

# Analysis of employment of workers from Visegrad countries and their demands in the sphere of social security and labor law

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*Key issues regarding labor and social sector*

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## **Labor sector**

### **Conditions of stay and employment of Visegrad citizens**

The conditions of stay and employment in Visegrad countries for citizens of Visegrad countries are the same as for any other EU citizen. EU citizens are required to report their stay within 10 days of their arrival if their stay is shorter than 3 months. They have to have a valid ID card or a passport.

Citizens of Visegrad countries do not need to have a work permit to be employed in any Visegrad country.

EU citizens have a right to stay in Visegrad countries for more than three months if

- he / she is employed in the Visegrad country,
- he / she is a self-employed person performing an activity in the Visegrad country,
- he / she has sufficient funds to not become the subject of Visegrad country's social system and has health insurance in the Visegrad country,
- he / she studies in the Visegrad country,
- he / she is a jobseeker or
- he / she came with another EU citizen who fulfills one of the reasons above.

EU citizens who are going to stay in a Visegrad country for more than three months are obliged to request their registration at the police.

If an EU citizen's stay surpasses more than 5 years, he must obtain a permanent residence permit.

### **Role of labor office**

Labor offices are the government bodies concerned with unemployment benefits and helping job seekers to find work and also paying certain social benefits.

In some countries, employers and legal and natural persons, which have concluded a contract of employment with a foreign employee, are obliged to inform the competent labor office of employing a foreign citizen.

### **Legal regulation of labor**

The basic manner in which work can be performed in all Visegrad countries is through an employment contract. This type of contract generally provides the most legal protection and is the most desirable.

#### **Polish regulation**

Employment in Poland is also possible through civil law contracts. Employment based on these contracts is far less favorable and workers should avoid being hired on their basis.

#### **Slovak regulation**

Work in Slovakia can be performed also on the base of work agreements other than an employment contract such as agreement on work activity (dohoda o pracovnej činnosti), work performance agreement (dohoda o vykonaní práce) and agreement on temporary job of students

(dohoda o brigádnickej práci študenta). These agreements are concluded with a shorter working time and for a shorter period than ordinary employment contract.

Agreement on work activity can be concluded with working time at most 10 hours per week for a period not longer than 12 months.

Work performance agreement is concluded for the purpose to realize a work task if the expected time needed for its realization does not extend 350 hours in calendar year; stipulated period for realization of work task cannot be longer than 12 months. The compensation is payable after completion of work task.

Agreement on temporary job of students can be made only with a student less than 26 years old with working time at most 20 hours per week and for the period not longer than 12 months.

### **Hungarian regulation**

Hungary's legal regulation of labor is regulated through an employment contract.

### **Czech regulation**

The Czech Republic recognizes besides an employment contract an agreement on work activity (dohoda o pracovni činnosti) and a work performance agreement (dohoda o provedení práce). Both offer less legal protection for the employee.

Agreement on work activity can be concluded with working time at most 20 hours per week for a period not longer than 12 months. If the monthly pay does not exceed 2.500 CZK the employee does not need to pay health nor social insurance.

Work performance agreement is concluded for the purpose to realize a work task if the expected time needed for its realization does not extend 300 hours in the calendar year. If the monthly pay does not exceed 10.000 CZK, the employee does not need to pay health nor social insurance.

## **Social sector**

### **Pension insurance**

The purpose of pension insurance is to provide an income to the employee after his / her retirement. Monthly contributions are deducted from the salary of persons subject to this mandatory insurance. You can also save for retirement voluntarily.

### **Polish regulation**

The retirement age in Poland is 67 years for all women born after 30 September 1973 and for all men born after 30 September 1953. For people born before these dates, the age of retirement depends on their date of birth. For women, it is between 60 and 67 years; for men, between 65 and 67.

The Polish pension system is based on three pillars, of which (as of August 2014) the first is compulsory, while the second and third are voluntary.

19.52% of the basis for calculating the contribution (of which 9.76% is paid by the employer and 9.76% by the employee); the contribution is calculated from the basis, which is not to exceed 30 times the average salary for a given year. If the basis of the contribution exceeds this value in a

given year, then the deduction for the contribution is not made in the following months of this year.

### **Slovak regulation**

Persons who have reached the statutory retirement age and have paid the necessary number of years of insurance contributions (at least 15 years) are eligible for an old-age pension.

The retirement age is uniform for men and women and that is age 62 for men born in 1946 and later and for women born in 1962 and later. For persons born before these years the retirement age was 60 for men and 53 to 57 for women depending on the number of children.

The old-age pension contribution is in the amount of 18 % from assessment base – for the employer it is 14 % and for the employee it is 4 %. If the employee also has private insurance, employer's contribution to the first pillar Pension Insurance Fund is lower – 10 %.

The contributions are paid by employers, employees, obligatory and voluntary pension insured self-employed persons and by the state.

### **Hungarian regulation**

Persons who have reached the statutory retirement age and have paid the necessary number of years of insurance contributions are eligible for an old-age pension. Retirement age is being gradually increased (by half a year for every age cohort) as of 2010, reaching age 65 in 2022 for those born in 1957 and after.

Insured persons pay a 10% pension contribution to the 1st-pillar Pension Insurance Fund even if they are members of one of the private pension funds.

### **Czech regulation**

An old-age pension is paid from the pension insurance and is available for anyone who fulfilled the criterion of minimum periods of insurance and has reached retirement age.

Retirement ages vary, depending on the year of birth and on the number of children women have. For those born after 1977, the retirement age is determined by the age of 67 years, plus the number of calendar months, which corresponds to twice the difference between the year of birth of the insured person and the year 1977.

The required period of insurance gradually increases, depending on the year in which you have reached the retirement age. In the case of citizens who have already reached the retirement age before the year 2010, the time required for entitlement to a retirement pension is 25 years. From the year 2010, the necessary insurance periods have been extended from 25 to 35 years.

### **Health insurance**

Health insurance is mandatory for all employees in the Visegrad countries. The legal framework is similar in all Visegrad countries.

Foreign workers are obliged to make contributions to the Visegrad country's health insurance system and are then entitled to free healthcare. It is worth noting that if one person in a family is insured, then this insurance also covers: the person's spouse, children under 18 years of age (to 26

years of age if in education), the parents of the insured person (if living with him/her) if these persons do not have their own entitlement to mandatory health insurance.

Persons insured in another EU country who are staying temporarily in the Visegrad countries (e.g. looking for work, collecting unemployment benefits obtained in another country, visiting as a tourist) are also entitled to free healthcare. Before arriving in the Visegrad country, such persons should obtain the European Health Insurance Card from the country where they are insured.

### Sickness insurance

The sickness insurance system is intended for people in remunerative work, for whom it provides security through financial sickness insurance benefits in cases of so-called short-term events.

#### Polish regulation

An insured person who cannot work due to:

- an illness or quarantine due to an infectious disease,
- a disease contracted during pregnancy,
- an accident at work or while traveling to work,
- undergoing necessary medical examinations provided to candidate donors of cells, tissues or organs,
- undergoing a procedure of donating cells, tissue or organs

is entitled to wages or sickness benefits. An employee is entitled to remuneration in the amount specified in the table below in cases when an absence from work is a total of up to 33 days per calendar year. Employees who are 50 years of age or older are entitled to wages or sickness benefits when they are absent from work for a total of 14 days per calendar year. After this period, the social security system pays sickness benefits to the employee for the entire duration of the inability to work, but not longer than 182 days. If the illness is tuberculosis or it occurs during pregnancy, the maximum term of payments is 270 days.

		Reason for absence from work			
		Illness or quarantine due to an infectious disease	Accident at work or while travelling to work, occupational disease	Illness during pregnancy	Tests or procedures related to becoming a donor of cells, tissues or organs
Up to 33 days of illness (or up to 14 days for persons who are 50 years of age or older)	<b>80% of salary</b> (unless the regulations of a given employer provide a higher amount in such circumstances)	<b>100% of salary</b>			
After to 33 days of illness (or 14 days for persons who are 50 years of age or older) up to 182 days (or in specific	<b>80% of the calculation base (70% during the period of hospital stay)</b>	<b>100% of the calculation base (also during a hospital stay)</b>			

cases, 270 days)		
After 182 days (or 270 days) during the first 90 days of collecting the allowance	<b>90%</b> <b>of salary or revenue, which is the calculation base of the sickness benefits</b>	<b>100%</b> <b>of salary or revenue, which is the calculation base of the sickness benefits</b>
After 90 days of collecting a rehabilitation allowance, the maximum term of a rehabilitation allowance is 12 months	<b>75%</b> <b>of salary or revenue, which is the calculation base of the sickness benefits</b>	<b>100%</b> <b>of salary or revenue, which is the calculation base of the sickness benefits for the first 90 days of their receipt</b>

An insured person is entitled to sickness benefits after a waiting period. This period varies depending on the nature of the insurance:

- A person who is covered by mandatory health insurance is entitled to sickness benefits after 30 consecutive days of being insured.
- A person who is covered by voluntary health insurance is entitled to sickness benefits after 90 consecutive days of being insured.

If after 182 days (or 270 days in the case of tuberculosis or illness during pregnancy) of receiving sickness benefits, the insured person is still unable to work, and further treatment or rehabilitation provides a prognosis for recovering the capacity to work, the person is entitled to the provision of rehabilitation benefits. Rehabilitation benefits are granted for the period required to restore the ability to work, but not longer than 12 months.

### **Slovak regulation**

From the sickness insurance the following benefits are paid:

- sickness benefit
- maternity benefit
- nursing benefit
- compensation benefit

The sickness contribution is in amount of 2, 8 % from base of assess – for employer it is 1, 4 % and for employee 1, 4 %.

The contributions are paid by employers, employees and by obligatorily and voluntarily sickness insured self-employed persons (4, 4 % of assessment base).

The employee is eligible for sickness benefit if he / she became temporarily unable to work during the lasting of the employment or during the protective period what reasoned the absence of the income.

The protective period takes:

- seven days after termination of employment

- the number of days of existence of sickness insurance if the sickness insurance lasted less than seven days
- eight months if sickness insurance lapsed during pregnancy.

The amount of sickness benefit is reached by the division of sum of contribution bases and the number of decisive period (the year preceding the year when the temporary incapacity to work arose). The amount of sickness benefit for first three days is 25% of the daily assessment base and from this day forth 55 % of the daily assessment base.

The person should submit a special form confirmed by a doctor at a branch office of the Social Insurance Agency competent under the residence of the person as soon as possible.

### **Hungarian regulation**

When an insured person becomes sick and unable to work, they are eligible for sickness benefits like the absence fee and statutory sickness benefit prescribed by a medical doctor. The absence fee is paid by the employer; the statutory sickness benefit is paid by the Healthcare Provider. The absence fee is not a healthcare benefit.

The parent is entitled to a sickness benefit when the child is in a hospital and the parent is accompanying him/her. Generally, the sickness benefit can be paid to a parent when the child is cared for at home and the child is between 12 and 18 years of age or when the child is in hospital and the parent is there with him/her.

Incapacity for work must be certified by a doctor. There is no formal time limit for it, with a maximum back-dating time of 5 days (in exceptional circumstances, 6 months), and the benefit will not be paid for longer than a 1-year period. The person has to be re-examined regularly (depending on the doctor's decision).

To be entitled to statutory sickness benefit the sick person has to be insured, the sickness has to be verified by a medical doctor, and the sick person has to pay the healthcare supplement.

An absence fee (távolléti díj, betegszabadság) in the amount of 70 % of the daily gross earnings is granted by the employer for up to 15 working days annually and can be used only in the same calendar year. It cannot be transferred. The calculation is based on the average daily gross earnings (except in the case of high-risk pregnancy). This fee will be paid by the employer. In the case of high-risk pregnancy the employee is not entitled to the 15 days of absence fee but to the sickness benefit.

Sickness benefit (táppénz) can be granted for a maximum of 1 year while the person is validly insured. The amount of this benefit is 60 % (or 50 % when the time of being insured is shorter than 2 years) of the average gross daily pay not monthly exceeding double the gross minimum wage (HUF 156 000). The sickness benefit will be paid for every calendar day spent on benefits starting after the last day of the 15-day absence period.

The compensation is paid by the health insurance service of the county government offices within 30 days or by the corporate social insurance payment service on the pay day (an employer with a payroll of more than 100 persons is required to create an in-house social insurance payment service).

The sickness benefit has to be claimed through the employer using a medical doctor's proof. A self-employed person has to claim for the sickness benefit at a local healthcare office.

### Czech regulation

Employees are insured automatically by their employers if their monthly income is higher than 2,500 CZK. Eligibility for persons working on the basis of an agreement on work activity (see Legal regulation of labor – Czech regulation) is conditional on monthly earnings of 10.000 CZK and higher.

Employees who are sick are entitled to financial support from the fourth day of their illness. Payments are made from sickness insurance beginning on the 15th day.

Days sick	Compensation
1 <sup>st</sup> – 3 <sup>rd</sup> day	Employees are not entitled to compensation
4 <sup>th</sup> – 14 <sup>th</sup> day	The employer will provide compensation for wages
From the 15 <sup>th</sup> day	Sickness insurance pays compensation

A self-employed person who pays sickness insurance is entitled to sickness benefits from the 15th day of his or her inability to work. A self-employed person is ineligible for any financial compensation for the first 14 days.

Employees and self-employed persons can receive sickness benefits for a maximum of 380 calendar days.

Sickness benefits are defined at a level of 60% of the reduced daily assessment base.

This is calculated for an employee using the applicant's average daily income over the past 12 months. Higher amounts are reduced as follows to calculate the daily assessment base.

Average daily income	Calculation
From an amount up to CZK 865	90 %
From CZK 865 to CZK 1,298	60 %
From CZK 1,298 to CZK 2,595	30 %
An amount over CZK 2,595	Not calculated

Sick leave is paid up to 380 day of incapacity (i.e. after deduction of the first 14 days it's one year or 366 days). If the sick leave will be received by a pensioner, it will be paid only up to 70 days.

Sick leave is paid usually to the 20th day of the following month by either non-cash transfer to a bank account or a postal order (in this case a fee for the postal order may be charged).

Persons who fall ill during the protected period, i.e. within the seventh day following the end of employment, are also eligible for sickness benefits. Sickness benefits are calculated on the basis of prior income.

### Unemployment benefits

If an EU citizen loses his/her job, he/she is entitled to the services of the labor offices on the same terms as any other citizen in the Visegrad country.

### Polish regulation

To receive unemployment benefits after one loses his/her job, one must meet the following conditions:

- register with the district labor office (powiatowy urząd pracy) locally relevant to your place of residence,
- the labor office does not have suitable proposals for a job, internship, subsidized jobs, public work, workshops or vocational training for adults to offer,
- during the 18 months immediately preceding the date of registration as unemployed, you must have been employed for at least 365 days and had a salary amounting to at least the minimum wage (a gross monthly wage of 1850 PLN as of March 2016).

Periods of employment in other EU countries are also included in the number of days in employment required to be entitled to unemployment benefits in Poland.

Unemployment benefits are payable for each calendar day from the date of registration at the appropriate district office.

The benefit period depends, among others, on the level of unemployment in the area in which you reside:

- a) 180 days – for unemployed persons living in an area where the unemployment rate on 30 June of the year preceding the date of entitlement to the benefit did not exceed 150% of the average unemployment rate in the country;
- b) 365 days – for unemployed persons living in an area where the unemployment rate on 30 June of the year preceding the date of entitlement to the benefit exceeded 150% of the average unemployment rate in the country.

The following persons also have the right to receive the unemployment benefit for 365 days:

- persons over 50 years of age and also worked a minimum of 20 years,
- persons who are supporting at least one child under 15 years of age and whose spouse is also unemployed and can no longer receive unemployment benefits,
- single parents with at least one child under 15 years of age.

In March 2016, the basic amount of the monthly unemployment benefit for persons who have worked 5 to 20 years was:

- 831,10 PLN per month for the first 90 days of entitlement to the benefit,
- 652,60 PLN for the following months of entitlement to the benefit.

If the period of employment is less than 5 years, the benefit is 80% of the basic benefit amount. If the period of employment is over 20 years, then the benefit is 120% of the basic benefit amount.

### Slovak regulation

A person is qualified for the entitlement to unemployment benefit if these conditions are fulfilled:

- registration with employment service (office of labor, social affairs and family) as a jobseeker and

- at least two years of unemployment insurance in previous three years preceding the registration with employment service.

The periods of employment acquired in another EU member state or in a contracting state can be taken into account in the process of assessment of entitlement to unemployment benefit.

For employees, the unemployment insurance is obligatory. The employer shall register the employee at the Social Insurance Agency within 8 days from commencement of employment. The contribution to unemployment insurance is paid from the salary by the employer.

The unemployment contribution is in the amount of 2 % from the assessment base – for the employer it is 1 % and for the employee 1 %.

Unemployment benefits are paid by the Social Insurance Agency ([www.socpoist.sk](http://www.socpoist.sk)) but the registration of jobseekers is led by the offices of labor, social affairs and family ([www.upsvar.sk](http://www.upsvar.sk)).

Registration with employment service should be done within seven days after the termination of the employment contract to have the entitlement to unemployment benefit from the day following the day of termination of employment. If the registration is done later, entitlement can be granted only from this day. The person shall to make a written application for registration at the office of labor, social affairs and family locally relevant in regards to the place of residence.

#### **Hungarian regulation**

A job-seeker who has worked for at least 360 days in the 3 years before becoming a job-seeker is entitled to a job-seeker benefit of 1 day's benefit for every 10 days worked. This means that the minimum entitlement is for 36 days, and the maximum 90 days.

The law provides for the job-seeker a benefit to be paid for a maximum of 90 days, and the allowance equals 60 % of the previous average pay, but the amount cannot be higher than 100 % of the minimum wage (i.e. HUF 101 500 in 2014).

The amount of this benefit is calculated on the basis of the average pay in the four calendar quarters preceding the loss of the job. If the job-seeker has worked for more than one employer in that time, the amount of the allowance is calculated on the basis of the average pay received from all his employers. If the job-seeker's average pay cannot be determined, the amount of the allowance is calculated on the basis of 130 % of the national minimum wage.

#### **Czech regulation**

The conditions for claiming unemployment benefit are as follows. You must hold either temporary residency as an EU Citizen, or you must have held permanent residency as a non-EU Citizen for at least one year. In both cases, you must have worked and made social insurance contributions in the Czech Republic for at least twelve months over the last three years.

You must also be able to make a series of declarations that you have:

- no other forms of income,
- no severance pay outstanding,
- no income abroad,
- no businesses or directorships, and

- no impediments to work.

The basic period of support for anyone under the age of 50 years is up to five months. Between 50 and 55 it is eight months and 56+ it is eleven months. The amount of support depends on your previous salary and your reason for leaving the previous job.

The maximum amount you can receive in any month is capped at 15.024 CZK in all cases. The normal rate of support is 65% of your previous net salary for the first two months of unemployment, 50% for the two months after that, and 45% for any further period – within the 15.024 CZK maximum of course.

If you submitted your notice yourself, then you are entitled to the reduced rate of 45% for the period of your claim.

## Benefits for Parents

### Polish regulation

In Poland, working and insured foreigners are entitled to benefits related to parenthood.

Maternity leave is a benefit provided to women employees (or the insured person paying health insurance), who gave birth to a child or adopted a child, for:

- 20 weeks when the employee gave birth to one child,
- 31 weeks when the employee gave birth to twins,
- 33 weeks when the employee gave birth to triplets,
- 35 weeks when the employee gave birth to quadruplets,
- 37 weeks when the employee gave birth to quintuplets.

After using 14 weeks of leave, the child's mother may opt out of the remaining leave to give it to the father. An insured father of the child can use this leave immediately after the mother resigns from her part of the leave. Up to 6 weeks of maternity leave can also be used by the mother before birth. Immediately after the end of maternity leave, it is possible to extend maternity leave for up to 6 weeks after giving birth to one child, or up to 8 weeks if a multiple birth occurred. Maternity benefits equal to 100% of salary and are paid during maternity leave. A mother is entitled to maternity benefits regardless of how long she was insured (as opposed to sickness benefits, which are provided only after a waiting period). This benefit does not apply when extended maternity leave is taken.

Parental leave is granted to both the mother and the father of the child. The total length of leave is 32 weeks if one child is born or 34 weeks if a multiple birth occurred. Some of this leave should be used directly after extended maternity leave has been taken, but 16 weeks can be taken at a later time. These 16 weeks can be used until the end of the year when the child reaches the age of 6. It is possible to divide parental leave into 4 segments, with each segment consisting of weekly time periods. None of the segments can be less than 8 weeks in duration. There are two exceptions to this rule:

- a) The first part of parental leave may be shortened to 6 weeks if one child was born. In the case of an adoption, this period can be shortened to 3 weeks.

- b) It is also possible to take the last segment of parental leave for a period shorter than 8 weeks, if this results from having taken more of the parental leave weeks earlier.

Paternity leave is granted to an employee who is a father caring for a child. Leave is granted at the request of the employee and can last for up to two weeks. The leave can be used until the child is 1 year old.

#### Childcare leave

Either the mother or father, employed on the basis of an employment contract, can take this leave. The insured persons must have at least a 6-month history of working. Childcare leave can last for a maximum of 3 years, but not longer than when the child turns 5 years of age. It is provided to enable a parent to personally care for the child.

**IMPORTANT CHANGE:** The provision of parental benefits is effective as of 1 January 2016. Families (as well as foreigners residing in Poland on the basis of a permanent residence permit, permit for long-term residence in the EU, a temporary residence permit granted on the basis of Art. 127 or 186, para. 1 item 3 of the Aliens Act), to whom a child is born, and who until now did not have the right to take parental or maternity leave (e.g. because they had worked on the basis of a civil law contract) can receive a benefit of 1000 PLN within one year of the birth of the child.

#### Family allowance

The family allowance is intended to partially cover the expenses of supporting a child. The persons entitled to this benefit include, among others, EU citizens residing in Poland during the period when they can receive this allowance.

The allowance is provided if the family's income per capita or income of the learner does not exceed 574 PLN. When the family has a child certified as disabled or has been pronounced as moderately or severely disabled, the family allowance is granted if per capita income does not exceed 664 PLN.

The family may also be entitled to additional allowance supplements, such as:

- a) childbirth lump sum supplement,
- b) child care allowance during parental leave,
- c) single parent supplement,
- d) large family supplement,
- e) education and rehabilitation of a disabled child supplement,
- f) commencement of school year supplement,
- g) supplement to support a child in school outside of his/her place of residence.

#### **Slovak regulation**

Maternity benefit is conditioned by:

- arising the reason to pay benefit i.e. pregnancy or nursing born child,
- this reason should occur during the lasting sickness insurance or in protective period,
- achieving of at least 270 days of sickness insurance period in last two years preceding the parturition,

- the absence of income in this period.

The protective period takes:

- seven days after termination of employment,
- the number of days of existence of sickness insurance if the sickness insurance lasted less than seven days,
- eight months if sickness insurance lapsed during pregnancy.

The entitlement to maternity benefit arises:

- from the beginning of sixth week before expecting parturition earliest from the beginning of eighth week before this day (if the parturition arrives earlier from the day of parturition),
- In protective period from the beginning of sixth week before expecting parturition or from the day of parturition.

The entitlement to maternity benefit terminates:

- usually by the expiry of 34 weeks from the arise of entitlement or 37 weeks if the mother is alone or 43 weeks if two or more children were born,
- till the end of 14th week from arising of entitlement if the child was stillborn.

The period of maternity benefit entitlement cannot be shorter than 14 weeks from its arising and cannot terminate before expiry of six weeks from parturition.

To make a claim for maternity benefit, the person should submit at the branch Office of Social Insurance Agency locally relevant according to the residence of person the standard form issued by the doctor of hospital and signed by employer as soon as possible. Usually the doctor issues this form before the beginning of 8th to 6th week before expected parturition.

#### Nursing benefit

For arising of the entitlement to nursing benefit the need of nursing has to occur. It means

- the need of personal and whole day nursing of sick child, husband, wife, parent or parent-in-law if the health condition of one of these family member demands nursing or
- the need of personal and whole day nursing of a child younger than 10 years old if it has been ordered to quarantine or school is closed by the decision of competent bodies or there was ordered quarantine or the person who usually cares about the child got sick, got ordered quarantine etc.

This need of nursing has to arise during the existence of sickness insurance or in protective period and the absence of income from work in this period is other condition for the entitlement to nursing benefit.

The employee should present the standard form issued by the doctor and signed by employer in branch office of Social Insurance Agency locally relevant to the residence of the employee immediately.

Compensation benefit is provided to an employed woman if

- her work position was changed during pregnancy and maternity and
- her income was diminished because of this change.

This benefit is provided from the day of changing work position and ceased by the day of this change's end or by beginning of maternity leave or expiry of ninth month after parturition or by the day of the employee's death.

Employed women apply for compensation benefits by submitting a confirmation issued by a medical doctor and signed by the employer at a branch office of the Social Insurance Agency locally relevant to her residence as soon as possible.

After the child was born, a parent or a foster parent in whose care the child has been entrusted to by a decision of the court may claim entitlement to these state social support benefits:

- Child birth grant
- Child birth grant bonus (upon the birth of the first, second or third child)
- Child allowance

The entitlement to a child birth grant can arise only if the beneficiary has a permanent address and domicile in Slovakia. Domicile is the place where authorized person and the child has concentrated most important interests on the basis of objective criteria, including, in particular length of residence, employment performance, compulsory health insurance, provision of health care, living with family, attend pre-school institution, compulsory school attendance. The beneficiary is the mother or the father if the mother died or child was placed in substitute family care. The sum is 829,86 €.

The entitlement to child allowance can arise for the beneficiary if he / she nurses the dependent child and if he / she has a permanent residence in Slovakia (in case of a foreigner a temporary residence in Slovakia). The entitlement to this benefit will not be granted if the child is placed in foster home, prison or together with beneficiary is staying in another member state. The sum is 23,52 € per month.

Parental allowance can be claimed only by one of the parents of the child or children and is payable for personal childcare, regardless of the number of children aged up to three years, or six years if the child has a long-term unfavorable health state. The beneficiary is the parent, the parent who has the child in alternative care or the husband / wife of parent if living in common household. To get this benefit the beneficiary has to meet the condition as follows:

- ensure a proper care for a child under the age of three / six years of age (long-term adverse health condition)
- permanent or temporary stay in Slovakia.

Parental allowance cannot be paid if the beneficiary receives a maternity benefit or similar benefit from another EU member state, if the beneficiary is living in third country together with a child and at this time he / she is not health insured in Slovakia and also cannot be granted to a minor parent, who has no parental responsibility or to a parent whose previous child is placed to alternative care. The sum is 203,20 € per month.

## Hungarian regulation

### Maternity leave

Mothers are entitled to pregnancy confinement benefit during their maternity leave for a maximum of 168 days following the birth. Maximum maternity leave is 24 weeks, 4 of which may be taken before the calculated date of delivery. The pregnancy confinement benefit is equal to 70 % of the average daily pay in the calendar year proceeding the first day of maternity leave.

Particular features of this benefit:

- the period for which pregnancy confinement benefit is paid is credited towards old-age pension insurance;
- women receiving pregnancy confinement benefit are entitled to healthcare services (e.g. inpatient and outpatient care in healthcare establishments) on the same footing as those with full health insurance;
- persons who are required to pay maintenance or who have wrongly received health insurance benefits will have their pregnancy confinement benefit reduced by up to 33 %;
- the benefit does not have to be returned if the recipient is a student at an institution of higher education who is receiving pregnancy confinement benefit on the first day of the current semester (lecture period) and who is engaged in a basic training program, a supplementary training course, an advanced training course or a superior training course in an accredited school.

### Birth grant

A birth grant is available to women who gave birth and who are legally staying in Hungary, adoptive parents, guardians or the father upon the death of the mother. A birth grant is not paid to parents who agreed to give up a child for adoption before the birth or if the new-born child is made the subject of a care order of the guardianship authority and the child is covered by the child protection system.

The birth grant corresponds to a one-off lump-sum payment of 225 % of the minimum old-age pension or 300 % per child in the case of twins.

### Family allowance

This is a monthly allowance for upbringing and education expenses for children in a family. The beneficiary can be the biological parent, the spouse of the biological parent, the adoptive parent, the foster parent, the guardian, or any other person with whom a child has been temporarily placed.

The beneficiary can apply for this allowance for raising expenses from the birth of the child up to the compulsory schooling age (usually 0-18 years), then for secondary school education or vocational training up to 20 years of age (up to 23 years in the case of special educational needs, or without age limit in the case of a seriously disabled person without regular income). In the case of a certain number of unjustified absences of the child from school, the benefit has to be suspended.

In 2014, family allowance is (per month):

- for a family with 1 child, HUF 12 200;
- for a single-parent family with 1 child, HUF 13 700;
- for a family with 2 children, HUF 13 300 per child;
- for a single-parent family with 2 children, HUF 14 800 per child;
- for a family with 3 children or more, HUF 16 000 per child;
- for a single-parent family with 3 children or more, HUF 17 000 per child;
- for a family with a chronically ill or seriously disabled child, HUF 23 000;
- for a single-parent family with a chronically ill or seriously disabled child, HUF 25 900.

The allowance is due and paid for the whole month, regardless of the date of application and the date of cessation of the benefits.

#### Child home care allowance

Child home care allowance is payable to the parent, the spouse of the parent, the adoptive parent or the guardian of a child raised under his or her roof until the age of 3 or, in the case of twins, until the end of the first year of compulsory schooling or in the case of a chronically ill or seriously disabled child, until the age of 10.

The monthly child home care allowance is equal to the minimum old-age pension, regardless of the number of children, except for twins, where the amount is multiplied according to the number of children. For fractions of a month, the allowance is calculated in thirtieths of the monthly amount.

#### Child raising support

This support is paid to the parent, the spouse of the parent, the adoptive parent or guardian who is raising three or more minor children in his or her household.

This is payable from the date when the youngest child reaches the age of 3 until that child reaches the age of 8. The person receiving child raising support can engage in paid employment for a maximum of 30 hours a week or longer if working at home. A child home care allowance and child raising support cannot be drawn together.

The child raising support is equal to the minimum old-age pension, regardless of the number of children. For fractions of a month, the allowance is calculated in thirtieths of the monthly amount.

#### Child care fee

The parent considered as entitled under the health insurance scheme - either the mother or the father - may be entitled to a child care fee until the child has reached the age of 2.

The parent considered as entitled under the health insurance scheme - either the mother or the father - may be entitled to a child care fee until the child has reached the age of 2. This benefit is paid to one of the parents after expiry of the pregnancy confinement benefit period or after a period of the same length. The parent has to be insured and needs at least 365 days of insurance during the last 2 years before delivery.

The child care fee amounts to 70 % of the daily average gross earnings of the previous year, with a ceiling of 70 % of the double of the minimum wage. For those who are eligible because of their higher education studies, the child care fee amounts to 70 % of the minimum wage, (HUF 101 500 in 2014), or in the case of BA or PhD studies, 70 % of the guaranteed wage minimum (HUF 118 000 in 2014).

This benefit is not paid when:

- the beneficiary is engaged in any sort of gainful employment - before the child reaches the age of 1 year - except for remuneration for services covered by royalty rights - or is practicing a paid activity requiring an official permit;
- the beneficiary is being paid his or her full salary while on leave (if only part of the salary is being paid, the child care bonus corresponds to the remainder);
- the beneficiary is receiving other regular cash benefits (e.g. sickness benefit, invalidity or old-age pension) under Law III of 1993 on the administration of the social security system and the benefits provided;
- the beneficiary cannot look after the child under his/her own roof and the child has been temporarily placed in foster care or placed provisionally or for a longer period in an educational institution or placed in a social institution for more than 30 days;
- the child of the beneficiary has been placed in a day-care facility except when the parent is pursuing a gainful activity and the child is above 1 year of age (integration or re-integration institutions not included);
- the beneficiary is in custody or detention or is in prison.

### Czech regulation

A female employee is entitled to 28 weeks of maternity leave, 37 weeks if she gave birth to 2 or more children at the same time.

Maternity leave generally starts at the beginning of the sixth week before the expected date of the birth, no sooner than the beginning of the eighth week.

The employee does not need to ask for maternity leave. She just announces to the employer the onset of maternity leave on the prescribed form, signed by an appropriate doctor.

The time at which an employee draws on maternity leave, is considered to be an important personal obstacle to their work for which they are excused. For this period of time the person is not entitled to her compensation of wage or salary, but is entitled to benefits of health insurance (cash assistance in maternity).

For the entire duration of the maternity leave, the employer is obliged to keep the job position vacant. Once you return to work, the employer has a duty to offer the same job at the same workplace. Only if this is not possible (for example because the branch of the company was closed), the employer must find another position corresponding to the agreed type of work defined in the contract.

Parental leave

According to the law, the purpose of parental leave is to help you take care of the child. Parental leave for a female employee can start after maternity leave and for a male employee right after the birth of the child and may not last longer than until the child reaches the age of 3 years. The employer is obliged to find a job position for you after you return from parental leave, but it does not have to be the same job as before. You are only entitled to a position corresponding to the form of work agreed in your employment contract.

#### Child benefit

Child benefit is a fundamental, long-term assistance, provided to families with children, which helps them cover the costs associated with the education and nutrition of the dependents.

A dependent child is entitled to the benefit. The child must live in a family whose income is not higher than the 2,4 multiple of the life minimum.

Child benefit is granted in the three levels depending on the age of the child:

Age of the dependent child	The amount of child benefit in Czech Crowns
Up to 6 years	500
From 6 years to 15 years	610
From 15 years to 26 years	700

#### Parental allowance

A parent who personally and duly cares for a child who is the youngest in the family is entitled to parental allowance. Parental allowance is provided until the total amount of 220,000 CZK is drawn, maximum up to 4 years of child's age.

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 person participating in sickness insurance. The monthly amount of parental allowance is calculated based on daily assessment base for determining maternity benefit or sickness benefit related to child's confinement or adoption according to the act on sickness insurance. If 70 % of 30 multiples of daily assessment is under or equal 7,600 CZK, the amount of parental allowance can get to 7,600 CZK at the most; if 70 % of 30 multiples of daily assessment base is higher than 7,600 CZK, the maximum amount of parental allowance is limited by this figure, but parental allowance totals no more than 11,500 CZK. When the daily assessment base can be determined for both parents, the higher one is used for calculation. Choice of the amount of parental allowance can be changed once in 3 month.

In the case that the daily assessment base cannot be set for any parent, parental allowance is paid at fixed monthly amounts of 7,600 CZK until the child reaches 10 months and after it at the amount of 3,800 CZK until the child is 48 months old.

A parent is entitled to parental allowance provided:

- a child under the age of 2 years attends a crèche or other facility for pre-school children for a maximum of 46 hours in a month;
- a child attends a remedial care center, crèche, kindergarten or similar facility for disabled pre-school children for no more than 4 hours a day;

- a child of disabled parents attends a crèche, kindergarten or similar facility for pre-school children for no more than 4 hours a day;
- a disabled child attends a crèche, kindergarten or similar facility for pre-school children for no more than 6 hours a day.

The parent's income is not evaluated. The parent may carry out an occupational activity without losing their entitlement to parental allowance. However, during the period of this occupational activity, the parent must ensure that the child is in the care of another adult.

#### Birth grant

This is a one-off benefit for low-income families to help them cover costs related to the birth of their first child and second live-born. Families are entitled to the birth grant provided the family income in the calendar quarter prior to the birth of the child does not exceed 2.7 times the family's living minimum. The birth grant amounts to 13,000 CZK for the first child and 10,000 CZK for the second child.