



# MISSOC 2007

## Mutual Information System on Social Protection

Social Protection in the Member States of the European Union,  
the European Economic Area and in Switzerland

Situation on 1<sup>st</sup> January 2007

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the European Economic Area and in Switzerland**

Situation on 1<sup>st</sup> January 2007

**European Commission**

Directorate-General for Employment, Social Affairs  
and Equal Opportunities  
Unit E.4

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### FEEDBACK

Your comments as a user of the MISSOC products would be very welcome, particularly with regards to the contents of the CD and whether it is user-friendly. Please send your feedback to:

European Commission, Unit EMPL/E4 J-27 01/224, DG Employment, Social Affairs and Equal Opportunities, B-1049 Brussels, Belgium

E-mail: [EMPL-E4-unit@ec.europa.eu](mailto:EMPL-E4-unit@ec.europa.eu)







## MISSOC 2007 CD

The CD-ROM attached to this publication (on the inside of the back cover) contains the MISSOC comparative tables on European social protection systems in an interactive web page format as well as in a PDF version. It also includes descriptive information about the organisational structure of social protection in each country and the social protection systems for the self-employed. Detailed instructions on navigation through the CD-ROM are provided later in this booklet.

## WHAT IS MISSOC?

The Mutual Information System on Social Protection (MISSOC) was established in 1990 by the European Commission as an instrument to facilitate the continuous and comprehensive exchange of information on social protection between the EU Member States. MISSOC has since been further developed and has become an important central source of information on social protection in all Member States of the European Union. Today the information system includes the 27 Member States, the three countries of the European Economic Area – Iceland, Liechtenstein, Norway – and Switzerland.

MISSOC is based on a close cooperation between the European Commission, the network of the official representatives of the participating countries and the secretariat appointed by the European Commission. The coordination of MISSOC is administered by the European Commission, Directorate-General for Employment, Social Affairs and Equal Opportunities.

To ensure the reliability of information published by MISSOC, each participating country is represented by correspondents from the national ministries or institutions that are responsible for the areas of social protection. The MISSOC correspondents for 2007 are presented in the section 'MISSOC CORRESPONDENTS AND SECRETARIAT'.

The MISSOC secretariat, appointed by the European Commission, is responsible for the ongoing coordination of the network and the preparation of its publications. These tasks was carried out by the Otto-Blume-Institut für Sozialforschung und Gesellschaftspolitik (ISG) e.V., Cologne, Germany.

The MISSOC network, which includes the national correspondents, the representatives from the European Commission and the members of the secretariat, meets twice a year to maintain and further develop the MISSOC database and other products.







## MISSOC PRODUCTS

The MISSOC network produces regularly updated information on all areas of social protection. The correspondents provide information according to agreements made at the two annual plenary meetings. The information is then collated to produce the following products:

1. The MISSOC comparative tables (database and PDF-format)
2. The organisation of social protection – charts and descriptions
3. The social protection of the self-employed
4. The MISSOC Info Bulletins
5. The MISSOC website hosted on the EUROPA server.

All these products are made in three languages (German, English and French).

To facilitate comparisons, the monetary amounts in each product are shown in Euros and in the national currency in the case of countries outside the Euro zone. As a basis for calculation, the official exchange rate from 2<sup>nd</sup> of January 2007 is used.

### 1. MISSOC comparative tables

The MISSOC comparative tables on social protection are published once a year showing the information valid as of the 1<sup>st</sup> of January that year.

They contain a detailed presentation of the statutory regulations regarding the core areas of social protection in the form of twelve tables, which also allow a comparison between different countries.

**Table I** addresses the central aspects of financing social protection:

- a) The financing principles for the individual areas of social protection,
- b) The contribution of insured persons and their employer,
- c) The public authorities participation in financing, and
- d) The financing system for long-term benefits.





**Tables II-XII** cover the most important categories of social protection: health care, cash and non-cash benefits during illness, maternity and disability, benefits for the elderly and the bereaved, benefits for occupational injuries and diseases, family benefits, unemployment benefits, minimum protection and long-term care benefits.

The detailed list of the 306 categories dealt with throughout the twelve tables is presented at the end of this leaflet.

The purpose of these tables and categories is to provide an overview of the main characteristics of the different legislations and to enable a comparison. To facilitate access to further sources for more detailed information, a notation to the respective law is given in the language of the country.

MISSOC information is mainly limited to general statutory systems of social protection, which – depending upon country and area of protection – are either universal systems covering the entire population, or employment-related systems protecting the ‘active’ population (i.e. the employed and the self-employed), or systems applying solely to employees. The scope of the general systems is, as a rule, limited to the statutory basic protection of the so-called ‘first pillar’. Supplementary systems of the second and third pillars, based on voluntary membership or on collective agreements, are not generally covered by MISSOC.

As a rule, the specific social protection of civil servants is not covered in the Tables. The social protection of the self-employed is only covered in Tables I-XII if they are a part of the ‘general system’. Other systems for the self-employed are covered separately – see below.

## 2. The organisation of social protection

The social protection organisation structure of each of the 31 countries covered by MISSOC is illustrated in an organisation chart and described in a brief text. For quick access to further information, the text also contains the Internet addresses of the Ministries responsible for social protection as well as the other relevant institutions.

## 3. The social protection of the self-employed

Because of the many different social protection systems for the self-employed that exist in several countries, the coverage in this section has had to be limited. For all those countries where there is no uniform system of social protection of the self-employed, the information is restricted to the basic groups of self-employed farmers, handcrafts men and tradesmen. Specific schemes for members of the classic ‘*liberal professions*’ are not currently included.



#### 4. MISSOC Info Bulletins

MISSOC Info Bulletins are complementary to the comparative tables, providing more descriptive and comprehensive information in a broader perspective. The MISSOC Info Bulletins consist of an introduction written by the secretariat's experts that summarises the overall major trends, followed by the individual national reports prepared by the correspondents. They are usually produced twice a year.

- (1) The first annual issue is dedicated to a description of the main developments of social protection during the preceding year, in the 27 EU Member States, the EEA countries and Switzerland.
- (2) The second annual issue covers a specific topic of social protection. Several areas of social protection have been described in recent years, in line with the social policy concerns at European level.

#### 5. The MISSOC web pages on the Europa website:

[http://www.ec.europa.eu/employment\\_social/spsi/missoc\\_en.htm](http://www.ec.europa.eu/employment_social/spsi/missoc_en.htm)

The MISSOC web pages contain the current MISSOC comparative tables, including the descriptions of the organisation of the national social protection systems and the social protection of the self-employed, as well as the archives for the earlier years (PDF files). The MISSOC Info Bulletins can also be found here in chronological order, in PDF format.







## HOW TO NAVIGATE IN THE CD-ROM

### HOW TO NAVIGATE IN THE CD-ROM

The attached CD-ROM contains the MISSOC products presented above, that is:

- The MISSOC comparative tables as of 1<sup>st</sup> of January 2007,
- The organisational charts and descriptive text,
- The social protection of the self-employed, and
- The MISSOC Info Bulletins (from 2004 to 2007).

For ease of use they are all integrated into one application, which can be operated like a standard interactive page on the Internet.

After introducing the CD-ROM into the CD-reader of your PC, the MISSOC application will automatically start with your web browser (Microsoft Windows Internet Explorer™, Netscape Navigator™ or another browser) and the starting page (the 'Index page') will be displayed on the screen. If it does not appear automatically, go into "My Computer" on your desktop and double-click on the file "MISSOC 2007". If this does not work, please look at the section on 'Troubleshooting' in this booklet. Before removing the CD-ROM from the reader, please close the MISSOC application.

The information is presented in three languages: German, English and French. You can choose one language by clicking on the corresponding welcome message. You can switch languages at any time throughout the whole application.



## MISSOC 2007

When you click on the welcome message in the language you select, the following 'Information choice' page will appear on your screen.

This page shows the table of contents of the CD-ROM:

The MISSOC-header

A text-line indicates the level you are at within the application. To go back to the previous level, click on one of the underlined pages on the text-line

Shortcuts to the three languages

en de fr

Index - Choice of collection of information

MISSOC, the "Mutual Information System on Social Protection in the European Union", was founded by the European Commission in 1990 in order to provide a continuous and comprehensive exchange of information regarding social protection between the Member States of the European Union. Since then, the MISSOC has become an important base of information concerning the current state of legislation on social protection. Today, the information system includes all 25 Member States, the three countries of the European economic area: Iceland, Liechtenstein and Norway - as well as Switzerland.

MISSOC is based on close co-operation between the European Commission, the network of the official representatives of the participating countries, and the Secretariat appointed by the European Commission. The entire co-ordination of the MISSOC is administered by the European Commission, Directorate General for Employment, Social Affairs and Equal Opportunities, Unit E14.

To guarantee the reliability of information published by the MISSOC, each participating country is represented by one or two correspondants from the national ministries or institutions that are responsible for the area of social protection.

[The MISSOC Website \(pdf\)](#)

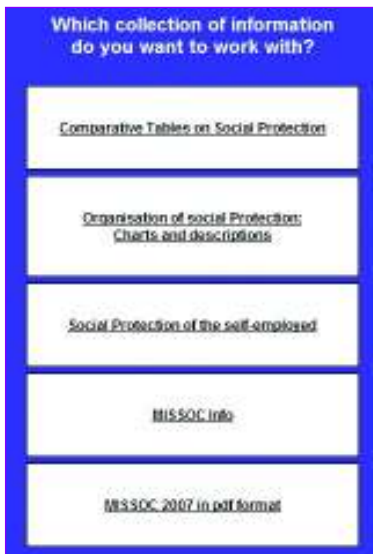
Which collection of information do you want to work with?

- [Cooperation Tables on Social Protection](#)
- [Organisation of social Protection: Charts and descriptions](#)
- [Social Protection of the self-employed](#)
- [MISSOC info](#)
- [MISSOC 2007 in pdf format](#)

An introduction to MISSOC

Five boxes with links to documents

## HOW TO NAVIGATE IN THE CD-ROM



The first box contains the link to the 'Comparative tables on social protection' in a database format that allows free selection of what data and countries to look at.

The second box contains the link to the 'Organisation of social protection: charts and descriptions'.

The third has the link to the 'Social protection of the self-employed'.

The fourth is the link to the 'MISSOC Info Bulletins'.

The fifth box links to some of the MISSOC products in PDF version, including the complete comparative tables in a printable PDF version.

### 1. Navigation in the comparative tables on social protection

The database is an 'interactive' file, which allows and requires your active selection of the information you want to view, both in terms of country selection and by subject.

#### a. Country selection

A list of countries appears in the top horizontal white window with a scroll bar on the right.

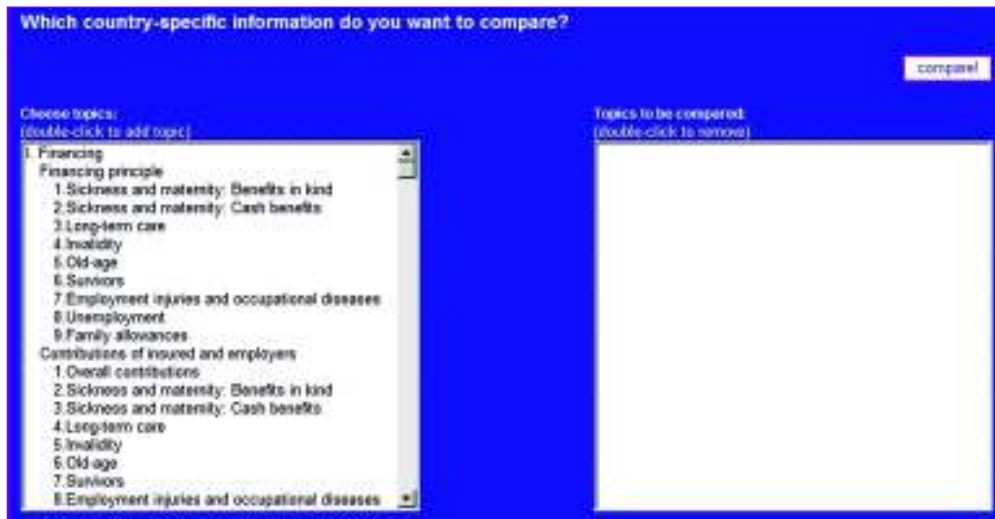
- You can scroll up or down to select a single country by directly clicking on its name, which will then be highlighted, or
- You can select several countries in order to compare them. To do this, click their names in the list while keeping the 'Ctrl'-Button pressed on your keyboard. A second click on a highlighted country will annul that selection.

All highlighted countries will be shown in the comparative table that will be created.



**b. Subject selection**

Below the list of countries are two further white windows. The one on the left (called 'Choose topics') contains all topics covered in the tables. To select the topics, double click on each topic of interest and these will appear in the window on the right ('Topics to be compared'). Double-clicking on a topic in this window will remove the topic, thus annulling your previous choice. Information about all the topics shown in the window on the right will be presented in the comparative table that will be created.



For example, a user may decide to compare some aspects of social protection in 'Belgium', the 'Czech Republic' and 'Germany'. The user can then select the specific topics to be compared. The user can select an entire chapter (table), or just one or several parts of it.



## HOW TO NAVIGATE IN THE CD-ROM

### c. Create the comparative table

After completing the country and subject selections, simply click on the button 'compare' in the middle of the page on the right hand side. The process of compiling the comparative table may take a few moments, depending on how many countries and/or topics you have chosen to compare. The result will look like the image below.

	<input type="checkbox"/> Belgium	<input type="checkbox"/> Czech Republic	<input type="checkbox"/> Denmark	<input type="checkbox"/> Germany
<b>1. Financing</b>				
<b>Financing principle</b>				
<b>1.1. Sickness and disability benefits in kind</b>	A part of global management: global contribution, global State activities, alternative financing (VAT), which raises according to need.	Contributions (insured persons and employers) and State budget	Taxes	Contributions (insured persons and employers) and taxes
<b>1.2. Sickness and maternity: Cash benefits</b>	A part of global management: global contribution, global State activities, alternative financing (VAT), which raises according to need.	Contributions (insured persons and employers)	Tax financed (in State's expenditure) are reimbursed by the Labour Market Fund (Arbejdsmarkedsfonden) financed by contributions (employees and self-employed)	Contributions (insured persons and employers) and taxes
<b>1.3. Long-term care</b>	No single, discrete long-term care scheme.	No single, discrete long-term care scheme. Future benefits financed by taxes	No single, discrete long-term care scheme. Financed by social authorities as a part of health care and social services	Contributions (insured persons and employers)
<b>1.4. Invalidity</b>	A part of global management: global contribution, global State activities, alternative financing (VAT), which raises according to need.	Contributions (insured persons and employers)	Tax financed Social Pension (Alderspension). The State, reimbursed by the Labour Market Fund and by the unemployment fund, covers 50% of costs for persons at persons under the age of 65 while the local authorities cover 50%.	Contributions (insured persons and employers) and taxes
<b>1.5. Old-age</b>	A part of global management: global	Contributions (insured persons and	Social Pension (Følgespension)	Contributions (insured persons and



**d. Printing**

Please note that, due to technical reasons, the printing of the comparative table compiled with the database presents some limitations. The current system does not allow the user to print comparative information for more than three countries on the same page. To print, tick the boxes beside the names of the countries to select or de-select them. Then click on the print button and the printable version will be displayed on the screen.

MISSOC 2007		
Situation on 1st January 2007		
Belgium	Czech Republic	Germany
<b>I. Financing</b>		
Financing principle		
1. #Sickness and maternity: Benefits in kind		
1. Sickness and maternity: Benefits in kind		
A part of global management: global contribution, global State subsidies, alternative financing (VAT), which varies according to need.	Contributions (insured persons and employers) and State budget.	Contributions (insured persons and employers) and taxes.
2. Sickness and maternity: Cash benefits		
A part of global management: global contribution, global State subsidies, alternative financing (VAT), which varies according to need.	Contributions (insured persons and employers).	Contributions (insured persons and employers) and taxes.
3. Long-term care		
No single, discrete long-term care scheme.	No single, discrete long-term care scheme.  Care as part of health care is financed from the health insurance, social care is financed by the state care allowance to persons, state and region grants to providers and pocket money.	Contributions (insured persons and employers).
4. Invalidity		
A part of global management: global contribution, global State subsidies, alternative financing (VAT), which varies according to need.	Contributions (insured persons and employers).	Contributions (insured persons and employers) and taxes.
Belgium	Czech Republic	Germany
5. Old-age		
A part of global management: global contribution, global State subsidies, alternative financing (VAT), which	Contributions (insured persons and employers).	Contributions (insured persons and employers) and taxes.

To print out several countries on the same page, please select the 'Information choice' page, and click on 'MISSOC 2007 in PDF format' in the white window, where there are more printing possibilities.

## 2. Navigation in the sections on the organisation of social protection, the social protection of the self-employed, the MISSOC Info Bulletins and MISSOC 2007 in PDF format

As mentioned above, the 'Information choice' page shows white boxes with links to the above-mentioned sections with documents (these documents are PDF files, which require the use of the Adobe Acrobat Reader™ programme). To explain the navigation in these sections, we will open the document on the organisation of social protection in Malta, as an example.

After clicking on the link to 'Organisation of social protection' displayed on the 'Information choice' page, the following appears on the screen:

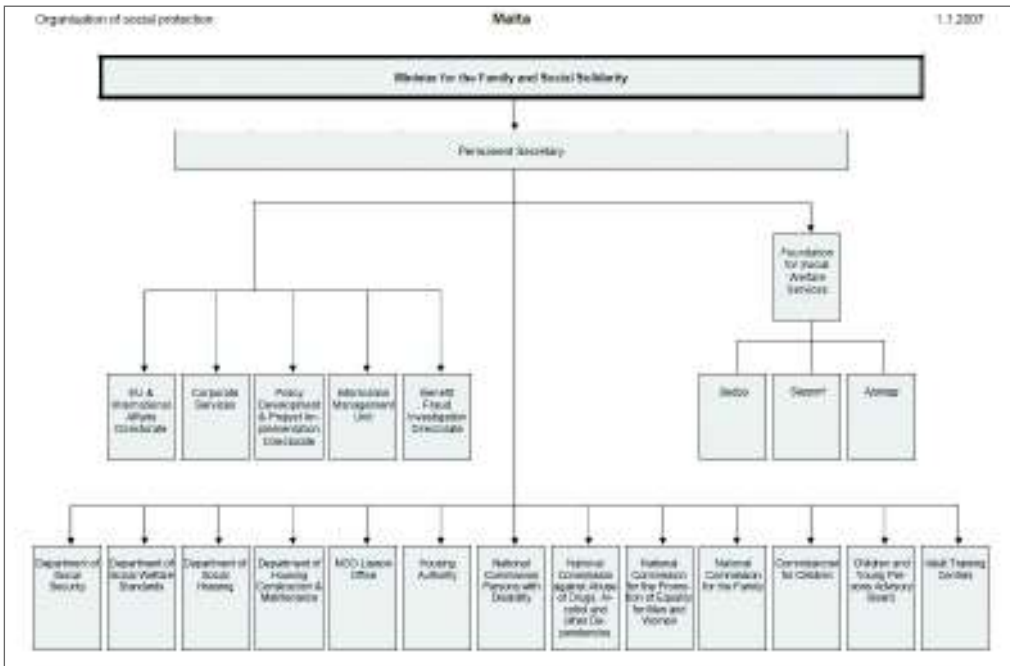


The white window contains a list of countries, which you can scroll through by clicking on the small black arrow in the grey area beside the country name.

After choosing the entry 'Malta', click on the button 'download/view'.

The pages with the description and the chart of the organisation of social protection in the selected country appear as shown on page 18, in PDF format (please note that it is not possible to select more than one country at a time in this section).

Malta	Important addresses	National Governmental Institutions	Department of Social Welfare Services
<p><b>Statutory Contributions</b> The compulsory contribution covers the risks of old age, death, invalidity, industrial injury and occupational diseases, and for pensions and complementary benefits. It also covers children's allowances, social assistance and the services under the Health Scheme. Every person who has passed his sixteenth birthday, but has not yet reached his retirement age becomes insured under the Act either as an employed person or as a self-employed person, or as a self-employed person if not exempted as stipulated in the provisions of Article 6, and Article 12 (1) of the Social Security Act (Cap. 316).</p> <p>All such benefits are administered by the Social Security Department (Department for Social Security) through the 24 district offices (12 in Malta and 2 in the outer islands of Gozo).</p>	<p><b>Ministry for the Family and Social Solidarity</b> Ministry għall-Familja u Solidaritá Soċjali Palazzo Farnese Republic Street VALETTA www.mfa.gov.mt</p> <p><b>Ministry of Health, the Elderly and Community Care</b> Ministry ta-Saħha, l-Anzjan u l-Kura ta-Komunitá Palazzo Castellana 19, St. Luke's Street VALETTA www.health.gov.mt</p>	<p><b>National Governmental Institutions</b> DĠSAFLTY Kummissjon għall-Industrija u l-Idrokarboni 400, St. Joseph High Road STA. VENERA www.mta.gov.mt</p> <p><b>Foundation for Social Welfare Services</b> Fondazzjoni għall-Servizzji għall-Benevolenza 2, Grove Street STA. VENERA www.mta.gov.mt</p> <p><b>Department of Community Services</b> Dipartiment għall-Servizzji għall-Komunitá Ministry for the Family and Social Solidarity Palazzo Farnese Republic Street VALETTA www.mta.gov.mt</p>	<p><b>Department of Social Welfare Services</b> Dipartiment ta' Servizzji għall-Benevolenza 400, St. Joseph High Road STA. VENERA www.mta.gov.mt</p> <p><b>Department of Housing, Construction &amp; Maintenance</b> Dipartiment għall-Kostruzzjoni u l-Idrokarboni Ministry for the Family and Social Solidarity Palazzo John Accipiano Street STA. VENERA www.mta.gov.mt</p>
<p><b>Supervision</b> The Ministry for the Family and Social Solidarity (Ministry għall-Familja u Solidaritá Soċjali) is responsible for the supervisory of the benefits paid by the Social Security Department to achieve prompt, flexible and contribute to the ongoing development of an inclusive society through the provision of quality personalised services and by actively encouraging and assisting individuals, families and community associations to participate in fighting social exclusion, ensuring equal opportunities for all, with specific emphasis on the most vulnerable members of society.</p> <p>The Ministry of Health, the Elderly and Community Care (Ministry ta-Saħha u l-Kura ta-Komunitá) is responsible to provide health care services and the necessary monitoring and control mechanisms, to actively promote and contribute to the well-being of the elderly people and the community care.</p>	<p><b>Department of Social Support</b> Dipartiment tal-Servizzji ta' Appoġġ Soċjali 10, COXSONG STREET VALETTA www.mta.gov.mt</p> <p><b>Department of Social, Physical and Environmental Rehabilitation Services</b> Dipartiment għall-Servizzji ta' Rikostruzzjoni Soċjali, Fisika u Ambjentali Block C, Birkirkara FLORIANA www.mta.gov.mt</p> <p><b>Housing Authority</b> Awtoritá ta' Idrokarboni u l-Idrokarboni 12, Grove Street FLORIANA www.mta.gov.mt</p>	<p><b>EU &amp; International Affairs Directorate</b> Direttorat (Minister għall-Unjoni Ewropea u Affarijiet Internazzjonali) Ministry for the Family and Social Solidarity Palazzo Farnese Republic Street VALETTA www.mta.gov.mt</p> <p><b>Policy Development &amp; Product Evaluation Directorate</b> Direttorat għall-Idrokarboni u l-Idrokarboni Ministry for the Family and Social Solidarity Palazzo Farnese Republic Street VALETTA www.mta.gov.mt</p>	<p><b>National Commission for the Family and Social Solidarity</b> Kommissjoni għall-Familja u l-Idrokarboni Ministry for the Family and Social Solidarity Palazzo Farnese Republic Street VALETTA www.mta.gov.mt</p> <p><b>Malta, Government Assisted Housing of Districts, Agrigoro, and other Dependencies</b> Ministry for the Family and Social Solidarity Palazzo Farnese Republic Street VALETTA www.mta.gov.mt</p>
	<p><b>Department for the Elderly &amp; Community Services</b> Dipartiment għall-Anzjan u l-Kura ta-Komunitá 400, St. Joseph High Road STA. VENERA www.mta.gov.mt</p> <p><b>National Commission for the Protection of Identity for Men &amp; Women</b> Kommissjoni għall-Protezzjoni tal-Identitá ta' l-Ugħal u l-Ugħal 2, Grove Street VALETTA www.mta.gov.mt</p>	<p><b>Ministry for the Family and Social Solidarity</b> Ministry for the Family and Social Solidarity Palazzo Farnese Republic Street VALETTA www.mta.gov.mt</p> <p><b>Essential Public Institutions Directorate</b> Direttorat għall-Idrokarboni u l-Idrokarboni għall-Idrokarboni u l-Idrokarboni 310, Republic Street VALETTA www.mta.gov.mt</p>	<p><b>Malta, Government Assisted Housing of Districts, Agrigoro, and other Dependencies</b> Ministry for the Family and Social Solidarity Palazzo Farnese Republic Street VALETTA www.mta.gov.mt</p> <p><b>Children &amp; Young Persons Agency</b> Awtoritá ta' Idrokarboni u l-Idrokarboni għall-Idrokarboni u l-Idrokarboni 400, St. Joseph High Road STA. VENERA www.mta.gov.mt</p>





## MISSOC CD-ROM – TROUBLESHOOTING

### MISSOC CD-ROM – TROUBLESHOOTING

When using the MISSOC CD-ROM some problems may occur.

If the application does not start automatically or the contents do not appear, it may be because:

1. The application needs the interpretation of 'javascript' to be activated in your Internet browser.
2. Firewalls installed on your computer must be enabled to allow the application to work.

If the application does not start automatically after you insert the CD-ROM in the appropriate drive, please open the contents of the CD-ROM in your Windows explorer function and double-click on the file 'missoc.exe'.

If this does not work contact the IT department in your organisation for advice.







## DETAILED CONTENTS OF TABLES I TO XII

### DETAILED CONTENTS OF TABLES I TO XII

#### Table I: Financing

##### Financing principle

1. Sickness and maternity: Benefits in kind
2. Sickness and maternity: Cash benefits
3. Long-term care
4. Invalidity
5. Old-age
6. Survivors
7. Employment injuries and occupational diseases
8. Unemployment
9. Family allowances

##### Contributions of insured and employers

##### Rates and ceiling

1. Overall contributions
2. Sickness and maternity: Benefits in kind
3. Sickness and maternity: Cash benefits
4. Long-term care
5. Invalidity
6. Old-age
7. Survivors
8. Employment injuries and occupational diseases
9. Unemployment
10. Family allowances
11. Other special contributions

##### Public authorities' participation

1. Sickness and maternity: Benefits in kind
2. Sickness and maternity: Cash benefits
3. Long-term care
4. Invalidity
5. Old-age
6. Survivors
7. Employment injuries and occupational diseases
8. Unemployment
9. Family allowances
10. General non-contributory minimum

##### Financing systems for long-term benefits

1. Invalidity
2. Old-age
3. Survivors
4. Employment injuries and occupational diseases

#### Table II: Health care

##### Applicable statutory basis

##### Basic principles

##### Field of application

1. Beneficiaries
2. Exemptions from the compulsory insurance
3. Voluntarily insured persons
4. Eligible dependants

##### Conditions

1. Qualifying period
2. Duration of benefits

##### Organisation

1. Doctors:  
Approval  
Remuneration
2. Hospitals

##### Benefits

1. Medical treatment:  
Choice of doctor  
Access to specialists  
Payment of doctor  
Patient's participation  
Exemption or reduction of patient's participation
2. Hospitalisation:  
Choice of hospital  
Patient's participation  
Exemption or reduction of patient's participation
3. Dental care:  
Treatment  
Dental prosthesis
4. Pharmaceutical products
5. Prosthesis, spectacles, hearing-aids
6. Other benefits

#### Table III: Sickness – Cash benefits

##### Applicable statutory basis

##### Basic principles

##### Field of application

1. Beneficiaries
2. Membership ceiling
3. Exemptions from compulsory insurance



**Conditions**

1. Proof of incapacity for work
2. Qualifying period
3. Other conditions  
Waiting period

**Benefits**

1. Benefits paid by employers
2. Benefits of social protection  
Amount of the benefits  
Duration of benefits  
Special conditions for unemployed persons  
Death grant  
Other benefits

**Taxation and social contributions**

1. Taxation of cash benefits
2. Limit of income for tax relief or tax reduction
3. Social security contributions from benefits

**Table IV: Maternity/Paternity**

**Applicable statutory basis**

**Basic principles**

**Field of application**

1. Benefits in kind
2. Cash benefits

**Conditions**

1. Benefits in kind
2. Cash benefits

**Benefits**

1. Benefits in kind
2. Maternity leave  
Prior to and after confinement  
Continuation of payment by the employer
3. Cash benefits

**Taxation and social contributions**

1. Taxation of cash benefits
2. Limit of income for tax relief or tax reduction
3. Social security contributions from benefits

**Table V: Invalidity**

**Applicable statutory basis**

**Basic principles**

**Field of application**

**Exemptions from compulsory insurance**

**Risk covered**

**Definitions**

**Conditions**

1. Minimum level of incapacity for work
2. Period for which cover is given
3. Minimum period of affiliation for entitlement

**Benefits**

1. Determining factors for the amount of benefits
2. Calculation method, pension formula or amounts
3. Reference earnings or calculation basis
4. Non-contributory periods credited or taken into consideration
5. Supplements for dependants  
Spouse  
Children
6. Minimum pension
7. Maximum pension
8. Other benefits  
Adjustment  
Accumulation with other social security benefits  
Accumulation with earnings from work

**Return to active life**

1. Rehabilitation, retraining
2. Preferential employment of handicapped persons

**Taxation and social contributions**

1. Taxation of pension benefits
2. Limit of income for tax relief or tax reduction
3. Social security contributions from pension

**Table VI: Old-Age**

**Applicable statutory basis**

**Basic principles**



## DETAILED CONTENTS OF TABLES I TO XII

### Field of application

#### Exemptions from compulsory insurance

#### Conditions

1. Minimum period of membership
2. Conditions for drawing full pension
3. Legal retirement age
  - Standard pension
  - Early pension
  - Deferred pension

#### Benefits

1. Determining factors
2. Calculation method or pension formula
3. Reference earnings or calculation basis
4. Non-contributory periods credited or taken into consideration
5. Supplements for dependants
  - Spouse/Children
6. Special supplements
7. Minimum pension
8. Maximum pension
9. Early pension
10. Deferment
  - Adjustment
  - Partial pension
  - Accumulation with earnings from work

#### Taxation and social contributions

1. Taxation of pension benefits
2. Limit of income for tax relief or tax reduction
3. Social security contributions from pension

### Table VII: Survivors

#### Applicable statutory basis

#### Basic principles

#### Field of application

#### Exemptions from compulsory insurance

#### Entitled persons

#### Conditions

1. Deceased insured person
2. Surviving spouse
3. Children
4. Other persons

#### Benefits

1. Surviving spouse
2. Surviving spouse: remarriage
3. Orphan children
4. Other beneficiaries
5. Maximum for all those entitled to benefits
6. Other benefits
7. Minimum pension
8. Maximum pension

#### Taxation and social contributions

1. Taxation of cash benefits
2. Limit of income for tax relief or tax reduction
3. Social security contributions from benefits

### Table VIII: Employment injuries and occupational diseases

#### Applicable statutory basis

#### Basic principles

#### Field of application

1. Beneficiaries
2. Exemptions from the compulsory insurance
3. Voluntarily insured persons

#### Risks covered

1. Employment injuries
2. Travel between home and work
3. Occupational diseases

#### Conditions

1. Employment injuries
2. Occupational diseases

#### Benefits

1. Temporary incapacity:
  - Benefits in kind
  - Free choice of doctor or hospital
  - Payment of costs and contribution by person involved
  - Duration of benefits
  - Cash benefits
  - Waiting period
  - Duration
  - Amount of the benefit





2. Permanent incapacity
  - Minimum level of incapacity giving entitlement to compensation
  - Fixing level of incapacity
  - Possibility of review
  - Basic earnings used for calculating annuity
  - Amount or formula
  - Supplements for dependants
  - Supplements for care by another person
  - Redemption
  - Accumulation with new earnings from work
  - Accumulation with other pensions
3. Death
  - Surviving spouse
  - Orphans
  - Dependent parents and other relatives
  - Maximum for all beneficiaries
  - Capital sum on death
4. Rehabilitation
5. Other benefits
  - Adjustment

**Taxation and social contributions**

1. Taxation of cash benefits
2. Limit of income for tax relief or tax reduction
3. Social security contributions from benefits

**Table IX: Family Benefits**

**Applicable statutory basis**

**Child benefit**

1. Basic principles
2. Field of application: beneficiaries
3. Conditions
  - Residence of the child
  - Other conditions
4. Age limit
5. Benefits
  - Monthly amounts
  - Variation with income
  - Variation with age

**Child-raising allowances**

1. Basic principles
2. Field of application: beneficiaries
3. Conditions
4. Amounts of benefits

**Other benefits**

1. Birth and adoption grants
2. Childcare allowances
3. Allowance for single parents
4. Special allowances for handicapped children
5. Advance on maintenance payments
6. Other allowances

**Special cases:**

1. Unemployed persons
2. Pensioners
3. Orphans
  - Adjustment

**Taxation and social contributions**

1. Taxation of cash benefits
2. Limit of income for tax relief or tax reduction
3. Social security contributions from benefits

**Table X: Unemployment**

**Applicable statutory basis**

**Basic principles**

**Field of application**

**Total unemployment**

1. Conditions
  - Main conditions
  - Qualifying period
  - Means test
  - Waiting period
2. Benefits
  - Determining factors
  - Earnings taken as reference and ceiling
  - Rates of the benefits
  - Family supplements
  - Other supplements
  - Duration of payment
3. Sanctions
4. Accumulation with other social security benefits
5. Accumulation with earnings from work

**Partial unemployment**

1. Definition
2. Conditions
3. Rates of the benefits
4. Sanctions
5. Accumulation with other social security benefits
6. Accumulation with earnings from work



## DETAILED CONTENTS OF TABLES I TO XII

### Benefits for older unemployed persons

1. Measure
2. Conditions
3. Rates of the benefits
4. Accumulation  
Adjustment

### Taxation and social contributions

1. Taxation of cash benefits
2. Limit of income for tax relief or tax reduction
3. Social security contributions from benefits

### Table XI: Guarantee of sufficient resources

#### General non-contributory minimum: Designation

#### Applicable statutory basis

#### Basic principles

#### Entitled persons/beneficiaries

#### General conditions

1. Duration
2. Nationality
3. Residence
4. Age
5. Willingness to work
6. Exhaustion of other claims
7. Other conditions

#### Guaranteed Minimum

1. Determination of the minimum
2. Level of determination
3. Domestic unit for the calculation of resources
4. Resources taken into account

#### Guaranteed amounts

1. Categories
2. Specific supplements and single benefits
3. Guaranteed minimum and family allowances
4. Examples
5. Relations between the amounts  
Recovery  
Indexation

#### Taxation and social contributions

1. Taxation of cash benefits
2. Limit of income for tax relief or tax reduction

3. Social security contributions from benefits  
Measures stimulating social and professional integration

#### Associated rights

1. Health
2. Housing and heating

#### Other specific non-contributory minima:

- I. *Old-age*
  1. Designation
  2. Principle
  3. Main conditions of eligibility
  4. Amount payable
- II. *Invalidity*
  1. Designation
  2. Principle
  3. Main conditions of eligibility
  4. Amount payable
- III. *Other specific non-contributory minima*

### Table XII: Long-term care

#### Applicable statutory basis

#### Basic principles

#### Risk covered

#### Definition

#### Field of application

#### Conditions

1. Age
2. Qualifying period

#### Benefits in kind

1. Home care
2. Semi-stationary care
3. Nursing home care
4. Other benefits

#### Cash benefits

1. Home care
2. Semi stationary care
3. Nursing home care
4. Other benefits  
Participation of the beneficiary  
Accumulation  
Taxation







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### MISSOC CORRESPONDENTS AND SECRETARIAT

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