment (Source: Respondent in Udbetaling Danmark ('Disbursement Denmark'), Family Benefits, September 2015). Unclear concerning the child-raising benefit.	

ESTONIA

	REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	Firstly, a woman has the right for pregnancy and maternity leave for 140 days. For that period the Estonian Health Insurance Fund is paying the *maternity benefit*, which is calculated on the basis of the social tax paid for the worker in previous calendar year (e.g. if the maternity leave is taken out in 2015, the benefit is calculated according to the social tax paid in 2014). The level of the maternity benefit is 100% of the average daily income of previous calendar year. Secondly, a mother or father has the right to child care leave until his or her child reaches the age of three years (the right to child care leave starts after the right to pregnancy and maternity leave ends). Child care leave may be used by one person at a time. Child care leave may be used in one part or in several parts every year. During child care leave a parent has the right to parental benefit (see below, calculated with reference to previous income) or child care allowance (76 eur 70 cent per month, paid according to the state family benefits act). The child care allowance is paid after the right to parental benefit has ceased. *Parental benefit*, which aim is to grant the previous income for persons whose income decreases due to the raising of a child, and to support the reconciliation of work and family life, was introduced in 1, January, 2004. The benefit is granted for the period of 435 days as of the date on which the right to receive the benefit arises. The amount of the benefit per calendar month shall be calculated on the basis of the average income of the applicant for the benefit per calendar month. The average income per calendar month is income which is subject to social tax paid for the person for previous calendar year. The maximum amount of the benefit per calendar month is three times the average income subject to social tax of the year before the previous calendar year prior to the date on which the right to receive the parental benefit arises. In year 2015 it is 2548 eur per month. In case a person has not had socially taxable income, then the rate of the parental benefit is determined by Parliament by state budget. In year 2015 it is 390 eur per month. One reason Estonian Parliament (Riigikogu) introduced the parental benefit, was the fact that the natural growth of Estonian population was poor. One of the reasons might have been also the fact that before parental benefit, the state support for child rising was poor as there was very little support for families after the maternity benefit ended (the child care allowance, mentioned above, has always been very low; the day care facilities are available for children usually after they are 1,5-2 years old). The parental benefit has worked out well, although, there are some discussions in society whether it is too generous. At the

	same time the economically more strong women have had more children, as the parental benefit together with the maternity benefit gives them economic security after the child is 1 and half year old, and at this time it is more realistic to leave the child to kindergarten. Below I will bring the number of persons who have received the parental benefit (data from Statistics Estonia) 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 22569 23797 27172 24063 29534 33729 35356 34368 32489 31119 30759 Below I will give information how many persons have received the maximum amount of the benefit (data from Statistics Estonia) 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 913 831 1098 1016 1420 1695 1292 1038 1119 1184 1286 Below I will give information how many persons have received the minimum amount of the benefit (data from Statistics Estonia) 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 5381 5947 6314 5796 6898 6777 5888 5172 4876 5102 5337 Below I will describe the parental benefit.	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	In year 2015 the minimum level of parental benefit is 390 EUR (hereinafter: benefit rate) and the maximum amount is 2548 EUR.
	Conditions of entitlement	The right to receive the benefit is for permanent residents of Estonia and aliens residing in Estonia on the basis of a temporary residence permit or temporary right of residence (hereinafter *residents of Estonia*). A resident of Estonia who has residence in several states has the right to receive the benefit if he or she is a resident within the meaning of subsection 6 (1) of the Income Tax Act or if he or she resides permanently in Estonia within the meaning of the Aliens Act or the Citizen of the European Union Act. A parent, adoptive parent, step-parent, guardian or caregiver raising a child with respect to whom a written foster care contract has been entered into has the right to receive benefit. Before the child attains seventy days of age, the mother of the child who is raising the child has the right to receive the benefit except if the mother of the child is dead or fails to perform the obligation to raise and care for the child arising

		from the Family Law Act. If one of the parents is on parental leave (child care leave (see above) after the child attains seventy days of age, that parent has the right to receive the benefit.
	Exclusively or partially calculated with respect to salary	For persons who have had salary from where the social tax has been calculated the previous year, the benefit is calculated with respect to the salary up to the maximum amount (the maximum amount of the benefit per calendar month is three times the average income subject to social tax of the year before the previous calendar year prior to the date on which the right to receive the parental benefit arises. In year 2015 it is 2548 eur per month). For persons who have not had income where social tax has been calculated, the parental benefit is paid in fixed sum (at benefit rate) which is determined every year by state budget (in 2015 it is 390 EUR).
	Maximum duration of the benefit	435 days from the date when the right arises. The right to receive the benefit arises as of the date following the final date of the certificate for maternity leave or a certificate for adoption leave which grants the right to receive maternity benefit or adoption benefit provided for in the Health Insurance Act. If the mother of a child does not have the right to receive maternity benefit, the right to receive parental benefit arises as of the birth of the child.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	See conditions of entitlement. After the child is 70 days old, both parents can claim the benefit. At a time, only one parent can receive the benefit. If one parent is on child care leave, this parent has the right to the benefit.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	If a person at a period when he receives parental benefit also receives income from where social tax is calculated, the benefit is reduced. More precicly, if the recipient of benefit receives income subject to social tax (including from another Contracting Party to the EEA Agreement or from the Swiss Confederation), except the income from self-employment, which exceeds the benefit rate (in 2015 it is 390 EUR), during the calendar month of payment of the benefit, the amount of income exceeding the rate of the benefit divided by two shall be deducted. The amount of the benefit shall be at least half of the benefit granted to the person but not smaller than the benefit rate.
	Is the benefit intended to	I would say yes.

	complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	
	Are employers who offer pay during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	This scheme, that employer continues to offer pay during parental leave, is usually not in practice in Estonia. If it would be so, the employer is not entitled to off set the social tax nor the salary of the worker. If employer offers pay, the social tax is calculated from that pay, and for this reason the parental benefit is reduced.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	After the child is 70 days old, both parents can claim the benefit, but it is not possible to receive the benefit simultaneously. The benefit is available for one parent at a time. But parents can change their right every month during the period the benefit is available.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	No.	

FINLAND

	REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	There is no salary-related child-raising benefits in spite of **maternal, paternal and parental allowances**. After those one can get a flat rate **child home care allowance**, **partial care allowance** or **flexible care allowance** or a **private day care allowance** to support one´s child-raising and combining work and care, but they are not income related. However, one can get a **care supplement** to Child home care allowance and private day care allowance, which depends on the family´s total income. Also the **fees in municipal day care** depend on the family`s income and size. The maximum fee for one child is 283 € per month. (See http://www.okm.fi/OPM/Koulutus/varhaiskasvatus/?lang=en) The idea behind the CHCA is that all children under school age – which is 7 – have a subjective right to municipal day care. CHCA was created to compensate those parents not able to use municipal day care (for example living in remoted areas) or not willing to do that. Private home care allowance compensates those willing to buy daycare from the market. Subjective right to day care as well as country wide right to CHCA were introduced in 1985 as well as a parents firght to care leave from work. In addition to the national CHCA, many municipalities have encouraged parents to use CHCA instead of municipal day care services by offering an additional Municipal Home Care Allowance. The municipalities are free to decide on the criteria and the amount of this allowance independently. The use and amount of this allowance varies in time, but approximately half of the municipalites have used it (See Miettunen 2008, https://helda.helsinki.fi/bitstream/handle/10250/7933/Tutkimuksia101.pdf?sequen , of history of parental allowances and the encouraging of both parents to a more equal take-up of leaves se f. eg, Varjonen 2011, https://helda.helsinki.fi/bitstream/handle/10138/27824/Tutkimuksia118.pdf?sequence=3) The other allowances are planned to help combining work and child raising. Flexible care allowance is for those parents of children under 3 and Partial care allowance is for parents of a child in the 1st or 2nd year of school, who are willing to work part time and care for part time. Parents have a right to partial leave from work and these allowances compensate the loss of earnings. There were 159 244 children in the municipality's own services in 2014 (See Sotkanet: https://www.sotkanet.fi/sotkanet/en/taulukko/?indicator=sy52ttY1szbVM7Q2TLY2BlKmnta65kAxIGUWb2hibaSnC5RLgsi5AeUA&region=s07MBAA=&year=sy4rtTbR0zUEAA==&gender=t&abs=f&color=f) while 133 548 children were taken care with the help of the CHCA and the Private day care allowance. Child care subsidies: Number of recipients and subsidies paid out Whole country

					Benefit	Benefit/	Benefit/	**Child care**	

Time	Content of subsidy	Type of subsidy	**Recipients**	**Children**	**paid out in EUR**	recipient EUR/month	child EUR/month	**fee/ recipient EUR/month**	**Fee/child EUR/month**
2014	Subsidies mandated by law	Total	147 823	208 769	371 282 535	342,69	251,81	956,31	760,14
		Home care allowance	113 783	169 558	309 349 293	415,25	285,08	0,00	0,00
		Private day-care allowance	19 765	27 649	36 063 384	222,00	170,27	956,31	760,14
		Partial care allowance	14 824	15 261	9 627 243	97,67	99,00	0,00	0,00
		Flexible care allowance	15 766	15 251	16 242 616	182,77	187,47	0,00	0,00

(http://raportit.kela.fi/ibi_apps/WFServlet)

There are also other benefit to support families in child caring. Parents with whom the child lives are paid **child allowance** until the child turns 17. Seriously ill or disabled children may be entitled to **disability allowance**. Parents or other persons taking care of a seriously ill or disabled child may also get **Informal care support** from the local municipality. The care support is paid as stepped payments according to the binding natures and level of requirements of the care – not the previous salary of the carer. The minimum amount of care support is €310,44 per month.

Single parent families are often eligible for benefits at an increased rate: eg. single-parent supplement to child benefit. Single-parents may claim child maintenance allowance if one does not receive child support or it is too low or e.g. general housing allowance.

Multiple-birth families or families adopting two or more children at the same time get some of the benefits at higher rate or for longer period. Eg. parental allowance for additional 60 days and both parents can stay home at the same time.

DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	The sum of maternal, paternal and parental allowance is calculated according to previously taxed earnings. The amount of the parental allowance is usually about 70% of your earnings. The minimum allowance is always €24,02 per working day.

		Child home care allowance is paid separately for every child eligible for the allowance. The amount of care allowance is € 342,53 per month for one child under 3 years of age; € 102,55 per month for each additional child under 3 years of age and € 65,89 per month for a child over 3 years of age but under school age (7 years). Care supplement depends on the size and gross income of the family. The maximum amount of care supplement is € 183,31 per month. It is paid for one child only. For example a family of 4 or more receives no care supplement if the income of the family is € 4020,32 or more. (See more closely www.kela.fi/families) Flexible care allowance is € 244,18 if the recipient works no more than 22,5 hours per week or no more than 60% of normal full-time hours or € 162,78 per month if the recipient works more than 22,5 hours or more than 60% but no more than 80% of normal full-time hours. It is taxable income. Partial care allowance is €98,09 per month. It is paid for one child only even if there are more 1st and 2nd graders in the family. It is taxable income.
	Conditions of entitlement	Maternal allowance is for mothers, Paternal leave for fathers, Parental leave is for mother or father of a new born child. There is also Partial parental leave, which the father and the mother can take at the same time providing they both work part time. Child home care allowance is eligible to a parent or other legal guardian with a child under 3 years of age who is not in municipal day care. Also a sibling of a child under 3 years of age may be granted CHCA. According to the Employment Contracts Act a parent of a child under 3 years of age is also entitled to a care leave. One must notify one's employer at least 2 months before one plan to take the leave. One can take one´s care leave in one or two periods – unless one´s employer agrees to several periods. However, parents can also work and receive the allowance at the same time. Crusial is, that the child is not in municipal day care. Flexible care allowance can be paid to a parent who works no more than 30 hours per week on average or no more than 80% of normal full-time hours. Flexible care allowance is payable for one child at a time only. Partial care allowance is for employed parents of a child in the 1st or 2nd year of school, who work no more than 30 hours per week. One must have been with the same employer for at least 6 months over the past year. both parents can receive partial care allowance if they are not off work at the same time. Private day care allowance can be claimed by a family whose under-school-age child is looked after by a nanny hired by the family or by private day care provider – that is, the child do not have a place in municipal day care.

	Exclusively or partially calculated with respect to salary	Maternal, paternal and parental allowances are calculated exclusively with one´s salary. But if one doesn´t have any income, there is a universal, flat rate compensation of € 24,02 per working day. Child home care allowance is a flat rate benefit, but one can get a Care supplement on top of it, which depends on the size and gross income of the family. Private day care allowance is also a flat rate benefit but can as well include a care supplement, which depends on the family's income. It is paid separately for each child eligible for the benefit. Flexible care allowance or private day care allowance are flat rate benefits.
	Maximum duration of the benefit	Parental allowance is paid for 158 working days (just over 6 months). One is entitled to CHCA or to the Flexible care allowance until the child turns 3 years of age. Private day care allowance in for children under school age. Partial care allowance is for parents of a child in the 1st or 2nd year of school.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Either of the parent can receive CHCA but not at the same time. The CHCA is paid per child. Flexible care allowance can be paid to both parents at the same time if they make work arrangements that allow them to look after the child at different times (e.g. one parent on Mondays and the other on Fridays). Also a parent not living in the same household with the child can receive the allowance (f.ex. a divorced mother). Both parents can take partial care leave as long as they share the responsibility for looking after the child and are not off work at the same time. If both parents take partial care leave, both of them are also eligible for partial care allowance. Partial care allowance is also available to so-called non-resident parent, i.e. a parent who does not live in the same household with the children Parental leave can be taken by the mother or the father and the parental allowance is paid accordingly. The parents can also alternate the leave, but not take it at the same time – with execption of multiple birth families. If the parents share the leave they can each take up to 2 periods of leave divided between as they wish. Partial parental leave, which the father and the mother can take at the same time providing they both work part time and receive partial parental allowance.
	Can the benefit be claimed in case of partial reduction of	Both partial care leave and partial care allowance as well as partial parental leave with partial parental allowance are ment to make part-time/flexible working possible and to compensate the loss of earnings.

	income pursuant to part-time/flexible working?	
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	After parental leave the child is about 9 months old. After the leave • father can take paternity leave and get allowance • mother, father or another carer may stay at home to look after the child or the family may hire a carer alone or together with other families until she/he turns three and receive child home care allowance (CHCA) • the child may be cared for by a a private child care provider, in which case the family may claim private day care allowance • a family with under three years old child may work part time (no more than 30 hours per week) and receive flexible care allowance • the child may attend municipal day care.
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	According to the Empolyment Act an employer need not to pay salary during neither the maternal leave nor parental leave. However, many collective agreements provide for full salary during the maternity leave. Usually parents on paternal leave do not get paid but receive the paternal allowance only. The benefits can be paid directly to the employer in case it has paid salary during the employee´s leave.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	As mentinoned above: Either of the parent can receive CHCA but not at the same time. The CHCA is paid per child. Flexible care allowance can be paid to both parents at the same time if they make work arrangements that allow them to look after the child at different times (e.g. one parent on Mondays and the other on Fridays). Also a parent not living in the same household with the child can receive the allowance (f.ex. a divorced mother). Both parents can take partial care leave as long as they share the responsibility for looking after the child and are not off work at the same time. If both parents take partial care leave, both of them are also eligible for partial care allowance. Partial care allowance is also available to so-called non-resident parent, i.e. a parent who does not live in the same household with the children

		Parental leave can be taken by the mother or the father and the parental allowance is paid accordingly. The parents can also alternate the leave, but not take it at the same time – with execption of multiple birth families. If the parents share the leave they can each take up to 2 periods of leave divided between as they wish. Partial parental leave, which the father and the mother can take at the same time providing they both work part time and receive partial parental allowance.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	Maternal or parental allowances are individual and the amount of them is considered according to the receivers income. The receiver must be insured her/himself. However, following an amendment to the law which became effective Janury 1st 2015, fathers and mothers can work during the parental leave. In practice this might enable a parent not insured in Finland to take care of a child. The allowance paid in these circumstance is, however, rather small: If a father or mother work during the parental leave, he or she will be paid parental allowance at the minimum rate. Child home care allowance is paid if the child is not in municipal day care to the eligible parent. It is not controlled who in practice takes care of the child. If Finland is the country responsible for the family benefits of the family, CHCA is paid for a child living in another EU-country.	

FRANCE

<table>
<tr><th></th><th colspan="2">REPLY</th></tr>
<tr><td>HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT</td><td colspan="2">History

France has a long history of child-raising benefits granted to parents who choose to interrupt their professional activity The purpose of the last 30 years reforms has been to simplify the rules, make it financially sustainable and encourage a better splitting between parents:
- In 1985, the “allocation parentale d’éducation” is created
- In 2004, the “allocation parentale d’éducation” is replaced by the “Complément de libre choix d’activité”.
- In 2015, the the “Complément de libre choix d’activité” (CLCA) is replaced by the ”prestation partagée d’éducation de l’enfant (PreParE)”. The PreParE applies to children born after 1st January 2015. One of the objectives of this new benefit is to encourage the splitting between both parents.

Statistical elements

- In 2012, CLCA was granted to roughly 530 000 parents for an overall cost of 2.1 Billion €
- 96% of claimers were women. 45% of them claimed a reduced rate benefit corresponding to a part-time activity; 1/3 were exercising an activity between 50 and 80% of full-time; 10% an activity of less than 50%.
- Most CLCA (92%) are claimed for the 1st, 2nd or 3rd child. For thr 1st child the average length is 5 months (compared to a max. of 6 months). Only 56% of the parents use up the maximum length</td></tr>
<tr><td rowspan="2">DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT</td><td>Level of the benefit</td><td>See figures below</td></tr>
<tr><td>Conditions of entitlement</td><td>To interrupt wholly or partially professional activity

To have a record of at least 8 trimesters of social security contribution at the moment of the claim

To be in charge of a child under 3 years old (or under 20 years old if the child has been adopted)

No means-test</td></tr>
</table>

	Exclusively or partially calculated with respect to salary	Benefit amount not related to the salary. The benefit amount depends on whether the activity is wholly or partly interrupted: 390 €/month (full interruption), 252 € / month (half-time interruption), 145 € / month (interruption less than half time) A supplement "PreParE majorée" is granted if: at least 3 dependent children + full interruption of professional activity. If both conditions are met, the benefit amounts to 638 € / month
	Maximum duration of the benefit	Duration depends on two criteria: number of dependent children; family structure. Example 1: for 1 dependent child raised by a single parent, duration is limited to one year (until 1st birthday of child). Example 2: for any additional dependent child raised by a couple, each parent is entitled to two years of benefit (until the youngest child reaches the age of 3). Example 3: for 3 children and more, each parent can claim the "PreParE majorée" for 8 months max. (until 1st birthday of youngest child)
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Compared to the previous benefit (CLCA), the "PreParE" creates incentives for a better splitting of the benefit between parents (rules not applicable in case of lonely parents). Example 1: For the 1st child, each parent is entitled to the benefit for 6 months (until 1st birthday of child). The law does not allow to divide the 12 months differently (e.g. 4 months by one parent and 8 months by the other parent is not allowed). In the former system applicable to children born until 31st Dec.2014, the benefit was granted for 6 months max. and for only one parent. Example 2: if the couple has another child, each parent is entitled to the benefit for max. 24 months (until 3rd birthday of child). In the former system applicable to children born until 31st Dec.2014, one parent could be granted 36 months max.
	Can the benefit be claimed in case of partial reduction of income pursuant to	Yes (see above)

	part-time/flexible working?	
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Yes (see above system of splitting)
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	The "PreParE" cannot be cumulated with work income. Even if a collective agreement provides for maintain of salary during the parental leave (to my knowledge, this situation does not exist), the employer would not be entitled to claim any reimbursement from social security. The "PreParE" cannot be cumulated with social security cash benefits. For example, unemployment benefits cannot be cumulated with the "PreParE", but it is possible to delay the granting of the unemployment benefits for the period of the "PreParE". By deorgation, a female civil servant is entitled to cumulate his/her full time salary during maternity leave and the "PreparE" at part-time rate
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	The benefit can be claimed simultaneously or alternately by the parents. If the benefit is claimed simultaneously, the overall amount granted to both members of the couple is however limited to the "full interruption" rate (390 € / month)
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	I don't think so. The benefit is an individual right: according to Art. L531-4 of the social security code, the "PreParE " is granted "*<u>to the person</u> who chooses not to exercise a professional activity in order to take care of a child…*". Further on, the same law stipulates that "*<u>When both members of a couple are each entitled to</u> the PreParE…and that each one claims the benefit…*".	

GERMANY

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT		In Germany, there is only one benefit, which seeks to replace income during child-raising periods and that is calculated wholly or partially with reference to a salary or professional income. It is the "Elterngeld" (literally: "parents´ money"), paid according to § 1 Federal Child-Raising Allowance and Parental Leave Act (Bundeselterngeld- und Elternzeitgesetz, BEEG, from 5.12.2006, BGBl. I 2006, p. 2748). An English description of the complicated rules is given by the German ministry under http://www.bmfsfj.de/RedaktionBMFSFJ/Broschuerenstelle/Pdf-Anlagen/ElterngeldPlus-mit-Partnerschaftsbonus-englisch,property=pdf,bereich=bmfsfj,sprache=de,rwb=true.pdf. The BEEG entered into force on 1. January 2007. The "Elterngeld" is the successor of the child raising allowance "Erziehungsgeld", which was paid according to the Child-Raising Allowance Act (Bundeserziehungsgeldgesetz, BErzGG, from 6.12.1985, BGBl. I 1985, p. 2154, entered into force on 1. January 1986. During the first three months of 2015, 835 000 persons received „Elterngeld". 88 % (733 000) of them were mothers, and 12 % of them (102 000) were fathers (https://www.destatis.de/DE/PresseService/Presse/Pressemitteilungen/2015/06/PD15_223_22922.html;jsessionid=B41947091A215C1737A96857EF26F923.cae4).
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	The minimum amount of parental benefits is 300 €, the maximum amount of parental benefits is 1.800 €, § 2 para. 1 s. 2, para. 4 s. 1 BEEG (details below, under 'Exclusively or partially calculated with respect to salary').
	Conditions of entitlement	The BEEG requires the person entitled to live in one household with the child, to care for and raise the child and furthermore not to exercise any or no full rate employment (see § 1 para. 1 - 3 BEEG).
	Exclusively or partially calculated with respect to salary	According to § 2 para. 1 BEEG the parental benefit is 67 % of the average monthly net wages the year before the childbirth. For the calculation of the monthly wages the income tax act, Einkommensteuergesetz (EStG) is partially referred to (§ 2 BEEG). The crucial element is the income of the entitled person, i.e. the parent responsible for raising the child. This 67 %-rule does only apply, if the average monthly net wages the year before the childbirth was between 1,000 € and 1,200 €. Regarding wages under 1,000 € there is an increase arranged, § 2 para. 2 s. 1 BEEG. The lower the income, the bigger the increase. It is 0.1% for every 2 €, with which the income differs from 1,000 €, up to 100%. That means e.g., that a person, who had a monthly net income of 700 €, receives 82% (67% plus 15%) of this sum, i.e. 574 €. A person, who had a

		monthly net income of 340 €, receives 100% (67% plus 33%) of this sum, i.e. 340 €. The minimum amount of parental benefits is 300 €, § 2 para. 4 s. 1 BEEG. Regarding wages of 1,200 € and more there is a decrease arranged, § 2 para. 2 s. 2 BBEG. The higher the income, the bigger the decrease. It is 0.1% for every 2 €, with which the income differs from 1,200 €, down to 65%. That means e.g., that a person, who had a monthly net income of 1.220 €, receives 66% (67% minus 1%) of this sum, i.e. 805.20 €. A person, who had a monthly net income of 1,240 €, receives 65% of this sum, i.e. 806 €. A person, who had a monthly net income of 1,500 €, receives 65% of this sum, i.e. 975 €. The maximum amount of parental benefits is 1.800 €, § 2 para. 1 s. 2 BEEG. There are no payments, if, according to income tax law, the income of the person was higher than 250,000 € in the last calendar year (couples: 500,000 €), § 1 para. 8 BEEG. Additional rules apply with multiples and other children, which were born in a short period of time,§ 2a BEEG.
	Maximum duration of the benefit	The benefits are paid up to twelve months and altogether no longer than 14 months. In the case of single-parent families and other instances it is possible for the single parent to get parental benefits for 14 months (§ 4 para 6 BEEG). For parents of children who are born after 30th June 2015, there exists the possibility to have "ElterngeldPlus". The entitlement may exist even if the person has only reduced his or her work time. In this case, according to § 4 para 3 BEEG, the entitlement period is extended by factor two, but the maximum of the Elterngeld is half of the "normal" Elterngeld for parents who do not work at all. Here, one Elterngeld month becomes two ElterngeldPlus months, and the ElterngeldPlus, like the Elterngeld, replaces the loss or the reduction in income by 65 to 100 percent in the described way (§ 4 para 3 s. 1 BEEG). But the sum of the ElterngeldPlus may not be more than the half of the Elterngeld, which would be paid, if the person had no income (§ 4 para 3 s. 2 BEEG). **Example:** If a person, in the year before birth, had a netto income of 1,400 € and reduces it after the birth to 400 €, he or she has a right to receive ElterngeldPlus. According to the general rule (§ 4 para 3 s. 1, § 2 para 2 BEEG), it´s amount is 65% of the reduction sum (1,000 €), i.e. 650 €. But according to§ 4 para 3 s. 2 BEEG, the sum may not be more than the half of the Elterngeld, which would be paid, if the person had no income. This sum would be 910 € (65% of 1,400 €). So, the ElterngeldPlus will sum to the half of 910 €, i.e. 455 €

		(example according to *von Koppenfels-Spieß* in *Knickrehm e.a.*, Sozialversicherungsrecht, 4th edition, Munich 2015, § 4 BEEG, No. 13). Additionally, the time of 14 months can be exceeded for another two months according to § 4 para 4 s. 2 BEEG. This rule requires, that both parents care for the child and that (only) one parent has a reduction or a loss of income ("Partnermonate" partnership months). This time of two months gets exceeded to four months, if both parents do not work less than 25 and not more than 30 hours a week, § 4 para 4 s. 3 BEEG ("Partnerschaftsbonus" partnership bonus). For parents of children who are born before 1st July 2015, old law applies, which made a factor-two-extension possible, but - in a lot of cases - led to lower payments.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	According to the BEEG, both parents have a right to Elterngeld, and both have the right to exercise it even simultaneously. The maximum duration for one person is 12 months. That means, that, e.g., the mother may take an off time period of four moths with an Elterngeld-payment, and the father may take an off time of ten moths with an Elterngeld-payment, simultaneously or later, but all within a period of 14 months after birth. Extensions with a factor two are possible under the half-payment-rule of "ElterngeldPlus", § 4 para 3 BEEG, and extensions for up to four months are possible, if both parents care for the child together, under the "Partnermonate"- and "Partnerschaftsbonus"-rule, § 4 para 4 BEEG (see above, under 'Maximum duration of the benefit').
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Yes; see above, under 'Maximum duration of the benefit'.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Parents are entitled by § 15 BEEG to an unpaid parental leave from work. According to § 15 para. 5 - 7 BEEG, they are entitled to a reduction of working hours in companies with more than 15 employees if there are no objections in the form of urgent operational reasons. That means, that parental leave rights within the meaning of the Parental Leave Directive are regulated in § 15 BEEG, and not in the above quoted §§ 1 – 4 BEEG. Nonetheless, the function of the parental leave benefit "Elterngeld" (§§ 1 – 4 BEEG) is, of course, to complement the exercise of parental leave rights within the meaning of the Parental Leave Directive.

	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	According to the BEEG, employers are not obliged to continue payments during statutory periods of parental leave. Thus, there is no need to entitle them to reimbursement. Such a reimbursement system exists only for employer´s payments according to the Mutterschutzgesetz (MuSchG, Maternity Protection Act). In Germany during the period of not being employed due to MuSchG (normally six weeks before the birth of the child and eight weeks after childbirth), the woman continues to receive her former average wages. These maternity benefits are paid to a certain extent by health insurance (§§ 11, 13 MuSchG). The remaining amount is paid by the employer. In earlier days these maternity benefits resulted in the fact that employers were not willing to employ women presumed to be giving birth in the future. This situation was corrected in the beginning of 2006 by the Act on the Compensation of Employer Expenditures and to Amend Further Laws (Aufwendungsausgleichsgesetz, AAG from 22.12.2005, BGBl. I 2005, p. 3686). According to this law, every employer has to contribute with a certain percentage of the wages he or she pays. In the event of employing a pregnant employee or mother, the employer is then entitled to a compensation of these payments, as per § 1 Para. 2 AAG.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	Yes; see above, under 'Maximum duration of the benefit'.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	Yes. The BEEG entered into force on 1. January 2007. The "Elterngeld", which is paid according to §§ 1 ff. BEEG, is the successor of the child raising allowance "Erziehungsgeld", which was paid according to the Child-Raising Allowance Act (Bundeserziehungsgeldgesetz, BErzGG, see above). In its *Hoever Zachow* judgment (C-245/94 and C-312/94), the ECJ decided, that the German "Erziehungsgeld" is a benefit, to which a family is entitled such as a child-raising allowance (parental allowance) from the State of employment, regardless of which parent factually fulfils the conditions of entitlement under national law in relation to the salary-related child-raising benefits. Under the new law (BEEG), this situation has not changed. There is a broad consensus in literature, that this is so (*Otting* in Hauck/Noftz, EU-Sozialrecht, 2015, VO 883/04, K Art. 1, Note 68, K Art. 3, Note 42; *Spiegel* in Fuchs, Europäisches Sozialrecht, 6th edition 2012, Art. 1 VO 883/04, Notes 16, 41; even authors, who do not agree with the *Hoever Zachow* judgment in general, agree to this, see e.g. *Eichenhofer* in Hauck/Noftz, EU-Sozialrecht, 2015, E 010, Note 157).	

GREECE

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT		1. According to the National General Collective Labour Agreement of 2000/2001, insurance cover for child-raising is provided by IKA both for women who are insured directly with IKA and for indirectly insured women (non-working spouses of employed men). Directly insured women are protected both during the pregnancy and for the birth and a post-natal period. Indirectly insured women are protected only for the birth. The assistance is in the form of a maternity benefit. There are no available official statistics about the total number of the beneficiaries per year, but it is estimated that a big majority of insured women exercise this specific right. 2. Moreover, May 2008 saw the publication of new legislation in Greece introducing six months of special maternity protection leave, in addition to normal maternity leave and the existing entitlement of working mothers to reduce their working hours. This initiative was seeking to promote the reconciliation of work and family life. More specifically, on 9 May 2008, a Ministerial Decision (No. 33891/606/2008) implementing and establishing the terms and conditions for the granting of the special maternity leave, introduced by Law 3655/2008 (article 142, as amended afterwards by article 36 Law No. 3996/2011), was published in the Greek Official Gazette (FEK). There are no available official statistics, but it is estimated that a minority of insured women exercises this specific right, as not adequate information or enough guidelines are given by the competent institutions about the time and the conditions of entitlement.
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	1. The amount of the maternity benefit is 50% of the estimated daily wage of the insurance class she belongs to, based on the average wage of the last 30 days of the previous year, plus a child benefit of 10% of the above amount, for each child with a maximum of 40%. The minimum amount she can obtain is 2/3 of her wage. 2. OAED has to pay to the working mother a monthly amount equal to the minimum wage, as determined each time in the National General Collective Labour Agreement (EGSEE), as well as the equivalent percentages of Christmas, Easter, and vacation bonuses, as these are determined on the basis of the aforementioned amount. In case the beneficiary works for up to 4 hours per day or up to 13 days per month on average during the six months before her pregnancy leave, the amount paid equals half the aforementioned amount.
	Conditions of	1. The maternity benefit is paid to insured women who have worked at least

	entitlement	200 days in the two years prior to the expected delivery date. 2. Under the rules, governing OAED benefit, the following conditions must be met: A) The insured woman must be in active employment at the time her maternity leave commences. B) She must also have received maternity allowances from IKA-ETAM or from the Special Hotel Employees Fund. The beneficiary, either in person or by representative, submits her application to the relevant OAED service, within a period of 60 days after the end of the maternity leave (labour and confinement), or the leave equivalent to part-time work or, finally, her annual leave. **SUPPORTING DOCUMENTS** I) An employer's certificate clearly indicating the active employment relationship existing at the commencement of the maternity leave, the type, form and duration of the beneficiary's employment relationship, her monthly salary, the average number of her part-time work hours, hiring date and, for fixed-term employment contracts, the expiry date, the number of annual leave days that may have been granted after the confinement leave or the leave equivalent to part-time work, as well as the beneficiary's supplementary insurance body, and the amounts of employer's and employee's social security contributions. II) A copy of the maternity allowance (pregnancy – confinement) certificate issued by IKA-ETAM or the Special Hotel Workers' Fund. III) Solemn declaration in which the beneficiary commits herself to notify the relevant OAED service within 8 days about any change in her employment relationship, and she also states her IKA registration number and her VAT number. IV) National Bank of Greece account number (IBAN), in which she must appear as the first beneficiary. Finally, this leave is not available to working mothers who are employed under private-law employment contracts in the public sector, in legal entities governed by public law or local administrative units. Women who already receive additional leave of equal duration under the terms of their employer's internal company regulations or a sectoral collective agreement are also excluded from the new entitlement.

	Exclusively or partially calculated with respect to salary	1. As described above, the maternity benefit is 50% of the estimated daily wage of the insurance class the insured woman belongs to, based on the average wage of the last 30 days of the previous year, so it can be noted that it is partially calculated with respect to salary (there are flat-rate elements). 2. It can be said that OAED benefit is partially calculated with respect to salary, as the existence of a part-time/flexible working (e.g 4 hours per day/13 days per month), which is accompanied, of course, by a reduced salary, activates the relevant half reduction of the benefit to an amount of 295,00 Euros approximately, as a minimum level (from a maximum level of 586,00 Euros approximately).
	Maximum duration of the benefit	1. The maternity benefit applies to directly insured women for 56 days before the birth and for 63 days after the birth. Women who do not take the entire 56 days prior to the birth may take it after the birth. 2. The OAED benefit is granted till six months after the expiry of the maternity leave.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	1. Only women can claim the maternity benefit from IKA. 2. Only women can claim the OAED benefit.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	1. Yes, even in partial reduction, IKA maternity benefit must, at least, equal the earnings a directly insured woman would have received if she had worked during that period. 2. Yes, in case of part-time/flexible working, OAED special benefit can be also claimed.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	The maternity benefit is indeed regarded to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive), as employed mothers are also entitled to an additional six months of maternity protection leave and reduced working hours leave at the end of their maternity leave. In other words, the receipt of the maternity benefit constitutes an obligatory, direct and unavoidable link to the receipt of a parental leave.

	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	According to IKA's Regulation, during the first year of work, the employer continues to pay the woman's wage for 15 days during her maternity leave, provided the woman has completed at least ten days of work. If the woman has completed the first year of work, the employer may continue to pay her wage for one month, during her maternity leave. The employer can deduct any amounts that the woman receives from her insurance fund for the same period.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	According to the current legislative framework, it is not possible for both parents to claim the above mentioned salary-related child-raising benefits.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	According to the current legislative framework, due to the fact that the beneficiaries of the already mentioned child-raising benefits are only women, it is not yet provided that a salary-related child-raising benefit can be granted in favour of the other parent, who is responsible for taking care of the child despite being subject to the legislation of another Member State.	

HUNGARY

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT		
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	In general, there are two types of financial subsidies for parents with children: the subsidies that are only eligible for parents being employed (insurance-based benefits), and those allowances (generally with smaller amounts) that are eligible for all parents irrespective of their employment status (universal-type, tax-financed benefits). More precisely, there are two forms of insurance-based family benefits and four universal-type family benefits. I. Social insurance type benefits: (legal source: Act LXXXIII of 1997 on the Benefits of Compulsory Health Insurance) 1. infant care allowance (in Hungarian: csecsemőgondozási díj) and 2. child-care fee (in Hungarian: gyermekgondozási díj) II. Universal-type benefits *[These are not the topic for this survey. Just in case, to show the whole picture I inserted here.]* 1. family allowance (including the parental leave benefit, and education allowance for school aged children), 2. child home-care allowance (GYES), 3. child raising support (GYET) and 4. birth grant.
	Conditions of entitlement	1. Infant care allowance is due to anyone who was insured for 365 days within two years prior to giving birth, and who gives birth during the insurance term or within 42 days after the termination of insurance. Infant care allowance is provided for 168 days (24 weeks). Infant care allowance equals 70 percent of the daily average gross salary; there is no upper limit to the allowance, tax and pension insurance contributions are deducted, and the disbursement term is deemed to be a period of

		service with pension entitlement. 2. Child-care fee (insurance-based) Following expiry of the infant care allowance, the insured parent is entitled to a child-care fee. The child-care fee is provided for the period of insurance in the two years preceding birth, but no longer than until the child reaches the age of two. The amount of the child care fee *(gyermekgondozási díj)*: 70% of the daily average gross earnings. The amount depends on the average gross earnings in the previous 180-day period. Maximum 70% of the double of the minimum wage, i.e. 70% of HUF 210,000 (€666). For higher education students (including MA students), 70% of the amount of the minimum wage, i.e. 70% of HUF 105,000 (€333) (in case of BA or PhD students, 70% of the amount of the guaranteed wage minimum, i.e. 70% of HUF 122,000 (€387)). Child care fee *(gyermekgondozási díj)* is subject to pension insurance contribution as well as taxation. *Child-care fee extra (GYED Extra)* Another important provision of the government in the field of the reconciliation of work and family life was the package of measures called "GYED Extra" which had been introduced since the 1st of January, 2014. This package contained a bunch of complex measures intended to foster livebirths, including that since that date, parents are no longer prohibited to work while receiving family allowances like the child-care allowance (called "GYES" in Hungarian) and the child care fee (called "GYED" in Hungarian, hence the name of the whole package) after the first birthday of their child. (Before that, employment was completely forbidden while receiving GYED, and only part-time work was possible during GYES.) This measure was a very important step forward in stimulating parents with young children to return to their workplaces in an earlier period; statistics show that in the second quarter of 2014 the number of women working while receiving child-care benefits increased by about 12,500, which means a growth of no less than 37 percent compared to the same period of 2013. It is also important to note that these women are working mostly in full-time employment.

		Special rule for multiple benefits: Since 1 January 2014, multiple child care benefits (infant care allowance, child care fee, child home care allowance) can be claimed in case of having more than one child within the eligibility period, provided that the youngest child in the family was born after 31 December 2013.
	Exclusively or partially calculated with respect to salary	Infant care allowance *(csecsemőgondozási díj)*: 70% of the daily gross earnings, paid during 24 weeks. The amount depends on the gross earnings in the previous 180-day period. No ceiling. Subject to taxation. No contribution paid from this allowance. Child-care fee is equal to 70 percent of the average salary per calendar day, but not more than 70 percent of double the prevailing monthly minimum wage (currently HUF 130,200). It is exclusively calculated with respect of salary.
	Maximum duration of the benefit	Infant care allowance is provided for 168 days (24 weeks). The child-care fee is provided for the period of insurance in the two years preceding birth, but no longer than until the child reaches the age of two. The benefit is paid after the expiry of infant care allowance *(csecsemőgondozási díj)* until the child reaches 2 years of age, but not longer than the insurance period of the claimant. In case of twins the eligibility period is extended by one year.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	1. Infant care allowance *(csecsemőgondozási díj)*: Employees and self-employed and assimilated groups. Basically, the insured woman (pregnant and after giving birth) are entitled to claim the infant care allowance. There are some exceptional cases: a) father also can apply for it if the mother dies or (because of health reasons) cannot take care of the child b) woman or man who adopted the child c) guardian who is taking care of the child If the insured person receives his/her full salary, he/she is not entitled to the allowance. If he/she receives partial salary, the allowance will be reduced accordingly (proportionally). 2. Child care fee *(gyermekgondozási díj)*: Gainfully employed persons (employees

		and self-employed) and assimilated groups. Basically both parents can claim the child care fee. At the same time only one parent can apply for the benefit. They cannot split the benefit. Students fulfilling certain conditions: Mothers who would not be entitled to child care fee under the general rules, but who have completed at least two active semesters in higher education, and whose child is born after 31 December 2013 while the mother is studying or during the year after graduation are entitled to child care fee until the child reaches 1 year of age. The amount of the child care fee is equal to the yearly set guaranteed wage minimum. Fathers are entitled to this form of child care fee if the mother dies or is not entitled to the benefit.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Yes.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Yes In case of maternity leave the complementing social security benefit is the infant care allowance. In case of unpaid leave at the times requested by the worker for the purpose of taking care of his/her child, until the child reaches the age of three the complementing social security benefit is the child care fee. *[NB.: there are more universal family benefits which can be claimed during the period, but they are not in the focus of this questionnaire.]*

	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	In brief: employers do not pay any salary/wage during maternity leave. Maternity leave is provided by the Hungarian Labour Code: 24 weeks for the mother (4 weeks before and 20 weeks after planned date of birth, or 24 weeks after the date of birth, depending on the mothers' choice). The employer is obliged to provide this maternity leave, but he/she does not pay any salary/compensation, etc. during this period. Instead, the period of maternity leave (first 24 weeks by infant care allowance, after this child-care fee benefit) is covered by the social (health) insurance system. The full range of the relevant provisions of the Labour Code is under Sections 127-130 of the Labour Code (hereinafter: LC). Section 127 says: mothers shall be entitled to twenty-four weeks of maternity leave. Maternity leave shall also be provided to a woman who has been given custody of a child for the purpose of adoption. In the absence of an agreement to the contrary, maternity leave shall be allocated so as to commence four weeks prior to the expected time of birth. If the child receives treatment in an institute for premature infants, the unused portion of the maternity leave may be used after the child has been released from the institute up to the end of the first year following birth. The duration of maternity leave, except where entitlement is specifically connected to work, shall be recognized as time spent at work. Complementing social security benefit is the <u>infant care allowance</u>. Section 128 of LC: employees shall be entitled to unpaid leave at the times requested by the worker for the purpose of taking care of his/her child, until the child reaches the age of three. Complementing social security benefit is the <u>child care fee</u>. *[NB.: there are more universal family benefits which can be claimed during the period, but they are not in the focus of this questionnaire.]* Section 129 of LC: The periods of leave referred to in Sections 127-128 shall end: a) if the child is stillborn; b) if the child dies, on the fifteenth day following death; c) on the day following placement of the child - according to the provisions set out in specific other legislation - into temporary custody, temporary or permanent foster care, or in a social institution with room and board for over thirty days.

		In the cases described above the period of leave shall be no less than six weeks from the date of birth. Section 130 of LC: In addition to what is contained in Section 128, employees shall be entitled to unpaid leave for providing care for a child in person until the child reaches the age of ten, during the period of receiving child-care allowance (tax financed, universal type benefit). Furthermore, according to the Labour Code, fathers are entitled to paternity leave: 5 working days and 7 working days in case of twins. This period is paid by the employer. He/she does not receive any compensation from the Health Insurance Fund. This is fully covered by the employer. Adoptive parents are entitled to the same paid maternity/paternity leave.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	If both parents fulfil the preconditions of the child care fee, theoretically both of them can claim the benefit. However, in practice only one parent can receive the benefit at the same time. They cannot split the benefit. If both parents are eligible (both have the required previous insurance period) they can claim from the relevant authority to terminate for the mother and start to pay to the father. They can replace each other. For example, the mother stays at home for a certain period and then the father will apply and stay with the child.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	Basically, only that parent can apply for child care fee who fulfils the required preconditions. For example, if the father is insured and fulfils the required eligibility conditions (insured at least for 365 days within the previous 2 years), he can claim the benefit. If the mother is not insured, she cannot claim the benefit. (This is an insurance based benefit.) Therefore, only the father will be entitled. In addition, the Hungarian legislation requires that the child must be raised in the household of the parents. However, in fact, Hungarian child care fee is falling under the scope of Article 1 (z) of the 883/2004/EC Regulation which says "family benefit means all benefits in kind or in cash intended to meet family expenses" therefore the social security coordination rules and EUCJ (ECJ) decisions are applicable for such benefit as well.	

ICELAND

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT		The history of salary related child raising benefits goes back to the year 1975. In 1984 benefits were calculated both by income and assets. In 1996 child benefits were calculated to income-related and the amount granted calculated to income of both parents or for single parent only the income of that parent. In 1998 an additional payment was authorized to parents with young children, under 7 years old. The situation today is that all child raising benefits are now only calculated by income but not to assets.
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	The benefits are paid by the Directorate of Internal Revenue (Ríkisskattsjóri in Iceland)
	Conditions of entitlement	Individual who has a) residence in Iceland a least 183 days per calendar year b) income in Iceland c) and has a child to support, (child registered with same residence as the applicant)
	Exclusively or partially calculated with respect to salary	All child benefits (100%) are exclusively calculated with respect to salary today.
	Maximum duration of the benefit	Child benefits are paid to parents of children 18 years of age. Full benefits are paid for the year of birth of the child, but none is paid for the year which the child reaches 18 years of age.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Parents can claim for benefits together but if the parents doesn´t live together the child benefits goes to the parent were the child lives and where the domicile of the child is registered.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Benefit can be claimed in case of partial reduction of income.
	Is the benefit intended to complement the	This is a special category of benefits.

	exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	Vinnumálastofnun (VMST) in Iceland is responsible for parental leave payments in Iceland. The parent apply directly to the VMST and in most cases the employer can claim reimbursement from VMST for salary paid during parental leave.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	According to Icelandic laws both parents can claim salary-related child raising benefits if the live together and they are both supporting the child. If the parents are divorced only the parent who is registered with the child can claim for salary-related child raising benefits.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	In Iceland child benefits are paid to parents of children under 18 years of age who do not have residence in Iceland but are supported by a citizen of the EEA, member states of EFTA and Faeroe Islands. Citizens of the EEA, member states of the EFTA Convention or the Faeroe Islands, who have been employed in Iceland and have children to support who do not have permanent residence in Iceland, may have right to child benefit in Iceland. This is only if they are taxable according to Article 1 of Act. No. 90/2003 (tax law) or are insured on the basis of Articles 12,13 or 14 of Act No. 100/2007 on the Icelandic social security system.	

IRELAND

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	There is no provision made currently for a salary- related child – raising benefit under Irish legislation. There is provision for a range of cash benefits for parents unrelated to parental leave. These include Maternity and Adoptive benefit, which are salary related to an extent, universal child benefit, payable monthly, weekly means tested payments mainly for lone parents and those with children with disabilities or long term illnesses and supplements for families on low incomes. I can provide details on these if required. There is provision for statutory parental leave. I provide details of these provisions below, in case they may be of assistance. Should salary – related child-raising benefit be introduced it is likely it would complement these provisions. However, the provision of such benefit does not appear to be in prospect at present. The main focus in this regard is on the possibility of extending State financed child care and after school care. Parental Leave The Parental Leave Act 1998, as amended by the Parental Leave (Amendment) Act 2006, allows parents to take parental leave from employment in respect of certain children. A person acting in loco parentis with respect to an eligible child is also eligible. On 8 March 2013 the European Union (Parental Leave) Regulations 2013 increased the amount of leave to each parent per child from 14 to 18 working weeks per child. Where an employee has more than one child, parental leave is limited to 18 weeks in a 12 months period, but can be longer if the employer agrees. Parents of twins and triplets can take more than 18 weeks of parental leave in a year. Leave can be taken in respect of children up to 8 Years, which can be extended up to 16 years in the case of a child with a disability or long term illness. The 18 weeks per child can be taken in one continuous period or in 2 separate blocks of a minimum of 6 weeks. There must be a gap of at least 10 weeks between the 2 periods of parental leave per child. However, if the employer agrees the leave can be separated into periods of days or even hours. Both parents have an equal separate entitlement to parental leave. Unless both parents work for the same employer, each parent can only claim his/her own parental leave entitlement (18 weeks per child). If both parents work for the same employer and the employer agrees, one parent can transfer 14 weeks of his/her parental leave to the other parent.	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit (parental leave)**	Parents are not entitled to pay from their employer while on parental leave nor are they entitled to any social insurance payment equivalent to Maternity Benefit or Adoptive Benefit. However, employment rights are retained, as if no parental leave had been taken. This means, for example, that time spent on parental leave can be used to accumulate an employee's annual leave entitlement.

		The legislation only provides for the minimum entitlement. An employee's contract may give more extensive rights. Social Welfare Regulations also provide for the preservation of social insurance (PRSI) records for employees who take parental leave, on application by the employer, by means of credited PRSI contributions.
	Conditions of entitlement (parental leave)	To qualify for the leave an employee must be working for an employer for at least 12 months. Pro rata arrangements can be made where this period is more than 3 months and the child is near the age threshold. This is one week's leave for each month of employment completed. In the case of a change of job where some parental leave had been taken in the previous job, the balance can be taken after 12 months in the new job provided the child is still under the qualifying age. An employer may postpone the leave for up to 6 months. Grounds for such a postponement include lack of cover for an absent employee or the fact that other employees are on parental leave. Normally one postponement is allowed, but it may be postponed twice if the reason is regional variations in the work. Parental leave can be used only to take care of the child concerned. If the parental leave is taken and used for another purpose the employer is entitled to cancel the leave. Employees are entitled to return to their own job, unless it is not practicable for the employer to allow for this. If this is the case, the employee must be offered a suitable alternative on terms no less favourable compared with the previous job including any improvement in pay or other conditions which occurred while the employee was on parental leave. Since 8 March 2013, an employee on return to work after taking parental leave, is entitled to ask for a change in work pattern or working hours for a set period. The employer must consider the request, but is not obliged to grant it. The legislation also protects parents who take parental leave for unfair dismissal.
	Exclusively or partially calculated with respect to salary	N/A, as no cash benefit payable.
	Maximum duration of the benefit	Details on the duration of parental leave are given in the first section above. As no benefit is payable, this question does not arise in relation to benefit payments.

	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	This is explained in the first section above, in relation to parental leave.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Different arrangements for the taking of parental leave outside the standard periods set down can be made with the agreement of the employer. (See sections 1 and 3 above)
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	As no benefit is currently payable, this issue does not arise. However, if provision were to be made for parental cash benefits it is likely that they would complement the exercise of parental leave rights, which are well established at this stage.
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	As there is no requirement on the part of employers to pay the salary during these statutory periods of parental leave, this question does no arise.

	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	As no cash payments are made during periods of parental leave, this issue does not arise.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	As no such benefit is payable in Ireland, this issue does not arise.	

ITALY

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	The optional supplementary parental leave ("*congedo parentale facoltativo*") is intended to exempt parents from work in order to raise the child during the first months or years of his/her life. It was launched for the first time by the Law No. 860 of 1950. At the moment, it is regulated by Legislative Decree No. 151 of 26 March 2001 on protection in case of maternity and paternity (Articles 32-38), as amended by Law No. 92 of 28 June 2012 (Article 4, paragraphs 24 to 26) and lastly by Legislative Decree No. 80 of 15 June 2015 (Articles 7-10). Unfortunately, neither the ISTAT (*Istituto Nazionale di Statistica*, National Institute of Statistics) nor the INPS (*Istituto Nazionale della previdenza sociale,* National Institute for Social Security) publish data or statistics concerning the number of claimants of the optional supplementary parental leave.	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	After the expiry of the compulsory paid maternity and paternity leaves, a reduced paid leave may be claimed by either the mother or the father. The optional supplementary parental leave is covered with a compensation amounting to 30% of pay or of "standard pay" and it is payable for an overall maximum, for both parents, of 6 months in the child's first 6 years (for adopted and foster children, the first 6 years that the child is within the family). The benefit is subject to taxation, and it is also paid in case of adoption and fosterling. Once the 6 months have elapsed, the benefit can be claimed for further 5 months, at most, till the child is 12 years old, but the relevant cash benefit can only be paid upon condition that the claimant parent's salary does not exceed 2,5 times the amount of the minimum retirement pension as established by law for the current year. In other words, each parent is entitled to a period up to 6 months, and the total period may not exceed 10 months (11 months if the father uses at least 3 months of optional supplementary parental leave), but the benefit is normally paid only for an overall maximum, for both parents, of 6 months.

		From 2012, vouchers are also granted to help meeting the additional expenses of raising children (baby-sitting or other child care services) after the expiry of the compulsory maternity leave *(congedo di maternità)*, within 11 months following the compulsory maternity leave and as an alternative to the optional supplementary parental leave. Monthly amount of up to € 300,00 is granted for a maximum period of 6 months.
	Conditions of entitlement	Insured active population (employees and assimilated groups; self-employed) is entitled to claim the benefit. There are no qualifying conditions of entitlements, except for some specific categories of workers (farming industry employees, domestic workers, self-employed, professionals and atypical workers registered with the INPS separate pension fund).
	Exclusively or partially calculated with respect to salary	The optional supplementary parental leave is calculated exclusively with reference to salary (see box no. 1, Level of the benefit).
	Maximum duration of the benefit	The optional supplementary parental leave it is payable for an overall maximum, for both parents, of 6 months in the child's first 6 years (for adopted and foster children, the first 6 years that the child is with the family). Special conditions apply to self-employed.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Both parents (who are in paid employment) are entitled to a total period of up to 6 months paid leave until a child is 12 years old, at the same time if they wish (this is also available to parents of adopted and foster children). In case of split entitlement between the parents, each parent can claim the benefit for a maximum of 6 months. Fathers can take leave even while the mother is on mandatory maternity leave or nursing leave. Applications for maternity, paternity and parental leaves are to be addressed to both the employer and to the INPS.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	The optional supplementary parental leave can also be claimed in relation to partial reduction of income (e.g. part-time working).

	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	The optional supplementary parental leave is intended to complement the exercise of parental leave rights within the meaning of the Parental Leave Directive.
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	The continued payment of wages is made by the employer on behalf of the INPS (only in special cases the optional supplementary parental leave is directly paid by the INPS). The amount of the wages paid is then deducted from the owed contributions.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	Both parents (who are in paid employment) may claim salary-related child-raising allowance. The optional supplementary parental leave is payable for an overall maximum, for both parents, of 6 months in the child's first 6 years; each parent can claim the benefit for a maximum of 6 months. These rights can be exercised simultaneously.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	As we have seen (see box no. 8), the continued payment of wages is made by the employer on behalf of the INPS (only in special cases the optional supplementary parental leave is directly paid by the INPS). The amount of the wages paid is then deducted from the owed contributions. At the moment, the INPS practice does not provide the option of paying the optional supplementary parental leave in favour of the other parent, who is responsible for taking care of the child despite being subject to the legislation of another Member State.	

LATVIA

<table>
<tr><th></th><th>REPLY</th></tr>
<tr><td>HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT</td><td>
Parental benefit was introduced in 2008 within the social security system. Benefit - 70% of the recipient's average wage subject to insurance contributions.

From 01/07/2009 until 02/05/2010 benefit was paid in the amount of 50% of the benefit granted (calculation: 70% of the recipient's average wage subject to insurance contributions) for recipients' who is not on the leave for child care or during the childcare period receives income as self-employed person. From 02/05/2010 entitlement to the parents' benefit is valid as of the day, from which the parental leave is granted.

From 03/11/2010 until 31/12/2012 the limitation was set on the benefit amount received per day. The sum was 11.51 LVL (16.26 EUR) per day. If granted benefit was up to 11.51 LV (16.26 EUR) per day, it was granted in full amount, but if the granted benefit exceeded 11.51 LVL (16.26 EUR) per day – per one day 11.51 LVL (16.26 EUR) was granted + 50% from the sum that exceeded 11.51 LVL (16.26 EUR).
The minimum amount of the parents' benefit was 171.00 EUR (from 03/11/2010 until 31/12/2012 – 63.00 LVL (89.64 EUR)).

Until 31/12/2014 - if granted benefit was up to 32.75 EUR per day, it was granted in full amount, but if the granted benefit exceeded 32.75 EUR per day – per one day 32.75 EUR was granted + 50% from the sum that exceeded 32.75 EUR.

Benefits granted prior to 30 September 2014
Conditions of entitlement:
Any socially secured person taking care of a child or several children born in the same labour until the age of 1, if the person is employed on the day of granting the benefit (considered as employee or self-employed person pursuant to the Law On State Social Insurance).

<table>
<tr><th>Person entitled to receive the parents' benefit</th><th>Condition to be entitled for the parents' benefit</th></tr>
<tr><td>One of the child's parents</td><td>Is on the parental leave or does not earn income as a self-employed person</td></tr>
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<tr><td>One of the adopters, who cares for and looks after a child to be adopted prior to the approval of the adoption in the court with a decision of the orphan’s court</td><td rowspan="3">Is on an unpaid leave granted in connection with the need to care for a child or does not earn income as a self-employed person</td></tr>
<tr><td>A member of the foster family, who has concluded an agreement with the local government</td></tr>
<tr><td>A guardian or any other person, who is actually taking care of and raising the child according to a decision of the orphan’s court</td></tr>
</table>

Entitlement to the parents’ benefit is valid as of the day, from which the parental leave is granted.</td></tr>
<tr><td rowspan="2">DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT</td><td>Level of the benefit</td><td>Benefits granted as of 1 October 2014 – (1) until the child reaches the age of 1 – in the amount of 60% of the recipient’s average wage subject to insurance contributions or (2) until the child reaches the age of 1.5 – in the amount of 43.75% of the recipient’s average wage subject to insurance contributions.

The recipient of the parents’ benefit, who resumes work, discounting the parental leave, or resumes earning income as a self-employed, the benefit it paid in the amount of 30% of the benefit granted.

Minimum amount is no set for the benefits granted as of 1 October 2014.</td></tr>
<tr><td>Conditions of entitlement</td><td>Parent’s benefit is granted and paid to socially insured person who is taking care of a child or several children at one delivery (one of child's parents, one of adoptive parents who take care for and supervision of a child before approved adoption in court with a decision from the orphan's court to place the adoptable child the family, a member of the foster family who has signed a contract with the local government, custodian or other person who, pursuant to the decision of orphan's court, is actually taking care and raising the child).

Granting of benefit applies to:

1. Person who is employed on the day of granting the benefit (considered as</td></tr>
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<td></td>
<td>employee or self-employed person pursuant to the Law On State Social Insurance).

2. Person who is employed on the day of granting the benefit (considered as employee or self-employed person pursuant to the Law On State Social Insurance) and is employed during the childcare period but is not on the leave for child care or unpaid vacation which has been granted due to necessity to take care of a child or who receives income during the childcare period as a self-employed person.
<table>
<tr><th>Person entitled to receive parent's benefit</th><th>Prerequisite for receiving parent's benefit</th></tr>
<tr><td>one of child's parents</td><td>is on the leave for child care or does not receive income as self-employed person <u>or</u> is not on the leave for child care or during the childcare period receives income as self-employed person</td></tr>
<tr><td>one of adoptive parents</td><td rowspan="3">is on unpaid vacation which was granted due to necessity to take care of a child or does not receive income as self-employed person <u>or</u> is not on unpaid vacation which was granted due to necessity to take care of a child or receives income as self-employed person during the childcare period</td></tr>
<tr><td>member of foster family, who has concluded a contract with the local government</td></tr>
<tr><td>custodian or other person</td></tr>
</table>
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</tr>
<tr>
<td></td>
<td>Exclusively or partially calculated with respect to salary</td>
<td>Exclusively calculated with respect to salary</td>
</tr>
<tr>
<td></td>
<td>Maximum duration of the benefit</td>
<td>Person can choose length of parental benefit payment – up to the age of 1 of the child or up to the age of 1.5. Person in entitled to choose one benefit period for one child which cannot be changed after final decision.</td>
</tr>
</table>

	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Only one of parents can claim the benefit.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	The recipient of the parents' benefit, who resumes work, discontinuing the parental leave, or resumes earning income as a self-employed, the benefit is paid in the amount of 30% of the benefit granted. Also for a person who, on the day of requesting the benefit, is not on the parental leave or earns income as a self-employed person the benefit is calculated in the amount of 30% of the benefit granted (depending on what duration of receiving the benefit has been chosen by the recipient).
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Yes.
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	No.

	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	Only one of parents can claim the benefit.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	No.	

LITHUANIA

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	In Liechtenstein, the child-raising leave was introduced on January 1st 2004. It was introduced in order to fulfil the obligations following from the EEA-Agreement. The right to get a child-raising leave is guaranteed by § 1174 BGB (articles 34a - 34 c Civil code). It is not salary-related.	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	The child-raising leave is unremunerated.
	Conditions of entitlement	The labour contract has had a duration of more than one year or was concluded for more than one year. The parent must live in the same household with the child and predominantly take care of the child.
	Exclusively or partially calculated with respect to salary	XXX
	Maximum duration of the benefit	4 month (art. 34a I) - but without pay.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	There is one child-raising leave for each parent, per child, since the worker has to show that he/she is predominantly taking care of the child.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	N/A
	Is the benefit intended to complement the exercise of parental	N/A

	leave rights (within the meaning of the Parental Leave Directive)?	
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	N/A
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	N/A
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	N/A	

LITHUANIA

	REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	Parental leave was covered by social insurance legislation in the first after the restoring of independence Lithuanian Law on State Social Insurance. The Law was adopted on May 21, 1991. Then the level of benefit was established as 100 percent of minimal subsistent level (MSL) during first 18 months after the child birth and 50 percent of MSL during following 18 months. It means that the benefit was not really "salary related". Amendment of the law from November 3, 1994 changed the benefit level to 60 percent of compensatory salary of one of parents who used the parental leave, but no less than minimal wage. The benefit was paid until the first birthday of the child. From year 2001 (by amendment of December 21, 2000) the benefit was defined by another Law on Sickness and Maternity Insurance. It remained at the level of 60 percent of compensatory salary, but minimal amount was established as 1/3 of current "insured income" approved by Government. The law also established requirement of 7 months of recipient's insurance during last 24 months before parental leave. From the year 2004 the benefit level was increased to the level of 70 percent of compensatory salary. From July 1, 2007 the level was changed to 100 percent of compensatory salary during first 6 months and to 85 percent during following 6 months. From the year 2008 (amendment of December 4, 2007) the period of payment of benefit was extended until second birthday of the child: 100 percent of compensatory salary during the first year and 85 percent during the second year. in the case of multiple birth the level of the benefit was multiplied accordingly. The abuse of benefit forced the legislators to calculate compensatory salary as an average of longer period (12 months instead of former one quarter) before parental leave, also the requirement of recipient's insurance period from October 1, 2009 was extended to 12 months during last 24 months before parental leave (amendment of December 18, 2008). The crisis forced to decrease the level of benefit: from July 1, 2010 it was granted 90 percent of compensatory salary during the first year and 75 percent during the second year (amendment of September 22, 2009) From July 1, 2011 the current way of payment of benefit (see below) was introduced (amendment of July 2, 2010).

	Average monthly number of beneficiaries in year 2009 was 45.9 thousand, in year 2010 – 47.8 thous., in year 2011 – 43.8 thous., in year 2012 – 38.8 thous., in year 2013 – 35.6 thous., in year 2014 – 36.3 thous., in the first half of year 2015 – 37.5 thousand. Percentage of men is increasing from around 6 per cent in 2009 until more than 20 per cent in mid 2015.	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	Parents of the child are allowed to choose one of the two options how to receive the benefit. The first option is to receive benefit from the end of mother's maternity leave until the first birthday of the child. Then 100 percent of so-called compensatory salary is paid. The second option is to receive benefit from the end of mother's maternity leave until the second birthday of the child. Then 70 percent of compensatory salary is paid during the first year and 40 percent of compensatory salary is paid during the second year. Compensatory salary is an average recipient's salary (in the law named as personal "insured income") of 12 months before the month preceding the month when parental leave begins. If this average is below 1/3 of actual co-called "insured income" approved by Government, the latter amount is applied as compensatory salary. If mentioned average is above 320 percent of "insured income" approved by Government, then this maximal amount is applied as compensatory salary. "insured income" approved by Government in August 2015 was €434. In the case of adoption of a child 70 percent of compensatory salary is paid during three months.
	Conditions of entitlement	The basic conditions of entitlement are: a person must be insured by sickness and maternity insurance, has to take parental leave and must be insured during 12 months by sickness and maternity insurance during last 24 months before parental leave. Some exceptions are foreseen by law . Obligatory insurance period (12 months) is not required if a person is before 26 years old and had graduated from school or university 12 or less months before parental leave. Obligatory insurance period also is not required if a person recently changed insurance status from military or police system into general social insurance.

		A benefit is continued to pay even if in a time of payment the labour (or similar) contract ends. A benefit is also granted if the a labour contract is ended, but a person has required insurance period.
	Exclusively or partially calculated with respect to salary	Exclusively calculated with respect to salary, no flat-rate part. However, the "floor" of the benefit is not below than 1/3 of "insured income" approved by Government . The "ceiling" of the benefit is also applied due to the rule of "ceiling" on compensatory salary (see above).
	Maximum duration of the benefit	According to the choice of parents the benefit is paid from the end of mother's maternity leave until the first or second birthday of the child (see above). In the case of the adoption of the child the benefit is paid during three months.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Both parents can claim the benefit, but only one of them can receive the benefit at the same time. During the payment period (one or two years) parents can change each other. If another child is born in the period of benefit payment, then both parent can receive the benefits: each for one child.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Yes, but during the first year of the payment of benefit only the difference between benefit and salary is paid (if a salary is above the benefit, the latter is not paid at all). During the second year of benefit payment (if this option was chosen) the full amount of benefit is paid regardless of recipient's salary.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Yes, the benefit can be seen as implementing Parental Leave Directive. The conditions of granting and paying parental benefit are quite generous and usually stimulate intention of employees to use parental leave: minimum compensabel parental leave period is almost one year; both parents can change in using parental leave and benefit at any time and unlimited number of times; the amount of benefit is high comparing to other benefits of social insurance.

	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	The employers are not obliged to pay salary during parental leave if an employee does not work.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	No. The benefit is granted only to one of parents at the same time. In the case of multiple birth one of parents can claim the benefit for one child, other parent for another child.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	According to Lithuanian legislation the right to parental benefit is strictly individual. Person who claims for benefit must fulfil requirements himself/herself. At the same time in order to take care of the child another parent can take his/her own parental leave but he/she has no right to benefit. And the other parent has no possibility to transfer his/her right to benefit. And only in case the first refuses his/her right to benefit, individual conditions and requirements of the second parent can be evaluated and benefit granted.	

LUXEMBOURG

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	Luxembourg transposed the Council Directive 96/34/EC of 3 June 1996 on the framework agreement on parental leave concluded by UNICE, CEEP and the ETUC by Law of 12 February 1999 on the national action plan for employment (in the framework of the European Employment Strategy) (Memorial A N°13 of 23 February 1999 - Website: http://www.legilux.public.lu/leg/a/archives/1999/0013/a013.pdf). First, the Government asked the social partners to find a compromise and to negotiate an agreement on parental leave. As they did not succeed, the Government decided to include it into the NAPE. The legal regime of parental leave underwent an important reform in 2006 by Law of 22 December 2006 (Memorial A N°242 of 29 December 2006 p. 4838 - Website: http://www.legilux.public.lu/leg/a/archives/2006/0242/a242.pdf) and will undergo another reform in next months. Regarding future reform, a bill has not yet been introduced into the Parliament for discussion. But, orientations have been presented to the public in April 2015. **Especially, the new benefit will be calculated with reference to the salary of the beneficiary of the parental leave (salary of the last 12 months). It will be of a minimum of 1,9922.96 EU, which is the Minimum Wage, and of a maximum of 3,200 EU for a full-time job. In practice, it will also be much more flexible for the parents and for the employers.** Parental leave is part of the Labour Code (Articles L. 234-43 to 234-49) regarding the relationship between parents and employers and part of the Social Security Code (Articles 306 to 308) regarding parental leave benefit.	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	**There is still a flat-rate parental leave benefit in Luxembourg.** Monthly gross full-time benefit is 1,778.31 EU , whereas monthly net full-time benefit is 1,710.90 EU. Difference is due to the payment of health and long-term care contributions (48.01 EU and 19.40 EU). Monthly gross part-time benefit is 889.15 EU, whereas monthly net part-time benefit is 855.44 EU. Difference is due to the payment of health and long-term care contributions (24.01 EU and 9.70 EU). Notice that Minimum Wage was 1,922.96 EU per month (on 1st January 2015). Moreover, parental leave benefit is free from contributions and taxes, except for contributions regarding health insurance and long-term care insurance.
	Conditions of entitlement	It must be noted that parental leave is an individual right for each parent working in Luxembourg.

		There are two types of conditions: 1. linked to the family situation of the claimant 2. linked to the professional situation of the claimant **1. Conditions linked to the family situation of the claimant.** **The claimant:** 1.1. must be the parent of a child under 5, who is entitled to family benefits 1.2. must educate the child in the household since he/she is born (for the first parental leave - see below) or since at least 6 months (for the second parental leave) + must dedicate his/herself to the education of the child 1.3. must have no other job during parental leave or only a part-time job in case of a part-time parental leave 1.4. must reside in Luxembourg. Frontier workers are also entitled to parental leave if the work in Luxembourg. **2. Conditions linked to the professional situation of the claimant**. **The claimant:** 2.1. must work in Luxembourg under a labour contract, as a civil servant or as a self-employed. This condition has to be fulfilled at the date when the child is born, at the moment of the claim, at the beginning of the parental leave and during the entire duration of the parental leave 2.2. must work under the direction of an employer who is legally established in Luxembourg , must be registered under a health care regime and the job must take place in Luxembourg . In case of posting abroad, the worker is entitled to parental leave as if he/she would work in Luxembourg. 2.3. The monthly duration of labour must be at least a half-time job (20 hours).
	Exclusively or partially calculated with respect to salary	**Not calculated with respect to salary (see under *level of the benefit and future reform)***
	Maximum duration of the benefit	Parental leave and parental leave benefit are granted for 6 months per child. Partial parental leave and partial parental leave benefit may be granted for 12 months. There is no flexibility!
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Both parents can claim parental leave. The **first** parental leave has to be taken directly after maternal leave or *welcome leave* (*congé d'accueil*), otherwise parental leave will be lost for both (except in case of lone parents). The **second** parental leave can be taken by the other parent until the child is 5 years old.

		It must be noted that employers cannot refuse a full-time parental leave. Full-time parental leaves cannot be taken at the same time by both parents. But **half-time parental leaves can be taken at the same time by both parents**, under the condition that they educate alternatively the child. Half-time parental leave must be accepted by the employer. If one parent does not work in Luxembourg, the parent working in Luxembourg may choose between the first parental leave and the second one.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Yes
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Not applicable
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	Employers do not have to compensate parental leave by paying a child-raising benefit to the parent. This is paid directly by CNPF, the National Fund for Family Benefits.

	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	Yes, both parents can claim a parental leave benefit. Rights cannot be divided, because both parents are entitled to a benefit on their own. If one parent does not take a leave, it cannot be transferred to the other one (see also under *who can claim the benefit?*)
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	If one parent works in Luxembourg and the other one does not work there, only the parent working in Luxembourg will be entitled to a parental leave benefit under Luxemburgish legislation. The parent working in Luxembourg has the right to choose either a first parental leave, directly connected to maternal leave, or a second parental leave until the child will be 5 years old.	

MALTA

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	N/A	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	N/A
	Conditions of entitlement	N/A
	Exclusively or partially calculated with respect to salary	N/A
	Maximum duration of the benefit	N/A
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	N/A
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	N/A
	Is the benefit intended to complement the exercise of parental	N/A

	leave rights (within the meaning of the Parental Leave Directive)?	
	Are employers who offer pay during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	N/A
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	N/A
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	N/A	

THE NETHERLANDS

	REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	The Dutch salary-related child-raising benefits consist of two kinds of benefits: A family benefits B benefits in the case of combining work and care. A. Family benefits The Dutch system provides for 4 family benefits: the child benefit, the child-related allowance, the child-care benefit and a tax credit for working parents caring for at least one child under the age of 12. The number of family benefits was recently reduced by the Act on the reform of family benefits (Wet hervorming kindregelingen). This act reduced the number of family benefits from 11 benefits to 4 benefits. A tax credit for employees taking parental leave was one of the benefits that was abolished as of 2015. For this ad hoc request the child related allowance and a special supplement of the child benefit are of interest. The Act on Child-related Allowance (Wet op het kindgebonden budget, WKB) was launched in November 2007. In 2015 an estimated number of 828.000 households will receive a child-related allowance for 1,5 million children in total. As of January 2015 the General Child Benefit Act (Algemene Kinderbijslagwet, AKW) provides for an income-related supplement for single parents or families with only one breadwinner. This supplement is only available for people who take care at home of a disabled child in the age of 3 – 18. Before January 2015 this supplement was part of the Regulations governing Contributions towards the Upkeep of Disabled Children living at Home *(Tegemoetkoming Onderhoudskosten Thuiswonende gehandicapte kinderen, TOG).* The AKW also provides for benefits that are not income-related, but a description of these benefits falls outside the scope of this ad hoc request. Less than 3000 people claim the income-related supplement in the AKW. B Benefits in the case of combining work and care The Work and Care Act (Wet arbeid en zorg, Wazo) lists different types of leave (paid and unpaid) that aim at a balanced combination of work and care. These concern measures granting leave related to pregnancy, childbirth, adoption and foster care; calamities and other sorts of short leave, including paternity leave; short- and long-term carer's or "filial" leave and parental leave. Here, two of these measures are relevant, namely paternity leave (kraamverlof) and the short-term carer's leave (kortdurend zorgverlof). Provisions granting leave related to pregnancy and childbirth are outside the scope of this request for information, as is long-term carer's or "filial" leave which is a type of unpaid leave. Parental leave (ouderschapsverlof) is, too, in principle a form of unpaid leave – and the Dutch government does

	not intend to change this. During the parliamentary debate on the legislative changes for the implementation of Directive 2010/18/EU, the government highlighted that concerning matters regarding income, provided for in Clause 5 of the Framework Agreement, these are for the determination either by the Member States or the social partners. In this respect, the Netherlands' position is that paid parental leave is to be categorised as a condition of employment (een arbeidsvoorwaardelijke regeling) and, therefore, something to be regulated by the social partners (*Parliamentary Proceedings/Kamerstukken II, 2011-2012, 33107, nr. 3, p. 8*). A recent study shows that 15% of the collective agreements in the Netherlands include such a provision stipulating that the salary will continue to be paid during the period of parental leave. The level of continued pay for hours of leave varies between 25% and 75% of the wage. Paternity leave (kraamverlof) following childbirth already exists for a long time. This refers to paid leave of two days. Since 1 January 2015, this legal right has been extended by 3 days – denoted as a specific form of parental leave (ouderschapsverlof), also referred to as "partner's leave" (partner verlof). For these three additional days of leave, there does not exist an obligation of continued wage payment. But the government has announced to reserve funds for this purpose in the budget for 2016. The right to paid, short-term carer's leave exists since 2001. This measure is intended for the care of sick persons provided by partners and children. Since 1 July 2015, it also applies to the care of siblings, grandparents, grandchildren, cohabitants and acquaintances.	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	A. Family benefits The amount of the child-related allowance *(Wet op het kindgebonden budget, WKB)* depends on the income of the parent(s), the number of children and the age of the children. The basic amount of the child-related allowance is €1032 in the case of one child; €1823 in the case of two children, €2006 in the case of three children; in the case of more than three children: an additional amount of €106 is payable for every child that exceeds the number of three children. For children between 12 and 16 there is a supplement of € 231. For children aged 16 or 17 the amount of the supplement is €412. Single parents with a child aged up to 18 receive a supplement of €3050. These amounts of child-related allowance are all maximum amounts that are only payable when the collective income of the parent(s) does not exceed the threshold of € 19.767. If the collective income does exceed this threshold, the allowance is reduced if the by 6,75% of the difference between this collective income and € 19.767. The level of the supplement in the AKW is a fixed amount of €1460. B Benefits in the case of combining work and care The provision on paternity leave imposes an obligation upon employers to continue pay of the full salary.

		The provision on short-term carer's leave imposes an obligation upon employers to continue pay of 70% of the salary, curbed by a statutory ceiling.
	Conditions of entitlement	A. Family benefits One qualifies for child-related allowance if one meets the following requirements: - receiving child benefit; - having a household income below a certain ceiling; - not having capital exceeding €103,423 for a single person or €124,753 for partners (amounts differ for persons who have reached the retirement age). The right to a supplement in the AKW is restricted to single parents or families with only one breadwinner who receive twice the amount of child benefit because they take care of a disabled child in the age of 3 – 18 at home. B Benefits in the case of combining work and care Paternity leave applies to the partner of the newborn's mother. Paternity leave can be taken within the 4 weeks following the childbirth after a home confinement (birth at home) and the 4 weeks from the day the baby has come home after a birth at the hospital. It is a legal right, which an employer must not deny. The right to short-term carer's leave applies to the necessary care required in case of sickness. This type of leave can only be taken when the applicant is the only person who can provide that care. It does not apply, if a sick child can be taken care of by the partner, another person or in the hospital. The right is hence explicitly intended for situations where there is no alternative solution. An employer must honor a request for such a leave (or the continuation thereof), unless he demands the employee's availability because of a pressing business interest which he has reasonably weighed against the employee's interest.
	Exclusively or partially calculated with respect to salary	**Family benefits** The child-related allowance and the supplement in the AKW are exclusively calculated with respect to the income of the parent(s). They do not comprise a flat-rate element. **Benefits in the case of combining work and care** Paternity leave: only the full salary.

		Short-term carer's leave: only 70% of the salary
	Maximum duration of the benefit	**Family benefits** The maximum duration of the child-related allowance is linked to the age of the youngest child. A parent can qualify for an allowance until the youngest child is 18 years of age. The supplement in the AKW is also linked to the age of the child. The supplement is payable for a disabled child in the age of 3 – 18. **Benefits in the case of combining work and care** Paternity leave: maximum 2 days of paid leave (afterwards 3 days of unpaid leave). Short-term carer's leave: 2 times the weekly working hours for every period of 12 months. This type of leave does not have to be taken at once, it can be spread out.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	**Family benefits** Only one parent can claim the child-related allowance and the supplement in the AKW. This right is linked to the parent that receives child benefit. In the case of co-parenting arrangements parents can split the payment of the entitlement to child benefit, but they cannot split their entitlement to child-related allowance or to the supplement in the AKW (only one co-parent can claim the child-related allowance and the supplement in the AKW). **Benefits in the case of combining work and care** Paternity leave applies exclusively to the partner of the woman who has given birth, i.e. the husband, the registered partner, the non-marital cohabiting partner and persons who have legally recognised the child. Short-term carer's leave can be taken for a child with whom the applicant has a legal family relationship or parentage; namely, the child of the husband, registered partner or the non-marital cohabitating partner, and for a foster child who lives at the same address. The right to take this paid leave exists for both parents.
	Can the benefit be claimed in case of	**Family benefits**

	partial reduction of income pursuant to part-time/flexible working?	The child-related allowance and the supplement in the AKW are payable regardless of the type of contract and the number of working hours. **Benefits in the case of combining work and care** Paternity leave applies to 2 days on which work is habitually conducted. Short-term carer's leave applies to those days on which work is habitually conducted.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	**Family benefits** The child-related allowance and the supplement in the AKW are not linked to the exercise of parental leave rights. **Benefits in the case of combining work and care** Paid paternity leave (kraamverlof) is different from parental leave (ouderschapsverlof). The additional 3 days (partner's leave) represent a specific form of parental leave (which is equally unpaid). Since the partner's leave is classified as a form of parental leave, the Act stipulates that those three days will be subtracted from the total amount of statutory parental leave (which amounts to 26 times of the weekly working hours). Short-term carer's leave: only 70% of the salary
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	An employer's recourse to the social security system for reimbursement for salary paid during leave is NOT possible in any case. This is because with regard to parental leave the Netherlands do not have a legal right to paid parental leave.

	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	**Family benefits** The payment of one right to child benefit can split in the case of co-parenting arrangements, but split payment of the child-related allowance or the supplement in the AKW is not possible. **Benefits in the case of combining work and care** Paternity leave: not applicable. Short-term carer's leave can be taken by both parents, but not simultaneously. Please refer to the eligibility criteria.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	**Family benefits** The right to child-related allowance and the supplement in the AKW is linked to the parent that receives child benefit. In the case of a child that lives in a household with both parents, the parents can decide for themselves which parent will actually receive the child benefit. This means that it's also possible for the parent who does not take the child-raising task upon him/herself, to receive the child-related allowance and the supplement in the AKW. However, if the parents live separately the child benefit will be paid to the parent that lives in a household with the child. **Benefits in the case of combining work and care** Paternity leave: not applicable. Short-term carer's leave can be taken by both parents.	

NORWAY

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT		Norway does not have a *salary related* child benefit (nor any other income related Due to the universal citizenship nature of the Norwegian welfare state, the child benefit has, since its introduction, been a flat rate benefit. The information given relates to this scheme. The Norwegian Child Benefit was introduced in 1946. According to the rules only lone parents were entitled to receive benefit for the first born child and onwards, while married parents were entitled to benefits for the second child and onwards. In 1970, the law was changed, married or cohabiting parents were now entitled to receive the benefit for the first child as well in accordance with the national insurance Act, and the allowance rates was considerably increased. Since 2006 the Norwegian Labour and Welfare Administration administer the social security benefits. In all 671 763 persons receive
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	In Norway the benefit is *a standard rate* for each child. The ordinary child benefit amounts to NOK 970 per child per month for married and cohabiting parents. The extended benefit for lone parents amounts to NOK 970 extra per child per month
	Conditions of entitlement	The ordinary child benefit is *non-income tested* (i.e. not salary-related) but varies with family type. Parents registered in the population register are granted the child benefit automatically, as a general rule. To be entitled the child must live in Norway. A child is generally regarded as living in Norway if he/she has been in Norway for at least 12 consecutive months Parents that arrive from an EEA country however and have paid work in Norway, are entitled to receive the child benefit even if they have been residing in Norway for less than 12 months. The child benefits are assessed according to the rules of the EEA agreement and other national insurance agreements. Lone parents are entitled to the' extended child benefit' if they are separated, divorced, widowed or unmarried and do not live with the child's other parent. A mediation certificate must be produced in the event of cohabitants with joint children under the age of 16 years splitting up.
	Exclusively or partially calculated with respect to salary	Both the ordinary child benefit and the extended benefit for lone parents is non-income tested and therefore not salary-related, but *varies with family type*.
	Maximum	Members of the National Insurance Scheme are entitled to child benefit for children up to the age of 18.

	duration of the benefit	
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Most parents do not need to apply for the ordinary child benefit. If the child is born in Norway, the mother is automatically granted entitlement to child benefit from NAV roughly two months after the child is born. Both the child's mother and father can claim the extended child benefit if they are lone parents. If the child's parents have a dual domicile agreement for the child, the benefit can be split equally between them the whole period (0-18 years). Foster parents, another carer or a child-care institution may claim the child benefit if the child lives there permanently (for more than three months).
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	The child benefit is non-income related and thus not affected by any changes in working hours or income.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	No. The Norwegian child benefit is not intended to complement the exercise of parental leave rights.
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for	The parental leave rights are exclusive and offered in terms of a "child home care allowance" (kontantstønad) or through the paid paternity leave benefit that is linked to previous earnings (a pensionable income for at least six of the ten months prior to the benefit period). These parental benefits are intended to ensure parents an income in connection with the birth or adoption of a child and independent of the national child benefit.

	salary paid to the employee during parental leave?	
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	If the child's parents have a dual domicile agreement for the child, the ordinary (non-income) child benefit can be split equally between them the whole period (0-18 years).
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	Any changes in the family situation or moving abroad may affect the payment and must be reported to the Labour and welfare administration, if not the recipients of benefits may be charged the wrong amount and the payment will stop. The entitlement to receive the extended child benefits for lone parents is family related and therefore needs documentation. In the case of changes in marital status marriage or cohabiting with a new partner for more than 12 months, the lone parent no longer fulfil the conditions of entitlement according to the national Insurance Act and loose the access to benefit allowances.	

POLAND

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	It has to be mentioned that Polish legal system distinguishes two kinds of benefits which role is to replace income during child-raising periods. The essential difference between them relates to sources of financing. 1. The maternity allowance (*zasiłek macierzyński*) during the parental leave (*urlop rodzicielski*) which has been introduced to the Polish legal system in 17 June 2013. The maternity allowance is a part of a compulsory social insurance scheme. The conditions and principles of granting this benefit are regulated by the Act on Social Insurance Cash Benefits in Cases of Sickness and Maternity *(Ustawa o świadczeniach pieniężnych z ubezpieczenia społecznego w razie choroby i macierzyństwa)* of 25 June 1999. The maternity allowance is payable during the 26 weeks' parental leave. 2. There is also the child-raising supplement allowance (*dodatek z tytułu opieki nad dzieckiem w okresie korzystania z urlopu wychowawczego*) paid to people on childcare leave (*urlop wychowawczy*), regulated by the Act on Family Benefits *(Ustawa o świadczeniach rodzinnych)* of 28 November 2003. This benefit is a part of a tax financed universal scheme providing a flat-rate benefit as a supplement to Family Allowance. In 2013 was granted in average 68,5 thousands supplements per month (16% less than in 2012 – 81,6 thousand). In 2012 the number of people using the child-raising leaves has decreased by 16%. Decrease of number of people exercising the child-raising leave is due to the introduction of parental leave from social insurance[89].	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	Monthly materinity allowance during the parental leave (zasiłek macierzyński) amounts to 60% or 80% of the 'reference wage' per month. The reference wage is calculated on the basis of gross earnings during the 12 months preceding the start of the maternity leave *(urlop macierzyński)* for which contributions were paid. The child-raising supplement allowance is tax financed universal scheme providing a flat-rate benefit as a supplement to Family Allowance. The allowance amounts to 400 PLN per month (€93) and is not subject of any differentation.
	Conditions of entitlement	The maternity allowance is a part of a compulsory social insurance scheme providing earnings-related benefits to all employees. Voluntary membership for self-employed

[89] https://www.mpips.gov.pl/gfx/mpips/userfiles/_public/1_NOWA%20STRONA/Polityka%20rodzinna/statystyka/Informacja%20swiadczenia%20rodzinne%202013-popr.pdf

		women and other assimilated groups (eg. contractors). Maternity allowance is granted to an insured woman who within the period of sickness insurance or within the period of child care leave: • gave birth to a child, • took in a child under 1 year of age and applied for a legal adoption at the custody court, • took in a child under 1 year of age to be raised in a foster family. The conditions for eligibility for maternity allowance during the parental leave are, in principle, to use: 1. the maternity allowance during the maternity leave (urlop macierzyński) which lasts 20 weeks (31 to 37 for multiple births, depending on the number of children born), 2. the maternity allowance during the additional maternity leave (*dodatkowy urlop macierzyński)* which may last: • up to 6 weeks - in case of birth of one child during one delivery, • up to 8 weeks - in case of a multiple birth. The child-raising supplement (means tested) is granted during the child-raising leave, which may be taken by an employee employed for at least 6 months, in order to take care of her/his child personally. The right to the child-raising leave is envisaged in the Polish Labour Code. The child-raising supplement may be claimed by a person who meets following conditions: • will reside within Poland for the period for which she/he will receive the benefits; • family income does not exceed PLN 539.00 (€ 124) per person in the family, or PLN 623.00 (€ 144) if one of the family members is a disabled child.
	Exclusively or partially calculated with respect to salary	The maternity allowance is calculated exclusively with respect to salary. As it was mentioned, the maternity allowance is calculated on the basis of gross earnings during the 12 months preceding the start of the maternity leave *(urlop macierzyński)* for which contributions were paid. The child-raising supplement is tax-financed, means tested and provides a flat-rate

		benefit as a supplement to Family Allowance. It has no relation to remuneration.
	Maximum duration of the benefit	The maternity allowance during the parental leave is paid to either parent for 26 weeks following the end of maternity leave (the maternity leave of 20 weeks [or 31-37 for multiple births] and additional maternity leave). The child-raising supplement may be granted for a period of up to 24 months, extended to 36 months where the person concerned provides care for more than one child delivered in the same multiple birth, or to 72 months for a disabled child. Not every day of parental leave may be a day of excersising the right to the child-raising supplement. The maximum duration of child-raising leave leave is up to 36 months while the supplement may be granted for a maximum period of – in principle – 24 months.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Parents using their parental leave corresponding to 26 weeks, receive during this period the maternity allowance. The maternity allowance can be taken either at once by one of the parents or in two or three parts following each other directly and not shorter than 8 weeks. Mather and father may share it between themselves. The maternity allowance during the parental leave both parents may use in the same time provided that the total length of parental leave and allowance granted to both parents do not exceed the period of 26 weeks. It means that if parents use the parental leave and maternity allowance during the parental leave at the same time, both parents can take such leave and allowance up to 13 weeks (13 weeks of parental leave and allowance paid during this period for mother and 13 weeks of parental leave and allowance paid during this period for father, which makes 26 weeks). The child-raising leave is granted on the employee's request. Such leave can be taken in separate parts, maximum 5. The use of child-rising leave by both parents in the same time is possible for uninterrupted period of maximum 4 months. If the child-rising leave is used by both parents, they have right to only one child-rising supplement. Each parent has an exclusive right to one month of child-raising leave during the period of child-rising leave. This right might not be transferred to the other parent or guardian.
	Can the benefit be claimed in case of partial reduction of income pursuant to	Act on Social Insurance Cash Benefits in Cases of Sickness and Maternity allows an employee on parental leave to undertake paid work for an employer who granted that leave of not more than half time employment. In this case, the amount of maternity allowance during the parental leave is decreased proportionally to the

	part-time/flexible working?	working time in which employee works during the use of parental leave. This applies to employees only and does not apply to insured persons who are not employees (eg. self-employed). The Act on Family Benefits *(Ustawa o świadczeniach rodzinnych)* allows an employee on child-raising leave, who receives a supplement at this time, to undertake paid work for current or a different employer or to undertake other gainful activity, as well as education and training, <u>if it does not exclude the possibility of personal care of the child.</u>
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Both maternity allowance during the parental leave and child-raising benefit are intended to take care of a child and – when needed – to combine childcare with work.
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	The maternity allowance during the parental leave is paid from the social insurance fund by the Social Insurance Institution (ZUS), not by an employer. The child-raising supplement is tax financed and paid by public authorities.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	See the information above.
	As it was already mentioned above, in Poland we distinguish two groups of benefits aimed at replacing income	

CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	during – broadly speaking – the child-raising periods: the maternity allowance which is a part of a compulsory social insurance scheme and may be granted exclusively to insured person – both employees and other related groups. The last amendments to the Act on Social Insurance Cash Benefits in Cases of Sickness and Maternity introduced the possibility of excersising the right to maternity allowance by an insured father of the child (or other immediate insured family member) in cases of: – death of mother of the child; – abandonment of the child by a mother; – if the mother is unable to take care of the child in a situation when she is unable to eg. live independently also in a situation when a mother of the child in not insured. Still, a person aquiring the allowance must be the subject of social insurance in Poland. Family benefits, including the child-raising supplement, are of a different nature. They are means tested and has no connection with the previous remuneration and professional activity of the beneficiary. The child-raising supplement may be granted only to an employee using the child-raising leave.

PORTUGAL

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	In Portugal, until 1984, the parental allowance was restricted to mothers and the leave was for a short period. The institution of a first form of child´s raising benefit occurred in 1937, when a short leave of 30 days was created to female workers: the leave, though, was optional and could be given by the employer to the worker being entirely supported by him. With the reform of the welfare system in 1962, a truthfully maternity allowance, relying in a social insurance scheme, was instituted (60 days of leave fully paid). Mothers could also enjoy a half hour per day of work as breastfeeding period. After the democratic revolution of 1974, and with the new Constitution of 1976, the maternity allowance was finally considered a universal right of the female workers, and the leave entirely paid by the Social Security System increased up to 90 days. After 1984, with the approval of the Decree 4/84 (the new legal regime of maternity and paternity allowances), fathers were able to share the maternity allowance, but only in case of death or incapacity of the mother after giving birth. Only in 1995, this possibility of sharing the initial maternity leave was extended to fathers, irrespectively of the cause, although mothers should necessarily take a period of 14 days within the overall 90 days leave. In this occasion, fathers were also given the possibility of enjoying two days after the child´s birth, of absence from work, but this was not mandatory. Also notice that in 1984 had also been created a new special leave of six months/two years that could be taken until the child completed 3 years old, but this new leave was not paid by Social Security. In 1998-99, the maternity leave was increased up to 120 days, being entirely paid by the Social Security given that six weeks of that leave should be an exclusive right of mothers. In 1999, it was created a leave of paternity of 5 days, fully paid by Social Security, and created a subsequent parental leave of 15 days (to the fathers), entirely paid by Social Security, as long as taken immediately after the end of the maternity leave. Other special parental leaves were also created and could be taken in the first years of the child´s life. With the Labour Code of 2003-2004, the paternity allowance of 5 days became mandatory, and the maternity leave could now be of 120 days, being fully paid (100% of the worker´s salary), or of 150 days, with a reduction (80% of the worker´s salary). The current system, described *infra,* results from the new Labour Code (approved by Law 7/2009) and of Decree 91/2009. Both have suffered changes in the last years. The latest alterations were most recently approved in the Portuguese Parliament, the 1st September of 2015. A significant innovation introduced by the new Labour Code is that the current regime does not distinguishes, as in the past, between maternity and paternity leaves, but uses commons expressions of 'parental leaves' that can be shared, within certain conditions, between mothers and fathers. The idea of equal treatment between women and men was hence reinforced in the Portuguese regime.	
DESCRIPTION OF THE SALARY-RELATED	**Level of the benefit**	Parental leave in Portugal is understood to be the period of time during which

CHILD-RAISING BENEFIT		working mothers and fathers are entitled to stay at home following the birth or adoption of a child. The amount of the benefits corresponding to each form of parental leave is as follows: For initial parental leave (after birth or adoption) as selected by the parents: ➢ 100% of the reference salary for leave of 120 days; ➢ 80% of the reference salary for leave of 150 days; ➢ 100% of the reference salary for leave of 120 days with an additional 30 days in the event of sharing (120+30); ➢ 83% of the reference salary for leave of 150 days with an additional 30 days also in the event of sharing (150+30). For parental leave exclusive to the father (10 mandatory days plus 10 optional days) this sum is: ➢ 100% of the reference salary. For extended parental leave (that integrates the so-called supplementary leave to care for a child under the age of 6) is paid by the social security in the following circumstances and as follows: ➢ The daily amount of the extended child benefit corresponds to 25 % of the worker's reference salary as long as taken immediately after the period during which they were receiving the initial child benefit or during which the other parent was receiving the extended child benefit. The Portuguese social security system <u>does not pay for any other benefits for child raising leaves</u>, even though <u>non paid special leaves or part-time work</u>, or both, are allowed to workers by the Labour Code. In fact, once they have exhausted their entitlement to supplementary parental leave, parents are entitled to take up to two years (consecutively or interspersed) of leave for childcare. For third and subsequent children, this leave is limited to three years. There is, though, a special leave to care for children with a disability or chronic illness, whose benefit corresponds to 65% of the beneficiary's reference salary, capped at twice the IAS (*indexante dos apoios sociais*, Index of Social Support). The IAS corresponds to € 419.22. The Decree 91/2009 has also created the so-called social parental (initial) leaves, whose amounts are as follows: ➢ 80% of 1xIAS (€419,22), for leave of 120 days; ➢ 64% of 1xIAS (€419,22), for leave of 150 days; ➢ 80% of 1xIAS (€419,22), for leave of 120 days with an additional 30 days in the event of sharing (120+30); ➢ 66% of 1xIAS (€419,22), for leave of 150 days with an additional 30 days

		also in the event of sharing (150+30).
	Conditions of entitlement	**For parental leaves** Only workers may be recognised as being entitled to take leave, unpaid leave or equivalent periods of absence under the Labour Code. This is different from the social protection scheme, which requires the beneficiary to have been in gainful employment for a guarantee period of six calendar months, consecutive or interspersed, at the date of the occurrence justifying the benefit. When counting the six months we take into account the non-overlapping periods of gainful employment under other social protection schemes, completed in Portugal or elsewhere, that cover this form of benefit, including for workers in the public services. Self-employed workers and persons covered by the voluntary social security scheme must have paid their social security contributions in full up until the end of the third month immediately preceding the month of the occurrence preventing them from working. **For social parental leaves** For workers who do not work or pay for the Social Security system, or for those that, although paying, haven´t fulfilled the abovementioned guarentee period of six months. Conditions: - Legal residence in Portugal; - These are means-tested benefits.
	Exclusively or partially calculated with respect to salary	Parental leaves are exclusively calculated with respect to salary. Social parental leaves are partially calculated with respect to salary (which may not even exist), because since they the benefits are means-tested they consider other sources of income.
	Maximum duration of the benefit	For initial parental leave (including social leave), the maximum duration of the benefit is of 180 days, which is given in case of shared leave. For extended parental leave the benefit is paid for a period of three months.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between	Both can claim the benefit. Notwithstanding, there are exclusive periods of paid leave (mothers are exclusively entitled to take parental leave of up to 30 days before the birth, but must take 6 consecutive weeks of leave following the birth; fathers are required to take ten working days of parental leave, five of which must be consecutive, within the 30 days immediately following the birth of the child, the

	the parents?	remaining days may be taken in a single stretch or at intervals).
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	There are no paid benefits in case of part-time work.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Yes. Benefits for parental leaves are one aspect of the labour regime that intents to promote the conciliation between work and family needs.
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	No.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	Yes. Parental leaves can be shared by parents and in that case the amount of the benefit will be higher (see above 'level of the benefits).
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT	According to the Portuguese law, a worker only benefits of social protection whether the conditions of the Labour Code are fulfilled (being a worker is one of them, and having a minimum period of insurance the other one). As for non-workers, and in order to benefit from social parental leave, the residence condition and the means-test	

FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	condition should be fulfilled.

ROMANIA

	REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	The child-raising benefit was established in Romania in January 1990 and faced in last 25 years several changes. By Decree-Law 31 / 01.19.1990 is established the right to the child-raising benefit and leave for the child aged up to 1 year, after the end of the maternity benefit of 112 days. Women affiliated to the social insurance scheme were entitled. The amount of the benefit was 65% of the monthly wage rate. The benefit was paid by the social insurance scheme. No specific contribution was established for finance the benefit. The Law 120 / 07.09.1997 on child-raising benefit bring some changes: -women affiliated to the social insurance scheme received a leave for the child aged up to 2 years and the amount of the child-raising benefit was raised to 85% of the basic salary and other salary income; - women affiliated to the farmers insurance scheme received a benefit of 80% of the average monthly insured income calculated for the last 6 months of contribution paid. Financial unsustainability of this benefit makes the Law no.19/ 2000 on public pension system and other social insurance rights to change the calculation basis. The monthly amount child –raising benefit was 85% applied to the average monthly income in the last 6 months and may not exceed the ceiling of 3 times the gross average salary per economy. No specific contribution was collected for this benefit. A new change appears by GEO (Government Emergency Ordinance) 9/2003 amending and supplementing Law no. 19/2000 on public pensions and other social insurance rights by extending the calculation basis and increases the ceiling. Thus, the condition for entitlement was raised at last 10 months preceding the child birth, on which was paid individual contribution to social insurance system. The amount of the benefit could not be less than 85% of the average net annual forecast by the state social insurance budget law and not exceed the ceiling of 5 times the average gross wage. Two months later, by GEO no. 23 of 10 April 2003 amending and supplementing Law no. 19/2000, rights, are established after 31 December 2003 the amount of the benefit was set at 85% of gross average wage in the state social insurance budget and approved by the state social insurance budget law. Due to the deficit of the pension budget, through GEO 148/2005, the child raising benefit was financed by the state budget and removed from the scope of the social insurance system. The eligibility criterion was 12 months of professional income subject to income tax according to Law no. 571/2003 on the Fiscal Code, before the child birth. There were taken into account and assimilated periods (unemployment, sick leave, college attending, etc.). The amount of the benefit was set at 800 RON in 2006. In 2007 the amount of the benefit was split as: 600 RON the child-raising benefit and 200 RON the state allowance for children up to 2 (3, for disabled children) years. A new benefit was introduced, in the form of monthly incentive of 100 RON lei for parents who return to work before the child turns the age of 2 or 3 years, if disabled.

	In 2008, two changes of GEO 148/2005, Law no. 257/2008 of 1 January 2009 changes the amount of benefit fixed at of 85% of the average net monthly income of the person entitled and by GEO 226/2008, a ceiling is set at 4,000 RON. Due to the financial crisis, by Law no.118 / 2010 the amount of the benefit is reduced by 15%, but not less than 600 RON. The last important change was through the Government Emergency Ordinance no.111 / 2010 on child raising benefit which introduced the possibility of option for the duration and accordingly for the amount of the benefit until the child is aged 1 year, 2 years or 3 years for a child with disabilities. Thus, if the parent chooses to stay in the child -raising leave until the child is ages 1 year, he/she received a monthly allowance of 75% of the average net income of the last 12 months, which cannot be less than RON 600 or more than RON 3,400. If the parent returns at work until the child turns 1 year of age, the incentive was 500 RON and is paid until the child turns 2 years old. If the parent does not return to the labor market, it may choose to grant unpaid leave to care for children aged 1 year and 2 years. If the parent chooses to stay in the parental leave until the child is aged 2 years, the parent receive a monthly allowance of 75% of the average net income of the last 12 months, but not less than 600 RON and a maximum of 1,200 RON; In this case the incentive for work returning is not available. If a parent has twins, the amount of the benefit is supplemented with 600 RON. Number of beneficiaries: 2006: 186,342 2007: 189,990 2008: 179,070 2009: 191,174 2010: 206,264 2011: 196,680 2012: 160,028 2013: 142,170 2014: 130,579	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	The beneficiary is entitled to opt for the duration of the benefit: - child-raising leave and indemnity for the child aged up to one year, or - child-raising leave and indemnity for the child aged up to two years. The amount of the benefit varies according to the duration of the benefit and the previous incomes of the claimant. 1) If the option is child-raising leave and indemnity for the child aged up to one year, the amount of the benefit is 85% of the average net income earned during the last 12 months preceding the contingency, but not less than 1.2 RSI and not more than 6.8 RSI, where RSI = Reference Social Indicator = RON 500 (EUR 111) The amount of the benefit is between 600 and 3400 RON (EUR 133-756)

		2) If the option is child-raising leave and indemnity for the child aged up to two years, the amount of the benefit is 85% of the average net income earned during the last 12 months preceding the contingency, but not less than 1.2 RSI and not more than 2.4 RSI, where RSI = Reference Social Indicator = RON 500 (EUR 111) The amount of the benefit is between 600 and 1200 RON (EUR 133-267) If the child is disabled, the benefit is paid until the child aged up to three years. In this case the amount is 85% of the average net income earned during the last 12 months preceding the contingency, but not less than 1.2 RSI and not more than 6.8 RSI, where RSI = Reference Social Indicator = RON 500 (EUR 111). The amount of the benefit is between 600 and 3400 RON (EUR 133-756).
	Conditions of entitlement	• 12 months period of taxable personal income before the child birth, • take leave to raise the child, • living with the child, being responsible for him/her • fulfilment of the fiscal obligations owed to the local budgets (this requirement does not apply to single-parent families). For entitlement, there are taken into account assimilated periods when the persons: - Received social security benefits (unemployment, pensions, sickness, child raising benefits) - temporary interrupted the activity, at the employer's initiative, without termination of the contract - 3 months between the date of termination of an employment contract for a definite term and the date of beginning of another employment contract of limited duration; - accompanied the husband / wife sent in permanent mission abroad; - performed military service on a voluntary basis, were concentrated, mobilized or prisoner; - attended without interruption day courses of postgraduate education or, if applicable, graduate level university masters, organized by law in the country or in another Member State of the European Union in a recognized field Ministry of Education, Research, Youth and Sports, unless discontinuation rates for medical reasons; - had the status of doctoral student, as provided by art. 20 and 21 of Government Decision no. 567/2005 on the organization and development of doctoral studies, with subsequent amendments; - was in the period between the end of a primary and secondary education and start in the same calendar year to another form of school education, at day

		courses organized by law, frequented without interruption; - was in vacation between the study years; - received professional incomes in other EU Member State
	Exclusively or partially calculated with respect to salary	The benefit is calculated taking into account professional incomes (salary, incomes as self-employed and incomes from agricultural activity).
	Maximum duration of the benefit	If the child is disabled, the benefit is paid until the child is aged three years.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Both parents can claim the benefit, if they fulfil the conditions, but not simultaneoulsly. The benefit has to be split between the two parents, at least one month. Is the option of the parents how they split the benefit.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Yes, all the incomes received are taken into account.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	The benefit is intended to help the family raising the child, improve the reconciliation of work, private and family life, improve the natality and exercise the parental leave rights.
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee	The benefit is paid directly by the local authorities, from the state budget. It is not considered a social insurance benefit.

	during parental leave?	
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	It is possible for each parent to claim the benefit, if they are entitled, but not simultaneoulsly. It is the option of the parents how they split the benefit. When a parent take the child-raising benefit, during that period (1 year or 2 years), the other parent has to take at least 1 month child-raising benefit. If not, that month cannot be claimed by the long term beneficiary of the benefit. In case that the mother takes child raising leave for the child aged up to 1 year, she is entitled to only 11 month of benefit. If the father doesn't claim the benefit, 1 month of the benefit is lost. Each parent receives the benefit according to his/her previous incomes.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	The entitlement to the benefit is individual. Conditions to entitlement for the parent are to leave the professional activity in order to raise the child and to live with the child, to be responsible for his/her maintenance.	

SLOVAKIA

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT		First law: 1888. 2003 – social insurance, implemented in 2004, 2003 (income replacement) implemented in 2004, Number of accounted benefit claimants of maternity benefit – monthly average 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 20531; 13526; 16382; 16807; 17114; 18183; 19774; 20092; 23212; 24221; 23858; 23132
	Level of the benefit	The only salary related child raising benefit is maternity benefit. (parental benefit, child benefit are not salary related benefits) 65% of the daily assessment basis. The daily assessment basis is the earnings in the last year before the expected date of childbirth. (daily earnings calculated on the basis of the previous year, with a monthly ceiling of one and a half times the national average monthly wage)
	Conditions of entitlement	The entitlement to maternity benefit is conditioned by the continuance of sickness insurance for a minimum of 270 days in the last two years prior the childbirth, as well as by the existence of sickness insurance at the time of commencement of the maternity leave and/or upon the expiry of the protective period as of that date. Moreover,, self-employed persons and voluntary insured persons are obliged to pay their sickness insurance contributions on time. Sickness insurance is mandatory for: Employee with regular income Self-employed person meeting conditions regarding the income out of business. An employee shall be an individual in a legal relation with a right to a regular monthly income and also a person performing activities on the basis of agreements on work performance besides work contract with a regular monthly income, except for a person: - Performing activities on the basis of a Contract for part-time work of students and - - performing activities on the basis of an agreement on the performance of work or contract for services, if the person is granted the old-age, disability, retirement pension and has reached the old age, disability, retirement age. Conditions: - Pregnancy or the care for a new-born child - Valid sickness insurance

		- Being covered by sickness insurance for not less than 270 days during the last 2 years preceding childbirth (delivery) - After termination of sickness insurance – being in period of entitlement to sickness benefits or within the duration of the protective period. The duration of the protective period for a female insured person, whose sickness insurance terminated at the time of her pregnancy, is 8 months.
	Exclusively or partially calculated with respect to salary	Calculated with the respect to sickness insurance contributions from salary (minimum and maximum). – see conditions
	Maximum duration of the benefit	Is paid from six to eight weeks before the expected date of childbirth for a total of 34 weeks; 37 weeks for a single mother and for multiple births; 22 weeks for a substitute caregiver; 43 weeks for a single parent or substitute caregiver raising at least two newborn children; or at least 14 weeks if the child is stillborn. Maternity leave granted in connection with the birth must not be shorter than 14 weeks and may not be terminated or interrupted before the lapse of six weeks from the date of the birth.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Other insured persons are also entitled to maternity benefits, e.g. the child`s father or a person caring for the child based on a decision of a competent authority. Always only one person – there is no split between parents. If another insured person is taking care of a child, such a person shall be entitled to maternity benefit as from the date of assuming the care of the child for a period of 28 weeks from the commencement of entitlement to maternity benefit (or, if is a single person, until the end of the 31st week from the commencement of the entitlement to maternity benefits, or if assuming care of 2 or more children, until the end of 31st week from the commencement of the entitlement to maternity benefit.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	See conditions of sickness insurance: insured person has to contribute 1,4% of covered monthly earnings, voluntarily insured persons contribute 4.4% of declared monthly earnings. The minimum earnings used to calculate contributions for maternity benefit is the legal monthly minimum wage. So, doesn´t matter, what kind of work, but contributions minimum 270 days and from legal monthly minimum wage. There is also maximum earnings used to calculate contributions for maternity benefits, in the 2014 1,153.50 Euros. Voluntary sickness insured person can be a person after age of 16 years, having

		permanent residence on the territory of the SR, temporary residence permit or permanent residence permit (EU/EEA/Swiss citizens fulfil this condition if they have residence in EU/EEA/Switzerland), if the person: is not granted the old-age pension, early retirement or disability pension because of a decline of earning capacity by more than 70%; is not granted disability pension when reaching the retirement age and; at the same time is voluntarily pension insured.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	The benefit is increasing – period and amount – and the plan is further increase to 75% from monthly earnings. There is additional payment to the Maternity benefit up to amount of the Parental Allowance if the amount of the maternity benefit is less than the Parental Allowance
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	For the purposes of extended care of children, employers are obliged to grant women and men who so request, parental leave until the day the child turns three years old (it can be requested at any time up to the age of 3 years, (in case of children with long-term poor health requiring special care until six years), even if the mother/father has been working after the maternity/paternity leave). An employer must excuse the employee´s absence from work on the grounds of incapacity for work due to illness or injury, periods of maternity and parental leave, quarantine, attending to a sick family member or caring for a child younger than 10 years of age who for important reasons, cannot be left in the care of a childcare establishment or school that the child normally attends, or in case of medical examination of the person who otherwise takes care of the child. An employer has to contribute to sickness insurance (maternity) 3% of covered monthly earnings . Equalisation benefit during the pregnancy and maternity: - Affiliation to the sickness insurance system - Transfer to another job in respect of pregnancy or maternity - Reduced earnings as a consequence of the transfer. Equalisation Benefit during pregnancy and maternity: - 55% of the difference between previous and actual wage after transferring to another job (up to 55% of the national average wage). The benefit is granted for a period of pregnancy or maternity, at longest until the end of the 9th month after confinement

	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	Parental leave – maternity benefit can be taken by the mother or the father until the child is three years old. For children with long-term health problems, parental leave can be extended until the child reaches six years of age. Who will use parental leave depends on parent´s decision. Father has a right for 28 months for maternity benefit. After 34 or 43 weeks of maternity benefit for mother, father can start with parental leave maximum 28 weeks (condition is sickness insurance, and mother is not apply for parental allowance.). So, together maximum is 62 – 71 weeks on maternity benefit (without Parental allowance). So both parents can use maternity benefit, but not simultaneously, but continuously.After this period parent can claim parental allowance. The parental leave is to a great extent used by women (1 – 2% of men take parental leave)
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	Yes, under the conditions of voluntary sickness insured person	

SLOVENIA

	REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Introduction** Salary-related-child-raising benefits are provided by the parental care insurance, i.e.: - maternity benefit *(materinsko nadomestilo)*, paternity benefit *(očetovsko nadomestilo)* and parental benefit (*starševsko nadomestilo)*, provided during maternity paternity and parental leaves, - payment of social security contributions during part-time work due to parenthood (*pravica do krajšega delovnega časa in pravica do plačila prispevkov za socialno varnost zaradi starševstva*), or for leaving the labour market in case of four or more children (*pravica do plačila prispevkov za socialno varnost v primeru štirih ali več otrok*), - and the new benefit or payment of social security contributions during breast-feeding break (*nadomestilo v času odmora za dojenje in pravica do plačila prispevkov za socialno varnost v času odmora za dojenje*). Next to this (social) insurance non-contributory family benefits are provided. They are granted - at birth of a child as parental allowance, *(starševski dodatek*) and birth grant (*pomoč ob rojstvu otroka*), - for raising of a child as child benefit (*otroški dodatek*) and large family supplement (*dodatek za veliko družino*), - for disabled children child as child-care supplement (*dodatek za nego otroka*), and partial payment for lost income (*delno plačilo za izgubljeni dohodek*). Some of family benefits are salary-related. Salary (or proportion of it) is used either as a qualifying condition or for calculating the benefit level. *Parental allowance* (for those not entitled to parental care insurance benefits) is calculated as a flat-rated amount set at 55% of minimum salary, but should from 2016 onward be set as a fixed amount of 252.04 euro monthly, which fully corresponds to 55% of minimum salary). *Birth grant* (otherwise excluded from coordination rules) was transformed from universal to selective benefit during the crisis. It is provided to families whose income per family member does not exceed 64% of average salary in Slovenia There are 8 income brackets (during the times of crisis only 6, i.e. without the two highest) for the entitlement to a *child benefit*. They are set with the relation to average salary in Slovenia (the highest income bracket, i.e. the 8th bracket is for families whose income does not exceed 99% of average salary per family member, if it does, there is no entitlement; during the crisis the 6th bracket, i.e. 64% of average salary, is applied). Also *large family supplement* was transformed from universal to selective benefit during the crisis. It is provided to families whose income per family member does not exceed 64% of average salary in Slovenia. *Partial payment for lost income* is paid to one of the parents who leaves the labour market or works part-time. It amounts to 734.15 euro (or its proportionate part in case of part-time work). This amount corresponds exactly to the minimum wage in the first half of 2010. *Child-care supplement* is a flat-rate benefit, not salary-related.

	Family benefits will not be explained further, since they are not related to the individual salary, but rather to minimum or average salary in Slovenia. **Historical development** Family benefits were introduced in 1993 with the Family Benefits Act (*Zakon o družinskih prejemkih*, ZDPre). Family benefits were: - benefit during the maternity leave (leave was regulated under labour law). It was an insurance based benefit, since (low, but nevertheless) contributions had to be paid, and it was salary-related (calculated as 100% of beneficiary's average salary in the preceding 12 months), - parental allowance, - birth grant, - child benefit (at first envisaged as universal benefit, but at first deferred and later amended, so it was never universal in practice, but the threshold was rather high). In the year 2001 the Parental Care and Family Benefits Act (*Zakon o starševskem varstvu in družinskih prejemkih– ZSDP*) was introduced. It was composed of two parts. In the first parental care insurance was regulated and in the second one family benefits. Parental care insurance provided the rights to: - parental leave (composed of maternity, paternity, and child-care leaves), - parental benefit (composed of maternity, paternity, and child-care leaves), - part-time work due to parenthood with partial payment of social security contributions. All these benefits were individualised and salary-related. Family benefits were provided: - at birth: parental allowance and birth grant, - for raising of a child: child benefit and large family supplement, - for disabled children: child-care supplement and partial payment for lost income. Average or minimum salary was used to either set the entitlement conditions or for calculating the benefit. In the year 2014 new Parental Care and Family Benefits Act *(Zakon o starševskem varstvu in družinskih prejemkih– ZSDP-1,* Official Gazette of the Republic of Slovenia, no. 26/2014) was passed. It follows the structure of former ZSDP (affected also with several anti-crisis laws), with some modifications. The latter concern different names of benefits, longer paid paternity benefit (after the crisis), transferability of parental benefti and some other. Benefits are described above (under Introduction). **Statistical information** Statistical information was kindly provided by the Slovenian Ministry of Labour, Family, Social Affairs and Equal Opportunities

All benefits (maternity, paternity, child-care/parental benefits)

Year	Number of beneficiaries (monthly average)	Paid benefits (without employer's contributions) in EUR
2008	20.959	249.774.467
2009	22.365	282.014.581
2010	22.493	292.023.555
2011	22.782	299.411.227
2012	22.086	294.019.934
2013	21.130	262.854.102
2014	20.643	243.940.353

Payment of social security contributions during part-time work due to parenthood

Year	Number of beneficiaries	Paid benefits in EUR
2008	5.541	5.191.430
2009	7.937	6.774.798
2010	8.979	9.541.329
2011	10.108	11.497.083
2012	11.001	11.722.417
2013	11.585	13.940.016
2014	12.457	15.307.881

Payment of social security contributions during leaving the labour market in case of four or more children

Year	Number of beneficiaries	Paid benefits in EUR
2008	997	1.928.932
2009	1.174	2.379.215
2010	1.301	3.175.976
2011	1.436	3.779.087
2012	1.640	4.087.476
2013	1.525	4.312.590
2014	1.527	4.321.803

Parental allowance

Year	Number of beneficiaries	Supplement in EUR
2008	2.961	6.299.921
2009	2.791	6.153.737

2010	2.747	6.179.958
2011	2.708	6.137.132
2012	2.624	6.312.779
2013	2.917	8.349.430
2014	3.163	9.221.143

Birth grant

Year	Number of beneficiaries	Grant in EUR
2008	21.111	5.721.131
2009	21.734	5.941.239
2010	21.792	6.404.931
2011	20.275	5.778.151
2012	15.108	4.322.425
2013	15.437	4.416.198
2014	15.533	4.432.599

Child benefit

Year	Number of beneficiaries	Benefit in EUR
2008	376.802	275.828.480
2009	378.348	287.265.255
2010	374.466	289.642.826
2011	367.525	293.890.552
2012	283.361	249.535.863
2013	237.576	221.347.098
2014	238.325	217.624.215

Large family supplement

Year	Number of beneficiaries	Supplement in EUR
2008	28.830	10.699.058
2009	29.287	11.036.523
2010	30.001	11.854.758
2011	30.193	12.089.944
2012	28.325	11.463.344
2013	25.607	10.399.094
2014	25.241	10.324.622

Child-care supplement

Year	Number of beneficiaries	Supplement in EUR
2008	5.957	7.588.231
2009	6.022	8.061.613
2010	5.992	8.253.498
2011	5.963	8.362.057
2012	6.043	8.497.020
2013	6.024	8.169.824
2014	6.056	8.534.573

Partial payment for lost income

Year	Number of beneficiaries	Partial payment in EUR
2008	488	2.954.296
2009	529	3.277.959
2010	577	3.656.056
2011	631	4.752.601
2012	667	5.154.952
2013	701	5.565.737
2014	712	5.681.436

No statistical data is available yet for the new benefit or payment of social security contributions during breast-feeding break.

DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	Maternity benefit is 100% of the basis from which the contributions for parental protection insurance have been calculated in consecutive 12 months, by taking into account a month before the last month prior to the submission of the first application for parental leave. The payment of maternity benefit may not be higher than two times the average monthly wage and cannot be less than 55%% of minimum wage as set in 2006 and adjusted by the Act Regulating Adjustments of Transfers to Individuals and Households in the Republic of Slovenia (such minimum wage is lower than then the actual minimum wage in 2015). Paternity benefit and parental benefit (also for adoptive parents) are: 90% of the basis from which the contributions for parental protection insurance have been calculated in consecutive 12 months, by taking into account a month before the last month prior to the submission of the first application for parental leave (100% when the basis does not exceed €763.06). Payment of paternity and parental benefit may not be higher than two times the

		average monthly wage and cannot be less than 55%% of minimum wage as set in 2006 and adjusted by the Act Regulating Adjustments of Transfers to Individuals and Households in the Republic of Slovenia (such minimum wage is lower than then the actual minimum wage in 2015). Social security contributions during part-time work due to parenthood, or for leaving the labour market in case of four or more children are paid from minimum salary (or its proportionate part in case of part-time work). Benefit or payment of social security contributions during breast-feeding break is provided as proportionate part of minimum salary (for one hour daily), until the child reaches nine months. From nine to 18 months only contributions from the proportionate part of minimum salary are paid (by the State).
	Conditions of entitlement	The beneficiaries of maternity benefit, paternity benefit or parental benefit must be covered by the Parental Care Insurance and be insured prior to the first day of the leave. To maternity/paternity/parental benefit are entitled also persons not entitled to the leave, if they were insured for at least 12 months in the last three years before claiming the benefit. This is advantageous for the persons with career breaks. One of the parents taking care of a child is entitled to payment of social security contributions during part-time work due to parenthood or for leaving the labour market in case of four or more children. In the latter case parental care insurance in the last 12 months is required. Benefit/contributions for breast-feeding break are provided to full-time employed mothers.
	Exclusively or partially calculated with respect to salary	Exclusively calculated with respect to salary: 100% (maternity benefit) and 90% (parental and paternity benefit, could be 100% when the basis does not exceed €763.06) of the basis from which the contributions for parental protection have been calculated in consecutive 12 months, by taking into account a month before the last month prior to the submission of the first application for parental leave. Calculated with respect to minimum salary are (proportionate) social security contributions during part-time work due to parenthood or for leaving the labour market in case of four or more children and benefit/contributions for breast-feeding break.

	Maximum duration of the benefit	**Maternity benefit** 105 calendar days, of which 28 days before the confinement. Use of 15 days before and/or after the birth is mandatory. **Paternity Benefit** Paid leave of 15 days, to be used during the first 6 months of the child's life. Exceptionally during the first 12 months when: a child is continuously in a hospital; father is continuously absent due to work assignments; adoption is after six months of child age. Further unpaid leave of 75 days, to be used until the child's 3rd birthday, during which the State pays social security contributions for the father. When the GDP rises above 2,5% the paternity leave for the fathers will last 30 days (15 days until the age of the child of six/in some cases 12 months and 15 days after the parental leave-until the end of child's first grade of elementary school), all with wage compensation. **Parental benefit** The right to parental leave/benefit may be exercised by both parents and under legally specified conditions also by other persons. Each parent has the right to 130 days of parental leave (together 260 days). Mother can transfer to a father 100 days of parental leave and a father can transfer to a mother 130 days of parental leave. Parental leave follows immediately after maternity leave and is intended for the further care and protection of the child. Parental leave shall be used in a continuous series in the form of full or partial absence from work. In exceptional cases, parental leave may be prolonged: • leave is extended by 90 days for the birth of twins, • for each additional live born child, leave is extended by a further 90 days, • for a premature birth, leave is extended by the number of days that the pregnancy was shorter than 260 days, • for the birth of a child needing special care and protection leave is extended by 90 days (on the basis of the opinion of a medical commission), • in a case in which the parents at the time of the birth are already providing care and protection to 2 children, not finished the first grade of elementary school, leave is extended by 30 days, • in a case in which the parents at the time of the birth are already providing care and protection to 3 children, not finished the first grade of elementary school, leave is extended by 60 days,

		• in a case in which the parents at the time of birth are already providing care and protection to 4 or more children, not finished the first grade of elementary school, leave is extended by 90 days. Part of the parental leave of children lasting a maximum of 75 days may be transferred and used up until the child finishes the first grade of elementary school. Adoptive parents have the right to parental leave, under same conditions as biological parents. Social security contributions during part-time work due to parenthood are paid until one child reaches three years of age, or in case of two or three children the youngest finishes the first grade of elementary school. Contributions for leaving the labour market in case of four or more children are paid until the youngest child finishes the first grade of elementary school. Benefit/contributions for breast-feeding break are paid until the child reached nine months or 18 months, respectively.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Maternity leave/benefit is intended for preparation for giving birth and care and protection of the child immediately after birth. The mother has the right to maternity leave. This right may only exceptionally be exercised by the father or another person, e.g. if the mother dies, leaves the child or is temporarily/permanently unable to care for a child). This right is as a rule not transferable. Paternity leave/benefit is intended for fathers to be able to share with the mother the child's care and protection during the child's most sensitive period. Exceptionally it may be used by another person, mother's spouse or extramarital or same-sex partner, if s/he is actually carrying for a child and up to the duration not yet used by the father. This right is as a rule not transferable. **Parental leave** The right to parental leave/benefit may be exercised by both parents and under legally specified conditions also by other persons. Each parent has the right to 130 days of parental leave (together 260 days). This right is transferable. Mother can transfer to a father 100 days of parental leave and a father can transfer to a mother 130 days of parental leave. One of the parents (a mother or a father) taking care of a child may claim the payment of social security contributions during part-time work due to parenthood or

		for leaving the labour market in case of four or more children. In case of two children payment of contributions for part-time work is non-transferable for one year (mother) and one year (father). Benefit/contributions for breast-feeding break may be claimed by a mother.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Maternity leave/benefit has to be used in a form of in a continuous series with full time absence from work. Paternity and pa parental leaves/benefits may be used in the form of full or partial absence from work. In the latter case, there is a possibility to work-part time and receive corresponding part of the benefit. One of the parents taking care of a child may claim the payment of social security contributions during part-time work due to parenthood.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Maternity, paternity and parental benefits are paid during maternity, paternity and parental leave. New law has been adopted in 2014 (ZSDP-1) also to meet the requirements on (non-) transferability of benefits. Although the Parental Leave Directive leaves social security matters to the Member States, in Slovenia, social security benefits are provided during mentioned leaves.
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	Employers do not have to pay salary during maternity, paternity and parental leave. Benefits are financed by contributions and taxes and are paid from the social security system (parental care insurance) directly to the beneficiaries.

	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	Parental benefit can be exercised simultaneously by both parents only for the periods, that the parental benefit is prolonged (for example 90 days extension is provided for the birth of twins, of which both parents can exercise simultaneously 45 days each).
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	No. Maternity, paternity and parental benefits are personal benefits. The parent, who is entitled to the benefit, must be insured prior to the first day of the leave (or at least 12 months in the preceding three years).	

SPAIN

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	In Spain, since 2011, there has been a salary-related (income replacement) child-raising benefit.[90] The purpose of the benefit is to support parents that take care of children (under 18 years) affected by cancer or any other serious illness. The benefit allows one of the working parents to reduce his/her working hours for said reason. The proportional reduction in salary is compensated by this benefit. Obviously the scope of this benefit is not raising every child only sick children, but it is the only child raising benefit with an income replacement goal in Spain.[91] This benefit is rarely used. The last available statistics (July 2015[92]) show that currently there are merely 1970 active beneficiaries. The average duration of the benefit is less than one year (308 days).	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	Up to 100% of the contribution base for professional risks (the benefit is proportional to the reduction of the working hours). The contribution base for professional risks is the monthly proportional share of the gross annual salary including overtime. The base is capped up and down (the current minimum contribution base is 756,00 €/month and the maximum is 3.606,00 €/month).

[90] Codified Text of the General Law on Social Security (Royal Legislative Decree 1/1994 Article 135 quarter) developed by Royal Decree 1148/2011.

[91] The following benefits have not been considered relevant to the purpose of this questionnaire:

- non contributory flat rate family benefits

- maternity benefit linked with parental leave (normally 16 weeks for one of the parents although it can be shared)

- paternity benefit (usually 13 days for the father for attending the mother and/or the baby)

- breastfeeding benefit (in case that there is a breastfeeding health risk because of the type of work performed by the mother during the first 9 months of the baby's life)

[92] http://www.seg-social.es/Internet_1/Estadistica/Est/Otras_Prestaciones_de_la_Seguridad_Social/EstadisticasCUME/Riesgoduranteelembarazo2015/index.htm

	Conditions of entitlement[93]	The conditions of entitlement are the following – Being a parent[94] (by birth or adoption) of a child under 18 years of age that suffers cancer or any other serious illness, requires long term hospitalization and direct and continuous care. – Both parents are active workers insured in a Social Security scheme and up to date on her/his contribution obligations – The beneficiary (only one parent) reduces the working hours at least by 50% of the full time working hours and fulfills the minimum contribution period requirement.[95]
	Exclusively or partially calculated with respect to salary	It is not calculated with respect to salary but with respect to the reference contribution base instead. The reference contribution base is the one for professional risks. The contribution base for professional risks is the monthly proportional share of the gross annual salary including overtime. The base is capped up and down (the current minimum contribution base is 756,00 €/month and the maximum is 3.606,00 €/month).
	Maximum duration of the benefit	The benefit is granted initially for 1 month and extended on a 2 months period basis as long as the illness persists, the beneficiary wants to maintain the reduction of the working hours and the child is under 18 years of age.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	Only one of the working parents can claim the benefit (but both parents have to be active workers)
	Can the benefit be claimed in case of	Yes precisely it is necessary a minimum reduction of the working hours (50%) to be entitled to this benefit.

[93] Royal Decree 1148/2011 Articles 2, 3 y 4

[94] Or have the child under pre-adoption or permanent fostering

[95] The period varies depending on the age of the worker. For workers over the age of 26, the minimum contribution period is 180 days in the last 7 years or 360 days in total

	partial reduction of income pursuant to part-time/flexible working?	The benefit only covers for the proportional reduction of the salary (top ups apply) Part time workers could be also entitled to this benefit but only if the working hours are no less than the 25% of the fulltime working hours. For fulfilling this requirement, in case the part time worker is simultaneously hired by different employers, it is necessary to have into account total amount of working hours.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	No, this is an independent benefit.
	Are employers who offer pay during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	No. On the one hand, as stated in the previous answer, parental leave benefit and raising an ill child benefit are independent. On the other hand, during parental leave payment is made by the Social Security. The collective agreement may oblige the employer to complement the statutory benefit when the salary tops the contribution base, but compensation or reimbursement by the Social Security is not envisaged.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	Both parents cannot claim the benefit simultaneously. If both parents fulfill the entitlement requirements, they can alternate the right.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT	Only the parent that fulfils the requirements is entitled to the benefit.	

REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	

SWEDEN

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT		Salary-related maternity benefit was introduced in the mid 1950:s, containing 90 days of income-related benefit (Act on maternity support 1954:266). When the Act on social insurance (1962:381) was launched in 1962, the number of days with income-related benefit increased to 180. In 1974, maternity benefit was replaced by parental benefit, which still today is the salary-related child-raising benefit. The main novelty was that the parent taking care of the child, irrespective of gender, was entitled to benefit. The number of days with income-related benefit was initially the same (180), but gradually increased during the years to come. In 2014, 425 067 women received parental benefit and 344 947 men. The average number of days taken out by women was 94 and the average number of days taken out by men was 39. The average amount paid to men was 35 per cent higher than for women (Social Insurance Agency: Socialförsäkringen i siffor 2015).
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	80 per cent of the income of the parent, with a ceiling for income at 445 000 SEK (10 times the price base amount of 44 500 SEK) Chapter 12, paragraphs 25-26 of the Social Security Code, SCC
	Conditions of entitlement	In order to be granted salary-related benefit for the first 180 days, the parent must have been insured for sickness benefit at a level exceeding 180 SEK per day for at least 240 days before the birth of the child. Being insured for sickness benefit presupposes having income in Sweden. In order to be granted the following days of salary-related benefit, the parent must be insured in the work-based insurance (having income from work in Sweden). There is thus no qualification time for these days (Chapter 12 paragraphs 35, 39 SCC).
	Exclusively or partially calculated with respect to salary	Partially; 390 of 480 days are calculated with respect to salary (for those with no salary, flat-rate guaranteed benefit is granted for these days, amounting to 225 SEK per day). 90 days of flat-rate basic benefit, amounting to 180 SEK per day, are granted to all residents (Chapter 12 paragraphs 18-24 SCC).
	Maximum duration of the benefit	The total number of days with parental benefit is 480, but the number of days with salary-related benefit is 390. 96 days may be taken out after the child is 4 years old and may be taken out until the child is 12 years old (Chapter 12 paragraphs 12,13 and 19 SCC).
	Who can claim the benefit (one or both parents?) and for how	The parent taking care of the child can claim benefit. Days may be transferred between parents, except for 60 days (so called fathers months) (Chapter 12 paragraphs 15, 17 SCC).

	long in case of split entitlement between the parents?	
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	Yes, the benefit may be taken out in parts: 1/8, ¼, ½ and ¾. It is thus common to reduce working hours and claim parental benefit part time (Chapter 12 paragraph 9 SCC)
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	According to the Act on parental leave (1995:584) a person has a right to parental leave when taking out parental benefits, full-time or in parts (paragraphs 5-6). *The right to leave during the first 18 months is however irrespective of taking out parental benefit. Also, a parent always has a right to reduce working hours up to ¼ for a child under eights years old (paragraphs 5 and 7).*
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	No issues.
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	The parents may take out benefit for one child each. Also, 30 days of benefit may be taken out by the parents at the same time for the same child during the child´s first year (Chapter 12 paragraph 4a SCC).

CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	According to national law, the right to salary-related benefit is strictly connected to the parent him/herself fulfilling the conditions. ¨ As parental benefit is classified as a maternity/paternity benefit as of September 1, 2011, the view is that it is only when the family members are not entitled to any equivalent benefits in the other Member State that they may receive parental benefit from Sweden (article 67 of R 883/2004 is not applicable), see Social Insurance Board Legal guidance 2011:01 . http://www.forsakringskassan.se/wps/wcm/connect/21778b4b-d5ae-49c8-82b2-b45682eef263/rattsligt_stallningstagande_2011_01.pdf?MOD=AJPERES

SWITZERLAND

		REPLY
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT		There have been some tries to introduce benefits for child-raising benefits in Switzerland. The most recent was a proposal, which was made by a member of the Federal parliament (see 11.3492 - Postulat "Congé parental et prévoyance familiale facultatifs" introduced by Anita Fetz); this proposal had no success. The Federal legislation only includes maternity leave benefits for women during 14 weeks (introduced on July 1st 2005); men cannot claim maternity leave benefits (Federal court ATF 140 I 305). In certain enterprises and public administrations (federal and community level) parents are allowed to take an unremunerated paternity leave (Report of the Government from October 2013 as a response to the above mentioned proposal 11.3492, p. 12: "Congé de paternity et conge parental - état des lieux et presentation de divers modèles").
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	XXX
	Conditions of entitlement	XXX
	Exclusively or partially calculated with respect to salary	XXX
	Maximum duration of the benefit	XXX
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	XXX
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible	XXX

	working?	
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	XXX
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	XXX
	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	XXX
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	XXX	

UNITED KINGDOM

	REPLY	
HISTORY OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Statutory Maternity Pay (SMP)** was introduced in 1987. The principal statutory provisions for Statutory Maternity Pay are contained in: • The Social Security Contributions and Benefits Act 1992 (as amended). Part XII of the Act covers SMP • The Statutory Maternity Pay (General) Regulations 1986 (SI 1986 No 1960) • The Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994 (SI 1994 No 1882) • The Statutory Maternity Pay and Statutory Adoption Pay (Curtailment) Regulations 2014 Employees may have a right to 1 or 2 weeks paternity leave and **Statutory Paternity Pay.** Prior to 5 April 2015 employees were eligible for Statutory Additional Paternity Leave and **Additional Statutory Paternity Pay** if their partner returned to work before the end of their maternity (or adoption) leave or pay period. On 1 December 2014, the government introduced Shared Parental Leave (SPL) and **Shared Parental Pay (ShPP)** and abolished Statutory Additional Paternity Pay. This change applies to mothers whose babies are due on or after 5 April 2015 (see below).	
DESCRIPTION OF THE SALARY-RELATED CHILD-RAISING BENEFIT	**Level of the benefit**	**Statutory Maternity Pay** is paid at 90% of a person's average weekly earnings (before tax) for the first 6 weeks £139.58 or 90% of average weekly earnings (whichever is lower) for the next 33 weeks SMP is paid in the same way as wages (e.g. monthly or weekly). Tax and National Insurance are deducted. **Statutory Paternity Pay** is paid at either £139.58 a week or 90% of their average weekly earnings (whichever is lower). Tax and National Insurance are deducted.

	Conditions of entitlement	To be eligible for **Statutory Maternity Pay** it is necessary to satisfy two conditions: The Continuous Employment Rule and the Earnings Rule. To satisfy the continuous employment rule a person must have been employed by their employer for a continuous period of at least 26 weeks into the qualifying week (which is the 15th week before the week in which the baby is due). This period must include at least one day in the qualifying week. Although continuous employment usually means employment by the same employer without a break, there are some circumstances when breaks in employment can be disregarded. The employment rule may be modified slightly if the baby is born prematurely. To satisfy the earnings rule a person's average weekly earnings must be at least equal to the lower earnings limit for National Insurance (NI) purposes (£112 a week for 2015/16 before tax). Further qualifying conditions for Statutory Maternity Leave are that the woman must: be an employee not a 'worker' give her employer at least 28 days notice and proof of pregnancy. If employed by an agency, in each of the 26 weeks into the qualifying week, a person will satisfy the continuous employment rule as long as they did some work during any week which counts as a full week. Whether continuity of employment is deemed to be broken if weeks are not worked when working for an agency depends in general on whether the agency was able to offer work that week. If a person changes jobs during pregnancy they are unlikely to be able to meet the SMP continuous employment rule although there are exceptions. A person who has a visa that allows them to live and work in the United Kingdom but includes the condition that they have "no recourse to public funds" may still get SMP if they satisfy the qualifying conditions as SMP is not defined as public funds. To be eligible for **Statutory Paternity Pay** an employee must be either the baby's biological father or the partner of the mother, and take responsibility for the child's upbringing. SPP is only payable while the employee is on paternity leave. The conditions of entitlement to **Statutory Paternity Pay** require that a father must:

		- have worked for their employer continuously for at least 26 weeks by the end of the 15th week before the expected week of childbirth - be employed by their employer up to the date of birth - have average weekly earnings that are at least equal to the lower earnings limit for National Insurance (NI) purposes (£112 a week for 2015/16 before tax).
	Exclusively or partially calculated with respect to salary	**Statutory Maternity Pay** is paid at 90% of average weekly earnings (before tax) for the first 6 weeks and £139.58 or 90% of average weekly earnings (whichever is lower) for the next 33 weeks. **Statutory Paternity Pay** is paid at either £139.58 a week or 90% of their average weekly earnings (whichever is lower).
	Maximum duration of the benefit	**Statutory Maternity Pay** (SMP) is paid for up to 39 weeks. **Statutory Paternity Pay** is payable fora maximum of 2 weeks but see below for Additional Statutory Paternity Pay (now abolished) and **Shared Parental Pay (ShPP)** effective since 5 April 2015.
	Who can claim the benefit (one or both parents?) and for how long in case of split entitlement between the parents?	On 1 December 2014, the government abolished Additional Statutory Paternity Pay and introduced Shared Parental Leave (SPL) and **Shared Parental Pay (ShPP)**. This change applies to mothers whose babies are due on or after 5 April 2015. Mothers can convert a portion of their Statutory Maternity Leave and Statutory Maternity Pay into ShPP to share with the other qualifying parent. Similar changes have been introduced with reference to adoption. Each parent qualifies separately for Shared Parental Leave (SPL) and Statutory Shared Parental Pay (ShPP). A person can get ShPP if they're an employee and one of the following applies. They are: eligible for Statutory Maternity Pay (SMP) (or Statutory Adoption Pay (SAP)) eligible for Statutory Paternity Pay (SPP) and their partner is eligible for SMP, Maternity Allowance (MA) or SAP

		A person can also get ShPP if they're a worker and they're eligible for SMP or SPP. A couple who choose to take Shared Parental Leave receive Statutory Shared Parental Pay (ShPP). ShPP is £139.58 a week or 90% of average weekly earnings, whichever is lower.
	Can the benefit be claimed in case of partial reduction of income pursuant to part-time/flexible working?	A person may work under their contract of service for the employer paying their **Statutory Maternity Pay** for up to 10 days during their Maternity Pay Period without losing any SMP. These days are known as Keep In Touch (KIT) days. Any work done as a KIT day, however brief, will count as a whole day for KIT purposes. Once the 10 KIT days have been used any further work undertaken will incur a loss of a week's SMP for the week in the Maternity Pay Period in which that work has been undertaken.
	Is the benefit intended to complement the exercise of parental leave rights (within the meaning of the Parental Leave Directive)?	Maternity leave and pay are two separate entitlements.
	Are employers who have to pay the salary during statutory periods of parental leave entitled to either "off-set" or claim reimbursement from the social security institution for salary paid to the employee during parental leave?	Employers can reclaim 92 per cent of the **Statutory Maternity Pay** they pay to an employee. This is usually through deduction from payments of tax and National Insurance contributions to HMRevenue and Customs (the tax authority). Small employers who qualify for Small Employers' Relief can recover 103 per cent which includes compensation for employer's National Insurance contributions paid on the Statutory Maternity Pay.

	Is it possible that both parents claim salary-related child-raising benefits and if so, how are such rights divided between parents; can these be exercised simultaneously?	Each parent qualifies separately for Shared Parental Leave (SPL) and **Statutory Shared Parental Pay (ShPP).** If the mother gives notice to reduce her entitlement before she has received it for the full 39 weeks then any remaining weeks could become available as ShPP. To be qualify for ShPP the mother must be eligible for Statutory Maternity Pay, Maternity Allowance or Statutory Adoption Pay and the partner must be eligible for Statutory Paternity Pay. If both parents qualify for ShPP they can decide who will receive it, or how it will be divided. SPL and ShPP can be taken in three separate blocks and the arrangements can be changed for each block of leave/pay.
CAN A PARENT RECEIVE A SALARY-RELATED CHILD-RAISING BENEFIT REGARDLESS OF WHICH PARENT FACTUALLY FULFILS THE CONDITIONS OF ENTITLEMENT UNDER NATIONAL LAW AND IF SO HOW?	Each parent qualifies separately for Shared Parental Leave (SPL) and **Statutory Shared Parental Pay (ShPP).** If the mother gives notice to reduce her entitlement before she has received it for the full 39 weeks then any remaining weeks could become available as ShPP. To be qualify for ShPP the mother must be eligible for Statutory Maternity Pay, Maternity Allowance or Statutory Adoption Pay and the partner must be eligible for Statutory Paternity Pay. If both parents qualify for ShPP they can decide who will receive it, or how it will be divided. SPL and ShPP can be taken in three separate blocks and the arrangements can be changed for each block of leave/pay.	

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European Commission

Jozef Pacolet and Frederic De Wispelaere
September - 2015

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ANNEX XXVI - HIVA UPDATE OF 2013 ANALYSIS: LONG-TERM CARE AND UNEMPLOYMENT BENEFITS

ANNEX XXVI

Update of the analytical studies for an impact assessment for revision of Regulations (EC) Nos 883/2004 and 987/2009

Coordination of LTC benefits and unemployment benefits

EUROPEAN COMMISSION

Directorate-General for Employment, Social Affairs and Inclusion
Directorate B - Employment and Social Legislation, Social Dialogue
Unit B.4 — Free Movement of Workers and Coordination of Social Security Schemes

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Update of the analytical studies for an impact assessment for revision of Regulations (EC) Nos 883/2004 and 987/2009

Coordination of LTC benefits and unemployment benefits

Directorate-General for Employment, Social Affairs and Inclusion
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INTRODUCTION

The "Revision of Regulation (EC) No 883/2004 and Regulation (EC) No 987/2010" forms part of the Labour Mobility Package, included in the Commission's 2015 Work Programme.

Already in 2013 and 2014 an impact assessment and a draft proposal for legislation was prepared. The proposal was drafted in response to the 2011 Council's call for a revision of the rules on unemployment benefits in order to strengthen the link between contributions and benefits, and in view of the need to respond to the introduction of a new type of "long-term care benefit" at national level in view of population change. The adoption of the proposal was originally scheduled for spring 2014. However, in view of the European Parliament elections and the need for a political level playing field, the initiative was put 'on hold' and action to follow it up was left to the new Commission. In its Work Programme for 2015, the Commission announced to adopt a 'Labour Mobility Package', of which the revision of Regulation (EC) No 883/2004 forms part. In this revision, the elements that were under consideration in 2014 will be combined with new policy initiatives.

As the studies were delivered in 2013, the figures used therein may call for an update in the light of newly available data. The purpose of the assignment is to provide the European Commission with updated data and statistics for the impact assessment report for the Revision of Regulation (EC) No 883/2004 and Regulation (EC) No 987/2010, in the fields of long-term care benefits, coordination of unemployment benefits for frontier workers and export of unemployment benefits, which can be directly integrated in the analytical part of the Impact Assessment Report.

The original Impact Assessment Report was based on three studies, which provided among others socio-economic data and indicators to evaluate the mobility trends of the insured persons and their family members, as well as the related (administrative) costs for the Members States' social security schemes:

- Doherty R., Vandresse B., Bulté S., Bardaji Horno M., Ulrich M., Pacolet J., De Wispelaere F. 2013. *Study for an impact assessment for revision of Regulations (EC) Nos 883/2004 and 987/2009*. DG EMPL **(see also Annex V)**
- Pacolet J., De Wispelaere F. 2013. *Additional analysis for the partial revision of the provision on the coordination of social security systems in Regulation (EC) No 883/2004*. DG EMPL **(see also Annex IX)**
- Pacolet J., De Wispelaere F. 2013. *Analysis of the characteristics and the duration of employed activity by cross-border and frontier workers for the purposes of coordinating unemployment benefits*. DG EMPL **(see also Annex X)**

The original calculation of the different options was not based on available administrative information but based on the composition of different variables (number of cross-border workers, unemployment rates, average annual unemployment benefit, number of pensioners living abroad, number of dependents receiving LTC benefits in kind and/or in cash, LTC spending per user in kind and/or in cash, etc.) coming from different data sources such as the Labour Force Survey, Eurostat, Eurostat Migration and migration population statistics, the 2012 Ageing Report and a limited ad hoc survey with 11

Member States. Most of the data applied to 2010 or 2011. In this report, we make an update of the different options by using data for 2013 or even 2014. In the meantime, also administrative information became available on the export of unemployment benefits (PD U2 Questionnaire) and a new Ageing Report (2015) has been published.

This report provides an overview of the updated tables by referring to the original numbering of the tables. The footnotes of these updated tables refer to the Annexes where these original tables are published. Moreover, the original tables are published in the Annexes of this report.

UNEMPLOYMENT BENEFITS

Based on Labour force Survey (LFS) data, an estimation of the number of cross-border workers has been made. In the further analysis we considered all workers who worked in another country than the country of residence as cross-border workers. Workers who worked in a neighbouring country are considered as frontier workers. This is different from the legal definition. National unemployment rates were applied to the number of cross-border workers in order to estimate the number of unemployed cross-border workers. The unemployment rates of the country of employment and not of the country of residence have been applied on the number of cross-border workers. In order to estimate the budgetary impact of the baseline scenario, the estimated number of unemployed cross-border workers are multiplied by the annual unemployment benefit per unemployed by taking into account the annual average duration of the payment of the unemployment benefit.

Table 2.2a UB: Main parameters for estimating the baseline scenario and the different options, 2013/2014

	Number of incoming cross-border workers (in ,000)	*of which: incoming frontier workers (in ,000)*	% share	Impact on national employment	Number of outgoing cross-border workers (in ,000)	*of which: outgoing frontier workers (in ,000)*	% share
BE	72	55	76.6%	1.6%	98	94	96.1%
BG	2	0	0.0%	0.0%	22	4	16.1%
CZ	52	50	97.2%	1.0%	33	27	82.7%
DK	36	28	77.4%	1.3%	6	4	63.6%
DE	273	171	62.7%	0.7%	159	139	87.2%
EE	2	1	66.7%	0.3%	19	16	83.7%
IE	17	6	36.4%	0.9%	6	5	94.0%
EL	7	4	46.8%	0.2%	0	0	
ES	37	12	33.0%	0.2%	45	12	27.7%
FR	64	38	59.4%	0.2%	172	163	94.8%
HR	0	0		0.0%	23	5	21.1%
IT	77	7	8.7%	0.3%	32	8	25.2%
CY	3	0	0.0%	0.8%	0	0	
LV	0	0	41.5%	0.1%	9	1	13.8%
LT	1	0	32.6%	0.1%	2	0	3.9%
LU	159	157	98.7%	41.2%	4	3	77.9%
HU	8	6	80.6%	0.2%	93	47	50.3%
MT	1	0	0.0%	0.8%	1	0	0.0%
NL	103	75	72.6%	1.2%	35	30	85.2%
AT	150	136	90.7%	3.5%	33	29	90.1%
PL	7	5	69.2%	0.0%	117	72	61.4%
PT	6	4	59.4%	0.1%	25	8	29.5%
RO	3	1	17.8%	0.0%	86	0	0.0%
SI	8	7	93.8%	0.8%	15	13	85.2%
SK	6	5	86.1%	0.3%	129	85	66.0%

FI	18	16	90.5%	0.7%	2	1	68.2%
SE	15	3	20.9%	0.3%	26	20	79.2%
UK	85	5	6.4%	0.3%	21	6	29.6%
Total	1,213	793	65.4%	0.5%	1,213	793	65.4%

Source Estimate based on data LFS and Eurostat [nama_aux_pem]. For the original Table 2.2 see Annex IX

Table 2.2b UB: Main parameters for estimating the baseline scenario and the different options, 2013/2014

	Incoming cross-border workers longer than 12 months employed (in ,000)	% of total incoming cross-border workers	Incoming cross-border workers no longer than 12 months employed (in ,000)	% of total incoming cross-border workers	Outgoing cross-border workers longer than 12 months employed (in ,000)	% of total outgoing cross-border workers	Outgoing cross-border workers no longer than 12 months employed (in ,000)	% of total outgoing cross-border workers
BE	60.0	83%	12.3	17.0%	85.9	88%	12.2	12%
BG	1.1	67%	0.5	33.4%	10.4	47%	11.7	53%
CZ	45.9	89%	5.8	11.1%	25.4	77%	7.4	23%
DK	29.0	80%	7.0	19.5%	4.3	77%	1.3	23%
DE	195.0	71%	78.0	28.6%	136.0	85%	23.4	15%
EE	1.6	74%	0.6	26.0%	14.7	79%	3.9	21%
IE	12.3	71%	5.1	29.2%	4.9	86%	0.8	14%
EL	4.4	59%	3.1	41.1%	0.0		0.0	
ES	22.9	61%	14.3	38.5%	22.6	51%	21.9	49%
FR	42.3	66%	22.1	34.3%	148.5	86%	23.7	14%
HR	0.0		0.0		17.9	76%	5.5	24%
IT	54.6	71%	22.8	29.4%	20.6	64%	11.7	36%
CY	2.3	78%	0.6	22.1%	0.0		0.0	
LV	0.3	67%	0.2	33.4%	6.2	69%	2.8	31%
LT	1.1	84%	0.2	15.9%	0.7	31%	1.6	69%
LU	137.6	87%	21.3	13.4%	3.0	78%	0.9	22%
HU	6.5	86%	1.1	14.5%	67.3	72%	25.8	28%
MT	0.8	58%	0.6	42.4%	0.5	79%	0.1	21%
NL	86.0	84%	16.8	16.3%	30.2	85%	5.2	15%
AT	120.1	80%	29.5	19.7%	25.9	79%	6.7	21%
PL	5.8	83%	1.2	16.7%	83.1	71%	33.6	29%
PT	4.8	81%	1.1	19.3%	12.0	47%	13.5	53%
RO	2.8	81%	0.7	18.8%	47.0	55%	39.2	45%
SI	6.8	88%	0.9	11.5%	11.8	78%	3.2	22%
SK	5.1	85%	0.9	14.5%	110.2	85%	18.8	15%
FI	14.2	79%	3.8	21.2%	1.5	68%	0.7	32%
SE	10.9	75%	3.7	25.2%	19.9	77%	5.9	23%
UK	52.6	62%	32.3	38.1%	16.4	77%	5.0	23%
Total	926.8	76%	286.5	23.6%	926.8	76%	286.5	24%

Source Estimate based on data LFS. For the original Table 2.2 see Annex X

Table 2.2c UB: Main parameters for estimating the baseline scenario and the different options, 2013/2014

		Baseline scenario				Option 4				
	Unemployment rate (20-64)	Estimated number incoming unemployed cross-border workers (in ,000)	*Of which: Estimated number incoming unemployed frontier workers (in ,000)*	Estimated number outgoing unemployed cross-border workers (in ,000)	*Of which: Estimated number outgoing unemployed frontier workers (in ,000)*	Estimated number unemployed incoming cross-border workers longer than 12 months employed (in ,000)	Estimated number unemployed incoming cross-border worker no longer than 12 months employed (in ,000)	Estimated number unemployed outgoing cross-border workers longer than 12 months employed (in ,000)	Estimated number unemployed outgoing cross-border worker no longer than 12 months employed (in ,000)	Annual average expenditure per unemployed person (in €)
BE	8.3	6.0	4.6	6.7	6.1	5.0	1.0	5.7	0.9	15,113
BG	12.7	0.2	0.0	2.6	1.0	0.1	0.1	1.2	1.4	442
CZ	6.8	3.5	3.4	2.2	1.6	3.1	0.4	1.7	0.5	929
DK	6.5	2.3	1.8	0.4	0.2	1.9	0.5	0.3	0.1	12,310
DE	5.3	14.5	9.1	11.0	8.4	10.3	4.1	9.3	1.7	9,606
EE	8.6	0.2	0.1	1.4	1.2	0.1	0.0	1.1	0.3	540
IE	12.8	2.2	0.8	0.4	0.4	1.6	0.6	0.3	0.1	11,999
EL	27.7	2.1	1.0	0.0	0.0	1.2	0.9	0.0	0.0	1,071
ES	25.9	9.6	3.2	3.9	1.4	5.9	3.7	2.1	1.7	4,155
FR	9.6	6.2	3.7	11.9	11.2	4.1	2.1	10.2	1.7	10,889
HR	14.5	0.0	0.0	1.9	0.5	0.0	0.0	1.5	0.4	607
IT	12	9.3	0.8	3.1	0.7	6.6	2.7	2.0	1.0	3,618
CY	16.3	0.5	0.0	0.0	0.0	0.4	0.1	0.0	0.0	2,394
LV	11.9	0.1	0.0	0.7	0.1	0.0	0.0	0.5	0.2	378
LT	11.9	0.2	0.1	0.2	0.0	0.1	0.0	0.1	0.1	345
LU	5.7	9.1	8.9	0.3	0.2	7.8	1.2	0.2	0.1	21,189
HU	10	0.8	0.6	5.4	2.4	0.7	0.1	3.8	1.5	439
MT	5.8	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	2,115
NL	6.2	6.4	4.6	2.5	2.0	5.3	1.0	2.1	0.4	21,712
AT	4.7	7.0	6.4	2.2	1.9	5.6	1.4	1.7	0.4	12,151
PL	10.3	0.7	0.5	7.2	3.9	0.6	0.1	5.1	2.1	366
PT	16.5	1.0	0.6	3.5	1.9	0.8	0.2	1.8	1.7	2,969
RO	7.1	0.2	0.0	10.6	0.0	0.2	0.0	6.0	4.5	291
SI	10.2	0.8	0.7	0.9	0.8	0.7	0.1	0.8	0.2	2,214
SK	13.9	0.8	0.7	8.7	5.2	0.7	0.1	7.4	1.2	465
FI	7.5	1.3	1.2	0.2	0.1	1.1	0.3	0.1	0.1	15,408
SE	7.1	1.0	0.2	1.9	1.3	0.8	0.3	1.4	0.5	4,227
UK	6.7	5.7	0.4	2.3	0.8	3.5	2.2	1.7	0.6	2,623
Total	10.6	91.7	53.5	91.7	53.5	68.3	23.4	68.3	23.4	

Source Estimate based on data LFS, 2015 Ageing Report and ESSPROS. For the original Table 2.2 see Annexes IX and X

Table 2.3 UB: Estimated reimbursement claims and impact of maximum reimbursement country of last activity (baseline scenario), 2013/2014

	Member State of residence			Member State of last activity		
MS	Reimbursement claimed by the Member State of residence	Reimbursement received by the Member State of residence	% difference	Claimed from the Member State of last activity	Reimbursement paid by the Member State of last activity	% difference
BE	25,134	21,296	-15%	15,718	13,708	-13%
BG	109	109	0%	433	20	-95%
CZ	376	331	-12%	841	409	-51%
DK	1,133	459	-60%	2,787	2,738	-2%
DE	25,971	20,959	-19%	16,983	11,989	-29%
EE	160	159	-1%	184	16	-91%
IE	1,160	281	-76%	564	549	-3%
EL	0	0		1,295	265	-80%
ES	3,081	2,271	-26%	8,648	4,083	-53%
FR	32,066	27,667	-14%	9,886	7,697	-22%
HR	78	78	-1%	0	0	
IT	1,472	1,047	-29%	3,446	1,344	-61%
CY	0	0		229	87	-62%
LV	11	11	-2%	43	5	-88%
LT	1	1	0%	147	14	-91%
LU	1,588	755	-52%	25,853	25,851	0%
HU	261	259	-1%	507	83	-84%
MT	1	0	-79%	112	26	-77%
NL	13,650	7,212	-47%	14,007	14,007	0%
AT	6,277	3,406	-46%	4,824	4,779	-1%
PL	360	359	0%	1,407	66	-95%
PT	1,568	1,526	-3%	956	552	-42%
RO	0	0		347	18	-95%
SI	456	454	0%	450	190	-58%
SK	602	597	-1%	1,009	95	-91%
FI	643	146	-77%	318	303	-5%
SE	1,585	1,486	-6%	1,174	405	-66%
UK	644	589	-9%	6,218	2,161	-65%
EU-28	118,387	91,459	-23%	118,387	91,459	-23%

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 2.3 see Annex IX

Table 2.4 UB: Estimated budgetary impact baseline scenario and options, in € ,000, 2013/2014

	Option 1: No policy change (Baseline scenario): Frontier workers return; other cross-border workers take a rational decision (= highest UB)					**Option 2: Right of choice:** cross-border workers take a rational decision (= highest amount)					**Option 3: UB provided by the country of last activity**					**Option 4: 'cut-off' of 12 months**	
	Annual expenditure UB based on average duration payment UB (in €. 000)	Actual claims paid to country of residence (3 months) *(in € .000)*	Actual claims received from country of last activity (3 months) *(in € .000)*	Total expenditure *(in € .000)*	%	Annual expenditure UB based on average duration payment UB (in €. 000)	Actual claims paid to country of residence (3 months) *(in € .000)*	Actual claims received from country of last activity (3 months) *(in € .000)*	Total expenditure *(in € .000)*	%	Annual expenditure UB based on average duration payment UB (in €. 000)	Actual claims paid to country of residence (3 months) *(in € .000)*	Actual claims received from country of last activity (3 months) *(in € .000)*	Total expenditure *(in € .000)*	%	Annual expenditure UB based on average duration payment UB (in €. 000)	%
BE	75,066	13,708	21,296	67,478	100%	68,131	4,626	5,721	67,036	99%	55,963	0	0	55,963	83%	55,044	82%
BG	325	20	109	236	100%	14	20	2	33	14%	66	0	0	66	28%	480	203%
CZ	995	409	331	1,073	100%	2,175	42	41	2,177	203%	2,066	0	0	2,066	193%	2,102	196%
DK	5,063	2,738	459	7,342	100%	15,655	99	459	15,295	208%	13,691	0	0	13,691	186%	11,709	159%
DE	94,722	11,989	20,959	85,752	100%	90,363	8,402	5,777	92,988	108%	84,556	0	0	84,556	99%	70,428	82%
EE	452	16	159	309	100%	57	8	3	62	20%	68	0	0	68	22%	159	51%
IE	16,301	549	281	16,569	100%	23,643	20	281	23,382	141%	20,183	0	0	20,183	122%	14,818	89%
EL	413	265	0	678	100%	1,192	158	0	1,350	199%	1,666	0	0	1,666	246%	981	145%
ES	21,337	4,083	2,271	23,148	100%	24,233	2,637	1,392	25,478	110%	25,337	0	0	25,337	109%	20,162	87%
FR	89,790	7,697	27,667	69,820	100%	54,109	4,688	6,664	52,133	75%	39,234	0	0	39,234	56%	36,868	53%
HR	246	0	78	168	100%	5	0	1	4	3%	0	0	0	0	0%	182	108%
IT	23,541	1,344	1,047	23,838	100%	22,779	1,157	469	23,467	98%	23,516	0	0	23,516	99%	19,221	81%
CY	426	87	0	513	100%	426	87	0	513	100%	615	0	0	615	120%	479	93%
LV	29	5	11	24	100%	10	4	2	11	48%	14	0	0	14	58%	66	276%
LT	3	14	1	15	100%	6	12	0	18	115%	38	0	0	38	245%	59	382%
LU	4,405	25,851	755	29,501	100%	102,313	74	755	101,632	345%	99,183	0	0	99,183	336%	86,596	294%
HU	696	83	259	520	100%	16	83	4	95	18%	223	0	0	223	43%	640	123%
MT	49	26	0	75	100%	49	26	0	75	100%	114	0	0	114	153%	79	106%
NL	48,550	14,007	7,212	55,344	100%	101,360	0	7,212	94,148	170%	72,694	0	0	72,694	131%	65,275	118%
AT	14,679	4,779	3,406	16,051	100%	33,822	3,949	338	37,432	233%	38,448	0	0	38,448	240%	33,257	207%
PL	887	66	359	594	100%	0	66	0	66	11%	163	0	0	163	27%	606	102%
PT	4,709	552	1,526	3,735	100%	807	552	81	1,278	34%	1,966	0	0	1,966	53%	4,968	133%
RO	0	18	0	18	100%	0	18	0	18	100%	44	0	0	44	247%	849	4728%
SI	1,238	190	454	975	100%	891	107	8	990	102%	1,147	0	0	1,147	118%	1,276	131%
SK	1,965	95	597	1,463	100%	297	74	64	307	21%	315	0	0	315	22%	730	50%
FI	1,598	303	146	1,755	100%	8,806	81	146	8,741	498%	7,963	0	0	7,963	454%	6,633	378%
SE	3,640	405	1,486	2,559	100%	1,383	405	75	1,713	67%	1,755	0	0	1,755	69%	2,100	82%
UK	4,868	2,161	589	6,440	100%	3,704	2,161	60	5,805	90%	8,206	0	0	8,206	127%	5,919	92%
EU-28	415,995	91,459	91,459	415,995	100%	556,247	29,554	29,554	556,247	134%	499,233	0	0	499,233	120%	441,686	106%

Source Estimate based on data LFS, 2015 Ageing Report and ESSPROS. For the original Table 2.4 see Annex X

Table 2.5 UB: Comparison of options between MS, estimated budgetary impact option 1 (100%) compared to other options, 2013/2014

	Option 1: No policy change (Baseline scenario)	Option 2: Right of choice	Option 3: UB provided by the country of last activity	Option 4: 'cut-off' of 12 months
BE	100%	99%	83%	82%
BG	100%	14%	28%	203%
CZ	100%	203%	193%	196%
DK	100%	208%	186%	159%
DE	100%	108%	99%	82%
EE	100%	20%	22%	51%
IE	100%	141%	122%	89%
EL	100%	199%	246%	145%
ES	100%	110%	109%	87%
FR	100%	75%	56%	53%
HR	100%	3%	0%	108%
IT	100%	98%	99%	81%
CY	100%	100%	120%	93%
LV	100%	48%	58%	276%
LT	100%	115%	245%	382%
LU	100%	345%	336%	294%
HU	100%	18%	43%	123%
MT	100%	100%	153%	106%
NL	100%	170%	131%	118%
AT	100%	233%	240%	207%
PL	100%	11%	27%	102%
PT	100%	34%	53%	133%
RO	100%	100%	247%	4728%
SI	100%	102%	118%	131%
SK	100%	21%	22%	50%
FI	100%	498%	454%	378%
SE	100%	67%	69%	82%
UK	100%	90%	127%	92%
EU-28	100%	134%	120%	106%

Source Estimate based on data LFS. For the original Table 2.5 see Annex X

Table 2.6 UB: Comparison of options between MS, estimated lowest and highest budgetary impact, 2013/2014

	Lowest budgetary impact				***Highest budgetary impact***				
	Option 1: No policy change (Baseline scenario)	Option 2: Right of choice	Option 3: UB provided by the country of last activity	Option 4: 'cut-off' of 12 months	Option 1: No policy change (Baseline scenario)	Option 2: Right of choice	Option 3: UB provided by the country of last activity	Option 4: 'cut-off' of 12 months	
BE				X	X				BE
BG		X						X	BG
CZ	X					X			CZ
DK	X					X			DK
DE				X		X			DE
EE		X			X				EE
IE				X		X			IE
EL	X						X		EL
ES				X		X			ES
FR				X	X				FR
HR			X					X	HR
IT				X	X				IT
CY				X			X		CY
LV		X						X	LV
LT	X							X	LT
LU	X					X			LU
HU		X						X	HU
MT	X						X		MT
NL	X					X			NL
AT	X						X		AT
PL		X						X	PL
PT		X						X	PT
RO	X							X	RO
SI	X							X	SI
SK					X				SK

	Lowest budgetary impact				*Highest budgetary impact*				
	Option 1: No policy change (Baseline scenario)	Option 2: Right of choice	Option 3: UB provided by the country of last activity	Option 4: 'cut-off' of 12 months	Option 1: No policy change (Baseline scenario)	Option 2: Right of choice	Option 3: UB provided by the country of last activity	Option 4: 'cut-off' of 12 months	
FI	X					X			FI
SE		X			X				SE
UK		X					X		UK
Total	11	9	1	7	6	8	5	9	Total

Source Estimate based on data LFS. For the original Table 2.6 see Annex X

Tables 2.7 and2.8 **UB: Estimated expenditure UB incoming cross-border workers becoming unemployed, breakdown by country of last activity and country of residence and impact of reimbursement, baseline scenario and option 4, 2013/2014**

	Baseline scenario							Option 4			
	Expenditure			Cost without reimbursement		Cost with reimbursement		Expenditure		Share of cost	
MS of last activity	Estimated expenditure by the Member State of residence (in ,000)	Estimated expenditure by the Member State of last activity (in ,000)	Reimbursement by the Member State of last activity (in ,000)	Share of cost country of residence	Share of cost country of last activity	Share of cost country of residence	Share of cost country of last activity	Estimated expenditure by the Member State of residence (in ,000)	Estimated expenditure by the Member State of last activity (in ,000)	Share of cost country of residence	Share of cost country of last activity
BE	61,998	13,068	13,708	83%	17%	70%	30%	5,141	46,436	10%	90%
BG	317	7	20	98%	2%	92%	8%	193	44	81%	19%
CZ	952	43	409	96%	4%	68%	32%	365	1,836	17%	83%
DK	2,152	2,911	2,738	43%	57%	28%	72%	1,004	11,016	8%	92%
DE	63,195	31,527	11,989	67%	33%	59%	41%	6,482	60,393	10%	90%
EE	439	13	16	97%	3%	94%	6%	132	50	73%	27%
IE	3,520	12,782	549	22%	78%	21%	79%	1,423	14,296	9%	91%
EL	0	413	265	0%	100%	0%	100%	1,038	981	51%	49%
ES	7,805	13,532	4,083	37%	63%	31%	69%	7,218	15,581	32%	68%
FR	74,820	14,970	7,697	83%	17%	77%	23%	6,405	25,778	20%	80%
HR	246	0	0	100%	0%	100%	0%	0	0		
IT	4,120	19,420	1,344	18%	82%	17%	83%	2,647	16,596	14%	86%
CY	0	426	87	0%	100%	0%	100%	228	479	32%	68%
LV	29	0	5	100%	0%	85%	15%	12	9	56%	44%
LT	3	0	14	100%	0%	15%	85%	9	32	22%	78%
LU	3,282	1,122	25,851	75%	25%	11%	89%	8,147	85,868	9%	91%
HU	696	0	83	100%	0%	89%	11%	208	190	52%	48%
MT	2	47	26	4%	96%	3%	97%	46	66	41%	59%
NL	28,665	19,884	14,007	59%	41%	46%	54%	4,112	60,811	6%	94%
AT	11,298	3,380	4,779	77%	23%	58%	42%	2,257	30,855	7%	93%
PL	887	0	66	100%	0%	93%	7%	554	136	80%	20%
PT	4,234	475	552	90%	10%	80%	20%	417	1,586	21%	79%
RO	0	0	18			0%	100%	168	36	82%	18%
SI	1,200	38	190	97%	3%	84%	16%	154	1,014	13%	87%
SK	1,965	0	95	100%	0%	95%	5%	266	269	50%	50%
FI	986	612	303	62%	38%	52%	48%	287	6,272	4%	96%
SE	2,535	1,105	405	70%	30%	63%	37%	513	1,313	28%	72%
UK	1,417	3,452	2,161	29%	71%	20%	80%	5,236	5,082	51%	49%
EU-28	276,766	139,228	91,459	67%	33%	55%	45%	54,661	387,025	12%	88%

Source Estimate based on data LFS. For the original Tables 2.7 and 2.8 see Annex X

	Country of residence		Country of last activity	
	Direct paying	Reimbursement	Direct paying	Reimbursement
Control unemployed	€ 40.0		€ 40.0	
U1	€ 42.8			€ 20.0
Reimbursement		€ 20.0		€ 20.0
Total administrative unit - UB Residence	€ 82.8	€ 20.0		€ 40.0
Total administrative unit - UB Last activity			€ 40.0	
	Baseline scenario			
UB Residence	€ 5,049,636	€ 1,219,719		€ 2,439,438
UB Last activity			€ 1,230,165	
Administrative cost	€ 6,269,355		€ 3,669,602	
Grand total	€ 9,938,957			
% cost country of residence in total of administrative cost	63%			
Budgettary cost option	415,994,590			
Administrative cost as % of budgettary cost	2.4%			
	Right of choice			
UB Residence	€ 1,680,840	€ 406,000		€ 812
UB Last activity			€ 2,855,867	
Administrative cost	€ 2,086,840		€ 2,856,679	
Grand total	€ 4,943,519			
As % of baseline scenario	50%			
% cost country of residence in total of administrative cost	42%			
Budgettary cost option	556,246,723			
Administrative cost as % of budgettary cost	0.9%			
	Member State of last activity			
UB Residence				
UB Last activity			€ 3,669,602	
Administrative cost	0		€ 3,669,602	
Grand total	€ 3,669,602			
As % of baseline scenario	37%			
% cost country of residence in total of administrative cost	0%			
Budgettary cost option (in ,000)	499,233			
Administrative cost as % of budgettary cost	0.7%			
	Cutt-of of 12 months			
UB Residence	€ 1,930,659			€ 468,039
UB Last activity			€ 2,733,525	
Administrative cost	€ 1,930,659		€ 3,201,564	
Grand total	€ 5,132,223			
As % of baseline scenario	52%			
% cost country of residence in total of administrative cost	38%			
Budgettary cost option	499,233,138			
Administrative cost as % of budgettary cost	1.0%			

Table 2.9 UB: Estimated administrative burden, 2013/2014

Source Estimate based on data LFS. For the original Table 2.9 see Annex X

Table 8 and 9 Estimated number of PD U1 received and yearly estimated amount paid to these unemployed persons with a PD U1 (broad definition), in €, 2013/2014

	Migrant workers	Cross-border workers	Total	Average annual expenditure (in €)
BE	2,196	6,653	8,849	82,463,845
BG	4,118	991	5,109	1,636,643
CZ		1,619	1,619	952,291
DK	54	368	422	2,467,995
DE		10,815	10,815	63,195,240
EE	174	1,189	1,363	502,720
IE		387	387	3,519,655
EL		0	0	0
ES	2,471	2,966	5,437	14,307,601
FR	8,338	11,779	20,117	127,782,285
HR	16	517	533	253,134
IT		1,627	1,627	4,120,460
CY	3	0	3	3,890
LV	19	114	133	34,291
LT	225	11	236	55,593
LU	48	300	348	3,807,976
HU	1,149	2,378	3,527	1,032,910
MT	8	1	9	12,921
NL	160	2,515	2,675	30,489,302
AT		2,066	2,066	11,298,103
PL	1,517	3,934	5,451	1,229,128
PT		2,113	2,113	4,234,284
RO	12	0	12	2,157
SI		823	823	1,199,841
SK	1,160	5,174	6,334	2,406,075
FI	135	167	302	1,783,734
SE	457	1,500	1,957	3,308,207
UK	30	982	1,012	1,460,064
Total	22,290	60,986	83,276	363,560,345

Source Estimate based on PD U1 Questionnaire, LFS, the 2015 Ageing Report and ESSPROS. For the original Tables 8 and 9 see Annex V

Table 15 Estimated administrative cost – PD U2 (issued), 2013

MS	Number of PD U2 issued	Administrative cost
BE	1,431	6,440
BG	80	360
CZ	354	1,593
DK	1,240	5,580
DE	3,200	14,400
EE	82	369
IE	1,072	4,824
EL		
ES	6,257	28,157
FR	3,019	13,586
HR	54	243
IT	974	4,383
CY	312	1,404
LV	408	1,836
LT	146	657
LU	186	837
HU	54	243
MT	12	54
NL	1,904	8,568
AT	1,738	7,821
PL	280	1,260
PT	3,501	15,755
RO	6	27
SI	65	293

SK	84	378
FI	212	954
SE	336	1,512
UK	284	1,278
EU28	27,291	122,810

Source Estimate based on PD U2 Questionnaire and data provided during the workshops on the administrative burden. For the original Table 15 see Annex V

LONG-TERM CARE BENEFITS

The fact there is no specific coordination regime and a common definition, made it difficult to collect data on LTC. Member States did not explicit collect data on LTC and had no common understanding of LTC benefits. Administrative data on LTC are only available in specific forms dealing with the coordination rules of the sickness chapter. The number of those insured for health care living in another country than the competent country – which sometimes includes long-term care or to which LTC-insurance is closely linked – can be calculated based on the number of PD S1. However, no data are currently collected on the number of PD S1 within the framework of the Administrative Commission. The number of PD S1 was estimated by the sum of 3 categories:

- Cross-border workers (and their family members);
- Retired former cross-border workers (and their family members);
- Other mobile pensioners (and their family members).

Firstly, by way of using the LFS, the number of cross-border workers were estimated. Secondly, we assumed in the calculation model that 20% of the cross-border workers will have an insured family member. Thirdly, to estimate the total number of retired former cross-border workers, we applied the percentage of cross-border workers on the labour market to the number of pensioners in 2013 and this by individual (former) working Member State and assumed that 1 in 5 retired cross-border workers always had worked in the same Member State of employment. Fourthly, an estimation of the number of migrant pensioners was calculated by using the LFS. Finally, we assumed in the calculation model that 25% of the pensioners will have also an insured family member. The sum of all these categories results in an estimate of the number of PD S1. As next step we have estimated the cross-border expenditure on long-term care in kind and in cash based on figures from the 2015 Ageing Report. Here we have applied the average LTC benefits in cash and in kind per dependent user. It is as mobile citizens (workers, pensioners, their family members) are using this system of LTC as if they were nationals. This involves a 'potential' overestimation of the number of users of cross-border LTC benefits and the related expenditure due to fact some Member States consider their LTC benefit as not exportable. At the same time these estimates assume a complete 'take-up' of rights by mobile citizens which will not be the case in the baseline scenario.

Table 2.17 LTC: Estimated number of PD S1 issued and received, by category, in ,000, 2013/2014

	Competent Member State				Member State of residence			
	Incoming cross-border workers + 20% family members	Retired cross-border workers only worked abroad + 25% family members	Migrant pensioners + 25% family members	Estimated number of PD S1 issued	Outgoing cross-border workers + 20% family members	Retired cross-border workers only worked abroad + 25% family members	Migrant pensioners + 25% family members	Estimated number of PD S1 received
BE	87	8	12	106	118	9	16	142
BG	2	0	3	5	26	3	0	29
CZ	62	5	1	68	39	3	1	43
DK	43	3	2	48	7	1	0	7
DE	328	29	31	388	191	15	28	234
EE	3	0	1	4	22	3	0	26
IE	21	1	5	27	7	1	7	15
EL	9	1	4	14	0	0	3	3
ES	45	4	3	52	53	5	75	133
FR	77	8	12	97	207	16	42	264
HR	0	0	2	2	28	3	0	31
IT	93	11	16	119	39	3	8	51
CY	3	0	0	4	0	0	7	7
LV	1	0	1	1	11	1	0	12
LT	2	0	1	3	3	0	0	3
LU	191	12	3	205	5	0	2	7
HU	9	1	1	11	112	10	2	124
MT	2	0	0	2	1	0	1	2
NL	123	9	17	149	42	4	1	47
AT	180	17	2	199	39	3	13	55
PL	8	1	8	17	140	12	1	153
PT	7	1	6	14	31	3	3	36
RO	4	0	11	15	103	11	0	114
SI	9	1	0	10	18	2	0	20
SK	7	0	2	10	155	13	0	168
FI	22	3	0	25	3	0	0	3
SE	18	2	3	22	31	2	4	37
UK	102	9	88	199	26	2	20	47
EU-28	1,456	127	235	1,817	1,456	127	235	1,817

* The assumptions made in order to estimate the number of 'retired cross-border workers' differs from the assumptions reported in Annexes V and IX. We assumed that 1 in 5 retired cross-border workers always had worked in the same Member State of employment while the original calculation assumes that all retired cross-border workers have worked in the same Member State of employment. This new assumption is based on administrative data from Luxembourg and avoids an overestimation of the number of retired cross-border workers with a PD S1. As a result, the number of retired cross-border workers taken into consideration is much lower compared to the original table (127 thousand compared to 503 thousand).

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 2.17 see Annex IX but also Table 21 Annex V

Table 25 % cross-border users LTC in kind or in cash and average amount per dependent person using LTC in kind or in cash (in ,000 €), 2013/2014

	% users in kind total population	Public expenditure per user - Services in kind (in €)	% users in cash total population	Public expenditure per user - Services in cash (in €)
BE	7.8%	9,614	0.0%	
BG	1.7%	1,366	0.0%	
CZ	4.2%	990	3.1%	2,256
DK	2.6%	40,267	2.3%	2,610
DE	1.3%	24,878	1.7%	8,759
EE	1.6%	1,951	1.1%	4,357
IE	2.0%	12,543	0.0%	
EL	0.1%	5,010	2.6%	2,792
ES	2.1%	7,060	1.1%	6,679
FR	3.0%	19,371	0.7%	9,502
HR	0.8%	5,080	2.5%	190
IT	1.7%	14,575	3.0%	7,567
CY	0.7%	2,793	0.9%	3,716
LV	1.0%	6,164	0.5%	2,434
LT	4.3%	2,435	3.6%	1,604
LU	2.4%	47,342	0.3%	23,862
HU	1.6%	4,868	0.0%	
MT	2.2%	7,410	0.8%	4,542
NL	5.5%	28,499	0.0%	
AT	2.8%	7,184	5.4%	6,211
PL	0.5%	8,733	4.1%	884
PT	0.4%	21,314	2.6%	20
RO	2.0%	2,527	2.3%	27
SI	3.0%	5,506	2.3%	3,928
SK	2.0%	1,218	3.2%	232
FI	3.9%	20,163	5.7%	2,250
SE	3.1%	51,957	2.3%	2,556
UK	2.0%	16,398	2.4%	1,748
EU28	2.1%	20,167	2.0%	5,560

* Please notice that the user percentages have changed for some Member States based on the 2015 Ageing Report compared to the 2012 Ageing Report. For instance, on the basis of the 2012 Ageing Report none of the Member States had a user percentage of zero for LTC benefits in cash while on the basis of the 2015 Ageing Report Belgium, Bulgaria, the Netherlands, Ireland and Hungary have apparently no LTC benefits in cash.

Source Estimate based on data LFS, 2015 Ageing Report and additional data provided by DG ECFIN.

For the original Table 25 see Annex V

Table 2.18 LTC: Estimated number of users baseline scenario, in ,000, 2013/2014

	In kind		In cash		Total	
	MS of residence	Competent MS	MS of residence	Competent MS	MS of residence	Competent MS
BE	11,065	3,109	854	0	11,918	3,109
BG	489	110	550	0	1,039	110
CZ	1,811	1,209	1,153	2,128	2,964	3,336
DK	252	1,126	196	1,104	448	2,231
DE	3,134	8,976	4,277	6,630	7,411	15,606
EE	415	62	1,293	41	1,709	103
IE	302	533	346	0	648	533
EL	3	260	41	372	45	632
ES	2,854	1,019	2,497	543	5,351	1,562
FR	7,811	3,019	2,397	631	10,208	3,650
HR	236	38	729	52	965	90
IT	883	2,499	822	3,616	1,704	6,116
CY	49	68	152	35	200	103
LV	117	35	225	6	342	41
LT	144	53	62	115	205	168
LU	177	7,395	99	715	276	8,109
HU	1,951	226	4,294	0	6,245	226
MT	40	40	42	14	82	54
NL	2,582	5,148	499	0	3,081	5,148
AT	1,563	3,575	1,043	10,753	2,605	14,328
PL	810	408	2,894	705	3,705	1,113
PT	128	338	401	362	528	700
RO	2,249	349	2,736	354	4,985	703
SI	590	124	869	232	1,459	356
SK	3,327	273	5,351	310	8,678	584
FI	108	437	60	1,429	168	1,866
SE	1,131	441	843	504	1,974	945
UK	932	4,282	620	4,694	1,552	8,976
EU-28	45,152	45,152	35,344	35,344	80,496	80,496

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 2.18 see Annex IX but also Table 26 Annex V

Table 27 Estimated number of cross-border users LTC benefits in kind or in cash, projections 2020 and 2030

	In kind			In cash			Total		
	2013	2020	2030	2013	2020	2030	2013	2020	2030
BE	3,109	3,496	4,067	0	0	0	3,109	3,496	4,067
BG	110	123	141	0	0	0	110	123	141
CZ	1,209	1,332	1,581	2,128	2,425	2,965	3,336	3,758	4,546
DK	1,126	1,261	1,520	1,104	1,252	1,522	2,231	2,513	3,042
DE	8,976	9,962	11,526	6,630	7,422	8,079	15,606	17,384	19,605
EE	62	67	78	41	47	51	103	114	129
IE	533	592	673	0	0	0	533	592	673
EL	260	281	313	372	408	427	632	689	740
ES	1,019	1,114	1,247	543	635	713	1,562	1,749	1,960
FR	3,019	3,325	3,791	631	644	636	3,650	3,969	4,426
HR	38	43	50	52	54	56	90	97	105
IT	2,499	2,743	3,053	3,616	3,972	4,439	6,116	6,714	7,492
CY	68	75	84	35	40	49	103	115	133
LV	35	38	41	6	5	5	41	44	46
LT	53	60	68	115	120	120	168	180	188
LU	7,395	8,126	9,175	715	888	1,110	8,109	9,014	10,285
HU	226	249	293	0	0	0	226	249	293
MT	40	43	49	14	15	14	54	58	63
NL	5,148	5,632	6,401	0	0	0	5,148	5,632	6,401
AT	3,575	3,956	4,568	10,753	12,049	14,495	14,328	16,005	19,063
PL	408	454	521	705	772	873	1,113	1,227	1,394
PT	338	382	434	362	396	437	700	778	871
RO	349	386	441	354	379	403	703	764	844
SI	124	134	148	232	275	325	356	409	473
SK	273	302	352	310	339	386	584	642	738
FI	437	519	592	1,429	1,582	1,842	1,866	2,101	2,434
SE	441	494	575	504	566	684	945	1,059	1,259
UK	4,282	4,850	5,544	4,694	5,171	6,115	8,976	10,021	11,659

	In kind			In cash			Total		
	2013	2020	2030	2013	2020	2030	2013	2020	2030
EU28	45,152	50,040	57,324	35,344	39,454	45,747	80,496	89,494	103,071

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 27 see Annex V

Table 27bis Estimated number of cross-border users LTC benefits in kind or in cash, projections 2020 and 2030, difference compared to 2013 (= 100%)

	In kind			In cash			Total		
	2013	2020	2030	2013	2020	2030	2013	2020	2030
BE	100%	112%	131%				100%	112%	131%
BG	100%	112%	128%				100%	112%	128%
CZ	100%	110%	131%	100%	114%	139%	100%	113%	136%
DK	100%	112%	135%	100%	113%	138%	100%	113%	136%
DE	100%	111%	128%	100%	112%	122%	100%	111%	126%
EE	100%	109%	126%	100%	113%	124%	100%	111%	125%
IE	100%	111%	126%				100%	111%	126%
EL	100%	108%	120%	100%	110%	115%	100%	109%	117%
ES	100%	109%	122%	100%	117%	131%	100%	112%	126%
FR	100%	110%	126%	100%	102%	101%	100%	109%	121%
HR	100%	113%	130%	100%	104%	107%	100%	108%	117%
IT	100%	110%	122%	100%	110%	123%	100%	110%	123%
CY	100%	109%	123%	100%	114%	140%	100%	111%	129%
LV	100%	109%	118%	100%	96%	89%	100%	107%	114%
LT	100%	113%	128%	100%	105%	105%	100%	107%	112%
LU	100%	110%	124%	100%	124%	155%	100%	111%	127%
HU	100%	110%	130%				100%	110%	130%
MT	100%	109%	123%	100%	102%	97%	100%	107%	116%
NL	100%	109%	124%				100%	109%	124%
AT	100%	111%	128%	100%	112%	135%	100%	112%	133%
PL	100%	111%	128%	100%	110%	124%	100%	110%	125%
PT	100%	113%	128%	100%	110%	121%	100%	111%	124%
RO	100%	111%	126%	100%	107%	114%	100%	109%	120%
SI	100%	108%	119%	100%	118%	140%	100%	115%	133%
SK	100%	111%	129%	100%	109%	124%	100%	110%	126%
FI	100%	119%	135%	100%	111%	129%	100%	113%	130%
SE	100%	112%	130%	100%	112%	136%	100%	112%	133%
UK	100%	113%	129%	100%	110%	130%	100%	112%	130%
EU28	100%	111%	127%	100%	112%	129%	100%	111%	128%

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 27 see Annex V

Table 28 LTC: Estimated budgetary impact of the baseline scenario, in €, 2013/2014

	In kind		In cash		Total	
	MS of residence	Competent MS	MS of residence	Competent MS	MS of residence	Competent MS
BE	106,371,811	66,999,143	8,433,389	0	114,805,200	66,999,143
BG	668,371	1,575,563	2,988,226	0	3,656,597	1,575,563
CZ	1,792,708	3,297,837	7,091,467	4,800,168	8,884,175	8,098,005
DK	10,139,564	46,811,431	834,030	2,882,870	10,973,595	49,694,302
DE	77,966,014	108,653,903	24,915,711	58,067,092	102,881,724	166,720,995
EE	810,366	1,098,591	2,991,140	179,826	3,801,506	1,278,417
IE	3,784,243	6,831,891	650,687	0	4,434,930	6,831,891
EL	17,009	2,800,908	264,683	1,038,354	281,692	3,839,262
ES	20,151,419	12,499,967	8,237,475	3,625,619	28,388,893	16,125,586
FR	151,314,225	35,320,389	19,629,925	5,996,470	170,944,150	41,316,859
HR	1,197,549	561,766	4,699,969	9,914	5,897,517	571,680
IT	12,865,844	17,457,218	3,850,154	27,362,439	16,715,999	44,819,657
CY	135,564	581,166	282,240	129,765	417,805	710,931
LV	719,566	471,026	694,817	13,501	1,414,382	484,528
LT	349,893	937,194	176,225	184,201	526,118	1,121,395
LU	8,380,086	112,362,390	528,527	17,057,660	8,908,613	129,420,050
HU	9,498,343	1,292,585	26,621,282	0	36,119,625	1,292,585
MT	295,893	562,338	116,884	65,595	412,777	627,933
NL	73,586,150	61,883,234	3,774,618	0	77,360,768	61,883,234
AT	11,227,909	26,334,894	6,874,372	66,783,604	18,102,280	93,118,499
PL	7,077,037	6,241,740	18,941,739	622,922	26,018,777	6,864,662
PT	2,721,464	4,564,573	2,485,080	7,300	5,206,544	4,571,873

	In kind		In cash		Total	
	MS of residence	Competent MS	MS of residence	Competent MS	MS of residence	Competent MS
RO	5,684,499	5,356,398	20,211,480	9,674	25,895,979	5,366,072
SI	3,247,428	947,993	5,628,040	911,762	8,875,467	1,859,754
SK	4,050,284	1,779,019	26,218,883	71,879	30,269,167	1,850,898
FI	2,172,737	3,725,004	167,217	3,215,287	2,339,954	6,940,291
SE	58,757,802	7,297,470	2,428,445	1,287,880	61,186,248	8,585,350
UK	15,283,234	52,021,378	2,793,130	8,206,051	18,076,364	60,227,429
EU-28	590,267,011	590,267,011	202,529,835	202,529,835	792,796,846	792,796,846

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 28 see Annex V but also Table 2.19 Annex IX

Table 2.19 LTC: Estimated budgetary impact of the baseline scenario and options, in €, 2013/2014

	Baseline scenario				MS of residence is providing LTC				Competent MS is providing LTC			
	In kind	In cash	Total	%	In kind	In cash	Total	% difference baseline scenario	In kind	In cash	Total	% difference baseline scenario
BE	66,999,143	0	66,999,143	100%	66,999,143	5,724,308	72,723,452	109%	79,247,594	0	79,247,594	118%
BG	1,575,563	0	1,575,563	100%	1,575,563	558,238	2,133,801	135%	109,996	0	109,996	7%
CZ	3,297,837	4,800,168	8,098,005	100%	3,297,837	1,516,435	4,814,272	59%	2,810,438	4,800,168	7,610,606	94%
DK	46,811,431	2,882,870	49,694,302	100%	46,811,431	3,734,028	50,545,459	102%	50,323,363	2,882,870	53,206,233	107%
DE	108,653,903	58,067,092	166,720,995	100%	108,653,903	26,196,507	134,850,409	81%	128,972,910	58,067,092	187,040,003	112%
EE	1,098,591	179,826	1,278,417	100%	1,098,591	206,741	1,305,332	102%	116,067	179,826	295,893	23%
IE	6,831,891	0	6,831,891	100%	6,831,891	1,573,976	8,405,867	123%	6,799,894	0	6,799,894	100%
EL	2,800,908	1,038,354	3,839,262	100%	2,800,908	815,660	3,616,569	94%	96,349	1,038,354	1,134,703	30%
ES	12,499,967	3,625,619	16,125,586	100%	12,499,967	2,314,137	14,814,104	92%	7,813,649	3,625,619	11,439,268	71%
FR	35,320,389	5,996,470	41,316,859	100%	35,320,389	5,686,276	41,006,665	99%	55,527,417	5,996,470	61,523,886	149%
HR	561,766	9,914	571,680	100%	561,766	386,802	948,568	166%	80,121	9,914	90,035	16%
IT	17,457,218	27,362,439	44,819,657	100%	17,457,218	3,779,718	21,236,936	47%	30,288,126	27,362,439	57,650,565	129%
CY	581,166	129,765	710,931	100%	581,166	140,004	721,170	101%	81,460	129,765	211,225	30%
LV	471,026	13,501	484,528	100%	471,026	97,919	568,945	117%	75,124	13,501	88,625	18%
LT	937,194	184,201	1,121,395	100%	937,194	249,837	1,187,031	106%	339,036	184,201	523,237	47%
LU	112,362,390	17,057,660	129,420,050	100%	112,362,390	14,485,979	126,848,368	98%	233,568,908	17,057,660	250,626,568	194%
HU	1,292,585	0	1,292,585	100%	1,292,585	646,312	1,938,897	150%	813,323	0	813,323	63%
MT	562,338	65,595	627,933	100%	562,338	119,265	681,603	109%	302,509	65,595	368,105	59%
NL	61,883,234	0	61,883,234	100%	61,883,234	10,709,102	72,592,336	117%	234,796,930	0	234,796,930	379%
AT	26,334,894	66,783,604	93,118,499	100%	26,334,894	10,099,263	36,434,157	39%	40,438,657	66,783,604	107,222,261	115%
PL	6,241,740	622,922	6,864,662	100%	6,241,740	1,906,445	8,148,185	119%	792,941	622,922	1,415,863	21%
PT	4,564,573	7,300	4,571,873	100%	4,564,573	932,242	5,496,815	120%	1,057,890	7,300	1,065,190	23%
RO	5,356,398	9,674	5,366,072	100%	5,356,398	1,881,939	7,238,337	135%	765,631	9,674	775,305	14%
SI	947,993	911,762	1,859,754	100%	947,993	709,247	1,657,239	89%	1,658,619	911,762	2,570,380	138%
SK	1,779,019	71,879	1,850,898	100%	1,779,019	1,450,959	3,229,978	175%	234,445	71,879	306,324	17%
FI	3,725,004	3,215,287	6,940,291	100%	3,725,004	1,306,423	5,031,426	72%	19,659,968	3,215,287	22,875,255	330%
SE	7,297,470	1,287,880	8,585,350	100%	7,297,470	1,270,009	8,567,479	100%	34,275,376	1,287,880	35,563,256	414%
UK	52,021,378	8,206,051	60,227,429	100%	52,021,378	12,089,150	64,110,528	106%	64,443,977	8,206,051	72,650,027	121%
EU-28	590,267,011	202,529,835	792,796,846	100%	590,267,011	110,586,920	700,853,931	88%	995,490,718	202,529,835	1,198,020,553	151%

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 2.19 see Annex IX

Table 2.20 LTC: comparisons of the options between Member States, estimated budgetary impact baseline scenario (=100%) compared to other options, breakdown by type of LTC benefit, 2013/2014

	Baseline scenario			MS of residence is providing LTC			Competent MS is providing LTC		
	In kind	In cash	Total	In kind	In cash	Total	In kind	In cash	Total
BE	100%		100%	100%		109%	118%		118%
BG	100%		100%	100%		135%	7%		7%
CZ	100%	100%	100%	100%	32%	59%	85%	100%	94%
DK	100%	100%	100%	100%	130%	102%	108%	100%	107%
DE	100%	100%	100%	100%	45%	81%	119%	100%	112%
EE	100%	100%	100%	100%	115%	102%	11%	100%	23%
IE	100%		100%	100%		123%	100%		100%
EL	100%	100%	100%	100%	79%	94%	3%	100%	30%
ES	100%	100%	100%	100%	64%	92%	63%	100%	71%
FR	100%	100%	100%	100%	95%	99%	157%	100%	149%
HR	100%	100%	100%	100%	3902%	166%	14%	100%	16%
IT	100%	100%	100%	100%	14%	47%	173%	100%	129%
CY	100%	100%	100%	100%	108%	101%	14%	100%	30%
LV	100%	100%	100%	100%	725%	117%	16%	100%	18%
LT	100%	100%	100%	100%	136%	106%	36%	100%	47%
LU	100%	100%	100%	100%	85%	98%	208%	100%	194%
HU	100%		100%	100%		150%	63%		63%
MT	100%	100%	100%	100%	182%	109%	54%	100%	59%
NL	100%		100%	100%		117%	379%		379%
AT	100%	100%	100%	100%	15%	39%	154%	100%	115%
PL	100%	100%	100%	100%	306%	119%	13%	100%	21%
PT	100%	100%	100%	100%	12771%	120%	23%	100%	23%
RO	100%	100%	100%	100%	19453%	135%	14%	100%	14%
SI	100%	100%	100%	100%	78%	89%	175%	100%	138%
SK	100%	100%	100%	100%	2019%	175%	13%	100%	17%
FI	100%	100%	100%	100%	41%	72%	528%	100%	330%
SE	100%	100%	100%	100%	99%	100%	470%	100%	414%
UK	100%	100%	100%	100%	147%	106%	124%	100%	121%
EU-28	100%	100%	100%	100%	55%	88%	169%	100%	151%

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 2.20 see Annex IX

Table 2.22 LTC: comparison of options between MS, estimated lowest and highest budgetary impact, 2013/2014

	Lowest budgetary impact			Highest budgetary impact			
Debtor	Option 1: No policy change (Baseline scenario)	Option 3.1: LTC provided by the MS of residence (without supplement)	Option 3.2: LTC provided by the competent MS	Option 1: No policy change (Baseline scenario)	Option 3.1: LTC provided by the MS of residence (without supplement)	Option 3.2: LTC provided by the competent MS	Debtor
BE	X					X	BE
BG			X		X		BG
CZ		X		X			CZ
DK	X					X	DK
DE		X				X	DE
EE			X		X		EE
IE			X		X		IE
EL			X	X			EL
ES			X	X			ES
FR		X				X	FR
HR			X		X		HR
IT		X				X	IT
CY			X		X		CY
LV			X		X		LV
LT			X		X		LT
LU		X				X	LU
HU			X		X		HU
MT			X		X		MT
NL	X					X	NL
AT		X				X	AT
PL			X		X		PL
PT			X		X		PT
RO			X		X		RO
SI		X				X	SI

	Lowest budgetary impact			Highest budgetary impact			
Debtor	Option 1: No policy change (Baseline scenario)	Option 3.1: LTC provided by the MS of residence (without supplement)	Option 3.2: LTC provided by the competent MS	Option 1: No policy change (Baseline scenario)	Option 3.1: LTC provided by the MS of residence (without supplement)	Option 3.2: LTC provided by the competent MS	Debtor
SK			X		X		SK
FI		X				X	FI
SE		X				X	SE
UK	X					X	UK
Total	4	9	15	3	13	12	Total

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 2.22 see Annex IX

Table 2.23 LTC: impact estimated cross-border expenditure on total expenditure LTC, by option, 2013/2014

	Total expenditure LTC in 2013 *(in million €)*	**Estimated cross-border expenditure: Baseline scenario** *(in million €)*	**% impact**	**Estimated cross-border expenditure: option 3.1: provided by the MS of residence** *(in million €)*	**% impact**	**Estimated cross-border expenditure: Option 3.2: provided by the competent MS** *(in million €)*	**% impact**
BE	8,369	67	0.8%	73	0.9%	79	0.9%
BG	166	2	0.9%	2	1.3%	0	0.1%
CZ	1,177	8	0.7%	5	0.4%	8	0.6%
DK	6,181	50	0.8%	51	0.8%	53	0.9%
DE	39,258	167	0.4%	135	0.3%	187	0.5%
EE	106	1	1.2%	1	1.2%	0	0.3%
IE	1,164	7	0.6%	8	0.7%	7	0.6%
EL	879	4	0.4%	4	0.4%	1	0.1%
ES	10,334	16	0.2%	15	0.1%	11	0.1%
FR	41,760	41	0.1%	41	0.1%	62	0.1%
HR	186	1	0.3%	1	0.5%	0	0.0%
IT	28,887	45	0.2%	21	0.1%	58	0.2%
CY	46	1	1.5%	1	1.6%	0	0.5%
LV	145	0	0.3%	1	0.4%	0	0.1%
LT	481	1	0.2%	1	0.2%	1	0.1%
LU	663	129	19.5%	127	19.1%	251	37.8%
HU	758	1	0.2%	2	0.3%	1	0.1%
MT	85	1	0.7%	1	0.8%	0	0.4%
NL	26,399	62	0.2%	73	0.3%	235	0.9%
AT	4,570	93	2.0%	36	0.8%	107	2.3%
PL	3,183	7	0.2%	8	0.3%	1	0.0%
PT	779	5	0.6%	5	0.7%	1	0.1%
RO	1,004	5	0.5%	7	0.7%	1	0.1%
SI	519	2	0.4%	2	0.3%	3	0.5%
SK	170	2	1.1%	3	1.9%	0	0.2%
FI	4,947	7	0.1%	5	0.1%	23	0.5%
SE	15,794	9	0.1%	9	0.1%	36	0.2%
UK	23,341	60	0.3%	64	0.3%	73	0.3%
EU28	221,331	793	0.4%	701	0.3%	1,198	0.5%

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 2.23 see Annex IX

Table 55 Estimated administrative cost and burden baseline scenario and options where country of residence or competent country is providing LTC benefits, 2013/2014

	Unit administrative cost									
	In kind		In cash		In kind		In cash		In total	
Country	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state
Baseline scenario										
Number of users (in thousand)					45	45	35	35	80	80
Administrative cost assessment (in thousand € - except unit cost)	60		60	20	2,709		2,121	707	4,830	
Administrative cost reimbursement (in thousand € - except unit cost)	20	20			903	903			1,610	1,610
Total (in thousand €)					3,612	903	2,121	707	6,440	1,610
Grand total (in thousand €)						4,515		2,828		8,050
Budget (in million €)					590	590	203	203	793	793
As share of budget for benefits					0.6%	0.2%	1.0%	0.3%	0.8%	0.2%
					0.8%		1.4%		1.0%	
Scenario number of users and benefit on level of country of residence										
Number of users (in thousand)					45	45	32	32	78	78
Administrative cost assessment (in thousand € - except unit cost)	60		60	20	2,709		1,946	649	4,655	
Administrative cost reimbursement (in thousand € - except unit cost)	20	20			903	903			1,552	1,552
Total (in thousand €)					3,612	903	1,946	649	6,207	1,552
Grand total (in thousand €)						4,515		2,594		7,758
As % of Baseline scenario						100%		92%		96%
Budget (in million €)					590	590	111	111	701	701
As share of budget for benefits					0.6%	0.2%	1.8%	0.6%	0.9%	0.2%
					0.8%		2.3%		1.1%	
Scenario number of users and benefit on level of competent country										
Number of users (in thousand)					50	50	35	35	85	85
Administrative cost assessment (in thousand € - except unit cost)	60		60	20	2,998		2,120	707	5,119	
Administrative cost reimbursement (in thousand € - except unit cost)	20	20			999	999			1,706	1,706
Total (in thousand €)					3,998	999	2,120	707	6,825	1,706
Grand total (in thousand €)						4,997		2,827		8,531
As % of Baseline scenario						111%		100%		106%
Budget (in million €)					996	996	203	203	1,198	1,198
As share of budget for benefits					0.4%	0.1%	1.0%	0.3%	0.6%	0.1%
					0.5%		1.4%		0.7%	

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 55 see Annex V

Table 2.24 LTC: estimated budgetary impact of paying a SUPPLEMENT (option 3.1 – with and without supplement), in € ,000, 2013/2014

	Option 3.1: LTC provided by the MS of residence (without supplements)			Supplement			Option 3.1bis: LTC provided by the MS of residence (with supplement)			% difference option 3.1
Debtor	In kind	In cash	Total	In kind	In cash	Total	In kind	In cash	Total	Total
BE	66,999,143	5,724,308	72,723,452	28,680,164	0	28,680,164	95,679,307	5,724,308	101,403,616	139%
BG	1,575,563	558,238	2,133,801	6,013	0	6,013	1,581,576	558,238	2,139,814	100%
CZ	3,297,837	1,516,435	4,814,272	925,573	3,753,035	4,678,607	4,223,410	5,269,470	9,492,880	197%
DK	46,811,431	3,734,028	50,545,459	17,633,951	278,438	17,912,389	64,445,382	4,012,465	68,457,847	135%
DE	108,653,903	26,196,507	134,850,409	71,317,808	40,106,587	111,424,395	179,971,711	66,303,094	246,274,804	183%
EE	1,098,591	206,741	1,305,332	0	63,191	63,191	1,098,591	269,932	1,368,523	105%
IE	6,831,891	1,573,976	8,405,867	1,797,534	0	1,797,534	8,629,425	1,573,976	10,203,401	121%
EL	2,800,908	815,660	3,616,569	0	613,412	613,412	2,800,908	1,429,072	4,229,981	117%
ES	12,499,967	2,314,137	14,814,104	2,861,922	2,322,027	5,183,950	15,361,889	4,636,164	19,998,053	135%
FR	35,320,389	5,686,276	41,006,665	27,897,918	3,142,558	31,040,476	63,218,308	8,828,834	72,047,142	176%
HR	561,766	386,802	948,568	0	0	0	561,766	386,802	948,568	100%
IT	17,457,218	3,779,718	21,236,936	18,636,120	23,860,942	42,497,061	36,093,338	27,640,660	63,733,998	300%
CY	581,166	140,004	721,170	3,286	55,978	59,264	584,452	195,982	780,434	108%
LV	471,026	97,919	568,945	6,517	1,989	8,506	477,543	99,908	577,451	101%
LT	937,194	249,837	1,187,031	42,620	38,876	81,496	979,814	288,713	1,268,527	107%
LU	112,362,390	14,485,979	126,848,368	121,362,130	6,143,288	127,505,418	233,724,520	20,629,266	254,353,786	201%
HU	1,292,585	646,312	1,938,897	391,685	0	391,685	1,684,270	646,312	2,330,582	120%
MT	562,338	119,265	681,603	107,718	31,114	138,832	670,056	150,379	820,435	120%
NL	61,883,234	10,709,102	72,592,336	172,919,861	0	172,919,861	234,803,095	10,709,102	245,512,197	338%
AT	26,334,894	10,099,263	36,434,157	21,302,411	56,684,341	77,986,752	47,637,306	66,783,604	114,420,910	314%
PL	6,241,740	1,906,445	8,148,185	17,910	83,113	101,023	6,259,650	1,989,558	8,249,208	101%
PT	4,564,573	932,242	5,496,815	48,679	598	49,278	4,613,252	932,841	5,546,093	101%
RO	5,356,398	1,881,939	7,238,337	7,895	1,849	9,744	5,364,292	1,883,788	7,248,081	100%
SI	947,993	709,247	1,657,239	920,891	652,818	1,573,709	1,868,883	1,362,065	3,230,948	195%
SK	1,779,019	1,450,959	3,229,978	0	12,504	12,504	1,779,019	1,463,463	3,242,482	100%
FI	3,725,004	1,306,423	5,031,426	17,172,281	1,926,119	19,098,400	20,897,285	3,232,542	24,129,827	480%
SE	7,297,470	1,270,009	8,567,479	26,977,906	381,672	27,359,578	34,275,376	1,651,682	35,927,058	419%
UK	52,021,378	12,089,150	64,110,528	28,998,816	2,293,198	31,292,015	81,020,195	14,382,349	95,402,543	149%
EU28	590,267,011	110,586,920	700,853,931	560,037,609	142,447,648	702,485,257	1,150,304,620	253,034,568	1,403,339,188	200%

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 2.24 see Annex IX

Table 2.24bis LTC: estimated budgetary impact of paying a SUPPLEMENT (option 3.1 – with and without supplement), in € ,000, 2013/2014

	% difference baseline scenario		
Debtor	kind	cash	Total
BE	143%		151%
BG	100%		136%
CZ	128%	110%	117%
DK	138%	139%	138%
DE	166%	114%	148%
EE	100%	150%	107%
IE	126%		149%
EL	100%	138%	110%
ES	123%	128%	124%
FR	179%	147%	174%
HR	100%	3902%	166%
IT	207%	101%	142%
CY	101%	151%	110%
LV	101%	740%	119%
LT	105%	157%	113%
LU	208%	121%	197%
HU	130%		180%
MT	119%	229%	131%
NL	379%		397%
AT	181%	100%	123%
PL	100%	319%	120%
PT	101%	12,779%	121%
RO	100%	19,472%	135%
SI	197%	149%	174%
SK	100%	2,036%	175%
FI	561%	101%	348%
SE	470%	128%	418%
UK	156%	175%	158%
EU28	195%	125%	177%

Source Estimate based on data LFS and 2015 Ageing Report. For the original Table 2.24 see Annex IX

ANNEX – ORIGINAL TABLES

UNEMPLOYMENT BENEFITS

Table 2.2 UB: Main parameters for estimating the baseline scenario and the different options

	Average 2010 and 2011				2010	Average 2010 and 2011				2010
Country	Incoming Cross-border workers *(in .000)*	*Of which:* Incoming frontier workers *(in .000)*	Outgoing cross-border workers *(in .000.)*	*Of which:* Outgoing frontier workers *(in 000)*	Unemployment rate (20-64)	Incoming **unemployed** Cross-border workers (in .000)	*Of which:* **Incoming** unemployed frontier workers (in .000)	Outgoing **unemployed** cross-border workers (in .000)	*Of which:* Outgoing **unemployed** frontier workers (in .000)	Annual unemployment benefit per unemployed person (in €)
BE	62	50	97	93	8,0%	4,9	4,0	5,1	4,7	19.116
BG	2	0	21	6	10,2%	0,2	0,0	2,2	0,8	454
CZ	61	60	24	17	7,1%	4,4	4,3	1,8	1,2	1.386
DK	35	29	4	3	6,9%	2,4	2,0	0,3	0,2	9.400
DE	186	142	165	141	7,1%	13,2	10,1	9,6	6,9	8.919
EE	1	1	18	15	16,7%	0,1	0,1	1,4	1,2	729
IE	17	8	10	9	13,2%	2,3	1,1	0,7	0,6	14.970
GR	12	6	0	0	12,5%	1,5	0,8	0,0	0,0	2.164
ES	40	10	23	6	19,5%	7,9	1,9	1,8	0,5	4.735
FR	47	30	160	150	9,0%	4,3	2,7	10,5	9,7	12.577
IT	76	5	24	7	8,1%	6,1	0,4	2,1	0,6	5.815
CY	4	0	0	0	6,4%	0,2	0,0	0,0	0,0	3.282
LV	0	0	7	1	18,4%	0,1	0,1	0,6	0,1	590
LT	0	0	2	0	17,8%	0,1	0,0	0,2	0,0	401
LU	130	129	3	2	4,3%	5,6	5,5	0,2	0,2	25.048
HU	14	12	53	23	11,1%	1,5	1,3	3,4	1,1	833
MT	1	0	1	0	6,0%	0,0	0,0	0,1	0,0	2.204
NL	110	82	21	20	4,0%	4,4	3,3	1,6	1,5	28.769
AT	101	94	32	29	4,2%	4,2	4,0	2,5	2,2	12.715
PL	8	6	92	50	9,6%	0,7	0,6	6,3	3,6	397
PT	5	2	11	6	11,1%	0,5	0,2	1,6	1,2	3.628
RO	4	0	88	0	7,3%	0,3	0,0	8,6	0,0	803
SI	1	1	9	7	7,2%	0,1	0,1	0,5	0,4	1.537
SK	6	6	117	84	13,9%	0,9	0,8	8,3	5,7	405
FI	20	16	2	1	7,7%	1,5	1,2	0,1	0,1	14.892
SE	12	3	29	23	7,3%	0,9	0,2	2,1	1,6	5.978
UK	78	9	20	8	6,9%	5,4	0,6	2,1	1,1	2.219
EU-27	1.032	701	1.032	701	10,5%	73,7	45,2	73,7	45,2	6.073

* The annual unemployment benefit per unemployed person= unemployment benefit spending in 2010 prices / unemployed persons (20-64)

Source LFS and 2012 Ageing Report (See Annex IX p. 16)

Table 2.2 UB: Main parameters for estimating option 4

	Average 2010 and 2011								2010	Average 2010 and 2011			
Country	**Incoming** Cross-border workers **longer than 12 months** employed *(in .000)*	% of **incoming** cross-border workers	**Incoming** Cross-border workers **not longer than 12 months** employed *(in .000)*	% of **incoming** cross-border workers	**Outgoing** Cross-border workers **longer than 12 months** employed *(in .000)*	% of **outgoing** cross-border workers	**Outgoing** Cross-border workers **not longer than 12 months** employed *(in .000)*	% of **outgoing** cross-border workers	Unemployment rate (20-64) country of employment	Incoming **unemployed** Cross-border workers **longer than 12 months** employed *(in .000)*	Incoming **unemployed** Cross-border workers **not longer than 12 months** employed *(in .000)*	Outgoing **unemployed** Cross-border workers **longer than 12 months** employed *(in .000)*	Outgoing **unemployed** Cross-border workers **not longer than 12 months** employed *(in .000)*
BE	47,2	77%	14,4	23%	85,6	89%	11,0	11%	8,0%	3,8	1,1	4,5	0,6
BG	1,8	100%	0,0	0%	9,6	45%	11,5	55%	10,2%	0,2	0,0	1,0	1,2
CZ	52,2	85%	9,2	15%	19,5	81%	4,6	19%	7,1%	3,7	0,7	1,5	0,4
DK	27,4	78%	7,6	22%	2,8	64%	1,6	36%	6,9%	1,9	0,5	0,2	0,1
DE	140,9	76%	45,2	24%	134,3	81%	31,1	19%	7,1%	10,0	3,2	7,7	1,9
EE	0,6	74%	0,2	26%	11,9	66%	6,2	34%	16,7%	0,1	0,0	1,0	0,5
IE	14,2	82%	3,1	18%	8,5	85%	1,5	15%	13,2%	1,9	0,4	0,6	0,1
GR	5,7	49%	5,9	51%	0,0		0,0		12,5%	0,7	0,7	0,0	0,0
ES	24,7	61%	15,5	39%	13,0	58%	9,5	42%	19,5%	4,8	3,0	1,0	0,8
FR	33,8	71%	13,5	29%	132,0	83%	27,7	17%	9,0%	3,0	1,2	8,6	1,9
IT	37,1	49%	38,7	51%	17,8	73%	6,6	27%	8,1%	3,0	3,1	1,5	0,6
CY	2,9	81%	0,7	19%	0,0		0,0		6,4%	0,2	0,0	0,0	0,0
LV	0,4	85%	0,1	15%	3,2	46%	3,7	54%	18,4%	0,1	0,0	0,3	0,3
LT	0,1	52%	0,1	48%	1,1	57%	0,8	43%	17,8%	0,0	0,0	0,1	0,1
LU	111,2	86%	18,8	14%	2,1	76%	0,7	24%	4,3%	4,8	0,8	0,2	0,1
HU	12,0	86%	1,9	14%	38,8	73%	14,6	27%	11,1%	1,3	0,2	2,5	0,9
MT	0,2	20%	0,6	80%	0,6	70%	0,3	30%	6,0%	0,0	0,0	0,0	0,0
NL	91,8	84%	18,1	16%	19,1	90%	2,1	10%	4,0%	3,7	0,7	1,5	0,2
AT	77,0	76%	23,9	24%	27,6	86%	4,5	14%	4,2%	3,2	1,0	2,1	0,4
PL	6,5	85%	1,2	15%	63,1	69%	28,6	31%	9,6%	0,6	0,1	4,3	1,9
PT	2,9	64%	1,6	36%	6,5	62%	4,0	38%	11,1%	0,3	0,2	1,1	0,5
RO	3,2	86%	0,5	14%	34,0	39%	53,8	61%	7,3%	0,2	0,0	3,4	5,1
SI	1,4	93%	0,1	7%	6,9	80%	1,7	20%	7,2%	0,1	0,0	0,4	0,1
SK	5,3	85%	1,0	15%	100,1	86%	17,0	14%	13,9%	0,7	0,1	7,1	1,2
FI	13,8	70%	5,9	30%	1,1	65%	0,6	35%	7,7%	1,1	0,5	0,1	0,1
SE	8,7	70%	3,8	30%	20,8	72%	8,2	28%	7,3%	0,6	0,3	1,5	0,6
UK	52,6	68%	25,0	32%	15,3	75%	5,0	25%	6,9%	3,6	1,7	1,6	0,5
EU-27	775,5	75%	256,8	25%	775,5	75%	256,8	25%	10,5%	53,8	19,9	53,8	19,9

Source LFS and 2012 Ageing Report (See Annex X p. 14)

Table 2.3 UB: estimated reimbursement claims and impact of maximum reimbursement country of last activity (baseline scenario)

	Amount of the claims received as debtor *(in .000 €)*		Amount of the claims paid as debtor *(in .000 €)*			
Country of last activity	Cross-border workers *(in .000 €)*	*Of which:* frontier workers *(in .000 €)*	Cross-border workers *(in .000 €)*	*Of which:* frontier workers *(in .000 €)*	% difference amount claim received vs. paid	Annual expenditure UB per person (in €)
BE	15.200	15.200	13.533	13.533	-11%	19.116
BG	441	0	20	0	-95%	454
CZ	1.278	1.215	526	519	-59%	1.386
DK	3.428	3.342	3.395	3.342	-1%	9.400
DE	25.390	25.256	15.024	14.944	-41%	8.919
EE	115	62	19	14	-84%	729
IE	684	600	664	600	-3%	14.970
GR	1.037	88	329	88	-68%	2.164
ES	7.627	3.148	4.108	1.871	-46%	4.735
FR	8.659	8.568	6.483	6.395	-25%	12.577
IT	1.466	803	732	406	-50%	5.815
CY	37	0	7	0	-82%	3.282
LV	26	11	10	9	-62%	590
LT	34	5	5	4	-85%	401
LU	18.804	18.804	18.804	18.804	0%	25.048
HU	797	336	190	145	-76%	833
MT	75	0	23	0	-69%	2.204
NL	10.969	10.969	10.969	10.969	0%	28.769
AT	4.102	4.020	4.062	4.020	-1%	12.715
PL	1.574	1.201	73	58	-95%	397
PT	648	238	293	182	-55%	3.628
RO	557	5	54	5	-90%	803
SI	174	174	26	26	-85%	1.537
SK	932	899	87	82	-91%	405
FI	438	323	399	323	-9%	14.892
SE	1.316	536	771	283	-41%	5.978
UK	6.678	2.283	1.514	338	-77%	2.219
EU-27	112.488	98.088	82.122	76.961	-27%	

Source Estimate based on data LFS and 2012 Ageing Report (See Annex IX p. 17)

Table 2.4 UB: estimated budgetary impact baseline scenario and options, in € .000 (corrected by Annual average duration of payment UB)

	Option 1: No policy change (Baseline scenario): Frontier workers return; other cross-border workers take a rational decision (= highest UB)					***Option 2: Right of choice:*** cross-border workers take a rational decision (= highest amount)					***Option 3: UB provided by the country of last activity***					**Option 4: 'cut-off' of 12 months**	
	Annual expenditure UB based on average duration payment UB *(in €. 000)*	Actual claims paid to country of residence (3 months) *(in €.000)*	Actual claims received from country of last activity (3 months) *(in €.000)*	Total expenditure *(in €.000)*	%	Annual expenditure UB based on average duration payment UB *(in €. 000)*	Actual claims paid to country of residence (3 months) *(in €.000)*	Actual claims received from country of last activity (3 months) *(in €.000)*	Total expenditure *(in €.000)*	%	Annual expenditure UB based on average duration payment UB *(in €. 000)*	Actual claims paid to country of residence (3 months) *(in €.000)*	Actual claims received from country of last activity (3 months) *(in €.000)*	Total expenditure *(in €.000)*	%	Annual expenditure UB based on average duration payment UB (in €.000)	%
BE	70.891	13.533	19.727	64.697	100%	74.007	5.077	8.935	70.149	108%	58.403	0	0	58.403	90%	51.300	79%
BG	256	20	88	188	100%	0	221	0	221	117%	59	0	0	59	31%	460	244%
CZ	1.097	526	334	1.289	100%	3.798	848	117	4.529	351%	3.819	0	0	3.819	296%	3.564	277%
DK	3.029	3.395	450	5.974	100%	12.014	43	599	11.458	192%	10.811	0	0	10.811	181%	8.995	151%
DE	69.040	15.024	16.167	67.897	100%	55.763	24.804	4.864	75.703	111%	72.034	0	0	72.034	106%	64.832	95%
EE	609	19	219	409	100%	73	78	10	140	34%	65	0	0	65	16%	286	70%
IE	21.239	664	455	21.448	100%	33.461	42	2.434	31.069	145%	25.854	0	0	25.854	121%	22.460	105%
GR	381	329	0	710	100%	1.632	475	0	2.107	297%	2.356	0	0	2.356	332%	1.154	163%
ES	15.919	4.108	949	19.078	100%	18.520	4.287	629	22.179	116%	23.563	0	0	23.563	124%	16.827	88%
FR	86.602	6.483	26.361	66.724	100%	55.382	6.226	13.574	48.035	72%	31.250	0	0	31.250	47%	36.256	54%
IT	28.531	732	1.444	27.819	100%	27.070	1.068	711	27.427	99%	25.028	0	0	25.028	90%	14.600	52%
CY	391	7	0	397	100%	391	19	0	409	103%	405	0	0	405	102%	326	82%
LV	55	10	16	49	100%	29	18	6	41	84%	33	0	0	33	67%	144	295%
LT	4	5	1	7	100%	5	18	0	23	306%	14	0	0	14	183%	24	319%
LU	3.510	18.804	637	21.677	100%	75.684	0	1.233	74.451	343%	72.862	0	0	72.862	336%	62.559	289%
HU	615	190	208	597	100%	819	435	44	1.209	203%	852	0	0	852	143%	1.247	209%
MT	10	23	0	33	100%	10	38	0	47	142%	68	0	0	68	205%	40	121%
NL	41.060	10.969	5.167	46.862	100%	90.552	0	11.199	79.353	169%	66.216	0	0	66.216	141%	57.916	124%
AT	15.426	4.062	4.253	15.235	100%	38.052	41	7.381	30.713	202%	24.180	0	0	24.180	159%	20.541	135%
PL	872	73	354	592	100%	0	1.387	0	1.387	234%	181	0	0	181	31%	628	106%
PT	3.457	293	1.111	2.639	100%	497	443	11	929	35%	1.228	0	0	1.228	47%	1.978	75%
RO	26	54	10	69	100%	5	280	0	285	411%	136	0	0	136	196%	2.657	3828%
SI	475	26	154	347	100%	88	173	9	252	73%	107	0	0	107	31%	200	58%
SK	1.880	87	577	1.391	100%	35	908	3	940	68%	285	0	0	285	20%	623	45%
FI	2.206	399	161	2.444	100%	9.246	57	369	8.935	366%	8.687	0	0	8.687	356%	6.379	261%
SE	5.651	771	2.663	3.759	100%	1.765	926	256	2.435	65%	2.179	0	0	2.179	58%	3.004	80%
UK	4.529	1.514	615	5.427	100%	3.217	4.481	8	7.690	142%	6.492	0	0	6.492	120%	5.041	93%
EU-27	377.761	82.122	82.122	377.761	100%	502.113	52.391	52.391	502.113	133%	437.167	0	0	437.167	116%	384.042	102%

* The annual expenditure (12 months) is estimated without taking into account national legislation and as such the possible limitation in time of the payment of UB.

Source Estimate based on data LFS and 2012 Ageing Report (See Annex X p. 16)

Table 2.5 UB: comparison of options between MS, estimated budgetary impact option 1 (100%) compared to other options (corrected by Annual average duration of payment UB)

	Option 1: No policy change (Baseline scenario)	Option 2: Right of choice	Option 3: UB provided by the country of last activity	Option 4: 'cut-off' of 12 months
BE	100%	108%	90%	79%
BG	100%	117%	31%	244%
CZ	100%	351%	296%	277%
DK	100%	192%	181%	151%
DE	100%	111%	106%	95%
EE	100%	34%	16%	70%
IE	100%	145%	121%	105%
GR	100%	297%	332%	163%
ES	100%	116%	124%	88%
FR	100%	72%	47%	54%
IT	100%	99%	90%	52%
CY	100%	103%	102%	82%
LV	100%	84%	67%	295%
LT	100%	306%	183%	319%
LU	100%	343%	336%	289%
HU	100%	203%	143%	209%
MT	100%	142%	205%	121%
NL	100%	169%	141%	124%
AT	100%	202%	159%	135%
PL	100%	234%	31%	106%
PT	100%	35%	47%	75%
RO	100%	411%	196%	3828%
SI	100%	73%	31%	58%
SK	100%	68%	20%	45%
FI	100%	366%	356%	261%
SE	100%	65%	58%	80%
UK	100%	142%	120%	93%
EU-27	100%	133%	116%	102%
Lowest impact	12	1	8	6
Highest impact	7	12	3	5

* Green: lowest budgetary impact; Red: highest budgetary impact

Source Estimate based on data LFS and 2012 Ageing Report (See Annex X p. 17)

Table 2.6 UB: comparison of options between MS, estimated lowest and highest budgetary impact (corrected by Annual average duration of payment UB)

	Lowest budgetary impact				***Highest budgetary impact***				
	Option 1: No policy change (Baseline scenario)	Option 2: Right of choice	Option 3: UB provided by the country of last activity	Option 4: 'cut-off' of 12 months	Option 1: No policy change (Baseline scenario)	Option 2: Right of choice	Option 3: UB provided by the country of last activity	Option 4: 'cut-off' of 12 months	
BE				X		X			BE
BG			X					X	BG
CZ	X					X			CZ
DK	X					X			DK
DE				X		X			DE
EE			X		X				EE
IE	X					X			IE
GR	X						X		GR
ES				X			X		ES
FR			X		X				FR
IT				X	X				IT
CY				X		X			CY
LV			X					X	LV
LT	X							X	LT
LU	X					X			LU
HU	X							X	HU
MT	X						X		MT
NL	X					X			NL
AT	X					X			AT
PL			X			X			PL
PT		X			X				PT
RO	X							X	RO
SI			X		X				SI
SK			X		X				SK
FI	X					X			FI
SE			X		X				SE
UK				X		X			UK
EU-27	12	1	8	6	7	12	3	5	EU-27

Source Estimate based on data LFS and 2012 Ageing Report (See Annex X p. 17)

Table 2.7 UB: estimated expenditure UB incoming cross-border workers becoming unemployed, option 4, breakdown by country of last activity and country of residence (corrected by Annual average duration of payment UB)

	Incoming unemployed crossborder workers		Expenditure		Share of cost	
Country of last activity	Number of unemployed incoming cross-border workers **not longer** than 12 months employed *(in .000)*	Number of unemployed incoming cross-border workers **longer** than 12 months employed *(in .000)*	Estimated annual expenditure UB **by country of residence** based on average duration payment UB *(in .000 €)*	Estimated annual expenditure UB **by country of last activity** UB based on average duration payment UB *(in .000 €)*	% share of cost ***country of residence***	% share of cost ***country of last activity***
BE	3,8	1,1	7.033	44.534	14%	86%
BG	0,2	0,0	0	59	0%	100%
CZ	3,7	0,7	352	3.256	10%	90%
DK	1,9	0,5	1.357	8.450	14%	86%
DE	10,0	3,2	7.252	54.291	12%	88%
EE	0,1	0,0	43	48	47%	53%
IE	1,9	0,4	960	21.280	4%	96%
GR	0,7	0,7	819	1.154	42%	58%
ES	4,8	3,0	6.766	14.454	32%	68%
FR	3,0	1,2	4.110	22.306	16%	84%
IT	3,0	3,1	2.096	12.231	15%	85%
CY	0,2	0,0	34	326	9%	91%
LV	0,1	0,0	5	28	14%	86%
LT	0,0	0,0	12	7	62%	38%
LU	4,8	0,8	6.432	61.894	9%	91%
HU	1,3	0,2	368	738	33%	67%
MT	0,0	0,0	97	14	87%	13%
NL	3,7	0,7	3.496	55.434	6%	94%
AT	3,2	1,0	2.846	18.497	13%	87%
PL	0,6	0,1	578	153	79%	21%
PT	0,3	0,2	297	785	27%	73%
RO	0,2	0,0	213	116	65%	35%
SI	0,1	0,0	3	99	3%	97%
SK	0,7	0,1	202	242	46%	54%
FI	1,1	0,5	444	6.067	7%	93%
SE	0,6	0,3	665	1.519	30%	70%
UK	3,6	1,7	5.152	4.427	13%	87%
EU-27	53,8	19,9	51.631	369.169	12%	88%

* Only the annual expenditure of UB is taken into account while there will possibly be a shift of the social security system from the country of last activity to the country of residence

Source Estimate based on data LFS and 2012 Ageing Report (See Annex X p. 19)

Table 2.8 UB: estimated expenditure UB incoming cross-border workers becoming unemployed, baseline scenario, breakdown by country of last activity and country of residence and impact of reimbursement (corrected by Annual average duration of payment UB)

	Option 1: No policy change (Baseline scenario): Frontier workers return; other cross-border workers take a rational decision (= highest UB)								
	Incoming unemployed crossborder workers		Expenditure			Cost without reimbursement		Cost with reimbursement	
Country of employment	Number of unemployed incoming cross-border workers *(in .000)*	*Of which* incoming unemployed frontier workers *(in .000)*	Estimated annual expenditure UB based on average duration payment UB paid by the country of residence *(in .000 €)*	Estimated annual expenditure UB based on average duration payment UB paid by the country of last activity *(in .000 €)*	Reimbursement country of last activity (3 months) *(in .000 €)*	% share of cost ***country of residence***	% share of cost ***country of last activity***	% share of cost ***country of residence***	% share of cost ***country of last activity***
BE	4,9	4,0	34.334	10.929	13.533	76%	24%	58%	42%
BG	0,2	0,0	1.052	0	20	100%	0%	98%	2%
CZ	4,4	4,3	3.327	43	526	99%	1%	85%	15%
DK	2,4	2,0	6.410	1.726	3.395	79%	21%	56%	44%
DE	13,2	10,1	55.161	16.936	15.024	77%	23%	63%	37%
EE	0,1	0,1	203	7	19	97%	3%	89%	11%
IE	2,3	1,1	1.516	13.440	664	10%	90%	10%	90%
GR	1,5	0,8	2.613	381	329	87%	13%	79%	21%
ES	7,9	1,9	18.472	12.296	4.108	60%	40%	53%	47%
FR	4,3	2,7	21.483	11.407	6.483	65%	35%	55%	45%
IT	6,1	0,4	3.250	22.455	732	13%	87%	12%	88%
CY	0,2	0,0	92	391	7	19%	81%	19%	81%
LV	0,1	0,1	62	4	10	93%	7%	81%	19%
LT	0,1	0,0	71	0	5	100%	0%	93%	7%
LU	5,6	5,5	45.350	688	18.804	99%	1%	70%	30%
HU	1,5	1,3	1.911	6	190	100%	0%	91%	9%
MT	0,0	0,0	167	8	23	95%	5%	84%	16%
NL	4,4	3,3	27.063	16.724	10.969	62%	38%	49%	51%
AT	4,2	4,0	10.184	1.478	4.062	87%	13%	65%	35%
PL	0,7	0,6	3.797	0	73	100%	0%	98%	2%
PT	0,5	0,2	1.572	439	293	78%	22%	68%	32%
RO	0,3	0,0	1.304	1	54	100%	0%	96%	4%
SI	0,1	0,1	343	34	26	91%	9%	85%	15%
SK	0,9	0,8	1.814	0	87	100%	0%	95%	5%
FI	1,5	1,2	1.019	1.530	399	40%	60%	35%	65%
SE	0,9	0,2	2.811	945	771	75%	25%	62%	38%
UK	5,4	0,6	17.332	3.183	1.514	84%	16%	79%	21%
EU-27	73,7	45,2	262.713	115.053	82.122	70%	30%	57%	43%

* Only the annual expenditure of UB is taken into account while there will possibly be a shift of the social security system from the country of last activity to the country of residence

Source Estimate based on data LFS and 2012 Ageing Report (See Annex X p. 20)

Table 2.9 UB: Estimated administrative burden (corrected by Annual average duration of payment UB)

	Country of residence		Country of last activity	
	Direct paying	Reimbursement	Direct paying	Reimbursement
	Administrative unit cost			
Control unemployed	€ 40,0		€ 40,0	
U1	€ 42,8			€ 20,0
Reimbursement		€ 20,0		€ 20,0
Total administrative unit cost - UB Residence	€ 82,8	€ 20,0		€ 40,0
Total administrative unit cost - UB Last activity			€ 40,0	
	Administrative cost			
	Baseline scenario2: Frontier workers return; other cross-border workers rational decision (=highest amount UB)			
UB Residence	€ 4.258.153	€ 1.028.539	€ 0	€ 2.057.079
UB Last activity	€ 0	€ 0	€ 889.488	€ 0
Administrative cost	€ 5.286.692		€ 2.946.567	
Grand total	€ 8.233.259			
% cost country of residence in total administrative cost	64%			
Grand total annual expenditure UB (in millions)	€ 378			
Administrative cost as % of budgetary cost	2,2%			
Estimated reimbursement (in millions)				€ 82
	Option B2: right of choice: rational decision (=highest amount UB)			
UB Residence	€ 1.530.093	€ 369.588	€ 0	€ 739.175
UB Last activity	€ 0	€ 0	€ 2.207.391	€ 0
Administrative cost	€ 1.899.681		€ 2.946.567	
Grand total	€ 4.846.248			
As % of baseline scenario	59%			
% cost country of residence in total administrative cost	39%			
Grand total annual expenditure UB (in millions)	€ 502			
Administrative cost as % of budgetary cost	1,0%			
Estimated reimbursement (in millions)				€ 52
	Option C: UB provided by the country of last activity			
UB Residence	€ 0	€ 0	€ 0	€ 0
UB Last activity	€ 0	€ 0	€ 2.946.567	€ 0
Administrative cost	€ 0		€ 2.946.567	
Grand total	€ 2.946.567			
As % of baseline scenario	36%			
% cost country of residence in total administrative cost	0%			
Grand total annual expenditure UB (in millions)	€ 437			
Administrative cost as % of budgetary cost	0,7%			
Estimated reimbursement (in millions)				€ 0
	Option D: cutt-off of 12 months			
UB Residence	€ 1.647.720			
UB Last activity			€ 2.152.000	€ 398.000
Administrative cost	€ 1.647.720		€ 2.550.000	
Grand total	€ 4.197.720			
As % of baseline scenario	51%			
% cost country of residence in total administrative cost	39%			
Grand total annual expenditure UB (in millions)	€ 384			
Administrative cost as % of budgetary cost	1,1%			
Estimated reimbursement (in millions)				€ 0

Source Estimate based on data LFS and 2012 Ageing Report (See Annex X p. 22)

Table 8: Estimated number of received PD U1 in the EU-27: 2010, 2015 & 2020

	Unemployed persons (20-64) - 2010 (in .000)	Number PD U1 certificates				
		2010/2011/2012	2010		2015	2020
Country		Survey	Estimate	Total		
BE	385	2.400		2.400	2.387	2.310
BG	351		5.541	5.541	4.655	3.909
CZ	367		5.792	5.792	5.310	4.973
DK	184		2.902	2.902	1.886	1.880
DE	2.826		44.663	44.663	38.344	37.462
EE	111	2.082		2.082	1.769	1.620
IE	269		4.258	4.258	4.501	4.163
EL	640		10.114	10.114	10.867	8.569
ES	4.405		69.615	69.615	70.352	62.173
FR	2.601	50.003		50.003	47.278	44.121
IT	1.985		31.369	31.369	27.606	28.502
CY	26		412	412	395	363
LV	207		3.273	3.273	3.429	3.058
LT	287		4.535	4.535	4.385	4.022
LU	10		157	157	182	180
HU	473		7.473	7.473	7.974	7.787
MT	10		159	159	165	167
NL	325		5.133	5.133	4.138	4.031
AT	169		2.664	2.664	2.511	2.529
PL	1.696	19.432		19.432	15.798	14.780
PT	578		9.138	9.138	10.360	9.406
RO	684		10.805	10.805	10.035	9.408
SI	72		1.146	1.146	1.368	1.313
SK	374	10.912		10.912	10.801	10.020
FI	195		3.080	3.080	2.372	2.353
SE	340	2.202		2.202	1.852	1.849
UK	2.023		31.965	31.965	33.565	29.042
EU27	21.593			341.223	324.285	299.991
Share PD U1 in total unemployment		1,6%				

Source: Estimate based on collected administrative data and 2012 Ageing Report (See Annex V p. 42)

Table 9: Yearly estimated amount paid to unemployed persons who received a PD U1 2010, 2015 & 2020 (in EUR)

Country	2010	2015	2020
BE	45.878.431	48.782.839	52.155.037
BG	2.516.832	2.471.472	2.322.888
CZ	8.027.591	6.652.968	7.186.203
DK	27.275.731	31.783.290	32.826.734
DE	398.330.179	328.682.432	343.068.285
EE	1.518.594	1.858.606	1.770.909
IE	63.734.663	94.364.726	93.279.335
EL	21.888.545	26.519.430	24.170.753
ES	329.610.962	506.983.065	499.125.905
FR	628.907.844	606.380.743	615.469.499
IT	182.408.485	124.846.947	134.065.386
CY	1.352.362	1.776.380	1.704.303
LV	1.931.038	2.806.052	2.616.456
LT	1.818.909	2.644.527	2.406.524
LU	3.920.411	4.051.466	4.481.929
HU	6.222.745	7.798.320	7.200.469
MT	350.413	392.599	429.635
NL	147.679.662	150.795.264	153.916.161
AT	33.870.424	32.911.289	35.627.495
PL	7.715.169	5.050.554	5.435.764
PT	33.148.229	41.487.201	37.282.160
RO	8.671.472	5.181.187	5.330.893
SI	1.760.835	2.869.468	2.773.374
SK	4.421.393	3.859.319	3.856.759
FI	45.870.693	43.047.636	47.213.365
SE	13.164.269	14.700.827	15.717.881
UK	70.938.271	102.605.656	102.341.181
EU27	2.072.294.040	2.187.664.422	2.224.972.628

Source: Estimate based on estimated number of PD U1 and 2012 Ageing Report (See Annex V p. 43)

Table 15: Estimated administrative Cost –PD U2 ('issued'), EU-27, EUR, 2010

		PD U2 certificates issued			
	Unemployed persons (20-64) - 2010 (in .000)	2010/2011/2012	2010		
Country		Survey	Estimate	Total	Total cost (in EUR)
BE	385	1,081		1,081	4,865
BG	351		385	385	1,732
CZ	367		402	402	1,811
DK	184	1,108		1,108	4,986
DE	2,826		3,103	3,103	13,965
EE	111	64		64	288
IE	269		296	296	1,331
EL	640		703	703	3,163
ES	4,405		4,837	4,837	21,767
FR	2,601		2,856	2,856	12,854
IT	1,985		2,180	2,180	9,809
CY	26		29	29	129
LV	207		227	227	1,023
LT	287		315	315	1,418
LU	10	148		148	666
HU	473		519	519	2,337
MT	10		11	11	50
NL	325	637		637	2,867
AT	169	1,186		1,186	5,337
PL	1,696	118		118	531
PT	578		635	635	2,857
RO	684	11		11	50
SI	72		80	80	358
SK	374	79		79	356
FI	195		214	214	963
SE	340	264		264	1,188
UK	2,023		2,221	2,221	9,995
EU27	21,593			23,710	106,695

Source: Estimate based on collected administrative data and 2012 Ageing Report and data provided during the workshops on administrative burden (Poland). (See Annex V p. 57)

LONG-TERM CARE BENEFITS

Table 2.17 LTC: Estimated number of PD S1 issued and received, by category, in .000

	Competent country					Residing country				
	Incoming cross-border workers + 20% family members *(in .000)*	Retired cross-border workers only worked abroad + 25% family members *(in .000)*	Migrant pensioners + 25% family members *(in .000)*	Total number of PD S1 issued *(in .000)*	Share of total insured persons (in %)	Outgoing cross-border workers + 20% family members *(in .000)*	Retired cross-border workers only worked abroad + 25% family members *(in .000)*	Migrant pensioners + 25% family members *(in .000)*	Total number of PD S1 issued *(in .000)*	Share of total insured persons (in %)
BE	74	35	5	113	5,7%	116	41	68	225	11,4%
BG	2	1	1	4	0,2%	25	11	0	37	1,9%
CZ	74	25	2	101	5,1%	29	12	2	43	2,2%
DK	42	14	1	57	2,9%	5	2	3	10	0,5%
DE	223	101	44	368	18,6%	198	75	0	273	13,8%
EE	1	0	0	2	0,1%	22	9	0	30	1,5%
IE	21	6	1	29	1,4%	12	5	7	24	1,2%
GR	14	7	1	23	1,1%	0	0	2	2	0,1%
ES	48	18	4	71	3,6%	27	11	77	115	5,8%
FR	57	27	19	102	5,2%	192	77	43	311	15,7%
IT	91	50	27	167	8,5%	29	13	5	47	2,4%
CY	4	1	0	5	0,3%	0	0	5	5	0,3%
LV	1	0	0	1	0,0%	8	3	0	12	0,6%
LT	0	0	0	1	0,0%	2	1	0	3	0,2%
LU	156	50	1	207	10,5%	3	1	2	7	0,3%
HU	17	8	3	28	1,4%	64	28	0	92	4,7%
MT	1	0	0	1	0,1%	1	0	1	2	0,1%
NL	132	43	28	203	10,2%	26	12	2	39	2,0%
AT	121	55	1	177	8,9%	39	17	11	66	3,4%
PL	9	3	4	17	0,8%	110	45	1	156	7,9%
PT	5	2	2	10	0,5%	13	5	2	20	1,0%
RO	4	2	0	6	0,3%	105	52	0	158	8,0%
SI	2	1	0	3	0,1%	10	5	0	16	0,8%
SK	7	2	2	11	0,6%	141	55	0	196	9,9%
FI	24	9	0	33	1,7%	2	1	1	4	0,2%
SE	15	6	2	23	1,2%	35	12	6	53	2,7%
UK	93	36	88	218	11,0%	24	9	0	34	1,7%
EU-27	1.239	503	238	1.980	100,0%	1.239	503	238	1.980	100,0%

Source Estimate based on data LFS and 2012 Ageing Report (See Annex IX p. 32)

Table 25: % cross-border users LTC in kind or in cash (or only informal care) of total population and average amount per dependent person using LTC in kind or in cash (thousand €)

Country	% users in kind total population	Average amount per dependent person using care in kind (thousand euro)	% users in cash total population	Average amount per dependent person using care in cash (thousand euro)
BE	5,7	10,8	2,5	5,8
BG	0,6	1,4	0,9	1,6
CZ	2,0	2,0	2,4	3,1
DK	3,9	27,0	2,3	37,5
DE	2,7	11,1	1,2	11,5
EE	1,5	1,5	0,9	4,0
IE	1,7	22,4	2,5	0,0
EL	3,1	6,6	2,5	2,8
ES	1,5	10,7	0,9	3,6
FR	2,2	25,0	2,4	4,2
IT	1,7	15,5	2,9	7,6
CY	0,5	0,4	0,9	3,7
LV	0,9	4,7	0,3	3,2
LT	4,7	1,7	2,5	0,8
LU	2,2	33,7	0,4	18,5
HU	1,5	1,7	2,5	2,3
MT	3,3	3,0	1,8	0,0
NL	5,8	15,6	2,5	18,4
AT	3,1	8,6	5,1	5,5
PL	0,4	7,4	4,0	0,9
PT	1,4	3,5	0,9	0,0
RO	1,4	2,5	0,9	0,1
SI	1,9	8,5	1,7	5,5
SK	1,4	1,9	0,9	0,7
FI	3,2	22,9	5,3	2,0
SE	4,8	28,5	2,4	2,4
UK	2,0	19,4	2,5	6,1
EU27	2,2	10,5	2,1	6,1

Source: Estimate based on data from LFS, 2012 Ageing Report and additional data delivered by DG ECFIN (See Annex V p. 77)

Table 2.18 LTC: Estimated number of users baseline scenario, in .000

	In kind		In cash		Total	
	Country of residence *(in .000)*	Competent country (in .000)	Country of residence *(in .000)*	Competent country (in .000)	Country of residence *(in .000)*	Competent country *(in .000)*
AT	2,2	3,5	1,0	9,0	3,1	12,5
BE	12,9	2,9	4,2	2,8	17,1	5,7
BG	0,2	0,1	0,8	0,0	1,0	0,2
CY	0,0	0,1	0,1	0,0	0,1	0,1
CZ	0,9	1,5	1,0	2,4	1,9	3,9
DE	7,4	8,5	7,4	4,6	14,8	13,2
DK	0,4	2,2	0,2	1,3	0,6	3,5
EE	0,4	0,0	1,4	0,0	1,9	0,1
ES	1,7	1,4	2,7	0,7	4,3	2,1
FI	0,1	0,6	0,1	1,8	0,2	2,4
FR	6,9	3,3	4,6	2,5	11,5	5,8
GR	0,1	0,3	0,0	0,6	0,1	0,9
HU	1,4	0,5	2,9	0,7	4,3	1,2
IE	0,4	0,5	0,6	0,7	1,0	1,2
IT	0,8	3,5	1,0	4,9	1,8	8,4
LT	0,2	0,0	0,1	0,0	0,2	0,0
LU	0,1	6,9	0,1	0,9	0,3	7,7
LV	0,1	0,0	0,3	0,0	0,4	0,0
MT	0,1	0,0	0,1	0,0	0,1	0,1
NL	2,3	6,7	0,7	5,0	3,0	11,8
PL	0,7	0,5	3,1	0,7	3,8	1,2
PT	0,3	0,2	0,3	0,1	0,6	0,3
RO	2,3	0,1	3,9	0,1	6,1	0,2
SE	2,6	0,5	1,3	0,6	3,8	1,1
SI	0,3	0,1	0,6	0,1	0,9	0,1
SK	2,8	0,2	5,8	0,1	8,6	0,4
UK	0,7	3,9	0,8	5,4	1,4	9,3
EU-27	48,2	48,2	45,0	45,0	93,2	93,2

Source Estimate based on data LFS and 2012 Ageing Report (See Annex IX p. 33)

Table 27: Estimated number of cross-border users from LTC in kind or in cash, projections 2020 and 2030 (in thousand)

	In kind			In cash			Total		
Country	2010	2020	2030	2010	2020	230	2010	2020	230
BE	13	15	17	4	5	5	17	20	23
BG	0	0	0	1	1	1	1	1	1
CZ	1	1	1	1	1	1	2	2	3
DK	0	0	1	0	0	0	1	1	1
DE	7	9	10	7	8	9	15	17	19
EE	0	0	1	1	2	2	2	2	2
IE	0	1	1	1	1	1	1	1	1
GR	0	0	0	0	0	0	0	0	0
ES	2	2	2	3	3	3	4	5	6
FR	7	8	10	5	5	5	11	13	15
IT	1	1	1	1	1	1	2	2	2
CY	0	0	0	0	0	0	0	0	0
LV	0	0	0	0	0	0	0	0	0
LT	0	0	0	0	0	0	0	0	0
LU	0	0	0	0	0	0	0	0	0
HU	1	2	2	3	3	3	4	5	5
MT	0	0	0	0	0	0	0	0	0
NL	2	3	4	1	1	1	3	4	4
AT	2	3	3	1	1	1	3	4	4
PL	1	1	1	3	3	4	4	4	5
PT	0	0	0	0	0	0	1	1	1
RO	2	3	3	4	4	4	6	7	7
SI	0	0	0	1	1	1	1	1	1
SK	3	3	4	6	6	7	9	10	11
FI	0	0	0	0	0	0	0	0	0
SE	3	3	4	1	1	1	4	4	5
UK	1	1	1	1	1	1	1	2	2
EU27	48	57	67	45	49	54	93	106	121
index 2010=100	100	118	138	100	109	120	100	114	129

Source: Estimate based on data from LFS, 2012 Ageing Report and additional data delivered by DG ECFIN (See Annex V p. 79)

*Table 28: Estimated LTC cross-border expenditure baseline scenario (in € billion), by country of residence**

	Competent country		
Country of residence	Benefits in kind	Benefits in cash	Total
BE	138.848	49.314	188.162
BG	303	4.162	4.465
CZ	1.707	6.810	8.516
DK	11.019	1.204	12.223
DE	82.102	71.696	153.798
EE	655	3.124	3.780
IE	9.140	3.736	12.876
EL	372	223	596
ES	18.054	19.683	37.737
FR	171.972	38.784	210.756
IT	12.892	6.116	19.007
CY	11	728	739
LV	526	1.746	2.272
LT	275	851	1.126
LU	4.844	1.012	5.856
HU	2.382	19.194	21.576
MT	199	396	594
NL	35.801	5.622	41.423
AT	18.714	9.150	27.864
PL	5.330	31.819	37.148
PT	988	1.623	2.611
RO	5.562	28.283	33.844
SI	2.497	3.735	6.232
SK	5.351	29.545	34.895
FI	2.645	360	3.005
SE	73.081	33.679	106.760
UK	13.015	3.787	16.802
EU-27	618.281	376.381	994.662

* Amounts are paid by the competent countries

Source: Estimate based on data from LFS, 2012 Ageing Report and Lipszyck, B., Sail, E. & Xavier, A. (2012), *Long-term care: need, use and expenditure in the EU-27, EU* (See Annex V p. 80)

Table 2.19 LTC: estimated budgetary impact baseline scenario and options, in € .000

	Option 1: No policy change (Baseline scenario)				**Option 3.1:** LTC provided by the MS of residence (without supplement)				**Option 3.2:** LTC provided by the competent MS				
Debtor	In kind *(in € .000)*	In cash *(in € .000)*	Total *(in € .000)*	%	In kind *(in € .000)*	In cash *(in € .000)*	Total *(in € .000)*	% difference option 1	In kind *(in € .000)*	In cash *(in € .000)*	Total *(in € .000)*	% difference option 1	% difference option 3.1
BE	58.064	16.538	74.602	100%	58.064	16.865	74.929	100%	69.829	16.538	86.368	116%	115%
BG	1.574	64	1.638	100%	1.574	897	2.470	151%	36	64	100	6%	4%
CZ	6.179	7.434	13.613	100%	6.179	2.651	8.831	65%	3.927	7.434	11.361	83%	129%
DK	54.521	49.202	103.723	100%	54.521	4.189	58.710	57%	59.331	49.202	108.533	105%	185%
DE	120.077	52.782	172.860	100%	120.077	50.201	170.278	99%	114.948	52.782	167.730	97%	99%
EE	715	54	769	100%	715	52	767	100%	33	54	87	11%	11%
IE	7.479	0	7.479	100%	7.479	2.684	10.163	136%	10.889	0	10.889	146%	107%
EL	3.732	1.607	5.339	100%	3.732	1.415	5.147	96%	4.638	1.607	6.245	117%	121%
ES	13.938	2.292	16.230	100%	13.938	4.408	18.346	113%	11.133	2.292	13.425	83%	73%
FR	37.403	10.440	47.843	100%	37.403	11.955	49.358	103%	55.885	10.440	66.325	139%	134%
IT	25.015	36.973	61.988	100%	25.015	6.437	31.452	51%	45.141	36.973	82.114	132%	261%
CY	263	181	444	100%	263	118	381	86%	12	181	193	43%	51%
LV	53	8	61	100%	53	28	81	134%	35	8	43	71%	53%
LT	60	17	77	100%	60	36	96	124%	74	17	91	118%	95%
LU	104.120	15.256	119.377	100%	104.120	25.372	129.493	108%	150.866	15.256	166.122	139%	128%
HU	3.383	1.586	4.969	100%	3.383	1.206	4.589	92%	711	1.586	2.297	46%	50%
MT	638	0	638	100%	638	189	827	130%	129	0	129	20%	16%
NL	73.246	93.099	166.346	100%	73.246	23.346	96.592	58%	182.590	93.099	275.690	166%	285%
AT	26.614	49.760	76.374	100%	26.614	14.090	40.705	53%	47.961	49.760	97.721	128%	240%
PL	7.341	571	7.913	100%	7.341	2.671	10.013	127%	556	571	1.127	14%	11%
PT	2.671	0	2.671	100%	2.671	516	3.187	119%	476	0	476	18%	15%
RO	1.979	4	1.983	100%	1.979	1.188	3.167	160%	228	4	231	12%	7%
SI	572	304	876	100%	572	555	1.127	129%	516	304	819	94%	73%
SK	1.270	75	1.345	100%	1.270	1.504	2.773	206%	330	75	405	30%	15%
FI	4.421	3.460	7.881	100%	4.421	1.458	5.879	75%	24.556	3.460	28.017	355%	477%
SE	7.948	1.360	9.308	100%	7.948	4.144	12.092	130%	31.618	1.360	32.978	354%	273%
UK	55.003	33.314	88.317	100%	55.003	13.681	68.685	78%	83.879	33.314	117.193	133%	171%
EU27	618.281	376.381	994.662	100%	618.281	191.857	810.137	81%	900.327	376.381	1.276.709	128%	158%

Source Estimate based on data LFS and 2012 Ageing Report (See Annex IX p. 35)

Table 2.20 LTC: comparison of options between MS, estimated budgetary impact option 1 (100%) compared to other options, breakdown by type of LTC-benefit

Debtor country	**Option 1:** No policy change (Baseline scenario)			**Option 3.1:** LTC provided by the MS of residence (without supplement)			**Option 3.2:** LTC provided by the competent MS		
	In kind	In cash	Total	In kind	In cash	Total	In kind	In cash	Total
BE	100%	100%	100%	100%	102%	100%	120%	100%	116%
BG	100%	100%	100%	100%	1401%	151%	2%	100%	6%
CZ	100%	100%	100%	100%	36%	65%	64%	100%	83%
DK	100%	100%	100%	100%	9%	57%	109%	100%	105%
DE	100%	100%	100%	100%	95%	99%	96%	100%	97%
EE	100%	100%	100%	100%	96%	100%	5%	100%	11%
IE	100%		100%	100%		136%	146%		146%
EL	100%	100%	100%	100%	88%	96%	124%	100%	117%
ES	100%	100%	100%	100%	192%	113%	80%	100%	83%
FR	100%	100%	100%	100%	115%	103%	149%	100%	139%
IT	100%	100%	100%	100%	17%	51%	180%	100%	132%
CY	100%	100%	100%	100%	65%	86%	5%	100%	43%
LV	100%	100%	100%	100%	367%	134%	67%	100%	71%
LT	100%	100%	100%	100%	209%	124%	123%	100%	118%
LU	100%	100%	100%	100%	166%	108%	145%	100%	139%
HU	100%	100%	100%	100%	76%	92%	21%	100%	46%
MT	100%		100%	100%		130%	20%		20%
NL	100%	100%	100%	100%	25%	58%	249%	100%	166%
AT	100%	100%	100%	100%	28%	53%	180%	100%	128%
PL	100%	100%	100%	100%	468%	127%	8%	100%	14%
PT	100%		100%	100%		119%	18%		18%
RO	100%	100%	100%	100%	32385%	160%	11%	100%	12%
SI	100%	100%	100%	100%	183%	129%	90%	100%	94%
SK	100%	100%	100%	100%	2004%	206%	26%	100%	30%
FI	100%	100%	100%	100%	42%	75%	555%	100%	355%
SE	100%	100%	100%	100%	305%	130%	398%	100%	354%
UK	100%	100%	100%	100%	41%	78%	152%	100%	133%
EU27	100%	100%	100%	100%	51%	81%	146%	100%	128%

* In option 3.1 LTC benefits in cash are provided by the MS of residence. This will cause an important budgetary increase for some competent MS without or with few national social rights related to LTC benefits in cash (e.g. RO, SK, BG …). This explains the high percentages of these MS.

Source Estimate based on data LFS and 2012 Ageing Report (See Annex IX p. 36)

Table 2.22 LTC: comparison of options between MS, estimated lowest and highest budgetary impact

	Lowest budgetary impact			*Highest budgetary impact*			
Debtor	**Option 1:** No policy change (Baseline scenario)	**Option 3.1:** LTC provided by the MS of residence (without supplement)	**Option 3.2:** LTC provided by the competent MS	**Option 1:** No policy change (Baseline scenario)	**Option 3.1:** LTC provided by the MS of residence (without supplement)	**Option 3.2:** LTC provided by the competent MS	Debtor
BE	X					X	BE
BG			X		X		BG
CZ		X		X			CZ
DK		X				X	DK
DE			X	X			DE
EE			X	X			EE
IE	X					X	IE
GR		X				X	GR
ES			X		X		ES
FR	X					X	FR
IT		X				X	IT
CY			X	X			CY
LV			X		X		LV
LT	X				X		LT
LU	X					X	LU
HU			X	X			HU
MT			X		X		MT
NL		X				X	NL
AT		X				X	AT
PL			X		X		PL
PT			X		X		PT
RO			X		X		RO
SI			X		X		SI
SK			X		X		SK
FI		X				X	FI
SE	X					X	SE
UK		X				X	UK
EU-27	6	8	13	5	10	12	EU-27

Source Estimate based on data LFS and 2012 Ageing Report (See Annex IX p. 36)

Table 2.23 LTC: impact estimated cross-border expenditure on total expenditure LTC, by option*

	Total expenditure LTC in 2010 *(in Million €)*	Estimated cross-border expenditure LTC: **Baseline scenario** *(in Million €)*	% impact **baseline scenario** on total expenditure	Estimated cross-border expenditure LTC (**Option 3.1**: Provided by country of residence) *(in € Millions)*	% impact **option 3.1** on total expenditure	Estimated cross-border expenditure LTC (**Option 3.2**: Provided by competent country) *(in € Millions)*	% impact **option 3.2** on total expenditure
BE	8.271	75	0,9%	75	0,9%	86	1,0%
BG	169	2	1,0%	2	1,5%	0	0,1%
CZ	1.179	14	1,2%	9	0,7%	11	1,0%
DK	10.559	104	1,0%	59	0,6%	109	1,0%
DE	35.776	173	0,5%	170	0,5%	168	0,5%
EE	77	1	1,0%	1	1,0%	0	0,1%
IE	1.705	7	0,4%	10	0,6%	11	0,6%
GR	3.123	5	0,2%	5	0,2%	6	0,2%
ES	8.703	16	0,2%	18	0,2%	13	0,2%
FR	42.065	48	0,1%	49	0,1%	66	0,2%
IT	29.526	62	0,2%	31	0,1%	82	0,3%
CY	29	0	1,6%	0	1,3%	0	0,7%
LV	121	0	0,1%	0	0,1%	0	0,0%
LT	335	0	0,0%	0	0,0%	0	0,0%
LU	406	119	29,4%	129	31,9%	166	40,9%
HU	824	5	0,6%	5	0,6%	2	0,3%
MT	41	1	1,6%	1	2,0%	0	0,3%
NL	22.577	166	0,7%	97	0,4%	276	1,2%
AT	4.638	76	1,6%	41	0,9%	98	2,1%
PL	2.579	8	0,3%	10	0,4%	1	0,0%
PT	532	3	0,5%	3	0,6%	0	0,1%
RO	762	2	0,3%	3	0,4%	0	0,0%
SI	516	1	0,2%	1	0,2%	1	0,2%
SK	181	1	0,7%	3	1,5%	0	0,2%
FI	4.529	8	0,2%	6	0,1%	28	0,6%
SE	13.425	9	0,1%	12	0,1%	33	0,2%
UK	33.461	88	0,3%	69	0,2%	117	0,4%
EU-27	226.107	995	0,4%	810	0,4%	1.277	0,6%

* Total expenditure LTC: data 2012 Ageing Report

Source Estimate based on data LFS and 2012 Ageing Report (See Annex IX p. 38)

Table 55: Estimated administrative cost and burden baseline scenario and options where country of residence or competent country are providing LTC benefits

	Unit administrative cost									
	In kind		In cash		In kind		In cash		In total	
Country	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state	Resident state	Competent state
Baseline scenario										
Number of users (in thousand)					48	48	45	45	93	93
Administrative cost assessment (in thousand € - except unit cost)	60		60	20	2.892		2.700	900	5.580	
Administrative cost reimbursement (in thousand € - except unit cost)	20	20			964	964			1.860	1.860
Total (in thousand €)					3.856	964	2.700	900	7.440	1.860
Grand total (in thousand €)						4.820		3.600		9.300
Budget (in million €)					618	618	376	376	995	995
As share of budget for benefits					0,6%	0,2%	0,7%	0,2%	0,7%	0,2%
					0,8%		1,0%		0,9%	
Scenario number of users and benefit on level of country of residence										
Number of users (in thousand)					48	48	41	41	89	89
Administrative cost assessment (in thousand € - except unit cost)	60		60	20	2.892		2.460	820	5.340	
Administrative cost reimbursement (in thousand € - except unit cost)	20	20			964	964			1.780	1.780
Total (in thousand €)					3.856	964	2.460	820	7.120	1.780
Grand total (in thousand €)						4.820		3.280		8.900
As % of Baseline scenario						100%		91%		96%
Budget (in million €)					618	618	192	192	810	810
As share of budget for benefits					0,6%	0,2%	1,3%	0,4%	0,9%	0,2%
					0,8%		1,7%		1,1%	
Scenario number of users and benefit on level of competent country										
Number of users (in thousand)					58	58	45	45	103	103
Administrative cost assessment (in thousand € - except unit cost)	60		60	20	3.470		2.700	900	6.180	
Administrative cost reimbursement (in thousand € - except unit cost)	20	20			1.157	1.157			2.060	2.060
Total (in thousand €)					4.626	1.157	2.700	900	8.240	2.060
Grand total (in thousand €)						5.783		3.600		10.300
As % of Baseline scenario						120%		100%		111%
Budget (in million €)					900	900	376	376	1.277	1.277
As share of budget for benefits					0,5%	0,1%	0,7%	0,2%	0,6%	0,2%
					0,6%		1,0%		0,8%	

Source: Estimate based on data from LFS, 2012 Ageing Report, additional data delivered by DG ECFIN input from the work shops (See Annex V p. 184)

Table 2.24 LTC: estimated budgetary impact of paying a SUPPLEMENT (option 3.1 - with and without supplement), in € .000

	Option 3.1: LTC provided by the MS of residence **(without supplement)**			**Supplement**			**Option 3.1bis:** LTC provided by the MS of residence **(with supplement)**			
Debtor	In kind *(in € .000)*	In cash *(in € .000)*	Total *(in € .000)*	For LTC in kind *(in € .000)*	For LTC in cash *(in € .000)*	Total *(in € .000)*	In kind *(in € .000)*	In cash *(in € .000)*	Total *(in € .000)*	%-difference option 3.1
BE	58.064	16.865	74.929	11.765	0	11.765	69.829	16.865	86.694	116%
BG	1.574	897	2.470	0	0	0	1.574	897	2.470	100%
CZ	6.179	2.651	8.831	0	4.782	4.782	6.179	7.434	13.613	154%
DK	54.521	4.189	58.710	4.810	45.013	49.823	59.331	49.202	108.533	185%
DE	120.077	50.201	170.278	0	2.582	2.582	120.077	52.782	172.860	102%
EE	715	52	767	0	2	2	715	54	769	100%
IE	7.479	2.684	10.163	3.409	0	3.409	10.889	2.684	13.572	134%
EL	3.732	1.415	5.147	906	192	1.098	4.638	1.607	6.245	121%
ES	13.938	4.408	18.346	0	0	0	13.938	4.408	18.346	100%
FR	37.403	11.955	49.358	18.482	0	18.482	55.885	11.955	67.840	137%
IT	25.015	6.437	31.452	20.126	30.536	50.662	45.141	36.973	82.114	261%
CY	263	118	381	0	64	64	263	181	444	117%
LV	53	28	81	0	0	0	53	28	81	100%
LT	60	36	96	14	0	14	74	36	110	114%
LU	104.120	25.372	129.493	46.746	0	46.746	150.866	25.372	176.239	136%
HU	3.383	1.206	4.589	0	380	380	3.383	1.586	4.969	108%
MT	638	189	827	0	0	0	638	189	827	100%
NL	73.246	23.346	96.592	109.344	69.754	179.098	182.590	93.099	275.690	285%
AT	26.614	14.090	40.705	21.347	35.670	57.017	47.961	49.760	97.721	240%
PL	7.341	2.671	10.013	0	0	0	7.341	2.671	10.013	100%
PT	2.671	516	3.187	0	0	0	2.671	516	3.187	100%
RO	1.979	1.188	3.167	0	0	0	1.979	1.188	3.167	100%
SI	572	555	1.127	0	0	0	572	555	1.127	100%
SK	1.270	1.504	2.773	0	0	0	1.270	1.504	2.773	100%
FI	4.421	1.458	5.879	20.135	2.002	22.138	24.556	3.460	28.017	477%
SE	7.948	4.144	12.092	23.670	0	23.670	31.618	4.144	35.762	296%
UK	55.003	13.681	68.685	28.876	19.632	48.508	83.879	33.314	117.193	171%
EU27	618.281	191.857	810.137	309.630	210.609	520.240	927.911	402.466	1.330.377	164%

* The budget needed for option 3.1bis (with supplement) increases with 34% compared to the baseline scenario.

Source Estimate based on data LFS and 2012 Ageing Report (See Annex IX p. 39)

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