COUNTRY NOTES ON BIRTH-RELATED LEAVES AND BENEFITS FOR THE OECD FAMILY SUPPORT CALCULATOR, 2014

The notes below provide details of the birth-related leave policies and payments modelled in the Family Support Calculator for each OECD and EU member country in 2014. For information on the various other tax and benefit policies included in the tax-benefit models that underlie the Family Support Calculator (including social assistance benefits, family benefits, housing benefits and in-work benefits), please see the Benefits and Wages country specific information page for 2014.

The information outlined below is drawn from five main sources, listed below. Information is cross-checked where possible, and combined with information from country-specific sources where necessary. The five main sources are:


AUSTRALIA ........................................................................................................ 4
AUSTRIA ........................................................................................................ 8
BELGIUM ........................................................................................................ 11
CANADA ......................................................................................................... 15
CHILE ............................................................................................................ 18
CZECH REPUBLIC ....................................................................................... 20
DENMARK ..................................................................................................... 24
ESTONIA ....................................................................................................... 27
FINLAND ....................................................................................................... 31
FRANCE ......................................................................................................... 36
GERMANY ..................................................................................................... 40
GREECE ......................................................................................................... 44
HUNGARY ...................................................................................................... 47
ICELAND ....................................................................................................... 51
IRELAND ........................................................................................................ 54
ISRAEL ............................................................................................................ 56
ITALY .............................................................................................................. 60
JAPAN ............................................................................................................ 63
KOREA .......................................................................................................... 66
LATVIA .......................................................................................................... 68
LUXEMBOURG ............................................................................................ 72
THE NETHERLANDS ..................................................................................... 76
NEW ZEALAND ............................................................................................. 79
NORWAY ....................................................................................................... 83
POLAND ......................................................................................................... 86
PORTUGAL ................................................................................................... 90
SLOVAK REPUBLIC .................................................................................... 94
SLOVENIA ..................................................................................................... 98
SPAIN ........................................................................................................... 102
SWEDEN ..................................................................................................... 106
SWITZERLAND ............................................................................................ 109
TURKEY ....................................................................................................... 111
UNITED KINGDOM ........................................................................................ 113
AUSTRALIA

1. Birth grants

In 2008 a birth grant (Baby Bonus) was payable to people with new-borns, adopted children, or children who die during or shortly after birth. Australia also pays a maternity immunisation allowance (see interaction with other benefits).

To receive Baby Bonus, a person must:

- have a dependent child who entered their care within 26 weeks of the child’s birth or adoption;
- have a family income of AUD 75,000 or less in the six months following the birth or adoption;
- claim the payment within one year of the child’s birth or entry into care.

1.1 Conditions for receipt

This is a government-funded universal benefit based on residency. No other qualifying conditions.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

Eligible Baby Bonus recipients will receive a payment of AUD 5,924 for each child, paid in 13 fortnightly instalments.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

Baby Bonus is not taxable and does not count as income for other family payments or income support payments.

Baby Bonus and Parental Leave Pay cannot be paid for the same child. Families who are eligible for both payments may choose the payment that is right for them.

The Australian Government is aiming at increasing the immunisation rates of Australian children over time through reforms to Australia’s childhood immunisation arrangements. From 1 July 2012, families need to have their children immunised in the year the child turns one, two or five in order to receive the Family Tax Benefit Part A end-of-financial-year supplement which is worth AUD 726.35 per child.

These arrangements replace the Maternity Immunisation Allowance (MIA) which ceased on 1 July 2012. MIA provided a payment of AUD 258.00 (paid in two instalments) for families who meet immunisation requirements when their child was between 18 months and 24 months of age and between four and five years of age.

1.4 Treatment of particular groups

None.
2. **Maternity benefits (income maintenance in the event of childbirth)**

Section 70 of the Fair Work Act 2009 provides that employees are entitled to 12 months’ **unpaid parental leave** if the leave is associated with the birth of a child to the employee or the employee’s spouse or de facto partner, or the adoption of a child under 16 years of age.

Since 2011, a **new income-tested paid parental leave scheme** is in place. The Paid Parental Leave Scheme supports working parents to take time off work to care for a new-born or recently adopted child. To receive Parental Leave Pay, a parent may be eligible if they are the primary carer of a new-born or recently adopted child; for this reason, the Paid Parental Leave is usually received by the mother. For further details, see parental leave benefits.


2.1 **Conditions for receipt**

The benefit is reserved for Australian female residents.

A female employee is entitled to a period of unpaid special maternity leave during pregnancy is she is not fit for work during that period. The amount of special maternity leave taken will proportionately reduce the amount of unpaid leave.

2.2 **Calculation of benefit amount**

2.2.1 **Calculation of gross benefit**

Unpaid parental leave may start up to 6 weeks before the expected date of birth of the child for a pregnant employee. An employee is entitled to request an additional 12 months’ unpaid parental leave; however any extension will reduce the other parent’s entitlement by an equivalent amount. The employer may only refuse the request on reasonable business grounds.

Employers may provide additional paid or unpaid maternity/parental leave under the terms of their Enterprise Agreement or Industrial Instrument.

2.2.2 **Income and earnings disregards**

2.3 **Tax treatment of benefit and interaction with other benefits**

Continued payment of salaries and wages during maternity leave is liable to taxation as income (see below). Australian social security system is not contributory.

2.4 **Treatment of particular groups**

Employers may continue the payment of wages to employees depending on individual conditions of employment.

An employer may provide paid maternity/parental leave under the terms of their Enterprise Agreement or Industrial Instrument.
3. **Paternity benefits**

Dad and Partner Pay is a new dedicated payment for fathers and partners under the Australian Government’s national Paid Parental Leave Scheme. The new payment is available to eligible working fathers and partners who share the role of caring for a child born or adopted from 1 January 2013.

Eligible working fathers and partners receive two weeks of Dad and Partner Pay at the rate of the national minimum wage (the same weekly rate as Parental Leave Pay). See below Parental leave benefits.

4. **Parental leave benefits**

Since 2011, a paid parental leave scheme is in place.

The Paid Parental Leave scheme supports working parents to take time off work to care for a new-born or recently adopted child. A new parent (usually the birth mother) may be eligible for up to 18 weeks of Parental Leave Pay at the rate of the national minimum wage. The Government-funded payment is paid by employers to their eligible long-term employees or by Centrelink directly to other eligible parents including the self-employed.

4.1 **Conditions for receipt**

The new Paid Parental Leave is reserved for working parents of children born or adopted on or after 1 January 2011. To receive Parental Leave Pay, a parent may be eligible if they:

- are the primary carer of a new-born or recently adopted child (usually it’s the mother);
- have met the Paid Parental Leave work test before the birth or adoption occurs, which means they have worked for at least 10 of the 13 months prior to the birth or adoption of their child, and worked for at least 330 hours in that 10 month period, with no more than an eight week gap between consecutive working days;
- have received an individual adjusted taxable income of AUD 150,000 or less in the financial year prior to the date of birth or adoption;
- are on leave or not working from the time the parent becomes the child’s primary carer until the end of their Paid Parental Leave period.

4.2 **Calculation of benefit amount**

4.2.1 **Calculation of gross benefit**

Eligible working parents will receive Parental Leave Pay at the rate of the National Minimum Wage, AUD 622.20 a week before tax, for a period of up to 18 weeks.

4.2.2 **Income and earnings disregards**

4.3 **Tax treatment of benefit and interaction with other benefits**

Parental Leave Pay is taxable, and the employer or Centrelink will withhold Pay As You Go tax withholdings at their usual rate. Parental Leave Pay counts as income for other family payments but does not count as income for income support payments such as Parenting Payment.
Parental Leave Pay and Baby Bonus cannot be paid for the same child. If parents meet the eligibility criteria for both payments, they can choose which payment to receive. Remark: most eligible parents will be better off receiving Parental Leave Pay rather than Baby Bonus.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

None
AUSTRIA

1. Birth grants

None.

2. Maternity benefits (income maintenance in the event of childbirth)

The cash Maternity Benefit in Austria (wochengeld) is a compulsory social insurance scheme with cash benefits for insured women. Benefit payments are related to earnings.


2.1 Conditions for receipt

Cash benefits are available to all women in paid employment (insurance is compulsory) as well as women who are out of work but in receipt of unemployment insurance. There are no additional qualifying conditions.

Insurance contributions are 3.95% of covered wages (manual workers), 3.75% of covered salary (white collar workers), and 3.6% of earnings for those on free service contracts (freie dienstnehmer) or 5.10% of the pension (pensioners 2006 figures). The minimum earning levels for employed persons’ contributions is EUR 395.31 a month; those with lower earnings receive statutory continuation of earnings from employers. The maximum monthly earnings for contribution purposes are EUR 4,230.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity leave covers 8 weeks before and after the birth of a child (16 weeks in total) if the payment of wages and salaries are not continued by the employer. In the case of premature births, multiple births or Caesarean sections, post-confinement leave is extended to 12 weeks.

Payments are made at the level of the average net earned income in the last 13 weeks (or 3 months). For voluntary insured persons with earnings below the compulsory insurance threshold and for those with a free service contract (freie Dienstnehmer), maternity is paid at EUR 8.80 per day.

2.2.2 Income and earnings disregards

Payments are calculated on net earned income.

2.3 Tax treatment of benefit and interaction with other benefits

The Maternity Benefit is not subject to taxation or social security contributions.
Benefits in-kind, associated with maternity, include medical care and midwife care, hospital or maternity hospital care, care provided by certified children's nurses and baby nurses, and pharmaceutical products, drugs and appliances. These forms of in-kind care are provided to women with health insurance, and female dependents of insured women.

2.4 Treatment of particular groups

Employees who earn less than EUR 395.31 per month are entitled to a statutory continuation of payment by their employer.

Particular treatment exists for public-sector and railway employees, and self-employed persons in agriculture and trade.

3. Paternity benefits

No paid paternity benefits in Austria.

4. Parental leave benefits

A Child Raising Allowance is a universally available means-tested benefit for Austrian residents with children. The benefit does not have employment conditions or insurance contributions requirements. From 1 January 2010, parents can choose among five options, four flat-rate and one income-related

4.1 Conditions for receipt

The benefit is payable to parents as well as adoptive and foster parents. It is delivered through a universal system, and is means-tested payment based on residency.

The Child Raising Allowance (Kinderbetreuungsgeld) does not have employment conditions or insurance contributions requirements. It is irrelevant whether the parent is in gainful employment or not, or an employee in parental leave (up to the child's 2nd birthday). This benefit is paid to families receiving the Child benefit (Familienbeihilfe), if the recipient lives in the same household of the child. The mother also needs to meet the conditions of having ten medical examinations according to the Mother-and-child-passport examination programme.

For the flat-rate child raising allowance, the parent’s additional earnings must not exceed EUR 16,200 per year and 60% of the last income.

For the income-related child-raising allowance (einkommensabhängiges Kinderbetreuungsgeld) only, the actual and continuous exercise of employment subject to social insurance contributions in Austria within the last 6 months prior to the birth of the child or to the commencement of maternity protection is a necessary condition for eligibility. Only a small amount of additional earnings (EUR 6,400 in the calendar year) is allowed for the income-related child-raising allowance.
4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

From 1 January 2010, there are five options to choose from, four flat-rate and one income-related:

- EUR 14.53 daily until the child reaches 30 months of age;
- EUR 20.80 daily until the child reaches 20 months of age;
- EUR 26.60 daily until the child reaches 15 months of age;
- EUR 33 daily until the child reaches 12 months of age;
- Income-related option until the child reaches 12 months of age.

The payment can be extended if the other parent also receives child-raising allowance. In case of the first option, the benefit payment can be extended up to 36 months of age; in the second, up to 24 months of age, in the third option up to 18 months of age. In case of the fourth and fifth option the leave can be extended up to 14 months of age of the child.

The benefit is paid for the youngest child only; in case of multiple births a supplement of half of the amount of the child-raising allowance is paid for each additional child. No supplement is paid in case of multiple births when the income-related option is chosen.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The benefit is not taxed nor subject to social contributions.

It is possible to receive unemployment benefit (Arbeitslosengeld) while in receipt of child-raising allowance (Kinderbetreuungsgeld) provided all the other conditions are met.

Exception: income-related child-raising allowance cannot be combined with unemployment benefit. During the receipt of maternity benefit and during the receipt of a foreign benefit, the child-raising allowance is not paid if the amount is already covered by the maternity benefit or the foreign benefit.

4.4 Treatment of particular groups

None

5. Other child raising allowances

None.
BELGIUM

1. Birth grants

The Birth Grant is delivered through an employer funded-social insurance scheme. Higher payments are paid for the first child. Payments may be received up to 2 months before the expected date of birth.

1.1 Conditions for receipt

There are no insurance conditions for employees, and self-employed people do not qualify.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The amount paid is EUR 1,223.11 for first birth and EUR 920.25 for subsequent births.

An adoption grant is also available and it is equal to EUR 1,223.11 per adopted child.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The benefit is not taxed nor subject to social contributions.

1.4 Treatment of particular groups

Special systems exist for self-employed persons and civil servants.

2. Maternity benefits (income maintenance in the event of childbirth)

Belgian maternity benefits are delivered through a compulsory social insurance scheme covering all of the active population. There are differences between schemes for employed and self-employed people (there is no voluntary insurance scheme in Belgium). For insured employees (with a labour contract) the periodic cash benefit is earnings-related. For the self-employed a lump-sum benefit is provided.

Legal basis: 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), co-ordinated on 14 July 1994, Royal Decree of 3 July 1996 on the execution of this Act and Regulation of 16 April 1997 on the execution of Article 80, 5° of this same Act. Royal Decree of 20 July 1971 on the creation of a health care and maternity insurance for the self-employed and their helping spouses.

2.1 Conditions for receipt

Eligibility to the periodic maternity cash benefit (indemnité de maternité/moederschapsuitkering) requires that social contributions should be paid for a minimum of 6 months. The basic contribution is derived from the 13.07% of earnings paid into the global management scheme.
2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

A total of 15 weeks leave is available for mothers in Belgium (normal births). 6 weeks are available prenatal (8 weeks in case of multiple births). The week immediately preceding delivery is compulsory, the other weeks are optional. Regarding postnatal leave, 9 weeks are mandatory.

Periodic cash Maternity benefit is paid at 82% of wages (without ceiling) in the first 30 days, and 75% of wages up to ceiling respectively afterwards.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefit is subject to taxation. A tax reduction is allowed in accordance to the taxpayer’s income (general taxation).

No social security contributions are required.

Health care associated with birth is delivered to all insured women and female members of their family (health insurance). In-kind services associated with maternity include: injections (vaccinations), pre-and post-natal care, monitoring and assistance during labour and delivery in a hospital or day-hospital or at home. To receive the health services a minimum amount of contributions are required (in the current or in the previous year). Minimum contributions were age-related in 2008 (up to 21 years of age EUR 4,330.62 21 years and older: EUR 5,774.16). A qualifying period of 6 months with 120 working days is required in special cases only.

Adoptions leave is also available in Belgium.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.

Special regulations for the maternity cash benefit exist for unemployed workers and for the disabled.

3. Paternity benefits

Fathers are entitled to 10 days of paternity leave on the birth of their child. If the mother dies, or is hospitalised for an extended period the father can take some of the mother’s maternity leave.

3.1 Conditions for receipt

Leave must be taken during the first 4 months following birth. For social contribution conditions see maternity benefit.
3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

The first 3 days are paid at 100% of salary. The following 7 days are paid at 82% of wages. The ceiling amount is EUR 107.91 per day.

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

See Maternity benefit.

3.4 Treatment of particular groups

Adoption leave is also available for fathers.

4. Parental leave benefits

The parental leave benefit in Belgium is delivered through a contributions-based social insurance scheme. Flat-rate monthly benefits are paid to parents that interrupt their employment to care for their children.

4.1 Conditions for receipt

Parents must inform the employer in time according to the prescribed terms and transmit the necessary documents to the national employment office. 12 months of work during the 15 months preceding the announcement to the employer. Parents are eligible after 12 months of work during the 15 months preceding the announcement to the employer.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Benefits are available maximum for 4 months when interrupting a full-time job; maximum 8 months in case of a half-time job; maximum 20 months in case of a 1/5 job. Benefits can be taken up since the child's birth or adoption, and before the child reaches the age of 12 (21 in case of adoption, or physical or mental incapacity of at least 66%).

For the calculation of the benefit amount, two cases must be considered.

In case of full-time work, the payment equals EUR 771.33 per month if the interruption of work is total; if the interruption of work is half time, the benefit corresponds to EUR 654.17 per month for persons aged 50 and over; EUR 385.66 per month for persons aged less than 50.

In case of part-time work, benefits are calculated proportionally.
4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The benefit is subject to taxation. A means-tested tax reduction is allowed. No social security contributions are payable.

4.4 Treatment of particular groups

Regional supplements exist in Flanders.

5. Other child raising allowances

None.
CANADA

1. Birth grants
None.

2. Maternity benefits (income maintenance in the event of childbirth)

Canada provides a social insurance scheme-based earnings replacement maternity cash benefit for employees. Maternity cash benefits in Canada are paid to all salaried workers, including federal government employees and self-employed fishermen. Self-employed persons in Quebec are eligible for maternity and parental benefits if they are covered by the Quebec Parental Insurance Plan. Provincial government employees may be covered with the consent of provincial government. Self-employed persons (other than fishermen) are excluded from the benefit.

Legal basis: The employment insurance Act (1996) and Employment insurance regulations.

2.1 Conditions for receipt

Claimants must prove pregnancy and have at least 600 hours of covered employment in the 52 weeks immediately preceding the commencement of the claim. In Quebec, eligibility for maternity benefits is based on having at least CAD 2,000 of insured income in the previous 52 weeks and having ceased work or reduced work by at least 40%. Employed insured persons contribute 1.873% of earnings to a maximum earned income threshold of CAD 42,300, except in Quebec where 0.38% of earnings is contributed (no maximum). Self-employed persons are excluded from the federal program. In Quebec the self-employed are included and pay 0.737% of taxable income.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity starts 8 weeks before the expected delivery date, and can last up to 17 weeks. The benefit is paid for up to 15 weeks, plus up to 35 additional weeks for parental care (provided by the mother, father, or both) on the birth or adoption of a child.

The maternity benefit is equal to 55% of average weekly covered earnings in the 26 weeks preceding birth. For lower-income earners (annual net income lower than CAD 25,921) with dependent children maternity benefit is paid at 80% of earnings. The maximum weekly benefit for all earners is equal to CAD 514.

(Remark: to obtain the average weekly insurable earnings, the total earnings in the last 26 continuous weeks ending with the last day worked during the qualifying period are divided by the larger of the number of weeks worked or a divisor determined by legislation).

Maternity benefits in Quebec are equal to 70% of insured earnings and are paid for 18 weeks or 75% of insured earnings for 15 weeks. Paternity benefits cover 70% of insured earnings for 5 weeks or 75% for 3 weeks. In Quebec parental benefits (mother, father, or both) are equal to 70% of insured earnings for 7 weeks then 55% of covered earnings for 25 weeks or 75% of covered earnings for 25 weeks.
2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefits are taxable and subject to general taxation rules. No social security contributions are required.

Maternity services (benefits in-kind) are covered alongside the cash benefits. Medical services and hospitalisation in the event of pregnancy and childbirth are provided by provincial health insurance programs. Requirements include residency and provincial waiting period (which can be no longer than 3 months). Parental benefits and adoption benefits are also payable.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.

3. Paternity benefits

There is no leave equivalent to maternity leave for fathers. Father can share, or take the whole of, the parental leave (35 weeks following maternity). See maternity benefit and parental leave for rules.

4. Parental leave benefits

Parental leave in Canada is an extension of maternity and it is payable to biological and adoptive parents.

4.1 Conditions for receipt

See maternity benefit.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Parental leave is an extension of maternity in Canada: it can be taken for 35 weeks after the end of maternity leave.

The calculation of benefit amount follows the same rules seen for maternity: 55% of average weekly covered earnings in the 26 weeks preceding birth. The maximum weekly benefit is CAD 514. For lower-income earners (annual net income lower than CAD 25,921) with dependent children maternity benefit is paid at 80% of earnings, with a maximum weekly benefit equal to CAD 514.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Parental leave benefit is taxable and subject to general taxation rules. No social security contributions are required.

The combination of special benefits (Maternity, Sickness, Parental and Compassionate care) cannot exceed 71 weeks providing no regular benefits were paid. If regular benefits were paid the maximum number of weeks is limited to 50 weeks.
4.4 Treatment of particular groups

None.

5. Other child raising allowances

None.
CHILE

1. Birth grants

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Cash maternity benefits (*descanso maternal*) in Chile are delivered through a compulsory social insurance system for all permanent residents. Benefits are earnings-related.

Legal basis: 1979 (national health system); 1985 (public health system), implemented in 1986; 1990 (private health system); and 2004 (health guarantees), implemented in 2005.

2.1 Conditions for receipt

Employees must have at least 6 months of contributions, including at least 3 months of contributions in the last 6 months before confinement. Self-employed persons must have at least 12 months of coverage with at least 6 months of paid contributions in the last 12 months before birth. Social security contributions are equal to 7% of covered earnings.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Cash maternity benefits (*descanso maternal*) in Chile are paid for 18 weeks at a rate corresponding to 100% of net earnings. The benefit is paid for 6 weeks before and 12 weeks after the expected date of childbirth. The minimum daily maternity benefit is CLP 2,074.95.

The maternity benefit is also paid for the adoption of a child younger than six months. The benefit is paid for 12 months.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

The maternity benefit is not subject to taxation or social security contributions.

2.4 Treatment of particular groups

None.

3. Paternity benefits

Paternity in Chile is paid to fathers for 5 days within the first month after birth. The benefit is paid at a rate corresponding to 100% of net earnings. There are no other qualifying conditions.

4. Parental leave benefits

Parental leave in Chile (*permiso postnatal parental*) is a continuation of maternity.
4.1 Conditions for receipt

See maternity benefit.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Parental leave in Chile (permiso postnatal parental) is a continuation of maternity. In case of full interruption of work, the benefit is paid to mothers for 12 weeks at 100% of net earnings, with a minimum daily benefit of CLP 2,074.95; for partial interruption of work, the benefit is paid for 18 weeks at 50% of earnings. If the mother agrees, the leave can be taken up by the father.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Parental leave benefit is not subject to taxation or social security contributions.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

None.
CZECH REPUBLIC

1. Birth grants

In the Czech Republic entitlement to Birth Grant (Porodné) is related to the first and second live born child. The Birth Grant is paid to:

- the mother giving birth to her first and second live born child;
- the father if the mother entitled to Birth Grant dies and no Birth Grant was paid to her or to anyone else;
- the person who takes a child under the age of one year into permanent care in loco parentis, provided his/her family income does not exceed 2.7 times the family Living Minimum and the child is his/her first, regardless of whether Birth Grant was already paid to the mother or the father of that child.

1.1 Conditions for receipt

The Birth Grant is only available for the first and second live born child of families whose income does not exceed 2.7 times the family Living Minimum (Životní minimum). It is payable to permanent residents though a government-funded universal system, without additional qualifying conditions.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The amount of Birth Grant is CZK 13,000 (EUR 468.08) for the first live born child and CZK 10,000 (€360.6) for the second live born child.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The grant is not taxed and no social contributions are payable.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Cash maternity benefits (Dávky v mateřství) in the Czech Republic are delivered through a compulsory social insurance system for all permanent residents. Benefits are earnings-related.


2.1 Conditions for receipt

To receive Maternity Benefit the recipient needs at least 270 days of insurance contributions during the two years before childbirth. For the self-employed another 180 days of participation in the sickness insurance scheme during the year preceding the birth is required. Both loss of earnings and a doctor's
note confirming pregnancy are also required. The benefit can also be paid to substitute carers of the child (substitute carers may include men).

Employees contribute 4.5% of the gross salary to the scheme to a ceiling of 72 times the national average monthly wage. The national average monthly wage is CZK 25,137 (EUR 1,005). Self-employed people contribute 13.5% of the assessment base (50% of their income from business and from other independent gainful activity minus costs) to the same ceiling.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity Benefit is paid during leave which begins 6 to 8 weeks before expected birth and lasts a total of 28 weeks in normal cases, and 37 weeks in the case of a multiple birth. From the start of the 17th week after childbirth, either parent may use the leave, i.e. the mother may alternate with the father of the child, with no restriction on the frequency of alternation. If the father uses the leave, he must do so for at least 7 days.

The benefit payment is 70% of the Daily Assessment Base (Denní vymerovací základ) which is calculated using gross monthly earnings.

- For earnings up to CZK 888 (EUR 32.03) daily assessment base is 100%;
- for CZK 888 to CZK 1,331 (EUR 48) it is 60%;
- For CZK 1,331 to CZK 2,662 (EUR 96) it is 30%;
- Earnings over CZK 2,662 (EUR 96) are not taken into account.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

The maternity benefit is not subject to taxation or social security contributions.

In-kind benefits associated with childbirth are also provided through a compulsory social insurance system. In-kind services associated with child birth include pre-natal and post-natal care, and free confinement and hospital care.

Maternity Compensation Benefit (Vyrovnávací príspevek v tehotenství a materství) is paid when mothers have to transfer jobs during pregnancy and earnings are reduced. It is paid for the day of the transfer until leave begins, and then up until the ninth month following birth. Maternity compensation is paid at the difference between the earnings before and after job transfer using the Daily Assessment Base rules above.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.
3. Paternity benefits

No paternity leave is available in Czech Republic. The father of the child can claim maternity benefit but no earlier than 6 weeks after the birth of the child and only if the mother forfeits the benefit and leaves the childcare to the father. The amount of the maternity benefit of the father is calculated in the same way as for the mother. The duration of the benefit is shortened by the amount of time the mother was in receipt of the benefit.

4. Parental leave benefits

Child-raising allowances in the Czech Republic are paid through the Parental Allowance (Rodičovský příspěvek). It is a universal system that pays an earnings-related payment (up to a ceiling) to parents caring full-time for their children at home.

The benefits is payable to Czech residents, EU citizens, and selected others (see Act No 117/1995).

4.1 Conditions for receipt

A parent providing full-time and proper care for the youngest child in the family receives the payment. Other conditions also apply; for instance, the child under 2 years can be placed in a child-care facility only for limited time period.

Gainful activity of a parent is permitted while retaining the right to receive Parental Allowance if s/he ensures the care for the child by another adult person.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Parental Allowance (Rodičovský příspěvek) is provided until the total amount of CZK 220,000 (EUR 7,934) is drawn, maximum up to the child’s 4th birthday. A parent may choose the amount of Parental Allowance and thus the period of its drawing under the condition that at least one parent in a family is a member of sickness insurance.

The monthly amount of Parental Allowance is calculated based on the daily assessment base for the determination of maternity benefit or sickness benefit related to the child’s confinement or adoption (according to the Act on Sickness Insurance). Parents can choose between three options:

i) 70% of 30 times the daily assessment base until the child is 24 months old, with a maximum ceiling of CZK 11,500 (EUR 414.7) per month.

ii) 70% of 30 times the daily assessment base until the child is 36 months old, with a maximum ceiling of CZK 7,600 (EUR 274.1) per month.

iii) 70% of 30 times the daily assessment base until the child is 48 months old, with a maximum ceiling of CZK 7,600 (EUR 274.1) per month until the child is 9 months old and CZK 3,800 (EUR 137.1) per month for the remainder until the child is 48 months old.

The maximum amount payable across the whole period is CZK 220,000 (EUR 7,934).
When the daily assessment base can be determined for both parents, the higher one is used for calculation. If the daily assessment base cannot be set for any parent, Parental Allowance is paid at fixed monthly amounts of CZK 7,600 (EUR 274.1) until the child reaches 10 months and afterwards at the amount of CZK 3,800 (EUR 137) until the child is 48 months old.

The choice of the amount of Parental Allowance can be changed every 3 months.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The benefit is not subject to taxation or social security contributions.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

None.
DENMARK

1. Birth grants

The Danish birth grant is paid four times a year for children of multiple births up until age 7. The benefit is paid to Danish citizens, and all residents, for over one year and refugees. It is a government-funded universal system. The multiple birth grant benefit is paid at a rate of DKK 2,103 (EUR 283) per child every three months until the child’s 7th birthday. The benefit is not taxed and no social contributions are required. The payment is also made for adoptions of more than one child from a multiple birth. An adoption grant is also payable for the adoption of foreign born children of DKK 48,458 (EUR 6,519).

Birth grants are not modelled because they are only paid for multiple births.

2. Maternity benefits (income maintenance in the event of childbirth)

Maternity benefits in Denmark are part of the tax financed universal public health service for all persons with 6 weeks of residence in Denmark. The cash benefit is a universal protection scheme for the active population (employees and self-employed) with earnings-related benefits for the mother and the helping spouse. A Holiday Allowance is payable to mothers not entitled to full pay during maternity leave.


2.1 Conditions for receipt

To receive the maternity cash benefit (dagpenge ved fødsel) employees must have worked at least 120 hours in the 13 weeks before paid leave, or have just completed a vocational training course for a period of at least 18 months.

Self-employed persons are required to have worked at least 18.5 hours weekly, on average, for 6 of the last 12 months, one of which should immediately precede the paid leave period.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

For employed and self-employed people weekly payments are made for 4 weeks before confinement, 14 weeks after the birth of the child and 32 weeks after the 14th week after the birth of the child (see parental leave benefits).

For employees the cash benefit (dagpenge ved fødsel) is calculated on the basis of the hourly wage of the employee to a maximum of DKK 4,135 (EUR 556) per week or DKK 111.76 (EUR 15) per hour for a 37-hour-week.

For the self-employed the cash benefit covers earnings to the same maximum levels as above.
A holiday allowance is paid to women not eligible for maternity pay. It is equivalent to the level of maternity benefit and paid the following year from 1 May to 30 April.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

The maternity benefit is subject to general taxation. Social contributions are made from the payment to the supplementary pension scheme (arbejdsmarkedets tillægs pension, ATP) and to the special saving scheme (SP).

Persons on a paid work placement as part of an activation measure, or the unemployed who are entitled to benefits from unemployment insurance or similar benefits (activation measures), can also receive the payment. Services, associated with pregnancy and childbirth, include free midwife and hospital care. Paternity leave and adoption payments are available.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period. Continued payments of wages for certain groups of employees are sometimes provided for under collective agreements. In the case of continuation the employers can receive the employee’s benefit.

3. Paternity benefits

Paternity leave in Denmark is payable to employed or self-employed men for 2 weeks in the 14 weeks following birth. Parental leave following paternity and maternity leave can be shared by the mother and the father. For all conditions see Maternity Benefit.

4. Parental leave benefits

After the 14th week of maternity leave (and paternity leave) both parents share a 32-week parental leave, which can be split up or postponed, but must be taken before the 9th birthday of the child. If one parent returns to part-time work, the leave can be extended proportionally. Parents can opt for an extended leave of 40 or 46 weeks (after the 14 weeks) but the benefit is frozen to the amount paid for 32 weeks.

4.1 Conditions for receipt

See maternity benefits.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

See maternity benefits. Paid for 32 weeks or the same amount is paid for 40 or 46 weeks if the parent returns to part-time work.
4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

See maternity benefits.

4.4 Treatment of particular groups

None. There is an income replacement benefit for domiciliary care of a disabled child.

5. Other child raising allowances

Municipalities in Denmark can pay a home care allowance to families looking after their children in the home in place of the child care subsidy (tax-financed benefit). This is not modelled.
ESTONIA

1. Birth grants

A Childbirth Allowance (sünnotoetus) is paid in Estonia.

1.1 Conditions for receipt

The grant is payable to residents of Estonia. It is a government-funded universal benefit.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The birth grant is paid at a rate of EUR 320 per child.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

No tax or social contributions are payable.

An Adoption Grant (lapsendamistoetus) is also paid in a one-off grant of EUR 320 per adopted child.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Maternity cash benefits (sünitushüvitis) in Estonia are delivered through a compulsory social insurance scheme for the active population (employees and self-employed) with earnings-related benefits.


2.1 Conditions for receipt

Employees and self-employed persons on whose behalf the Social Tax (sotsiaalmaks) has been paid are eligible. Additionally, the maternity benefit can be received only if working directly prior to confinement.

Employees do not make contributions from earned income as the social tax is taken from the gross payroll of employers (13% of payroll). The self-employed contribute 13% of income to the health and sickness insurance scheme.
2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The benefit is paid for 140 calendar days (an additional two weeks are provided for multiple birth or birth complications) if leave begins 30 days before confinement. Days not used before confinement (if less than 30) are lost. The maternity leave lasts up to 70 days in case of adoption of a child aged less than 10 years.

The cash Maternity Benefit is paid at 100% of the reference wage (average gross daily wage over the previous calendar year using income liable to social tax (sotsiaalmaks)). No benefit ceiling is set.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefit is subject to general taxation and not subject to social insurance contributions.

Benefits in-kind are provided to resident women from the 12th week of pregnancy. Benefits in-kind are taxed financed, and include maternity services and hospital care.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.

In case of a temporary job transfer during pregnancy, wage compensation amounting to the difference between the previous wage and the new wage is paid up until maternity leave starts.

3. Paternity benefits

Fathers working with a permanent employment contract are entitled to 10 working days of paternity leave in Estonia during the pregnancy and maternity leave of the mother or within 2 months after birth of the child. It is paid as holiday pay (assumed to be 100% of the reference wage), to a maximum of 3 times the average gross wage in the quarter preceding the month of use on the basis of data published by the Statistical Office.

4. Parental leave benefits

The Parental Benefit (vanemahüvitis) in Estonia is a tax-financed universal scheme for all residents, with income-related payments.

4.1 Conditions for receipt

The Parental Benefit is paid to one of the parents or guardians of a child in Estonia. Age and caring conditions of the child must be met. There are no other qualifying conditions.

4.2 Calculation of benefit amount
4.2.1 Calculation of gross benefit

The Parental Benefit is paid at a rate of 100% of the reference wage for the period of 435 days (including the Maternity Benefit leave – for the reference wage see maternity benefit) to a minimum of EUR 335 and a maximum of EUR 2,548.95.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Parental benefit is subject to general taxation rules. Benefits are not subject to social contributions.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

The Estonian Child Care Allowance (lapsehooldustasu) is a tax-financed universal benefit. A supplement to the Child Care allowance (täiendav lapsehooldustasu) exists for parents raising a child up to the age of 1 year.

5.1 Conditions for receipt

The Estonian Child Care Allowance is a universal lump-sum benefit paid both to working and non-working parents. Child Care Allowance is paid for each child aged 3 or for a child from 3 to 8 years of age in a family of 2 children, if the other child is up to 3 years of age. The benefit is also available for each child from 3 to 8 years of age in a family with 3 or more children.

A supplement to the Child Care allowance (täiendav lapsehooldustasu) exists for parents raising a child up to the age of 1 year.

5.2 Calculation of benefit amount

5.2.1 Calculation of gross benefit

The Child Care Allowance Rate is EUR 76.7. This is paid at half rate for each child under 3 and a quarter rate for each child aged 3 to 8. The supplementary payment is paid to those caring for children under 1 at a rate of EUR 6.40 per month.

5.2.2 Income and earnings disregards

5.3 Tax treatment of benefit and interaction with other benefits

The allowance is not paid simultaneously with a parental leave benefit for the same child.

Benefits are not subject to taxation or payment of social contributions (Remark: while parental leave [vanemahuvitis] is subject to taxation, the other benefits are not).

Child Care Allowance is not paid simultaneously with the following benefits (for the same child):
• Maternity Benefit,
• Parental Benefit,
• Adoption Benefit (benefit paid in case of adoption of a child under 10 years).

5.4 Treatment of particular groups

Single parents are entitled to an additional child allowance (üksikvanema lapse toetus) whose amount equals two times the Child Allowance Rate (lapsetoetuse määr) and that is paid as a supplement to the general child allowance. The Child Allowance Rate (lapsetoetuse määr) equals EUR 9.59 per month.
FINLAND

1. Birth grants

The birth grant in Finland can be taken as a cash benefit or a maternity pack. The grant is paid to all mothers of newborns if conditions are met, as well as to parents of adopted children under the age of 18. More is paid in the case of multiple births.

1.1 Conditions for receipt

The Finnish birth grant is a government-funded universal benefit for all Finnish residents. It is paid to women whose pregnancies have lasted at least 154 days, and have undertaken health examinations.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

A lump sum of EUR 140 is paid to recipients or alternatively a maternity pack containing childcare items is delivered.

An adoption grant (adoptiotuki) is paid to cover expenses due to adoption from abroad. The amount varies from EUR 1,900 to EUR 4,500 depending on the child’s country of provenience.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The birth grant is not subject to taxation. Social contributions are payable at a rate of 1.47%.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

In Finland the Maternity cash benefit is provided through a compulsory sickness insurance scheme for all residents with earnings-related payments. Parents who are not working are eligible for a basic allowance.


2.1 Conditions for receipt

Recipients must have been resident in Finland for at least 180 days immediately before confinement. Non-resident employed or self-employed persons working in Finland for at least 4 months are immediately covered. In case of adoption, the same condition applies to the time immediately before the adoptive parent took over the care of the child. For employed persons the social contributions amount to 0.82% of gross monthly earnings, for the self-employed 0.82% of gross monthly earnings.

In case of adoption, parents are not eligible for maternity leave.
2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity allowance (äitiysraha) is paid to the mother for 105 consecutive calendar days (excluding Sundays). Between 30 and 50 days should be taken compulsorily before confinement.

The minimum cash benefit is EUR 23.92 per day. For the first 56 days the cash benefit is paid at a rate of 90% replacement of earned income up to EUR 55,498 (annual) and at a rate of 32.5% for income exceeding this amount. For the remaining period (49 days) the allowance is paid according to the following replacement rates:

- 70% of income if it reaches a ceiling of EUR 36,071;
- 40% of earned income if it ranges between EUR 36,072 and EUR 55,498.
- 25% of income that exceeds the amount of EUR 55,498.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefit is subject to general taxation. Social contributions for sickness and medical care insurance are made at 1.47% of the benefit. Benefits in-kind, associated with pregnancy and childbirth, are provided for via the public health service (financed by tax and patient fees) for all residents operated by municipalities. Medical checks at maternity and child health care centres during and after pregnancy are free of charge. A maternity package containing necessities for care of the child is also available; alternatively, parents may choose to take up a lump sum of EUR 140 (see above birth grants).

Special maternity allowance (erityisäitiysraha) is paid during pregnancy to mothers exposed to dangerous conditions (chemical substances, radiation or an infectious disease) at work.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period. Collective agreements provide for the continued payment of wages and salaries for employees during part of maternity and paternity leave, and a few agreements during part of parental leave as well.

3. Paternity benefits

3.1 Conditions for receipt

Paternity is subject to the same conditions seen for maternity.

In case of adoption, parents are eligible for paternity leave.

3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

Paternity leave lasts 54 days in Finland. The father can take 1–18 days as paternity leave during maternity leave and parental leave. The remaining leave can be taken after maternity and parental
leave. Alternatively, the father can take the whole period of 54 days after maternity and parental leave. Minimum cash benefit is EUR 23.92 per day. For the first 30 weekdays the paternity allowance (isyysraha) is 75% of earned income up to EUR 55,498 (annual) and 32.5% for an income exceeding this level. For the rest of the leave, the paternity allowance is paid according to the following replacement rates:

- 70% of income up to EUR 36,071;
- 40% of earned income between EUR 36,072 and EUR 55,498;
- 25% of income that exceeds the amount of EUR 55,498.

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

Paternity benefit is subject to general taxation. Social contributions for sickness and medical care insurance are made at 1.47% of the benefit.

3.4 Treatment of particular groups

See maternity leave.

4. Parental leave benefits

Parental leave is paid as an extension to Maternity leave, and payable to both parents. The payments are delivered through the compulsory sickness insurance scheme.

4.1 Conditions for receipt

See Maternity benefit.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Parental leave (vanhempainvapaa) can be paid immediately after the maternity leave to either the mother or father can last up to 158 days (excluding Sundays). In case of multiple births 60 days are added to this period for each additional child.

In case of adoption of a child under the age of 7 the parental leave is a maximum of 200 days or for 234 days (excluding Sundays) from the first working day following the day the child was adopted. The payment is paid in two tiers. For the first 30 days, the parental allowance pays 75% of earned income to a ceiling of EUR 55,498 (annual) and 32.5% over this amount. Both parents are eligible for an increased rate for the first 30 weekdays. For the remaining period the allowance is paid according to the same replacement rates seen for maternity and paternity leaves.

In case of adoption, the benefit amount and the ceilings are as above.
4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The benefit is not taxed. Social contributions are payable at a rate of 1.47%.

4.4 Treatment of particular groups

Extensions to leave are provided for in the case of multiple births and the adoption of children less than 7 years of age.

5. Other child raising allowances

Although all children aged 10 months to 6 years of age have a right to receive day care from their municipality, families that chose to care for the children at home can receive a home care payment in place of centred-based care.

Parents can also choose to arrange for child care privately and are entitled to cash benefits.

5.1 Conditions for receipt

Three types of benefits are available to parents.

Child home care allowances (lasten kotihoidon tuki) are available to families who care for their children under the age of 3 at home or by other arrangement instead of using day care provided by municipalities.

A private childcare allowance (lasten yksityisen hoidon tuki) is paid when a family arranges the care of the child privately. The person in charge of the care must not live in the same household with the child and is usually a private person approved by the local authority as a childcare provider. The child can be looked after by a relative (e.g. grandparent) if there is a contract of employment and the person receives a wage.

A partial child care allowance (osittainen hoitoraha) is paid to a parent who has a child under the age of 3 or during the child's first two school-years and who reduces working hours to maximum 30 hours a week.

These tax-based universal benefits are paid to residents of Finland. There are no other qualifying conditions.

5.2 Calculation of benefit amount

5.2.1 Calculation of gross benefit

The child home care allowance (lasten kotihoidon tuki) is a flat rate payment of EUR 341.06 per month. A sibling payment of EUR 102.11 is also payable for siblings in the household under 3 years of age, and EUR 65.61 for those aged 3-6 years. A means-tested care supplement, paid to a maximum of EUR 182.52 per month, is also available for one child only.
The amount of care supplement depends on the size and income limits of the family and it is calculated as follows:

<table>
<thead>
<tr>
<th>Family size (parents plus kids aged 3-6)</th>
<th>Income limit EUR/month</th>
<th>Reduction (%)</th>
<th>No care supplement paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>1,160</td>
<td>11.5</td>
<td>2,747.09</td>
</tr>
<tr>
<td>3</td>
<td>1,430</td>
<td>9.4</td>
<td>3,371.65</td>
</tr>
<tr>
<td>4 or more</td>
<td>1,700</td>
<td>7.9</td>
<td>4,010.32</td>
</tr>
</tbody>
</table>


The private child care allowance (*lasten yksityisen hoidon tuki*) pays EUR 174.38 per month and per child. Parents receive a decreased care allowance during pre-school 63.89 e/kk. In addition, a means-tested supplement can be paid of maximum of EUR 146.64 per month and child.

The amount of care supplement depends on the size and income limits of the family and it is calculated as follows:

<table>
<thead>
<tr>
<th>Family size (parents plus kids aged 3-6)</th>
<th>Income limit EUR/month</th>
<th>Reduction (%)</th>
<th>No care supplement paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>1,160</td>
<td>11.5</td>
<td>2,429.7</td>
</tr>
<tr>
<td>3</td>
<td>1,430</td>
<td>9.4</td>
<td>2,983.36</td>
</tr>
<tr>
<td>4 or more</td>
<td>1,700</td>
<td>7.9</td>
<td>3,548.3</td>
</tr>
</tbody>
</table>


The allowance is paid to the provider of care directly.

The partial child care allowance (*osittainen hoitoraha*) is paid at a flat rate of EUR 98.09 per month.

5.2.2 Income and earnings disregards

5.3 Tax treatment of benefit and interaction with other benefits

The child home care allowance (*lasten kotihoidon tuki*) and the partial child care allowance (*osittainen hoitoraha*) are subject to taxation.

The private child care allowance (*lasten yksityisen hoidon tuki*) is not taxable income for the families, but the provider of care is taxed as for income. Social contributions are payable at a rate of 1.47%. Payment follows the receipt of parental allowance.

5.4 Treatment of particular groups

None.
FRANCE

1. Birth grants

The Birth Grant of the Infant Welcome Benefit (Prime à la naissance de la Prestation d'accueil du jeune enfant, PAJE) is paid in France to gestating women. The payment is made based on a means-test.

A Basic Allowance of the Infant Welcome Benefit (Allocation de base de la Prestation d'accueil du jeune enfant, PAJE) is also granted monthly.

1.1 Conditions for receipt

The birth grant in France is an employer-paid social insurance benefit paid as part of the Infant Welcome benefit (Prestation d'accueil du jeune enfant, PAJE). To receive the benefit the total family income must not exceed a ceiling that varies according to the number of children and family situation (see table below).

Annual earnings limits for receipt of PAJE payments in 2014. Limits are referred to income earned in 2012.

<table>
<thead>
<tr>
<th></th>
<th>Couple earner</th>
<th>one</th>
<th>Couple earners or single parents</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 child</td>
<td>35,480</td>
<td></td>
<td>46,888</td>
</tr>
<tr>
<td>2 children</td>
<td>42,576</td>
<td></td>
<td>53,984</td>
</tr>
<tr>
<td>3 children</td>
<td>51,091</td>
<td></td>
<td>62,499</td>
</tr>
<tr>
<td>Additional children</td>
<td>8,515</td>
<td></td>
<td>8,515</td>
</tr>
</tbody>
</table>


The basic allowance of the Infant Welcome Benefit is not means-tested.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The grant is paid at the start of the 7th month of pregnancy for each child at an amount of EUR 923.08. For the adoption of a child less than 20 years of age the amount is of EUR 1,846.15.

The basic allowance of the Infant Welcome Benefit (Allocation de base de la Prestation d'accueil du jeune enfant, PAJE), equal to EUR 184.62, is granted monthly as of the first child from the month of birth until the month preceding his/her third birthday, or from the month of adoption for a period of 3 years, but not beyond the age of 20.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The payment is subject to a contribution to the repayment of social debt (contribution pour le remboursement de la dette sociale, CRDS) at a rate of 0.5%. No tax is levied on the grant payment.
1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Cash maternity benefits in France are delivered through a compulsory social insurance scheme, payments are earnings-related. Rates of the maternity cash benefit in France vary by family size.

Legal basis: General scheme for employees (Régime général d’assurance maladie des travailleurs salariés, RGAMTS): Social Security Code (Code de la sécurité sociale), Articles 331-1 and following. Several other schemes, in particular for self-employed and certain employees.

2.1 Conditions for receipt

Recipients should have taken part in the social insurance scheme for a minimum of 10 months before the birth of the child.

Payment of a minimum of contributions on the basis of n times the minimum wage (salaire minimum interprofessionnel de croissance, SMIC) of EUR 9.53 per hour on 1 January 2014 or minimum duration of activity: 1,015 SMIC in the 6 preceding months or 200 hours worked in the 3 months preceding the reference date.

Maternity and Paternity Benefits (post-natal leave) are delivered in case of adoption. They can be divided between both parents.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity benefit (indemnités journalières de maternité) is provided for 16 weeks in total (6 before confinement and 10 after). 2 additional weeks are available in case of pathological pregnancy.

In case of birth of a third child, 26 weeks are available (of which 8 before confinement).

The benefit’s duration is 34 weeks (12 before confinement) in case of twins and 46 weeks (24 before confinement) for multiple births (except twins).

There is the possibility for mothers to postpone the maternity leave prior to confinement after childbirth (for a maximum period of 3 weeks and upon medical advice).

In case of premature birth and hospitalisation in a newborn service, it is possible to extend the leave beyond the legal limits.
Maternity cash benefits are paid at 100% of the net salary to a maximum of EUR 81.27 per day, and a minimum of EUR 9.26 per day. Fathers are entitled to the post-natal leave if the mother dies during childbirth.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

General scheme for employees (Régime général d’assurance maladie des travailleurs salariés, RGAMTS): maternity benefits are subject to general taxation, as well as general social contributions of 6.2% and contribution to the repayment of social debt (CRDS) of 0.5%.

Services associated with pregnancy and childbirth are provided through a compulsory social insurance scheme based on professional criteria and residency. The scheme covers all active women and those with stable and lawful residence in France. The general scheme for employees (RGAMTS) provides entitlement to services either from conception or with maternity leave. Services include obligatory medical checks before and after birth, medical benefits during the final four months of pregnancy, hospitalisation. Women in the third trimester are exempt from medical intervention co-payments and prescription co-payments.

2.4 Treatment of particular groups

The employer either entirely or partly pays the difference (above the ceiling) between the salary and the amount of the maternity/paternity benefits of the General scheme for employees (Régime général d'assurance maladie des travailleurs salariés, RGAMTS) in accordance with the collective agreement conditions.

3. Paternity benefits

Paternity benefits are payable in France for 11 days (extended to 18 for multiple births). The leave is to be taken within 4 months of the birth, and the father is required to stop work. For all conditions see Maternity Benefits.

4. Parental leave benefits

Parental leave benefits in France are provided through the Infant Welcome Benefit, whose objectives are to welcome, maintain and bring up young children.

It consists of two benefits: one is the grant for birth or adoption (prime à la naissance ou à l’adoption) and the basic allowance (allocation de base) (see birth grant) and the second is the complement for child education choice (complément de libre choix d’activité) and a complement for child care choice (complément de libre choix de mode de garde) (see child raising allowance).

4.1 Conditions for receipt

This benefit is paid to families with a child under 3 years of age, or an adopted child. It is an employer-funded universal system.
No means test is required but proof of a previous activity: 8 quarters (in the sense of old-age insurance), consecutive or not, in the 2 years prior to the first child birth, in the 4 years prior to the second child or in the 5 years for third child on.

For a third child born after 1st July 2006, it is available the option to choose a higher benefit during a shorter period (12 months) without possibility of a part-time activity (optional supplement for the free choice of activity (Complément optionnel du libre choix d'activité, COLCA)).

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

For the first child, the duration of receipt is 6 months from the end of maternity leave for the first child, unless both parents take leave in which case each parent taking leave can receive up to six months payment. From the second child on, payment is available up until the child’s 3rd birthday. However, CLCA can only be paid to one parent taking leave for 30 months; to receive the remaining period of payment, the other parent must take the outstanding period of leave.

The benefit amount varies depending on the amount of leave taken. For full-time leave EUR 390.52 is paid, for part-time leave of up to 50% work time EUR 252.46 is paid, if more than 50% of time is spent working up to a maximum of 80% time EUR 145.63 is paid.

For the optional supplement for the free choice of activity (Complément optionnel du libre choix d'activité, COLCA) a benefit of EUR 638.34 per month is paid, only in case of complete suspension of activity. The benefit is not modelled.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Benefits are not taxed. The payment is subject to a contribution to the repayment of social debt (contribution pour le remboursement de la dette sociale, CRDS) at a rate of 0.5%. Excepted are the active solidarity income (Revenu de solidarité active, RSA) for the single parent and the special education allowance (allocation d'éducation spéciale).

4.4 Treatment of particular groups

None.

5. Other child raising allowances

A parenting presence payment is also available to parents who stay at home to care for disabled children under the age of 20.
GERMANY

1. Birth grants

Mothers not insured by the statutory health insurance fund, and not receiving maternity payments, will receive a one-off grant from the Federal Insurance Office amounting to EUR 210.

Uninsured employed mothers may also receive a statutory continuation of payments from their employer.

1.1 Conditions for receipt

The grant is only paid when persons are not in receipt of Maternity Benefit paid from social insurance contributions.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The grant amounts to EUR 210.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

Maternity related benefits are not taxed or subject to social contributions.

Additional needs allowances in the Unemployment Assistance benefit pays additional amounts for expectant mothers as of the 13th week of pregnancy, and a one-off benefit at the time of birth for a new set of clothes.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

German maternity benefits are paid through a compulsory social insurance scheme for employees and provide earnings-related cash benefits. Employees not contributing to the sickness fund may receive maternity benefit financed by the Federal State.


2.1 Conditions for receipt

Maternity Benefit (Mutterschaftsgeld) is paid if the mother cannot work, and there is no continuation of earnings.

For an insured person, contributes are equal to an average of 8.2% of covered earnings over EUR 800; a reduced contribution is available for earnings from EUR 401 to EUR 800.
There are no other qualifying conditions.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The maternity cash benefit is paid during leave for 6 weeks pre- and 8 weeks post-confinement (post-natal leave is extended to 12 weeks for multiple births). In the event of premature confinement the maternity leave after confinement is extended by those days that could not be taken before confinement. The benefit is paid at the level of the average net wage to EUR 13 per day maximum. A supplement is paid by the employer to cover the difference between earned income and maternity benefit paid (see below). Uninsured women employees receive a maximum of EUR 210.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

The maternity benefit as well as the supplement paid by the employer in addition to the maternity benefit is not subject to taxation or social security contributions.

In-kind benefits provided in the case of pregnancy and childbirth include medical care and midwife care, maternity hospital, home care, family assistance, drugs and appliances. These benefits are available to insured women, or to the spouse or daughter of an insured person.

2.4 Treatment of particular groups

The Maternity Protection Act (Mutterschutzgesetz) provides the legal basis for employer supplements. Employers have to make-up the difference between the benefit amount and the net income of the insured mother.

3. Paternity benefits

No paid paternity leave in Germany. See parental leave for fathers leave entitlements.

4. Parental leave benefits

The German child raising allowance (Elterngeld) is paid for children born as of 1 January 2007. A childcare allowance (Betreuungsgeld) is available for children born as of 1 August 2012 and is paid from 1 August 2013 onwards.

4.1 Conditions for receipt

The child raising allowance (Elterngeld) is paid to mothers or fathers who are not working, or working less than 30 hours a week, and are taking care of a child under 14 months of age at home. Partners can receive the benefits if caring for the child after birth (same conditions apply). Relatives can also receive the benefit if taking care of the child in case of parental hardship (illness, disability or death of the parents). For adopted children and children who are taken into the household with the goal of adoption, the parental allowance can be paid for up to 14 months. The 14-months period starts when the child is
taken into the household. The entitlement ceases when the child has reached the age of 8. No income limits are set.

The childcare allowance (Betreuungsgeld) is paid to mothers or fathers whose child was born as of 1 August 2012 and is not using early childhood education. The allowance is paid regardless of the parents’ employment status.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

The parental allowance can be shared between parents. One parent can take a maximum of 12 months of parental allowance – 2 months are reserved for the other parent. Both parents are jointly entitled to a total of 12 monthly payments, which are granted for each month of age of the child. Parents are entitled to 2 more monthly payments, if both parents use the parental allowance and the earned income of the parents is reduced for at least 2 months (shared months).

The minimum amount paid is EUR 300 and the maximum amount paid is EUR 1,800 per month.

The parental allowance replaces the adjusted net income of the child-raising parent by a percentage rate which is dependent on the amount of the relevant income prior to confinement. For a net income between EUR 1,000 and EUR 1,200 prior to confinement, the percentage rate corresponds to 67%. The replacement rate decreases by 0.1% down to minimum of 65% for every EUR 2 by which the net income exceeds EUR 1,200. Therefore, the replacement rate for a net income of EUR 1,240 or more is 65%. The replacement rate increases by 0.1% up to a maximum of 100% for every EUR 2 by which the income is below EUR 1,000. In case of multiple births, the parental allowance is raised by EUR 300 for the second child and for every additional child.

A sibling bonus is paid to families with two children born within 24 months of each other and where the parental allowance is being paid for one. The bonus is 10% of the total allowance to a minimum of EUR 75 per month.

Parents are entitled to receive childcare allowance from the 14th month of age of the child until it turns 36 months. From 1 August 2013 childcare allowance amounts to €100 per month, and from 1 August 2014 onwards it amounts to €150. Entitlement to childcare allowance follows parental allowance, and the two allowances cannot be paid at the same time.

Parents whose joint taxable income exceeds EUR 500,000 (EUR 250,000 for single parents) in the year before the birth of the child, are not entitled to parental and childcare allowance.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Parental allowance and childcare allowance are subject to progression (§ 32b para 1 No. 1 letter j of Income Tax Law - EStG). No social security contributions are payable.
4.4 Treatment of particular groups

None.

5. Other child raising allowances

The Child-raising leave (Elternzeit) is treated separately from Parental allowance (Elterngeld).

The child-raising leave entails a legal entitlement to unpaid leave from work which employees have vis-à-vis their employer for the purpose of caring for and raising a child.

5.1 Conditions for receipt

The entitlement to child-raising leave remains until the child will have completed the age of 3. Grandparents are also entitled to child-raising leave to support caring and raising of minors and children of full age in vocational training (who are in their last year or the year before of vocational training which they started before the age of 18). The same conditions as for other persons entitled to child-raising leave also apply to grandparents.

5.2 Calculation of benefit amount

The child-raising leave entails a legal entitlement to unpaid leave from work.

5.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to contributions or taxation.

5.4 Treatment of particular groups

None.
GREECE

1. Birth grants

There are no specific birth grants in Greece. Payments are made to cover confinement expenses and costs associated with fertility treatment. See Maternity Benefit par 2.3 “Tax treatment of benefit and interaction with other benefits” for details.

2. Maternity benefits (income maintenance in the event of childbirth)

The Greek maternity cash benefit (Επίδομα Κυοφοριας-Λοχειας) is delivered through a compulsory social insurance scheme for employees and pays contribution-related cash benefits for insured women. Payments are dependent on family size.


2.1 Conditions for receipt

Maternity benefit is paid to female employees with 200 days’ work resulting in contributions during the last 2 years.

Cash benefits contributions by employees are 0.4% of monthly earnings to a ceiling (if insured before 1993 – EUR 34,051.5 per year, and post 1993 EUR 77,609.7 per year).

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity cash benefit (Pregnancy Benefit) is paid for 119 days, 56 before and 63 days after confinement.

The benefit is paid at 50% of the estimated daily wage of the insurance class the mother belongs to, based on the average wage of the last 30 days of the previous year. A child benefit (Επιδομα Τεκνου) of 10% of the above amount is paid for each dependent sibling up to a maximum of four children (that is, up to a maximum of 40% of the above amount). The maximum benefit for mothers with no additional dependants is EUR 47.47 per day, for those with up to 4 dependants or more the maximum is EUR 66.46 per day.

A Special Maternity Protection Allowance (Ειδικη Παροχη Προστασιασ Μητροτητασ) can be also taken up by mothers after maternity (see parental leave).

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefit is subject to general taxation with exemptions for victims of war (wounded and widows) and disabled people (blind or paraplegic).
In-kind benefits are available for insured women or the spouse or dependent of insured people. Receipt of in-kind benefits is dependent on 50 days of insurance during the previous year or during the last 15 months, from which the last 3 are not taken into account.

In-kind benefits include reimbursement of confinement expenses (Βοηθημα Τοκετου) for at least 30 times the minimum wage of an unskilled blue-collar worker (EUR 900) and reimbursement of costs of in vitro fertilisation (up to EUR 352).

2.4 Treatment of particular groups

If the woman has completed 10 days of work, during the first year of work, the employer continues to pay the mother’s wage for 15 days, during her maternity leave.

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 possible amounts that the woman receives from her insurance fund for the same period.

3. Paternity benefits

No publically financed paternity leave. Employed fathers are paid 2 days leave paid in full by the employer. No qualifying conditions.

4. Parental leave benefits

There is no paid parental leave in Greece. Private sector employees can take 4 non-transferable months to look after a child under 6 years old. A childcare leave allows Greek employees to reduce working hours by one hour for 30 months after birth or adoption, with no change of employment conditions.

4.1 Conditions for receipt

All employees must have completed one year’s continuous employment with their present employer to be eligible. Parental leave is reserved for employees that adopt or foster a child up to 6 years of age (it could be extended to 8 years of age if adoption or fostering procedures are not finished before)

Though the leave is for each child, it is necessary that one year of work in the same employer is completed after the end of the parental leave granted for the previous child.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

The leave is available for 4 months per child for each parent and it is unpaid.
4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The employee needs to maintain their social insurance contributions, and different rules apply for public sector workers.

2.4 Treatment of particular groups

The Special Maternity Protection Allowance (Ειδική Παροχή Προστασίας Μητροτητας) is a special maternity leave for all employed women insured with IKA-ETAM, provided they qualify for maternity benefit. This leave follows the normal maternity leave and can last up to 6 months. During the 6 months of leave, beneficiaries are paid an amount equal to the statutory minimum wage by the Labour Employment Office (OAED, Οργανισμοσ Απασχολησεωσ Εργατικου Δυναμικου). During this period, contributions for old-age pensions are credited by OAED.

5. Other child raising allowances

None.
HUNGARY

1. Birth grants

A Birth Grant (Anyasági támogatás) is paid in Hungary. Conditions need to be met. If the mother dies the father can receive the benefit.

1.1 Conditions for receipt

The benefit is universal and payable to resident Hungarian women (central and local government-funded), long-term residents, migrant workers or refugees. Women require at least 4 pre-natal examinations to qualify for receipt (in case of premature birth this is limited to just one).

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The benefit is paid in a single grant of 225% of the minimum Old-age Pension (Öregségi nyugdíj) which is equal to HUF 64,125 (EUR 208). In the case of twins the payment is equal to 300% of the minimum pension or HUF 85,500 (EUR 277).

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The birth grant is not subject to taxation or social insurance contributions. An adoption grant is paid equal to the maternity grant if adoption or guardianship is taken up within 180 days of the child’s birth.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Hungarian maternity cash benefits are earnings-related cash benefits and paid via a compulsory social insurance scheme (employer and employee contributions). The cash benefit is the Pregnancy-Confinement Benefit (Terhességi-gyermekágyi segély).


2.1 Conditions for receipt

Eligibility requires 365 days of insurance coverage during the last two years before delivery. Birth should happen before 42 calendar days of the expiry of insurance (or during insurance).

Employees’ contributions are 2% of gross monthly earnings.
2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The cash benefit is paid for 24 weeks; up to four weeks can be taken before birth but this is not compulsory. The benefit is paid at 70% of the daily average gross earnings of the previous year.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefit is subject to general taxation but not social security contributions. In-kind benefits are received by health-insured women. There are no other qualifying conditions, and services include: check-ups, delivery at home or in a hospital, basic advice on breast-feeding, home care services, and family assistance.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.

3. Paternity benefits

Fathers are entitled to 5 days paid paternity leave in Hungary. The payment is earnings-related and payable through contributions to the National Health Insurance fund.

3.1 Conditions for receipt

See maternity benefit.

3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

Paternity leave is payable at 100% of earnings for 5 days, with no ceiling on payments. The leave is to be taken in the first 2 months following the birth of the child.

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

See maternity benefit.

3.4 Treatment of particular groups

None.
4. Parental leave benefits

A further benefit to help parents raise children is the Child Care Fee (Gyermekgondozási díj). The payment is for families’ out-of-pocket childcare costs at home, and is funded through a compulsory social insurance scheme, with earnings-related cash benefits.

4.1 Conditions for receipt

Recipients must be employees that have at least 365 days of insurance during the last two years before the child’s birth. The child must live with the family and one parent has to care for the child at home.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

The benefit is paid following the maternity benefit (Terhességi-gyermekágyi segély) until the child is 2 years old, but no longer than the insurance period of the claimant. It is paid at the rate of 70% of the daily average gross earnings to an earnings ceiling of double of the minimum wage (HUF 142,100 or EUR 460).

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The benefit is subject to general taxation and subject to pension insurance contributions. The benefit can be paid at the same time as the universal home care allowance. Local crèches and childcare centres are also co-financed by the state.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

There are two other forms of parental leave Hungary: the Child Home Care Allowance (Gyermekgondozási segély) and the Child Raising Support (Gyermeknevelési támogatás). Both benefits are tax-financed universal schemes for all residents of Hungary.

5.1 Conditions for receipt

Child Home Care Allowance and Child Raising Support are benefits paid to nationals, long term residents, migrant workers and refugees.

The Home Care Allowance is paid to parents caring for children under 3 years (up to 10 if disabled) and to grandparents caring for children aged 1 to 3 in the child's home. In case of twins the allowance is paid until the children reach the compulsory schooling age (usually 6 years). Before the child’s 1st birthday the parent cannot pursue a gainful activity, but after the child’s 1st birthday the parent can work unlimited hours while still receiving the full benefit. The same rules apply to grandparents, but with the age limit of 3 instead of 1. The Child Raising Support is a payment for large families with 3 or more
children in the parents’ home. The youngest child must be between 3 and 8 years old. The caring parent cannot work for more than 4 hours per day, unless they work from home.

5.2 Calculation of benefit amount

5.2.1 Calculation of gross benefit

The Child Home Care Allowance is paid at a flat rate equal to the minimum Old-age Pension (HUF 28,500 or EUR 92). In case of multiple birth the amount is multiplied according to the number of children (for example, doubled in case of twins, tripled in case of triplets, etc.).

The Child Raising Support is paid at the same flat rate (no twins supplement).

5.2.2 Income and earnings disregards

5.3 Tax treatment of benefit and interaction with other benefits

Neither benefit is subject to general taxation, but both are subject to pension insurance contributions.

5.4 Treatment of particular groups

None.
ICELAND

1. Birth grants

A tax-financed adoption grant (ættleiðingarstyrkur) is payable to adoptive parents in case of adoption from abroad. Permit to adopt from abroad issued in Iceland is necessary. The adoption grant is equal to ISK 568,692 (EUR 3,672).

2. Maternity benefits (income maintenance in the event of childbirth)

Icelandic maternity cash benefits are earnings-related parental benefits financed by social contributions. Maternity/paternity grants are available at flat rates for non-active parents or students.


2.1 Conditions for receipt

Parental benefit (greiðslur úr fæðingarorlofssjóði) is received by those involved in the domestic labour market for 6 consecutive months before the birth of their child (at an employment rate of at least 25% time)

Maternity/paternity grants (fæðingarstyrkur) require 12 months residency of the mother prior to birth of the child.

Contributions to these benefits are paid by the employer.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The parental benefit provides for 3 months leave for both parents, who can start leave up to 1 month before confinement. The first 2 weeks of leave following birth are compulsory. Both parents also have a joint entitlement to 3 months of leave, which can be divided between both parents or taken by one of them (see parental leave benefits).

For the self-employed, 80% of calculated remuneration is payable. The reference period taken into account is the last whole income year before the year of birth. Minimum benefits vary by employment rate. Parents working in 25%-49% time receive a minimum of ISK 97,786 (EUR 631) per month; those in 50%-100% employment receive a minimum of ISK 135,525 (EUR 875) per month. The maximum payment is ISK 370,000 (EUR 2,389) per month.

Maternity/paternity grants (fæðingarstyrkur) are made to non-active parents - those working less than 25% time - at 59,137 ISK (EUR 382) per month. If the parent is in full-time education the payment is ISK 135,525 (EUR 875) per month.

2.2.2 Income and earnings disregards
2.3 Tax treatment of benefit and interaction with other benefits

Maternity payments are subject to general taxation. Parents pay a minimum of 4% of the parental benefit into a pension fund and the Maternity/Paternity Leave Fund pays a minimum of 8%. In addition, the parent has a right to pay into a private fund.

Benefits in-kind, associated with pregnancy and birth, are delivered via a tax-financed public health service for all residents (6 months for new residents) and include free maternity health care and hospital care.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.

3. Paternity benefits

See Maternity benefit.

4. Parental leave benefits

Parental leave is an extension of Maternity/Paternity leave in Iceland, and it is included in the Parental benefit (greiðslur úr fæðingarorlofssjóði) scheme described above. It gives parents the joint right to 3 months leave following the individual leave right. It can be shared or taken by one parent.

4.1 Conditions for receipt

Conditions are the same as for Maternity/Paternity leave: active participation in the domestic labour market for 6 consecutive months prior to birth is required. Employment rate in each month must be at least 25%.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Joint rights to 3 months leave following the individual leave rights can be shared or taken by one parent. Leave can be postponed and taken before the child reaches 36 months of age.

For calculation of benefit amount, see Maternity benefit above.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

See Maternity benefit.

4.4 Treatment of particular groups

See Maternity benefit.
5. Other child raising allowances

Icelandic local authorities may pay supplements for childcare to certain homes (for example in single parent homes). Subsidies are designed to equalise the cost of private day care to the cost of enrolling a child in day care provided by the local authority. There is no means test. This benefit is not modelled.
IRELAND

1. Birth grants

No birth grant is available in Ireland.

2. Maternity benefits (income maintenance in the event of childbirth)

Cash benefits in Ireland are earnings-related and delivered through a compulsory social insurance scheme for the active population (employees and self-employed).


2.1 Conditions for receipt

Maternity cash benefits are paid to insured women in employment and self-employment. For employees, 39 contributions are required in the year before maternity leave, or 26 contributions paid in the two relevant tax years before the benefit year. In case of the mother’s death the leave can be transferred to the father.

For the self-employed, 52 contributions are required in either the last, or second last complete tax year, before the benefit year in which the claim is made.

The insured’s contributions finance sickness and maternity, medical, work injury, unemployment, and adoption benefits. With weekly earnings of EUR 352 or less, no contributions are payable; with weekly earnings over EUR 352, no contributions are payable for the first EUR 127 of covered weekly earnings. Employees pay 4% of covered weekly earnings from EUR 128. There are no maximum earnings used to calculate contributions.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The Irish maternity benefit is paid for 26 weeks; 2 must be taken before confinement and 4 weeks after confinement.

The benefit is paid at 80% of average weekly earnings (subject to a ceiling) in the relevant tax year. The maximum rate is EUR 230 per week. If the amount of Illness Benefit (including adult and child dependants premiums) payable during leave is more than the maternity entitlement, then that is paid instead.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

The maternity benefit is not subject to taxation or social security contributions.

Benefits in-kind, associated with pregnancy and birth, are provided to all residents and delivered through the tax-financed health service. Pre and post-natal care and hospital care for infants under 6 weeks are free.
2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period. In addition to maternity leave, a maternity grant is paid to eligible women in case of health issues during pregnancy. The amount of the grant is EUR 10.16 per week.

3. Paternity benefits

None.

4. Parental leave benefits

The Parental Leave Act 1998, as amended by the Parental Leave (Amendment) Act 2006 and the European Union (Parental Leave) Regulations 2013, allows parents to take unpaid parental leave from employment for 18 weeks. Both parents have an equal separate entitlement to parental leave. Recipients need continuous employment with the same employer for at least 1 year. A person acting in loco parentis with respect to an eligible child is also eligible. Leave can be taken in respect of a child up to 8 years of age.

If a child was adopted between the age of 6 and 8, leave in respect of that child may be taken up to 2 years after the date of the adoption order. In the case of a child with a disability or a long-term illness leave may be taken up to 16 years of age. In addition, an extension may also be allowed where illness or other incapacity prevented the employee taking the leave within the normal period.

5. Other child raising allowances

From January 2010 the early childcare supplement was replaced with a free pre-school year of Early Childhood Care and Education (ECCE) for all children aged from 3.25 years to 4.5 years of age.

5.1 Conditions for receipt

In general, children are eligible for the ECCE scheme if they are aged between 3 years 2 months and 4 years 7 months on 1 September of the year that they will be starting. For instance, children born between 2 February 2009 and 30 June 2010 (both these dates included) are eligible to take part in the scheme for the school year 2013 – 2014.

5.2 Calculation of benefit amount

5.2.1 Calculation of gross benefit

The ECCE scheme is available for pre-school childcare. The State capitation fee pays the playschool or daycare service for 3 hours a day, 5 days a week, over 38 weeks. However, if the child attends for extra hours, parents have to pay for this extra time in the normal way.
5.2.2 *Income and earnings disregards*

5.3 *Tax treatment of benefit and interaction with other benefits*

N.A.

5.4 *Treatment of particular groups*

None.
ISRAEL

1. Birth grants

A maternity grant is paid in Israel to insured women or the wife of the insured, as well as to persons working in but not residing in Israel, including self-employed persons. A hospitalization grant is also paid to cover the costs of confinement, as it is a hospital transportation grant.

A multiple birth allowance is paid to mothers of three or more children that survive past 30 days (if the mother is entitled to the maternity grant).

If the insured mother dies during birth, or within a year of the birth, a special benefit is also payable.

1.1 Conditions for receipt

For condition details see maternity benefits.

Recipient must be an insured women or the wife of an insured person residing or working for the past six months in Israel. The child must also be born in Israel.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The maternity grant is paid at a rate of NIS 1,751 (EUR 407.2) for the first child, NIS 788 (EUR 183.25) for the second child, and NIS 525 (EUR 122.10) for the third or subsequent child (for percentages of the basic amount see Benefits and Wages Israeli Country Chapter, 2014).

The payment is made for the purchase of clothing and other necessities for the newborn.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

Income tax and social contributions are deductible.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Israeli Maternity cash benefits are paid to employed persons, self-employed persons, and persons aged 18 or older undertaking vocational training.

Legal basis: 1953 (national insurance), implemented in 1954; 1995 (national health insurance).
2.1 Conditions for receipt

In order to receive the full maternity benefit at least 10 months of insurance coverage in the last 14 months (or 15 months in the last 22 months) are required. If 6 months are paid in the last 14 months a partial payment is made.

The insured employee is required to pay 0.04% of earnings below, plus 0.87% of earnings above, 60% of the national average wage. The minimum monthly earnings for contribution calculation purposes are NIS 4,300 (EUR 1,000) (equal to the minimum wage). The maximum monthly earnings for contribution calculation purposes are five times the old-age basic amount as of January 1 each year (NIS 8,648 (EUR 2,011) a month in January 2014).

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The maternity allowance is equal to 100% of the insured’s average daily income in the 3 months before the day the insured woman stopped work because of the pregnancy. The maximum benefit payable is NIS 1,459.50 per day. The allowance is paid for 14 weeks in total.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

National and health insurance contributions and income tax are deducted from the payment.

A risk pregnancy benefit is available if mothers reduce or stop work due to a risk to the pregnancy (if certified by a medical professional). A multiple birth allowance is also paid as well as a hospitalization grant for hospitalisation expenses. Vacation payment for adopting parents, hospital transportation costs, a special allowance and special benefit (paid for a mother who died while giving birth or within a year of giving birth) are also available.

2.4 Treatment of particular groups

None.

3. Paternity benefits

Paternity leave is available in Israel if mothers share their maternity leave and return to work, and the father’s employer agrees.

3.1 Conditions for receipt

Fathers need at least 10 months of insurance coverage (see maternity benefits) in the 14 months preceding birth. The period of leave must be at least 21 consecutive days.
3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

See Maternity benefit.

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

See Maternity benefit.

3.4 Treatment of particular groups

None.

4. Parental leave benefits

No statutory paid parental leave benefit is payable in Israel. One year unpaid leave can be taken following maternity.

Parental leave is available to people whose partners die during childbirth through a Special allowance. 30% of the national average wage is paid for a period of 24 months for each child born during the mother’s last childbirth. The period of entitlement is reduced to 12 months if the surviving spouse is receiving social assistance (dependent benefits). The national average wage is NIS 9,089 (EUR 2,113.72) a month.

5. Other child raising allowances

None.
ITALY

1. Birth grants

There are two birth grants (maternity allowances) paid in the form of periodic cash benefits in Italy.

MA 1) A means-tested maternity allowance (*Congedo per maternità alle lavoratrici non occupate*) is paid by the municipality for each child born or adopted, paid for 5 months.

MA 2) A non means-tested state-financed maternity allowance (*Assegnio di maternità per lo stato / Congedo per maternità alle lavoratrici precarie*) is also available for children born or adopted in Italy.

1.1 Conditions for receipt

EU citizenship and residency in Italy is required.

MA 1) Municipality benefit. It is available for each child born from or adopted by a woman who is a citizen of an EU or extra-EU country (with a residence permit): A means-test applies. At least 70% of applicable income for the means test must be derived from earnings. No other qualifying conditions (employer and government funded insurance scheme).

MA 2) State-financed benefit. The benefit is given to working mothers with precarious contract that have social insurance, mothers that have lost right to social insurance and mothers that have resigned their job, even voluntary, during pregnancy. Mothers are required to have worked at least for 3 months in the period between 9 to 18 months preceding the child birth. Working mothers must have paid at least 3 months of social contributions in the period between 9 to 18 months preceding child birth.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

MA 1) The benefit pays EUR 338.21 for 5 months, for a total of EUR 1,691.05. If the recipient is eligible for another maternity benefit that pays less, the difference is paid by the municipality. Benefits are subject to a mean-test based on the Italian Indicator of Economic Situation (ISE) taxable income thresholds which vary by family size.

In 2014, a family with 3 children is eligible if its ISE does not overcome the threshold of EUR 35,256.84. For other family sizes, the amount must be adjusted according to the corresponding parameters (Legislative Decree n. 109, 30 March 1998).

Parameters are increased by 0.2 for lone parents with children and for couples with children, when both parents are working.

MA 2) This benefit pays a lump-sum of EUR 2,082.08.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

Maternity allowances are exempt from income taxation. No social contributions are required.
The benefits cannot be combined with other maternity allowances. If eligibility exists for more than one benefit and amounts differ, the higher amount is paid.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Italian maternity cash benefits are delivered via a compulsory social insurance scheme for employees and benefits are earnings-related. Maternity cash benefit (indennità di maternità) is provided to the insured mother or father (supplementary parental leave).


2.1 Conditions for receipt

There are no qualifying conditions except for some categories of workers, such as workers in the farming sector, professionals and self-employed. Maternity benefit is payable (indennità di maternità) only if wage is discontinued: 1 or 2 months before the presumed confinement date and 3 or 4 months (in case of one month of abstention before delivery) after (optionally 6 supplementary months). Contributions are paid by the employer.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The maternity benefit is compulsory and is paid for 5 months, with 1 or 2 months to be taken before confinement. There is the option to take 6 supplementary months following birth in parental leave; this can be taken by the father if he is in sole charge, or if the mother or does not claim.

The cash benefit is paid at the rate of 80% of earnings for the compulsory period, and 30% for the supplementary period.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefits are subject to general taxation. No social contributions are required.

Benefits in-kind, associated with pregnancy and birth, are provided for all women residents (registered with the National Health Service - Servizio Sanitario Nazionale, S.S.N.). Medical visits and laboratory analysis for mothers and children up to the age of 6 are provided for those with a family income of less than EUR 36,152 per year.

A nursing leave of two hours per day is available to mothers or father until the child reaches one year of age. The leave is paid at 100% of earnings, with no ceiling.
2.4 Treatment of particular groups

Compensation is paid by the employer on behalf of the National Institute for Social Protection (Istituto Nazionale della Previdenza Sociale, INPS). The amount is then deducted from the owed contributions.

3. Paternity benefits

One-day compulsory paternity leave is paid to fathers and is to be taken during maternity leave. Two additional days can be taken in replacement of maternity leave. See maternity leave for all conditions.

4. Parental leave benefits

Parental leave (congedo parentale facoltativo) in Italy follows compulsory maternity leave and can be paid to either the mother or the father at a reduced rate.

4.1 Conditions for receipt

See insurance conditions for maternity.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Either the mother or the father can receive 6 months of leave altogether, until the child reaches the age of 3. The leave can be extended to 11 months until the child reaches the age of 8.

Benefit is paid at 30% of earnings for the first 6 months of leave. After the 3rd birthday leave is unpaid unless taken by families with earnings less than 2.5 times the minimum pension (minimum pension in 2014 is equal to EUR 501.38). In this case the entitled parent receives the 30% income replacement even beyond the sixth month of the leave.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to general taxation. No social contributions required.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

None.
JAPAN

1. Birth grants

A birth grant is payable in Japan. The grant is for mothers when they, or their partners, are insured through the Employees Health Insurance or through National Health insurance plans.

1.1 Conditions for receipt

See Maternity benefits.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The benefit pays a lump sum of JPY 420,000.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

See Maternity benefits. The benefit is not taxable.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Maternity cash benefits in Japan are contributory based, and are paid through Employees Health Insurance (EHI).

Legal basis: 1922 (employees’ health insurance), implemented in 1927, with 2006 amendment; 1938 (national health insurance), with 2006 amendment.

2.1 Conditions for receipt

To receive the benefit mothers must be in covered employment. If an insured person leaves employment but was in covered employment during the previous 2 months, the insured may be covered on a voluntary basis for up to 2 years. Dependents of the insured are also eligible if they reside with the insured. Self-employed persons are excluded from the employees’ health insurance.

Employees contribute 5% of monthly salaries and bonuses (before tax) to the EHI scheme (contributions levels can vary according to 47 wage classes). The minimum and maximum monthly earnings for contribution purposes are JPY 58,000 and JPY 1,210,000 respectively (adjusted according to changes in the national average wage).
2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The cash benefit is paid for 6 weeks before and 8 weeks after birth (extended for multiple births), at an approximate rate of 67% (2/3) of the average daily basic wage.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

The benefit is not taxed, and social insurance contributions are not paid. In the case where the company decides to make a certain amount of payment, however, both income tax and labor insurance will apply. If the insured receives wages, benefits are suspended or partially reduced (i.e. payment by company during maternity leave plus amount covered by social insurance should not exceed 2/3 of the base salary).

Services around the time of birth are paid for difficult child births only.

2.4 Treatment of particular groups

None.

3. Paternity benefits

None.

4. Parental leave benefits

Parental leave benefits are available in Japan for 12 months (to be taken before the child is 12 months old) and paid through employee’s health insurance to workers with children under the age of 1. Parental leave is an individual entitlement. It can be taken until the child is 14 months if both parents share some of the leave (bonus for sharing leave).

4.1 Conditions for receipt

Child care leave starts the day after maternity leave ends. It only applies to an employee employed on a fixed-term contract when he/she has been employed by the same employer for a continuous period of at least one year and he/she is likely to be kept employed after the day on which his/her child reaches one year of age.

Workers may be excluded if they have been employed by the employer for less than one year or if their employment is to be terminated within one year (or six months if leave continues until the child reaches 18 months of age), or if they work two days or less per week.
4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Leave can be taken after maternity leave ends, until a child is 12 months old. Leave can, however, be extended to 14 months if both parents share some of the leave (bonus for sharing leave).

67% of earnings for the first 180 calendar days, with a minimum payment of JPY 46,230 (EUR 342) a month and a maximum payment of JPY 285,420 (EUR 2,110) per month; then 50% of earnings with a minimum payment of JPY 34,500 (EUR 255) a month and a maximum payment of JPY 213,000 (EUR 1,574) per month.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The benefit is not taxed, and no social contributions are required. In the case where the company decides to make a certain amount of payment, however, both income tax and labor insurance will apply.

The benefit payment is reduced if the benefit plus payment from the employer exceeds $\frac{2}{3}$ of earnings.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

None.
KOREA

1. Birth grants

None.

2. Maternity benefits (income maintenance in the event of childbirth)

In Korea maternity benefits are guaranteed under the Labour Standards Act. Women are entitled to 90 days of total leave – the first 60 paid by the employer and the remaining 30 paid by the Employment Insurance. For employees at firms with priority (mostly small firms), the benefit is fully paid by the Employment Insurance. Leave is employment protected and pregnant workers also have the right to request changes in working conditions. Provisions are also in place for women who have miscarried, and women who are breastfeeding whilst at work.

Legal basis: Article 19 of the Act on Equal Employment and Support for Work-Family Reconciliation; Article 74 of the Labour Standards Act; Section 1 and Section 2 of the Employment Insurance Act.

Source: http://www.moel.go.kr/english/main.jsp

2.1 Conditions for receipt

Employed workers with employment insurance are eligible for maternity benefits. Persons working less than 60 hours a month or less than 15 hours a week are excluded. At least 180 days of insurance are necessary before the first day of leave.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Women are entitled to 90 days of maternity leave under Korean labour law. The starting date can be decided by employer and employee, but 45 consecutive days must be taken after the birth. For the first 60 days leave is paid at 100% of ordinary gross earnings. The remaining 30 days continue to be paid at 100% of ordinary gross earnings, but with a payment ceiling of KRW 1,350,000 (EUR 981) per month. Compensation for 60 days is paid by the employer, while the remaining 30 days is paid from the Employment Insurance Fund, a state-run fund established by the Ministry of Employment and Labour under the Employment Insurance Act 1993.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Not taxed or subject to social contributions.

Benefits are paid out by Employment Insurance or the company (see above).

Maternity care is provided to those with health insurance and their dependents. There is no limit to the number of births covered.

2.4 Treatment of particular groups
Leave is employment protected and pregnant workers also have the right to request changes in working conditions. Employers must also provide 30 minutes of paid nursing periods twice per day for female employees with children under the age of one.

3. Paternity benefits

An employer must grant at least 5 days of paternity leave at the employee's request. At least 3 days of the leave must be paid. Paternity leave requests must be made within 30 days of childbirth. See maternity leave for all conditions.

4. Parental leave benefits

In Korea Childcare leave is provided through the employment insurance scheme and it is paid within the first 8 years of the child’s life. Leave is employment protected and workers also have the right to request reduced hours during the period.

4.1 Conditions for receipt

Parents are only eligible for parental leave if they have worked for an employer for more than a year and until the child reaches the age of 8.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Each parent can take up to 12 months of parental leave, but they cannot take leave at the same time. A request for leave should be sent to the employer at least 30 days before the start of the period of leave. This leave should not start directly at the end of maternity leave. A parent receives 40% of their monthly income from Employment Insurance, with a minimum payment of WON 500,000 (EUR 364.2) and an upper limit at WON 1,000,000 (EUR 728.4) per month.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Not taxed or subject to social contributions.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

None.
LATVIA

1. Birth grants

A Childbirth Allowance (Bērna piedzimšanas pabalsts) is granted in Latvia to parents or carers of the child upon childbirth.

1.1 Conditions for receipt

The benefit is paid to all residents.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The benefit is paid as a lump sum of EUR 421.17.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The birth grant is not subject to taxation or social security contributions.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Maternity cash benefits are provided via a compulsory social insurance scheme for all employees and self-employed providing earnings-related benefits.


2.1 Conditions for receipt

Maternity Benefit (Maternitātes pabalsts) are paid to all employees and self-employed with social insurance. Mothers should have their incapacity for work certified by a doctor.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity leave (Maternitātes atvaļinājums) lasts for 112 calendar days - 56 before and 56 after birth. 14 additional days of leave and benefit are available for women who have received continuous medical
care starting before the 12th week of pregnancy. Further 14 days are also available if there are complications during pregnancy, delivery or post-natal period and in case of multiple births.

Maternity benefit (Maternitātes pabalsts) is paid at 80% of the average gross wage upon which contributions have been paid during a 12-month period, which ends two months before the start of the leave. Maternity benefit is paid during the whole period of leave. The minimum annual earnings used to calculate benefits for self-employed persons and voluntarily insured persons are EUR 3,840.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social security contributions.

In-kind benefits for mothers are available to citizens and include prenatal care, stay in maternity hospital or unit, delivery and postnatal care free of charge. 25% reimbursement for drugs is paid to pregnant women and mothers in the period following childbirth up to 42 days.

2.4 Treatment of particular groups

No continued payment of salary by the employer.

Between November 3, 2010 and December 31, 2014, the amount of Maternity Benefit (for persons taking care of a child born after 2 November 2010) exceeding EUR 32.75 per calendar day is paid at half rate.

3. Paternity benefits

Paternity Benefits (Paternitātes pabalsts) are available to all employees and self-employed.

3.1 Conditions for receipt

Paternity Benefits (Paternitātes pabalsts) in Latvia are available to all employees and self-employed covered by a compulsory social insurance scheme. There are no other qualifying conditions.

3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

Paternity leave (Paternitātes atvaļinājums) lasts 10 calendar days and is paid at 80% of the average gross wage upon which contributions have been paid during a 12-month period, which ends two months before the start of the leave. The minimum annual earnings used to calculate benefits for self-employed persons and voluntarily insured persons are EUR 3,840.

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

Paternity Benefits are not subject to taxation or social security contributions.
3.4 Treatment of particular groups

No continued payment of salary by the employer.

Between November 3, 2010 and December 31, 2014, the amount of Paternity Benefit (for persons taking care of a child born after 2 November 2010) exceeding EUR 32.75 per calendar day is paid at half rate.

4. Parental leave benefits

The Parental Benefit (Vecāku pabalsts) in Latvia is paid via a compulsory social insurance scheme for all employees and self-employed.

4.1 Conditions for receipt

The Parental Benefit (Vecāku pabalsts) is paid to insured persons who are on leave to raise children under 1 year of age. The benefit is granted to one of the parents or to the person who takes care of a child as a guardian, adoptive parent or foster parent.

4.2 Calculation of benefit amount

The Parental Benefit is paid at 70% of the average gross wages upon which contributions have been paid during 12 months, with a minimum ceiling of EUR 171 per month. The 12-month period ends two months before the month in which payment of the benefit starts. The minimum annual earnings used to calculate benefits for self-employed persons and voluntarily insured persons are EUR 3,840.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The Parental Benefit is not subject to taxation or social security contributions.

The Parental Benefit cannot be paid at the same time of Maternity Benefit (Maternitātes pabalsts) or the Child Raising Allowance (Bērna kopšanas pabalsts) from the tax-financed scheme.

4.4 Treatment of particular groups

A supplement is available for multiple births.

Between November 3, 2010 and December 31, 2014, the amount of Parental Benefit (for persons taking care of a child born after 2 November 2010) exceeding EUR 32.75 per calendar day is paid at half rate.

5. Other child raising allowances

A tax-financed Child Raising Allowance (Bērna kopšanas pabalsts) is provided to persons who raise children under 2 years of age and who are not eligible for the Parental Benefit provided by the national social insurance scheme.
5.1 Conditions for receipt

The Child Raising Allowance (Bērna kopšanas pabalsts) is paid to carers of children under 2 years of age. The person must not receive Maternity Benefit or Parental Benefit at the same time of the Child Raising Allowance.

5.2 Calculation of benefit amount

The amount of the benefit is EUR 171 per month for persons who are raising children under 1.5 years of age and EUR 42.69 per month to persons who are raising children between 1.5 to 2 years of age.

5.2.2 Income and earnings disregards

5.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social security contributions.

5.4 Treatment of particular groups

A supplement is available for multiple births.
LUXEMBOURG

1. Birth grants

A birth grant is paid in Luxembourg to residents. Medical examination conditions apply.

1.1 Conditions for receipt

This universal grant is paid to women resident in Luxembourg. To receive the benefit both mother and child need to have undergone medical examinations.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The Birth Grant (allocation de naissance) is equal to EUR 1,740.09 and it is paid in three equal parts as a prenatal allowance, birth grant, and postpartum allowance.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The birth grant is not taxed and no social contributions are required.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

The cash maternity benefit in Luxembourg is a compulsory social insurance scheme for the active population (employees and self-employed) and recipients of social security benefits. The scheme provides complete compensation of income loss during maternity leave. Maternity Allowance is provided for women not entitled to the maternity cash benefit.


2.1 Conditions for receipt

To get the Maternity cash benefit (Prestations en espèces de maternité) recipients must have been part of the insurance scheme for 6 months in the year prior to the birth of their child.

Maternity Allowance is paid if the woman is not entitled to the maternity cash benefit (persons who have no loss of income while on maternity leave).

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit
Maternity Cash Benefits are paid in the leave period of 16 weeks (8 before confinement and 8 after). A supplement of 4 weeks is provided for nursing mothers, and premature or multiple births. Additional leave is provided for women if a transfer between jobs is not possible (required for health reasons, subject to opinion of the occupational medical officer). The replacement rate is 100% of the net wage and no less than the minimum wage (i.e. EUR 1921.03).

Maternity Allowance (allocation de maternité) lasts up to 16 weeks as well. A lump sum of EUR 194.02 is paid.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Recipients of social security benefits are entitled to the maternity benefit. The maternity benefit is subject to general taxation. Social contributions are made to health care, long term care insurance and pension insurance.

Maternity allowance is non-cumulative with similar maternity benefits or with earnings.

For in-kind services both the personally-insured women and spouses and partners (not personally insured) are covered. Services include midwife and medical assistance, and the stay in the maternity hospital. A lump sum payment provides for the drugs and diet nutrition for babies.

2.4 Treatment of particular groups

There is no statutory requirement for employers to continue payment during leave, although white collar workers continue to receive payment at the employers’ expense for four months (see sickness benefit finance rules in MISSOC).

3. Paternity benefits

None.

4. Parental leave benefits

A parental leave allowance (congé parental) is paid in Luxembourg to parents caring for a child under 5 at least half-time. Receipt of family allowances is required, as is a work-test and residency in Luxembourg.

4.1 Conditions for receipt

Universal mean-tested benefit. Paid to parents in receipt of family allowance and caring for a child at least half-time. Recipient must also have been working for the same employer for the year preceding benefit payment.
4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

The parental leave allowance is paid at a rate of EUR 1,778.31 per month for a maximum of 6 months for each parent.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The parental leave allowance is subject to general taxation. No social security contributions payable.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

A child raising allowance (L’allocation d’éducation) in Luxembourg is paid to residents looking after one or more children under the age of 2 on a full-time basis. The parent must be also receiving family allowances.

5.1 Conditions for receipt

The benefit is paid to those who care for at least one child under 2 and receive child benefit. The income test for carers depends on the number of children being cared for. The recipients and partners monthly income should be below EUR 5,438.25 (one child), EUR 7,251 (two children), and EUR 9,063.75 (three or more children). These are equivalent to three, four or five times the social minimum wage.

Those who care for children half time (spend half working hours rearing the children) can receive half the allowance, and are not required to undertake an income test. The benefit is tax financed, and does not require social contributions. No other qualifying conditions.

5.2 Calculation of benefit amount

5.2.1 Calculation of gross benefit

The child raising allowance is paid at a flat rate of EUR 485.10 per month. Half of this amount is paid to part-time carers.

The means test disregards social contributions.

5.2.2 Income and earnings disregards

5.3 Tax treatment of benefit and interaction with other benefits

The child raising allowance is not subject to general taxation. No social security contributions payable.
5.4 Treatment of particular groups

None.
THE NETHERLANDS

1. Birth grants

None.

2. Maternity benefits (income maintenance in the event of childbirth)

The Dutch maternity cash benefit is provided through the sickness insurance scheme. Benefit payments are dependent on earnings.

Legal basis: Work and Care Act (Wet arbeid en zorg, WAZO).

2.1 Conditions for receipt

Insured women receive the benefit. Contributions are paid by the employer. No other qualifying conditions.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The benefit is paid for 16 weeks. A pre-confinement leave of 4 to 6 weeks is compulsory. Leave is extended for premature births (by the number of days premature); the same rules apply if the baby is late.

The benefit is paid at 100% of the daily wage to a maximum of EUR 198.29 a day.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefit is subject to general taxation.

Social insurance contributions for the General Surviving Relatives Act (Algemene Nabestaandenwet, ANW), the General Exceptional Medical Expenses Act (Algemene wet bijzondere ziektekosten, AWBZ), the General Old-Age Pensions Act (Algemene Ouderdomswet, AOW) and the Health Insurance Act (Zorgverzekeringswet, Zvw) are deducted from the benefits. The contributions deducted for the Health Insurance Act have to be refunded by the body that administers the payment of this social security benefit. Furthermore, contributions for the Unemployment Benefit Act (Werkloosheidswet, WW) are deducted from the Wazo-benefit (MISSOC, 2014).

Benefits in-kind, associated with pregnancy and birth, are provided through the Health Insurance Act (Zorgverzekeringswet, Zvw). Insured women can receive obstetric care.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.
3. Paternity benefits

There are two days of paternity leave available to fathers in the Netherlands. This is not state-paid, but covered by the father’s employer. It is paid at 100% of the father’s wages for 2 days, within the first 4 weeks of the child’s birth.

4. Parental leave benefits

Unpaid leave is available to both parents. The leave is not transferable, although parents can take the leave simultaneously. Collective agreements can mean employers pay employees during parental leave.

4.1 Conditions for receipt

The leave is available to all employees who have completed one year’s continuous employment with their present employer.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

The duration of the leave is 26 times the number of working hours per week per parent per child, to be taken up to the child’s 8th birthday. For example, a full-time job of 38 hours a week gives a leave entitlement of 988 hours (i.e. 26 weeks). Leave is generally taken part time; full-time is only possible when the employer agrees. So in the example given above, the worker would work 50% of normal working hours (i.e. 19 hours) and take leave for the remaining 50%, with leave lasting for 12 months. With the agreement of the employer, leave can be taken in two or three blocks of time.

The leave is unpaid. Public sector workers can receive 70 to 75% of earnings.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Social security contributions are payable.

4.4 Treatment of particular groups

All parents taking parental leave and participating to the life-course saving scheme are entitled to a tax reduction of EUR 4.24 an hour for each hour of leave.

Employers are permitted to deviate from the statutory entitlements by Collective Labour Agreement or (under certain conditions) by written agreement with the works council or staff representatives. In these cases, employees can be offered less than the statutory entitlement (for example, less payment, a shorter leave or no right at all) or more.
5. **Other child raising allowances**

Under the Childcare Act (*Wet Kinderopvang*) of 2005 the State, parents and employers together pay the costs of childcare in case the child is cared for outside the home during working hours of parents.

### 5.1 Conditions for receipt

The Childcare Allowance can be received by parents who are both employed.

### 5.2 Calculation of benefit amount

#### 5.2.1 Calculation of gross benefit

The level of the childcare benefit depends on:

- the composition of the household
- the type of childcare
- the level of the childcare expenses
- the income level of the parents.

The maximum benefit amounts to EUR 6.25 per hour and is paid by the tax authorities.

For means test please see: [http://www.blueumbrella.nl/childcare-allowance/calculator.html](http://www.blueumbrella.nl/childcare-allowance/calculator.html).

#### 5.2.2 Income and earnings disregards

### 5.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or payment of social contributions.

### 5.4 Treatment of particular groups

None.
NEW ZEALAND

1. Birth grants

Birth grants are not paid in New Zealand.

2. Maternity benefits (income maintenance in the event of childbirth)

Cash maternity benefits in New Zealand are paid to single women and are means-tested. Monies are derived from general government revenue, and not social contributions. Parental leave provides cash benefits for the employed population immediately following birth (see section 4 below).


2.1 Conditions for receipt

Two years of residency are required for receipt of income-tested benefits, for those with less than 2 years of residency income and assets tests apply in cases of hardship only. The benefit is paid through general government revenues.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The cash maternity benefit is paid to a single pregnant woman after the 26th week of pregnancy and can continue for up to 13 weeks after childbirth (27 weeks in total). The payment is made under the terms of sickness benefit and paid up to NZD 288.47 a week (for a single beneficiary with children) and reduced by NZD 0.70 for each dollar of gross earned income exceeding NZD 80 a week.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

No social security contributions are payable. Maternity (sickness) is taxed at 10.5 cents in the dollar, which is discounted before recipients receive the payment.

A range of in-kind benefits are associated with pregnancy and birth in New Zealand including: home help for multiple births; antenatal, intra-partum and postnatal care; referral to well-child mother and baby support providers; in-home accident prevention and educational support.

2.4 Treatment of particular groups

None.
3. Paternity benefits

See parental leave benefits. Fathers can share the unpaid leave period with mothers. Partner’s/paternity leave is available for up to 2 weeks for the mother's partner on the birth or adoption of a child, if he meets the hours test for the previous 12 months of service, or up to 1 week for the mother’s partner on the birth or adoption of a child if that partner meets the hours test for the previous 6 months of service.

All leave must be taken in the first year after the birth or adoption.

4. Parental leave benefits

Parental leave benefits in New Zealand are paid to mothers and fathers for short periods, and are paid dependant on work and insurance contributions conditions. Following paid leave, the parent can take unpaid leave up to 52 weeks of total leave.

4.1 Conditions for receipt

The payment of the benefit is financed from government funds. It is also available to the self-employed. Primary eligibility is provided to the mother, although she can transfer the entitlement to her partner where they also meet the eligibility criteria. Entitlements are also available for adoptive parents.

Both employees and self-employed must have worked at least an average of 10 hours per week over either the 26 or 52 weeks prior to the expected date of delivery of their child. Employees who have worked an average of 10 hours per week for the same employer over the 26 weeks prior to the expected date of delivery of their child are entitled to 14 weeks maternity leave, whereas those employed for an average of 10 hours per week for the same employer over the 52 weeks prior to the expected date of delivery are entitled to up to 52 weeks of job protected unpaid parental leave, less any parental paid leave taken.

Entitlements vary if the mother or the father only meets the minimum hour’s conditions in the 6 months leading up to birth. This reduces the unpaid paternity leave extension by one week, and means parents are not eligible for extended leave of up to 52 weeks following birth in total. If one parent meets the 12 months conditions they are entitled to the extended unpaid leave.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Parental leave provides for up to 14 weeks paid leave (this can start up to 6 weeks before birth) at the rate of the ordinary weekly pay or average weekly earnings (whichever is greater), up to a maximum payment of NZD 488.17 per week before tax. An eligible employee might also receive additional payments from their employer, where these are provided for under their employment agreement. The parent is able to take unpaid leave for the remaining period, up to 52 weeks after the birth. Note that many employers agree in their employment agreements to make payments in excess of the statutory minimum discussed above.

10 days special leave are paid to mothers (with 6 or 12 months of conditions met). This leave is unpaid, and is for ante-natal classes, doctor’s appointments, etc.
For the self-employed the payment is paid at the rate of average weekly earnings to the same maximum. A minimum applies for the self-employed (equal to 10 hours at the minimum wage, or NZD 137.50).

4.2.2 *Income and earnings disregards*

4.3 *Tax treatment of benefit and interaction with other benefits*

Paid parental leave is subject to personal income tax. There are no social insurance contributions.

4.4 *Treatment of particular groups*

Mothers can transfer up to 14 weeks of paid leave to the father (if he meets the minimum hours test), and can share the remaining unpaid leave with the father.

5. *Other child raising allowances*

A parental tax credit is payable to families receiving working tax credit and not receiving paid parental leave. The parental tax credit is not modelled since it is assumed that parents are entitled to paid parental leave.

A means-tested childcare subsidy is available to assist with the cost of child care for low income families to allow them to participate in employment, training or education.

5.1 *Conditions for receipt*

The parental tax credit is funded from general revenues, this benefit is means-tested. The qualifying person must be over 16 and the principal caregiver. No other qualifying conditions (including home care of the child).

The childcare benefit is available to the principal caregiver of a dependent child who satisfies the prescribed criteria. The child has to be enrolled in an approved early childhood centre. The child has to be less than 5 years of age or less than 6 years of age if the caregiver is receiving Child Disability Allowance for that child. The caregiver has to be engaged in an approved activity (such as employment or training) or have a serious illness or disability, and there is no other caregiver available. Caregivers not engaged in an approved activity can receive up to nine hours a week providing the child is enrolled in an approved early childhood programme.

5.2 *Calculation of benefit amount*

5.2.1 *Calculation of gross benefit*

Parental tax credit is paid for up to eight weeks following birth (or adoption) at a rate of NZD 150 per week to a maximum of NZD 1,200 per year. It is reduced on the basis of rules outlines in the family tax credit benefits (for these rules see *Benefits and Wages*, New Zealand Country Chapter, 2014).

Child care subsidy is available for up to 20 hours a week in term time and 50 hours a week in the school holidays. The amount that a caregiver receives depends on the number of children in the family and family income.
The rate of the subsidy is NZD 3.84 per hour with a principal caregiver with:
- one child and gross weekly income less than NZD 1200
- two children and gross weekly income less than NZD 1380
- three or more children and gross weekly income less than NZD 1540.

The rate of subsidy is NZD 2.67 per hour for a principal caregiver with:
- one child and gross weekly income between NZD 1200 and NZD 1299.99
- two children and gross weekly income between NZD 1380 and NZD 1489.99
- three or more children and gross weekly income between NZD 1540 and NZD 1669.99.

The rate of the subsidy is NZD 1.48 per hour for a principal caregiver with:
- one child and gross weekly income between NZD 1300 and NZD 1399.99
- two children and gross weekly income between NZD 1400 and NZD 1599.99
- three or more children and gross weekly income between NZD 1670 and NZD 1799.99

5.2.2 Income and earnings disregards

5.3 Tax treatment of benefit and interaction with other benefits

Parental Tax Credit and the Child Care Subsidy are not subject to taxation or social security contributions.

The benefit is not paid to those in receipt of an income-tested benefit, paid parental leave, New Zealand Superannuation, Veteran’s Pension, a student allowance, accident compensation from ACC.

An after school care and recreation subsidy is payable for a dependent child aged 5-13 or 14 and over and receiving Child Disability Allowance, provided that the child is enrolled in an approved programme for a minimum of three hours, the caregiver is engaged in an approved activity or has a serious illness and there is no alternative caregiver available.

5.4 Treatment of particular groups

None.
NORWAY

1. Birth grants

A maternity/adoption grant (engangsstønad ved fødsel/adopsjon) is payable in Norway to mothers not receiving the maternity allowance (see maternity benefits).

1.1 Conditions for receipt

The Maternity Grant is a universal benefit, paid on the basis of residence to mothers not in receipt of the maternity allowance. No other qualifying conditions apply.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The Maternity Grant is paid as a lump sum of NOK 38,720 (EUR 4,631).

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The benefit is not taxed or subject to social security contributions.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

See Parental leave benefits.

3. Paternity benefits

14 weeks of the parental benefit are reserved for the father (see Parental leave). The remaining quota can be shared.

4. Parental leave benefits

Parental leave benefits (foreldrepenger) in Norway are delivered through a compulsory social insurance scheme for the active population (employees and self-employed).

Mothers not entitled to the maternity cash benefit/parental leave benefit can receive a Maternity Grant (engangsstønad ved fødsel, see Birth grants above). The parental benefit is flexible, allowing leave to be taken over a long period of time, and fathers have equal rights to the benefit.

2.1 Conditions for receipt

The recipient of the parental benefit must have worked for 6 of the 10 months before the start of the benefit period, and be a Norwegian resident. Employers pay the contributions.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Parental Benefit (foreldrepenger), when paid to both parents, is set at a maximum period of 49 weeks at the full rate or 59 at 80% of earnings. The benefit can be taken 12 weeks before the birth. It is compulsory for the mother to take 3 weeks before confinement and 6 weeks after the birth.

The father can also take out benefit when a non-active mother is a student or prevented from taking care of the child because of illness. The maximum period of benefit for the father is in these cases 40 weeks at the full rate or 50 weeks at the 80% rate.

14 weeks are reserved for the father (father’s quota) and 14 weeks are reserved for the mother (mother’s quota) (both quotas are reduced to 10 weeks from 1st July 2014). The first 6 weeks after confinement are included in the mother’s quota. The rest of the period is to be divided upon the parents’ request.

Parental Benefit paid at the full rate is 100% of the income from work to an annual maximum of 6 times the Basic Amount (Grunnbeløpet – NOK 530,220 (EUR 63,363)). Should the Parental Benefit for the full period be lower than the Maternity Grant, the Parental Benefit will be topped with the differential.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Parental benefit is subject to general taxation and general social contributions. Adoption benefit is also available adjusted to account for the no period of confinement.

Benefits in-kind, associated with pregnancy and birth, are delivered through a tax-financed public health service for all. Services include: free maternity services and hospital care, exemptions from cost-sharing charges where they otherwise exist.

The protection of pregnant women against risk exposure at work is delivered through a Cash Pregnancy Benefit (svangerskapspenger) available for women who are unable to be transferred between jobs when they are exposed to risk in their current employment during pregnancy. Cash Pregnancy Benefit is subject to taxation and payment of social contributions.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period. Where the employer continues to pay salary during maternity leave, the Parental Benefit is paid to the employer.
5. Other child raising allowances

A monthly cash benefit for parents caring for small children at home (kontantstøtte), part or full-time, is available to Norwegian residents. The benefit is universal, non means-tested and tax financed benefit. It was introduced to give families more time to take care of their children and freedom to choose care arrangements, as well as to ensure a fairer distribution between families of child care transfers from the State.

5.1 Conditions for receipt

Recipients are Norwegian residents (both child and parent) who do not use, or have limited use of day care centres (barnehage). Children should be aged between 1 and 2 years.

Parents of an adopted child are also eligible until the child is 6 years old.

5.2 Calculation of benefit amount

5.2.1 Calculation of gross benefit

The benefit is paid at different rates according to the child’s age and the number of weekly hours that the child spends in childcare. The maximum rates (for those who do not use any childcare) are NOK 5,000 (EUR 601) for a child aged 12-18 months and NOK 3,300 (EUR 397) for a child aged 19-24 months.

5.2.2 Income and earnings disregards

5.3 Tax treatment of benefit and interaction with other benefits

The benefit is not taxed or subject to social security contribution.

5.4 Treatment of particular groups

None.
POLAND

1. Birth grants

Two birth grants are payable in Poland. One is a universal birth grant (*Jednorazowa zapomoga z tytulu urodzenia sie dziecka*). The second (*Dodatek z tytulu urodzenia dziecka*) is paid as part of the family allowance to families with newborns and it is based on a means-test.

1.1 Conditions for receipt

A one-time childbirth grant is not dependent on income, and it is universal. It is payable to all Polish residents.

The childbirth lump-sum, as supplement to the Family Allowance, is paid at the same rate if the family income is not higher than PLN 539 (EUR 130) per person.

No other qualifying conditions apply.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The one-time childbirth grant and the Family Allowance supplement are both paid in a lump sum of PLN 1,000 (EUR 241) per child if the net family income per capita does not exceed PLN 1,922 (EUR 463).

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social contributions.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

The Polish cash Maternity Benefit (*Zasilek macierzyński*) is delivered through a compulsory social insurance scheme and provides earnings-related benefits to all employees.

Legal basis: Law 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.

2.1 Conditions for receipt

Compulsory social insurance contributions amount to 2.45% of gross wage, with no ceiling. No other qualifying conditions.
2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity leave in Poland is 20 weeks for each child. Extensions exist for multiple births (e.g., 31 weeks in case of twins, 33 weeks in case of triplets). Two weeks of leave can be taken before the birth.

The Maternity benefit is paid at 100% of reference wage (this is calculated on the basis of gross earnings during the 12 months preceding the cessation of work for which contributions were paid).

An insured mother or father is entitled to an additional maternity leave (Dodatkowy urlop macierzyński) for a duration of 6 weeks in case of birth of one child, and 8 weeks in case of multiple birth. This additional leave is paid at 100% of the reference wage.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefit is subject to general taxation. Social contributions are deducted for health care, old age, invalidity and survivors insurance.

Benefits in-kind, associated with pregnancy and birth, are delivered through a compulsory health insurance scheme. The insured and their dependents are eligible for a range of services including: prevention and assistance during pregnancy, pre and post-natal care, and care in hospital.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.

3. Paternity benefits

Paternity leave is available to fathers for 2 weeks, until the child reaches the age of 1.

3.1 Conditions for receipt

Leave is available to insured employees, included self-employed and all employees covered by social security insurance at the start of leave. See maternity benefit.

3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

The leave can be taken at any time until the child is 12 months and it can last up to 2 weeks. It is paid at 100% average earnings in the 12 months before birth, with no ceiling on payments.
3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

Paternity benefit is subject to general taxation. Social contributions are deducted for health care, old age, invalidity and survivors insurance.

3.4 Treatment of particular groups

None.

4. Parental leave benefits

Parents of children born after 31 December 2012 are granted parental leave (Urlop rodzicielki), which can be taken by one of the parents or shared.

4.1 Conditions for receipt

See Maternity leave.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Parental leave corresponds to 26 weeks, which 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. The monthly benefit amounts to 60% of the reference wage per month. The mother may also choose to receive 80% of the reference wage for the full period (maternity plus parental leave).

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Parental benefit is subject to general taxation. Social contributions are deducted for health care, old age, invalidity and survivors insurance.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

A child-raising allowance is paid through a tax-financed universal scheme paying a flat rate and paid as a supplement to the Family Allowance. Payments are paid to the mother or father, or the guardian receiving family allowance. Leave should be taken before the child is 4, in up to 4 separate blocks, for a combined total of 24 months. Parents can take up to 3 months simultaneously.
4.1 Conditions for receipt

Recipients must be eligible for the family allowance, and in employment. The benefit is universal but means-tested. Families must have a monthly income per family member less than 25% of the average wage for the previous year.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Paid for a total of 24 months (36 months if parent is raising more than one child born on one confinement or in case of a single parent; 72 months if child is disabled) to employed persons at a flat rate of PLN 400 (EUR 96) per month.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The benefit is not taxed, but is subject to old-age, invalidity, survivors and health care contributions.

4.4 Treatment of particular groups

None.
PORTUGAL

1. Birth grants

An adoption grant (subsídio por adopção) is paid in Portugal at 100% of average daily wages for 100 days plus an additional 30 days for each adopted child (under 18). A minimum threshold applies (50% of indexing reference of social support, indexante dos apoios sociais = EUR 419.22).

2. Maternity benefits (income maintenance in the event of childbirth)

Portuguese cash maternity (and paternity) benefits (subsídio parental inicial) are delivered via a compulsory social insurance scheme for the active population (employees and self-employed). Benefits levels paid are related to earnings to all insured employees.


2.1 Conditions for receipt

Recipients require 6 months insurance to claim the benefit. Contributions by employees are included in the overall contribution of 11% of earned income to the general social security system. No additional qualifying conditions.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Initial parental benefit reserved for the mother (subsídio parental inicial exclusivo da mãe) consists in up to 30 days of voluntary leave prior to childbirth and 6 weeks of compulsory leave after childbirth. These periods form part of the initial parental leave, which corresponds to 120 or 150 consecutive days of leave (see Parental leave benefits). Maternity cash benefits, in case of leave for 120 days, is paid at 100% of the daily average wage (Christmas and holiday allowances included) to a minimum amount of 50% of the indexing reference of social support (indexante dos apoios sociais = EUR 419.22).

If a leave of 150 days was opted for it is paid with a daily allowance of 80% of the average daily wage; in case of option for shared leave of 150 or 180 days (in the situations described above) the rates are 100% or 83% of the average daily wage, respectively.

Average daily earnings are calculated using earnings in the 6 months before the last 2 months of the pregnancy.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

The Maternity benefit is not subject to taxation or social security contributions.

Benefits in-kind, provided at the time of pregnancy and birth, are delivered through tax financed public health service for all residents. Services include medical care and tests, maternity hospital care, exemption from patient’s contribution to health care costs.
Benefits in case of particular risks during pregnancy (subsídio por riscos específicos) are also available, with a daily allowance of 65% of the average daily wage.

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.

3. Paternity benefits

Fathers can share with the mother the initial parental benefit (subsídio parental inicial; see below for details). Initial parental benefit reserved for the father (subsídio parental inicial exclusivo do pai) is payable to fathers only.

3.1 Conditions for receipt

See maternity benefit.

3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

See parental leave benefit for the initial parental benefit (subsídio parental inicial).

Initial parental benefit reserved for the father (subsídio parental inicial exclusivo do pai) is a compulsory leave of 10 days, of which 5 days must be taken consecutively immediately after birth and 5 days during the subsequent 30 days. After this period, voluntary leave of 10 days, consecutive or not, can be taken during the initial parental leave of the mother. Paternity benefit is paid at 100% of the daily average wage (Christmas and holiday allowances included) to a minimum amount of 50% of the indexing reference of social support (indexante dos apoios sociais=EUR 419.22).

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

The benefit is not subject to taxation or social security contributions.

3.4 Treatment of particular groups

See maternity benefit.

4. Parental leave benefits

Initial parental benefit (subsídio parental inicial) is available to both parents to take care of their children after childbirth. After initial parental leave, parents may also take extended parental benefit (subsídio parental alargado) to take care of children. The benefit is granted either to the mother or to the father or to both parents, and it is delivered through the same social insurance scheme as maternity and paternity pay.
4.1 Conditions for receipt

See maternity benefit.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Initial parental benefit (subsídio parental inicial) is paid during leave for 120 days or 150 days, according to the parents’ choice. The duration of leave is extended by 30 days (therefore, up to 180 days in total are available) in case of shared parental leave, provided that each parent takes a leave of 30 consecutive days, or two periods of 15 consecutive days, after the compulsory leave reserved for the mother. In case of multiple birth, 30 extra days per child are available.

Parental leave, in case of leave for 120 days, is paid at 100% of the daily average wage to a minimum amount of EUR 419.22. If a leave of 150 days was opted for it is paid with a daily allowance of 80% of the average daily wage; in case of option for shared leave of 150 or 180 days (in the situations described above) the rates are 100% or 83% of the average daily wage, respectively.

An extended parental benefit (subsídio parental alargado) is available to the mother or to the father or to both parents, in the 3 months immediately following the expiry of the initial parental benefit or the extended parental benefit of the other parent. The extended parental benefit is an individual entitlement.

Extended parental benefit is paid with a daily allowance of 25% of the average daily wage.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The benefit is not subject to taxation or social security contributions.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

A benefit (subsídio para assistência a netos) is granted to the grandparents who are caring for their grandchildren.

5.1 Conditions for receipt

See maternity benefit. The parents of the child must be younger than 16 for grandparents to be eligible.

5.2 Calculation of benefit amount

5.2.1 Calculation of gross benefit

The benefit is payable up to 30 consecutive days following the birth of grandchildren living in the same household and whose father or mother are less than 16 years old.
The benefit for the care of grandchildren consists in a daily allowance of 100% or 65% of the average daily wage, according to whether it concerns care connected with birth or care for a disabled or chronically ill grandchild, respectively.

5.2.2 Income and earnings disregards

5.3 Tax treatment of benefit and interaction with other benefits

The benefit is not subject to taxation or social security contributions.

5.4 Treatment of particular groups

None.
SLOVAK REPUBLIC

1. Birth grants

The Slovakian Child Birth Allowance (Príspevok pri narodení dietata) is paid to all families with newborns, with increments paid for the first birth and multiple births.

1.1 Conditions for receipt

The grant is delivered through a universal system and paid to permanent residents of Slovakia.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

A grant of EUR 151.37 is paid for each child. For multiple births of three or more children (or the birth of two sets of twins in a two-year period) the lump sum is increased by 50% for each child. A supplement of EUR 678.49 is paid to the mother for the birth of the first, second and third child.

A multiple birth grant (3 or more children) pays an additional 50% of the grant for each child if at least two survive 28 days following birth.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social contributions.

One-off childcare benefits are also paid on commencement of childcare.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Cash maternity benefits in Slovakia are paid through a compulsory social insurance scheme for employees and the self-employed with earnings-related benefits. It is possible to take-up voluntary insurance if aged over 16 years. All insured persons can take advantage of the Maternity Benefit (Materské) and Equalisation Benefit during pregnancy and maternity (Vyrovnávacia dávka).

2.1 Conditions for receipt

Receipt of Maternity Benefit (Materské) requires 270 calendar days of affiliation to the sickness insurance system during the two years before hospitalisation for childbirth. In case of substitute care, the benefit is also available to the carer.

Sickness insurance is also required for the eligibility to Equalisation Benefit during pregnancy and maternity (Vyrovnávacia dávka). Recipients must also have been transferred to another job in respect of pregnancy or maternity and have reduced earnings as a consequence of the change.

Employees contribute 1.4% of gross monthly earnings. Self-employed and voluntary insured contribute 4.4%. The maximum and minimum monthly wages for the assessment base are EUR 1,153.5 and EUR 339.89 respectively.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity Benefit is paid to mothers from 6-8 weeks before confinement for a total duration of:

- 34 weeks under normal circumstances;
- 37 weeks in case of single mothers;
- 43 weeks in case of multiple confinement;
- 28 weeks (31 weeks for single persons or 37 weeks for persons caring for at least 2 new-born children) in case of substitute parental care.

Maternity Benefit is paid at 65% of the daily assessment basis (daily earnings calculated on the basis of the previous year, with a monthly ceiling of 1.5 times of national average monthly wage). If the amount of maternity pay is lower than the parental allowance the difference is made up (for detail on parental allowance see parental leave notes).

Equalisation Benefit during pregnancy and maternity is provided through pregnancy and maternity up to a maximum of 9 months following confinement. The equalisation benefit pays 55% of the wage difference between previous and present wage to a maximum of 55% of the national average wage.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

The maternity benefit and the equalization benefit are not subject to taxation or social security contributions. If the amount of maternity pay is lower than the parental allowance the difference is made up (for detail on parental allowance see parental leave notes).

Benefits in-kind, associated with childbirth, are provided by the health care system to all female residents (permanent or temporary). Services include: monthly gynaecological examination during pregnancy and special care during puerperium, hospital care during confinement, and special paediatric care and preventive examination of the child during first year of life.
2.4 Treatment of particular groups

See conditions for receipt above (young people). Employers have no legal statutory obligation to continue the payment of wages during the leave period. Special schemes exist for policemen, soldiers and customs officers. Extensions or reduction in leave are also possible (see gross benefit calculation).

3. Paternity benefits

No paternity benefits. Maternity can be transferred to the child’s father or to the husband of the child’s mother under certain conditions.

4. Parental leave benefits

Child-raising allowances (Rodičovský príspevok) are paid to Slovakian residents through a universal scheme that is tax financed. The benefit is paid at a monthly flat rate, and follows maternity benefits (if the parent is in receipt).

4.1 Conditions for receipt

Recipients should be caring for at least one child under the age of 3 (extended to 6 for children who are sick or disabled). Residence or temporary stay of the entitled person is necessary to be eligible for the benefit. The child should be cared for at home unless child’s parent is disabled (then 4 hours day care can be taken).

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Parental allowance (Rodičovský príspevok) is paid monthly at a flat rate of EUR 203.20. This sum increases by 25% per child (EUR 50.80 monthly) for entitled persons having the ordinary (regular) care of two or more children from the same birth. This sum is reduced by 50% (EUR 101.60 monthly) for a minimum period of three months if the parent does not ensure that his/her child is attending compulsory education.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The benefit is not subject to taxation or social security contributions. The entitled person must not be in receipt of Maternity Benefit (Materské) of an amount exceeding that of Parental allowance (Rodičovský príspevok).

4.4 Treatment of particular groups

None.

4.4 Treatment of particular groups
5. **Other child raising allowances**

The State supports parents or substitute parents (who do not receive Parental Allowance, *Rodičovský príspevok*) in meeting child care expenses through a Child Care Allowance (*Príspevok na starostlivosť o dieťa*). The allowance is payable to a working or studying persons taking care of a child.

**5.1 Conditions for receipt**

The entitled person must be one of the parents pursuing a gainful activity or studying. The entitled parent and the child should have permanent or temporary residence in Slovakia and the childcare should be provided for by an official provider.

**5.2 Calculation of benefit amount**

**5.2.1 Calculation of gross benefit**

The amount corresponds to the documented expenses up to EUR 230 monthly (EUR 41.10 monthly without documented expenses in certain cases).

**5.2.2 Income and earnings disregards**

**5.3 Tax treatment of benefit and interaction with other benefits**

The benefit is not subject to taxation or social security contributions. Parents should not receive Parental Allowance (*Rodičovský príspevok*).

**5.4 Treatment of particular groups**

None.
SLOVENIA

1. Birth grants

A Slovenian birth grant is payable to new mothers. The payment (pomoč ob rojstvu otroka) is made specifically for the purchase of a layette (equipment for the newborn child).

1.1 Conditions for receipt

Permanent residency of Slovenia is required. The benefit is a universal government-funded one-off payment. No other qualifying conditions apply.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The benefit amounts to EUR 280.75.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The benefit is not subject to tax or social contributions.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Maternity benefit in Slovenia is delivered through compulsory parental protection insurance with earnings-related benefits for the insured women (includes self-employed) and a compulsory health insurance for medical benefits in-kind.


2.1 Conditions for receipt

The beneficiaries of Maternity Benefit (porodniško nadomestilo) must be covered by the Parental Leave Insurance (zavarovanje za starševsko varstvo) and be insured prior to the first day of the leave.

The Maternity Benefit can be granted to the father or to another insured carer or adoptive parent if the mother has died, has left the child, or requires care herself.
Employees contribute 0.10% of the gross wage (no maximum). Self-employed contribute 0.10% of the assessed income (which is equal to gross income minus expenditures).

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity leave is available to insured mothers for 105 calendar days, of which 28 days are to be taken before the confinement.

The benefit is paid at 100% of gross earnings for the last 12 months prior to submission of the first application for parental leave. The amount cannot be lower than 55% of a value of the minimum wage with adjustments in the article 2 of the Act Regulating Adjustments of Transfers to Individuals and Households in the Republic of Slovenia (Zakon o usklajevanju transferjev posameznikom in gospodinjstvom v Republiki Sloveniji). In 2014, the legal monthly minimum wage is EUR 789.15.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefit is subject to general taxation and standard social insurance contributions.

Benefits in-kind, related to the birth of a child, are provided for insured mother and family members. Services include: medical checks and ultrasound examinations during pregnancy, hospitalisation and health care services in connection with confinement during the hospitalisation, home care for the mother and the child (2 visits of the nurse).

2.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.

3. Paternity benefits

Paternity Benefit (ocetovsko nadomestilo) recipients must be insured prior to the first day of the leave. The benefit is paid for 15 days and unpaid for 75 days.

3.1 Conditions for receipt

See maternity benefit.

3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

Paternity leave in Slovenia lasts up to 90 days, of which 15 days have to be used during the first 6 months of the child’s life, whereas the remaining 75 days are to be used until the child is 3 years old.

The benefit is paid at 90% of the basis for the first 15 days of paternity leave; 100% when the basis does not exceed EUR 763.06. For the remaining 75 days the state pays social security contributions for the father. The amount cannot be lower than 55% of a value of the minimum wage with adjustments in
the article 2 of the Act Regulating Adjustments of Transfers to Individuals and Households in the Republic of Slovenia (Zakon o usklajevanju transferjev posameznikom in gospodinjstvom v Republiki Sloveniji).

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

See maternity leave.

3.4 Treatment of particular groups

None.

4. Parental leave benefits

Parental leave benefits are paid as part of the social insurance scheme for parents around the time of birth. Conditions for receipt are the same as for maternity and paternity leave benefits.

4.1 Conditions for receipt

See maternity benefit.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

The benefit is paid for 260 calendar days. If there are at least 2 children in the household aged under 8 when the child is born, leave is extended as follows: 30 days for 2 children, 60 days for 3 children, and 90 days for 4 plus children.

The benefit is paid at 90% of the average basis calculated during the past 12 months (100% when the basis does not exceed EUR 763.06). The payment of childcare benefit may not be higher than two times the average monthly wage and cannot be less than 55% of minimum wage with adjustments in the article 2 of the Act Regulating Adjustments of Transfers to Individuals and Households in the Republic of Slovenia (Zakon o usklajevanju transferjev posameznikom in gospodinjstvom v Republiki Sloveniji).

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

See maternity benefits.

4.4 Treatment of particular groups

Leave is extended in case of multiple birth (additional 90 days for each additional child), premature birth (prolonged for as many days as pregnancy was shorter than 260 days), birth of a child suffering from physical or mental impairment (additional 90 days).
5. Other child raising allowances

A reduction in payment of nursery school fees (znižanje plačila vrteča) is available to parents in Slovenia. The level of payment by parents is based on their financial standing. In order to determine the amount of the nursery school fee the average monthly income is taken into account. Parents pay from 0% to at most 77%. The municipality covers the difference between this payment and the programme’s full price. If more than one child from the same family is attending the nursery school, the State budget covers the share of the parent’s payment for the second or next child (MISSOC, 2014).
SPAIN

1. Birth grants

A grant for multiple births or multiple adoptions is available on the birth or adoption of two or more children in Spain and it is not income tested.

1.1 Conditions for receipt

The multiple births or adoptions grant is not means-tested and it is paid on the birth or adoption of two or more children at the same time in Spain. The recipients must not receive any other state family benefits.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The multiple birth grant increases the payment based on the number of children born: EUR 2,581.20 are paid for 2 children, EUR 5,162.40 for 3 children, and EUR 7,743.60 for 4 children. A benefit of EUR 1,000 per birth or adoption in certain cases (large family, single parent family, disabled mother) is also available.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social contributions.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

In Spain there are both a Contributory Maternity Allowance (subsidio por maternidad de naturaleza contributiva), delivered through a compulsory social insurance scheme for employees, a Paternity Allowance (subsidio por paternidad), and a non-contributory maternity allowance (Subsidio por maternidad de naturaleza no contributiva), which is tax financed.


2.1 Conditions for receipt

Maternity benefit (subsidio por maternidad de naturaleza contributiva) for workers over 26 years of age requires 180 contribution days in the 7 years immediately before childbirth or a total of 360
contribution days in the whole working life. Special rules are in place for workers between 21 and 26 years of age. No minimum contribution period is required for workers under 21 years of age.

Contributions for maternity benefits are included in the overall contribution to social security (excludes unemployment contribution) of 4.7% of earned income.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Contributory Maternity Allowance (subsidio por maternidad de naturaleza contributiva) is paid for 16 weeks (extended by 2 weeks in the case of multiple births, adoption or foster care placement and disabled child). New mothers must take six weeks immediately after childbirth and they may take the remaining 10 weeks before or after giving birth. If both parents work, 10 weeks may be granted to the father, again extended in special cases. Contributory Maternity Allowance is paid at 100% of the calculation basis.

Non-contributory Maternity allowance is paid for 42 days (56 days in certain cases) at the rate of 100% of IPREM (Public Income Rate of Multiple Effects, Indicador Público de Renta de Efectos Múltiples).

The calculation basis is the result of dividing the contribution basis of the month prior to the date of leave by the number of days corresponding to this contribution. The maximum contribution basis is EUR 3,597 per month.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Contributory Maternity Allowance and Non-contributory Maternity allowance are subject to general taxation and general social security contributions.

Benefits in-kind are delivered through tax-financed health care (asistencia sanitaria) and available to all employed women and their dependents. Services include: medical checks during pregnancy, optional care during birth and post-natal confinement and in case of associated complications, hospitalisation in hospitals of the National Health System (Sistema Nacional de Salud) or hospitals operating under agreement.

2.4 Treatment of particular groups

Special rules exist for workers under 26 years of age. Employers have no legal statutory obligation to continue the payment of wages during the leave period.

A benefit for risk during pregnancy (riesgo durante el embarazo) is paid to expectant mothers who are unable to continue with their normal occupation during pregnancy.

A benefit for risk while breastfeeding (Riesgo durante la lactancia) is paid to working mothers who are breastfeeding and unable to continue with their normal occupation. Benefit for risk during pregnancy and risk while breastfeeding are both paid at 100% of the calculation basis.
3. Paternity benefits

In Spain a paternity allowance (subsidio por paternidad) is payable.

3.1 Conditions for receipt

Paternity allowance requires 180 contribution days in the 7 years immediately preceding the birth of the child (or, in case of adoption or foster care placement, immediately preceding the date of the administrative/judicial decision), or 360 contribution days in the whole working life.

3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

Paternity allowance (subsidio por paternidad) in Spain is payable for 13 days (20 days in certain cases), plus 2 extra days per child in the event of multiple birth, adoption or foster care placement.

Paternity allowance is paid at 100% of the calculation basis (see maternity benefit for calculation basis). The maximum contribution basis is EUR 3,597 per month.

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

Paternity allowance is subject to general taxation and general social security contributions.

3.4 Treatment of particular groups

None.

4. Parental leave benefits

Childcare leave is available to fathers and mothers in Spain. It is unpaid, and can be taken up until the child’s third birthday. Parental leave in Spain is a contributory benefit in kind: the first two years of parental leave (Excedencia por cuidado de hijo) to bring up a child are considered as period of contribution. If the parent takes leave for over one year then the employer has to guarantee a return to work in a similar post. If leave is less than one year, then the same post is guaranteed. Voluntary and extended leave is also available.

The contribution period credited will be taken into account in order to complete the minimum contribution period required to qualify for retirement, permanent incapacity, maternity and paternity, and survivors’ benefits.

Leave can be taken full or part-time basis.

4.1 Conditions for receipt

The benefit is available to all employees who are on leave provided for by the applicable labour legislation to take care of a child (born or adopted). The recipient must have spent one year with the
same employer. If mother and father are with the same employer, then they may not be able to take simultaneous leave.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

Benefit in kind.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Not applicable.

4.4 Treatment of particular groups

None.

5. Other child raising allowances

None.
1. **Birth grants**

An allowance of SEK 40,000 (EUR 4,350) is paid in case of the adoption of a foreign-born child.

2. **Maternity benefits (income maintenance in the event of childbirth)**

Maternity cash benefits in Sweden are paid from a compulsory system of Parental Insurance (*föräldraförsäkring*) for the active population. Both earnings-related and flat-rate benefits are payable. Parent’s cash benefit (*föräldrapenning*), Pregnancy cash benefit (*havandeskapspenning*) and Temporary Parent’s cash benefit (*tillfällig föräldrapenning*) are available to employed and self-employed.

See Parental leave benefits.

**Pregnancy Cash Benefit** (*graviditetspenning*) is payable to women who have a physically demanding job in the last 60 days before expected birth of the child or during periods when a woman is forbidden to work during pregnancy according to the law on working environment. Pregnancy Cash Benefit (*graviditetspenning*) is payable for a maximum of 50 days during the last 60 days before the expected confinement. If a woman is forbidden to work, pregnancy cash benefit can be paid for more than 50 days. For the benefit amount, the same rule seen for Parent’s cash benefit applies (monthly benefit = income*0.8*0.97), with a ceiling of SEK 330,000 (EUR 37,095).

3. **Paternity benefits**

Fathers are entitled to 10 additional benefit days (father days, *pappadagar*) in connection with childbirth above the 60 days available through Parent’s cash benefit (see below). They are paid at the rate of the Parent’s cash benefit.

See Parental leave benefits.

4. **Parental leave benefits**

Parent’s cash benefit (*föräldrapenning*) are available to employed and self-employed. The Temporary Parent’s Cash Benefit (*tillfällig föräldrapenning*) is paid when parents have to stop work to care for an ill child.


4.1 **Conditions for receipt**

To receive a Parent’s Cash Benefit (*föräldrapenning*) above SEK 225 (EUR 24) per day, the parent must have been insured for a sickness cash benefit above SEK 225 (EUR 24) for at least 240 consecutive days before confinement. This requirement applies for the first 180 days of receiving the benefit but not for the remaining days.
Employers make the contributions to the scheme.

The Temporary Parent’s Cash Benefit (tillfälligföräldrapenning) is paid when parents have to stop work to care for an ill child aged under 12. It is available for 120 days per year until the child reaches 12 years of age (the benefit can be extended in certain cases). Temporary parent's cash benefit is paid if the child is ill and a parent has to refrain from work to take care of the child. Parents are also entitled to temporary parent’s cash benefit if they refrain from work in connection with the death of their child before the child is 18 years old. The benefit can be paid for ten days per parent and per child. It can be paid for both parents during the same period. For the benefit amount, see Pregnancy cash benefit under Maternity benefit.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Parent’s Cash Benefit (föräldrapenning) is payable for 480 days per child. The earliest leave possible is 60 days before confinement by the woman. For children born in 2014 or later parent’s cash benefit is payable until the child is 12 years old or beyond that date when the child finishes fifth grade. However, for these children parent’s cash benefit is only payable during 96 days (altogether for both parents) after the child is 4 years old.

Parents sharing custody are entitled to half of the total number of benefit days each. This right can be transferred to the other parent with the exception of 60 benefit days each. Parents can get parent’s cash benefit for a maximum of 30 days (during the child’s first year) at the same time. These days are included in the total number of 480 days. If these days are used, both parents will use 30 days each. This will result in a total number of 60 benefit days used.

The first 390 days are paid at the sickness cash benefit rate with a guaranteed minimum of SEK 225 (EUR 24) per day (minimum guaranteed benefit, grundbelopp). For these 390 days the amount paid is 80% of the income qualifying for sickness payment multiplied by a factor 0.97 (therefore, monthly benefit = income*0.8*0.97). The benefit is paid up to a ceiling income of SEK 444,000 (EUR 48,261) per year. The remaining 90 days are paid at SEK 180 (EUR 19) per day.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Parent’s cash benefit is subject to general taxation. No social contributions are payable.

Benefits in-kind are provided through a tax financed public health service for all residents (work or residence in Sweden). Services include free maternity care and hospital care.

4.4 Treatment of particular groups

Employers have no legal statutory obligation to continue the payment of wages during the leave period.

5. Other child raising allowances

The Municipal Childcare Allowance Act (lagen om kommunalt vårdnadsbidrag) gives the municipalities the right to introduce, finance and administer municipal childcare allowances. It is only
when a municipality has decided on the basis of the Act to introduce a childcare allowance that an individual can have an application for the allowance examined and authorised.

The introduction of a childcare allowance increases the opportunities for parents to stay at home and look after their children.

5.1 Conditions for receipt

Both parent and child should be living in relevant municipality, and registered on the population register. The child should be aged 1 to 3 years, and the parent should not be receiving other benefits (see list below). Childcare services cannot be used full time for the benefit to be paid. For adopted children the allowance can be paid out until the child’s fifth birthday for a maximum period of two years.

Parents can apply for the allowance if they are resident in the municipality and have legal custody of the child. To be entitled to the allowance parents must have taken at least 250 days of Parent’s cash benefit (föräldrapenning).

Childcare allowance has been deemed to be a family benefit as defined in the Regulation (EEC) No 1408/71, which means it can also be granted to a person whose family resides in a Member State other than Sweden and who works in a municipality that has introduced the allowance.

5.2 Calculation of benefit amount

5.2.1 Calculation of gross benefit

The benefit is paid up to a maximum of SEK 3,000 (EUR 326) per child and per month. The municipalities have been given the right to reduce the allowance in case the child attends a publicly funded pre-school establishment (förskoleverksamhet). The amount of the allowance thus depends on the amount of time the child spends there.

5.2.2 Income and earnings disregards

5.3 Tax treatment of benefit and interaction with other benefits

The benefit is not subject to taxation.

The allowance can be combined with paid employment but not with other social security benefits due to unemployment, sickness, parenthood or old-age. In order to receive the maximum amount, the family should not use a publicly funded pre-school establishment (förskoleverksamhet).

Family allowances can be received.

5.4 Treatment of particular groups

None.
SWITZERLAND

1. Birth grants

The Swiss benefits system does not provide a birth grant at the federal level.

There are birth grants paid in 9 cantons in 2014. Amounts vary between CHF 850 (EUR 699) and CHF 2,000 (EUR 1,644). Eight of the nine cantonal schemes pay an adoption grant.

2. Maternity benefits (income maintenance in the event of childbirth)

Cash maternity benefits in Switzerland are delivered via a compulsory insurance for all women engaged in paid employment (employees and self-employed), and financed by contributions.


2.1 Conditions for receipt

Recipients must have been insured in the 1st pillar (basic scheme) on a compulsory basis for the 9 months preceding childbirth. Recipients must have worked during this period for at least 5 months, and stop work during the maternity leave period.

Contributions by employees’ amount to 0.15% of gross salary and 0.5% of gross income for the self-employed (the rate can be reduced according to income). Nonworking insured persons pay an annual flat-rate contribution from CHF 23 to CHF 1,150, depending on their means and other factors.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

The benefit is paid for 98 days (14 weeks) after confinement. Maternity allowance is paid at the rate of 80% of the average income received before the entitlement to the allowance and paid to a maximum of CHF 196 (EUR 161) per day.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefit is subject to general taxation. Social security contributions are required to the first pillar and unemployment insurance and to the second pillar when the pension’s institution requires it (MISSOC, 2014).
All women living in Switzerland are eligible for in-kind benefits and include: check-ups, contribution to childbirth preparation courses, delivery at home or in a hospital, and basic advice on breast-feeding and care provided to the healthy new-born child as well as board and accommodation as long as he/she stays in hospital with the mother.

2.4 Treatment of particular groups

Under the terms of Book V of the Civil Code, the employers are required to continue to pay the salary for a limited period in the event of prevention from working due to pregnancy. The duration is 3 weeks during the 1st year of service. Thereafter a longer period is fixed on an "equitable" basis. Collective labour agreements often contain more favourable conditions.

3. Paternity benefits

No paternity benefits.

4. Parental leave benefits

No parental leave benefits.

5. Other child raising allowances

None.
TURKEY

1. Birth grants

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Maternity benefits in Turkey are paid through two schemes, one for civil servants and one for employees (workers). The former is a continuation of payment (salary) and in-kind benefits to female civil servants financed through general taxation. Workers benefits are delivered via a social insurance scheme and financed by contributions from employers (insured women, or insured men for their uninsured wives).


2.1 Conditions for receipt

Workers benefit is payable to insured women, or to insured men for uninsured wives. Private employees require 120 days of work in the year preceding birth.

Employers pay the contributions to the maternity insurance scheme (1% to 6.5% of monthly payroll, up to a maximum).

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Private employees get 8 weeks of either side of birth with two additional weeks for mothers of multiple births. Insured workers also receive 1.5 hours off per day for the 6 months following delivery for breastfeeding.

Benefits to private employees are paid at 66% of their daily wage.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social security contributions.

In-kind services for private employees include pre-natal examinations, hospital and outpatient care related to the birth of a child, and postnatal out-patient care.

2.4 Treatment of particular groups

No continuation of payment for employees.

Civil servants receive 16 weeks full salary, without qualifying conditions. 8 weeks either side of birth is available, with 3 weeks prenatal compulsory (the remaining 5 weeks carries over). One additional
year of unpaid leave is available to the mother following the payment period – this period does not count for social security purposes (no possibility of claiming further benefits).

3. Paternity benefits

The private sector has varying rules and leave depending on the company and contract the person is employed at.

Public employees receive three days paid paternity leave. There is no general scheme.

4. Parental leave benefits

Unpaid leave is available in Turkey for insured mothers for up to 6 months following birth upon request (12 months for civil servants). See maternity benefit.

5. Other child raising allowances

None.
UNITED KINGDOM

1. Birth grants

The United Kingdom pays a Sure Start Maternity Grant for births and adoptions. The grant is paid to those in receipt of income-related benefits (means-tested social assistance benefits) who have received approved health care advice.

1.1 Conditions for receipt

The benefit is paid to UK residents. Recipients must be receiving an income-related benefit (means-tested Social Assistance) for each baby expected, born or adopted and a certificate signed by an approved health professional proving the mother has received medical advice on prenatal health and welfare, and the health of the baby. For births on or after 11 April 2011 the grant will be restricted to claimants where there are no other children aged under 16 in the family.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The birth grant pays an amount of GBP 500 (EUR 552).

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The benefit is not subject to taxation or social contributions. It is available to those in receipt of income-related benefits (means-tested social assistance benefits).

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

There are two main periodic cash maternity benefits in the UK, which is received is based on earnings and employment type. Earnings-related Statutory Maternity Pay is paid to higher earning employees. For those not entitled to Statutory Maternity Pay, which includes the recently employed and the self-employed, earnings-related Maternity Allowance is paid.


2.1 Conditions for receipt

In order for a mother to receive Statutory Maternity Pay in the UK they must have been continuously employed by the same employer for 26 weeks into the 15th week before the week the baby is due. Earnings also have to average at least GBP 111 (EUR 139) a week.
When the recipient is not eligible for Statutory Maternity Pay, Maternity Allowance is paid. To receive Maternity Allowance the mother has to have been employed and/or self-employed for at least 26 weeks in the 66 week period before the week the baby is due. Earnings have to be at least GBP 30 (EUR 37) a week on average. Contributions to the scheme are included in the overall rate of contribution to National Insurance. Employees pay 9.95% of weekly earnings (3.80% for certain married women and widows) to National Insurance scheme from GBP 146 to GBP 817 plus 1% of weekly earnings greater than GBP 817.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Mothers are entitled to Statutory Maternity leave for a maximum of 52 weeks, but only 39 are paid according to statutory rules. Maternity leave can be taken no earlier than the beginning of the 11th week before the expected date of confinement.

Statutory Maternity is paid at 90% of average earnings (no ceiling) for the first 6 weeks; for the remaining weeks, mothers receive GBP 138.18 (EUR 173) per week, or 90% of average earnings if less.

Mothers are entitled to Maternity Allowance for 39 weeks. Maternity Allowance is paid at a standard rate of GBP 138.18 (EUR 173) per week or 90% of her average weekly earnings if this is less than GBP 138.18 (EUR 173).

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Statutory Maternity Pay is subject to general taxation. Maternity allowance is not. Statutory Maternity Pay is also treated as earned income for social contributions, while Maternity allowance is not.

Benefits in-kind (health services), during the period around birth, are provided free at the point of consumption and financed via the National Health Service for all inhabitants (based on residency).

2.4 Treatment of particular groups

Statutory Maternity Pay is the minimum amount of pay that the law requires employers to pay during maternity leave.

3. Paternity benefits

Paternity benefit (Statutory Paternity Pay) is payable to the child’s father or partner of child’s mother or adopter in the UK under the same conditions as maternity benefit. It is paid for 1 or 2 weeks following the birth of the child depending on the father’s choice.

3.1 Conditions for receipt

Continuously employed by the same employer for 26 weeks ending with the week in which they notified adoption of child or the 15th week before the baby is due. Minimum earnings of at least GBP 111 (EUR 139) per week.
3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

Paternity leave is paid for 2 weeks and must be taken within 56 days after the child’s birth or adoption. The amount is GBP 138.18 (EUR 173) or 90% of a person's average earnings if less than GBP 138.18 (EUR 173).

Paternity Pay is the minimum amount of pay that the law requires employers to pay during paternity leave.

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

Statutory Paternity Pay is subject to taxation and it is treated as earnings. Contributions are payable.

3.4 Treatment of particular groups

None.

4. Parental leave benefits

Parental leave in the UK is unpaid, and provides for 18 weeks of non-transferable leave for each parent per child up until the age of 5. The leave can be split and taken in periods of 1 week to a maximum of four weeks per year. Recipients need one year of continuous employment with the same employer to be eligible.

5. Other child raising allowances

None.
UNITED STATES

1. Birth grants

None.

2. Maternity benefits (income maintenance in the event of childbirth)

The federal Family and Medical Leave Act (FMLA) provides leave for a variety of reasons including childbirth or the care of a newborn child up to 12 months and the placement and care of an adopted or foster child. The leave is also available for the care of a seriously ill child, spouse or parent; or for a serious health condition of the employee that makes him/her unable to work for more than three consecutive days.

Five states (California, Hawaii, New Jersey, New York, Rhode Island) and Puerto Rico have Temporary Disability Insurance (TDI) programmes, sometimes referred to as cash sick leave benefits. These programmes provide workers with partial compensation (about the same level as unemployment insurance benefit, i.e. about half of earnings) to replace loss of earnings caused by short-term non-job-related disability and mostly cover ten to 12 weeks of absence from work around the time of childbirth, including four weeks before and six to eight weeks after.

3. Paternity benefits

No national paid benefits. Fathers are entitled to 12 weeks unpaid leave as part of the parental leave scheme (see parental leave below). The same conditions apply.

4. Parental leave benefits

Under the federal Family and Medical Leave Act (FMLA), 12 weeks of employment protected parental leave is available for covered employers (see conditions) with newborns. Leave can be taken in case of adoption also. Leave to be taken within 12 months of birth.

4.1 Conditions for receipt

Leave is available to employees of public agencies or private companies with over 50 employees. Employees must have accrued 12 months employment with the same employer with at least 1250 hours of work.

4.2 Calculation of benefit amount

4.2.1 Calculation of gross benefit

No paid benefits.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Social contributions are maintained by the employer during leave.
4.4 *Treatment of particular groups*

None.

5. **Other child raising allowances**

None.
BULGARIA

1. Birth grants

Each mother is entitled to a one-off benefit upon the birth of a live child regardless of the income of the family, provided that the child is not then placed in a specialised child-care institution.

1.1 Conditions for receipt

The birth grant is paid to all resident women.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The birth grant is BGN 250 (EUR 128) for the first child, BGN 600 (EUR 307) for the second child and BGN 200 (EUR 102) for the third and for every subsequent child.

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The benefit is not subject to taxation or social security contributions.

1.4 Treatment of particular groups

Mothers of children with disability receive an increased amount.

2. Maternity benefits (income maintenance in the event of childbirth)

Maternity cash benefits are paid via a social insurance scheme providing earnings-related and flat-rate benefits to persons active in the labour market. Insurance is compulsory for employees who work more than 40 hours per month; self-employed can join on a voluntary basis.


2.1 Conditions for receipt

Pregnancy and childbirth benefit (Обезщетение за бременност и раждане) are paid to mothers with at least 12 months of insurance for all insured risks except for unemployment, accident at work or occupational disease. A medical referral is also needed.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Employees are entitled to pregnancy and childbirth leave of 410 days for each child, 45 days of which shall compulsorily be taken before the confinement.
The daily cash benefit is 90% of the daily average contributory income for the 18 months preceding the leave. The amount cannot be lower than the statutory minimum wage (EUR 174 per month in 2014) and cannot exceed the average net remuneration.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social security contributions.

In-kind benefits are provided through a tax-financed system and compulsory social insurance system to Bulgarian nationals and permanent residents. Pregnant and young mothers are exempted from payment of hospital fees, up to 45 days after birth.

2.4 Treatment of particular groups

No continued payment of salary by the employer.

Pregnant women whose average monthly gross income per family member is equal to or lower than BGN 350 (EUR 179) are entitled to a lump-sum allowance of BGN 150 (EUR 77) if they are not entitled to maternity benefit.

3. Paternity benefits

Fathers with at least 12 months of insurance can take 15 days of paid leave after childbirth. If the mother approves, the father can use her paid maternity leave from the 6th month of age of the child until he/she reaches 1 year of age. See maternity benefits for all conditions.

4. Parental leave benefits

A benefit for raising a young child (Обезщетение за отглеждане на малко дете) is available to mothers, fathers or adoptive parents or guardians taking the leave to raise a child under 2 year of age.

4.1 Conditions for receipt

The benefit is paid after the expiry of the pregnancy and childbirth benefit (Обезщетение за бременност и раждане) to the carer of the child until he/she reaches 2 years of age (for first, second and third child; 6 months for each following child).

4.2 Calculation of benefit amount

The benefit is paid at BGN 340 (EUR 174) per month.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social security contributions.
4.4 Treatment of particular groups

None.

5. Other child raising allowances

None.
CROATIA

1. Birth grants

A new-born child assistance is paid to all residents through a compulsory social insurance scheme financed by contributions.

1.1 Conditions for receipt

The benefit is available to all residents and is not means-tested.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The birth grant corresponds to a lump sum of HRK 2,328.00 (EUR 307.41).

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The birth grant is not subject to taxation or social security contributions.

1.4 Treatment of particular groups

2. Maternity benefits (income maintenance in the event of childbirth)

Maternity cash benefits (rodiljna/roditeljska naknada) are provided through a compulsory social insurance scheme financed by contributions covering the active population. Covered categories include employees, self-employed persons, full-time paid apprentices, civil servants, and persons on mandatory practical work (otherwise unemployed).

Legal basis: Act on Maternity and Parental Aids (Zakon o rodiljnim i roditeljskim potporama) of 2008, OJ no. 85/08, as amended.

2.1 Conditions for receipt

Benefits are paid to resident women with compulsory social insurance. The minimum period of insurance required is 12 months of consecutive insurance or 18 months with interruptions during the last two years. If this condition is not fulfilled, the insured person is entitled to salary compensation.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity cash benefits in Croatia are paid for 28 days before childbirth (45 days in case of complications), until the child is 6 months old. A mother can return to work before the child reaches 6 months of age, but not before cessation of a 70-day period after confinement.
Cash benefits correspond to 100% of average monthly net earnings, paid during the whole period of leave with no ceiling.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social security contributions.

In-kind benefits include exemption from co-payments and free medical checks in contracted health institutions.

Maternity benefits for persons receiving unemployment benefits, on educational leave or in part-time employment are paid at a flat rate of HRK 1,663 (EUR 219.60) per month.

2.4 Treatment of particular groups

Benefits are paid by the Croatian Health Insurance Fund (Hrvatski zavod za zdravstveno osiguranje). No continued payment of salary by the employer.

In case the insured person did not complete the necessary period of insurance and is not eligible to receive maternity cash benefits, she is entitled to salary compensation in the amount of HRK 1,663 (EUR 219.60) per month.

3. Paternity benefits

There is no statutory entitlement to paternity leave in Croatia. Fathers can take up maternity leave for the remaining period if the mother returns to work 70 days after childbirth.

4. Parental leave benefits

Paid parental leave is available for employed and self-employed persons from the expiry of maternity leave for 4 months per parent for the first and second birth, and 15 months per parent for twins or other multiple births and for the third and every subsequent birth. For the first and second child, 2 months are transferable to the other parent so that the maximum that can be taken by one parent is 6 months. For twins and other multiple births and for the third and every subsequent child, the whole period is transferable to the other parent so that the maximum that can be taken by one parent is 30 months. Paid parental leave must be taken before the child is 8 years old. An income-related benefit is paid through a compulsory social insurance scheme financed by contributions covering the active population.

4.1 Conditions for receipt

See maternity benefit.
4.2 Calculation of benefit amount

100% of average monthly net earnings of the insured person with a ceiling of 80% of the budgetary base per month [HRK 2,660.80 (EUR 351) per month] for the first 6 months, or first 8 months if both parents take leave.

In case of a multiple births as well as for the third and each subsequent child, flat-rate benefit equal to 80% of the budgetary base per month [HRK 1,663.00 (EUR 220)] for the remainder of the leave.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social security contributions.

4.4 Treatment of particular groups

The parental benefit is paid at 50% of the budgetary base rate if parents do not fulfil the condition of at least 12 months of continual insurance period or 18 months of insurance with interruptions in the last 2 years.

5. Other child raising allowances

None.
LITHUANIA

1. Birth grants

A child grant (Vienkartinė išmoka vaikui) is paid to one of the parents or guardian for any born or adopted child.

1.1 Conditions for receipt

The benefit is paid to all residents.

1.2 Calculation of benefit amount

1.2.1 Calculation of gross benefit

The grant is paid as a lump-sum of LTL 1,430 (EUR 414).

1.2.2 Income and earnings disregards

1.3 Tax treatment of benefit and interaction with other benefits

The child grant is not subject to taxation or social security contributions.

1.4 Treatment of particular groups

None.

2. Maternity benefits (income maintenance in the event of childbirth)

In Lithuania compulsory maternity insurance provides earnings-related benefits employees and certain categories of self-employed. State-financed schemes provide benefits to officers of the police, State security, defence and related services.


2.1 Conditions for receipt

Maternity cash benefits (Motinystės pašalpa) are paid to employees and certain categories of self-employed and assimilated groups covered by compulsory insurance. 12 months of insurance during the 24 months preceding birth are required. The minimum period of insurance is not required for persons who are under 26 years of age.
2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity Leave (Motinystės atostogos) lasts for 70 calendar days before delivery and 56 days after. In case of complicated deliveries or multiple births, maternity leave can last up to 70 days after delivery. Maternity benefit (Motinystės pašalpa) is paid during the whole duration of maternity leave at the monthly Compensatory Wage (Kompensuojamasis uždarbis). The monthly Compensatory Wage comprises the average wage based on the insured person’s income earned in the three consecutive months before the last month preceding the one in which the temporary incapacity occurred. The Compensatory Wage cannot exceed 3.2 times the national average insured income, namely LTL 4,761.6 (EUR 1,373.5). The benefit must not be lower than 1/3 of the insured income of the current year.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefits are subject to taxation. Health insurance contributions are deducted from maternity benefits.

In-kind benefits include medical care, hospital or maternity hospital care, care provided by paediatricians or family doctors, drugs and appliances and are provided to women insured by health insurance or by State means, with no qualifying conditions.

2.4 Treatment of particular groups

No continued payment of salary by the employer.

A pregnancy grant (Vienkartinė išmoka nėščiai moteriai) of LTL 260 (EUR 75) is paid to pregnant women not eligible for the maternity benefit.

3. Paternity benefits

Paternity Benefit in Lithuania is paid to fathers for one month after childbirth.

3.1 Conditions for receipt

See maternity benefit for all conditions.

3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

Paternity leave (Tėvystės atostogos) lasts for maximum 1 month from the date of childbirth.
Paternity benefit is paid to the father for the whole duration of paternity leave until the end of the first month after childbirth at 100% of the father's Compensatory Wage.

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

Paternity benefits are not subject to taxation. Health insurance contributions are deducted from paternity benefits.

3.4 Treatment of particular groups

No continued payment of salary by the employer.

4. Parental leave benefits

Parental leave in Lithuania is a continuation of maternity or paternity leave. The benefit is payable for a maximum of two years from the date of childbirth to the mother or the father who remains away from work to take care of the child.

4.1 Conditions for receipt

See maternity benefit for all conditions.

4.2 Calculation of benefit amount

After the expiry of Maternity/Paternity Benefit, the mother or father has the possibility to stay at home for raising the child until (maximum) the third birthday of the child.

The amount of the benefit received depends on the duration of the leave. If the entitled person chooses to receive the allowance until the child is 12 months old, the amount of the allowance is 100% of the beneficiary’s Compensatory Wage. If the person chooses to receive the allowance until the child is 24 months old, the allowance is paid at 70% and 40% of the beneficiary’s Compensatory Wage, until the child’s 1st and 2nd birthday, respectively. The Compensatory Wage cannot exceed 3.2 times the national average insured income, namely LTL 4,761.6 (EUR 1,373.5). The benefit must not be lower than 1/3 of the insured income of the current year.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

Benefits are subject to taxation. Health insurance contributions are deducted from benefits.

4.4 Treatment of particular groups

None.
5. **Other child raising allowances**

   None.
MALTA

1. Birth grants

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Maternity benefits are payable to ordinary residents of Malta who are Maltese citizens or women married to a citizen, and who are self-employed, self-occupied or unemployed and do not avail themselves of maternity leave form their employers.


2.1 Conditions for receipt

Maternity benefit (Beneficju tal-Maternita’) is payable to women who are self-employed, self-occupied or unemployed, or who do not avail themselves of maternity leave from their employers.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

14 weeks of paid leave are available to employees or self-employed, of which at least 5 weeks have to be taken after confinement. Mothers can also receive 4 additional weeks of paid Maternity Leave Benefit. Maternity leave is paid at 100% of earnings by the employer.

If the person does not receive maternity leave from the employer, the Maternity benefit (Beneficju tal-Maternitá) may be issued after the 8th month of pregnancy or not later than 6 months after birth. The payment for 14 weeks is made in two instalments (if claimed before birth) or in one instalment if claimed after birth. The rate payable is EUR 86.77 per week.

The Maternity Leave Benefit (Beneficju dwar Liv tal-Maternitá) is paid to employed or self-employed persons. It may be issued after the 14th week of Maternity Leave and up to end of 18th week. The payment for a maximum of 4 weeks is made in one instalment. The rate payable is EUR 160 per week.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Benefits are not subject to taxation or social security contributions.

In-kind benefits are provided to resident citizens and their spouses and include pre-natal and post-natal care, including free confinement and hospital care.

2.4 Treatment of particular groups

100% of the salary is paid by the employer for 14 weeks.
3. **Paternity benefits**

Under the labour law, fathers are entitled to 2 days of paternity leave in Malta.

3.1 **Conditions for receipt**

See maternity benefit.

3.2 **Calculation of benefit amount**

3.2.1 **Calculation of gross benefit**

Fathers are entitled to 2 days of paternity leave paid at 100% of the salary by the employer.

3.2.2 **Income and earnings disregards**

3.3 **Tax treatment of benefit and interaction with other benefits**

Benefits are not subject to taxation or social security contributions.

3.4 **Treatment of particular groups**

100% of the salary is paid by the employer for 2 days.

4. **Parental leave benefits**

None.

5. **Other child raising allowances**

None.
ROMANIA

1. Birth grants

None.

2. Maternity benefits (income maintenance in the event of childbirth)

Maternity cash benefits (*Indemnizație pentru concediu de maternitate*) in Romania are provided via a compulsory social insurance scheme financed by contributions for the economically active population.


2.1 Conditions for receipt

Insured women and women who give birth within 9 months of ceasing to pay contributions are eligible to receive maternity benefits. At least one month of insurance in the 12 months preceding confinement is required.

2.2 Calculation of benefit amount

2.2.1 Calculation of gross benefit

Maternity leave starts 63 days before confinement and ends 63 days after.

The Indemnity for maternity leave (*Indemnizație pentru concediu de maternitate*) is equal to 85% of the average insured gross earnings over the last 6 months, paid during the period of maternity leave.

2.2.2 Income and earnings disregards

2.3 Tax treatment of benefit and interaction with other benefits

Maternity benefit is not subject to taxation. Instead, the social insurance contribution (invalidity, old-age, survivors) has to be paid from all health insurance indemnities.

In-kind benefits for the insured person include the basic services package, such as the medical services, health care services, medicines, sanitary materials, medical devices, etc.

2.4 Treatment of particular groups

No continued payment of salary by the employer.
3. Paternity benefits

Paternity benefits in Romania are paid for 5 working days.

3.1 Conditions for receipt

See maternity benefits.

3.2 Calculation of benefit amount

3.2.1 Calculation of gross benefit

The benefit is paid at 100% of earnings for 5 working days, with no ceiling.

3.2.2 Income and earnings disregards

3.3 Tax treatment of benefit and interaction with other benefits

The benefits are not subject to taxation or social security contributions.

3.4 Treatment of particular groups

No continued payment of salary by the employer.

4. Parental leave benefits

Parental leave benefits in Romania can be paid until the child is 2 years old.

4.1 Conditions for receipt

Parental leave is paid to parents who had income from work during the 12 months prior to the birth. The benefit is paid until the child reaches age 2 (age 3 if disabled).

4.2 Calculation of benefit amount

Parental benefit is paid according to two options. 85% of average net earnings over the last 12 months up to a ceiling of RON 3,400 until the child’s first birthday; or 85% of average net earnings over the last 12 months up to a ceiling of RON 1,200 until the child’s second birthday. The minimum payment for both payment schemes is RON 600 a month.

4.2.2 Income and earnings disregards

4.3 Tax treatment of benefit and interaction with other benefits

The benefits are not subject to taxation or social security contributions.

4.4 Treatment of particular groups

None.
5. Other child raising allowances

None.