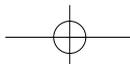


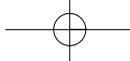
MISSOC 2006

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 1st January 2006





MISSOC 2006

Mutual Information System on Social Protection

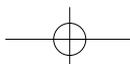
Social Protection in the Member States of the European Union, the European Economic Area and in Switzerland

Situation on 1st January 2006



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

Manuscript completed in November 2006



The contents of this publication do not necessarily reflect the opinion or position of the European Commission, Directorate-General for Employment, Social Affairs and Equal Opportunities.

If you are interested in receiving the electronic newsletter 'ESmail' from the European Commission's Directorate-General for Employment, Social Affairs and Equal Opportunities, please send an e-mail to empl-esmail@ec.europa.eu. The newsletter is published on a regular basis in English, French and German.

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A great deal of additional information on the European Union is available on the Internet. It can be accessed through the Europa server (<http://europa.eu>).

Cataloguing data can be found at the end of this publication.

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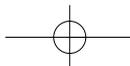
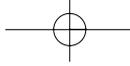
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FEEDBACK

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





MISSOC 2006 CD

MISSOC 2006 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?

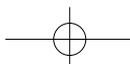
The Mutual Information System on Social Protection (MISSOC) was established in 1990 by the European Commission as an instrument to facilitate the continuous and comprehensive exchange of information on social protection between the EU Member States. MISSOC has since been further developed and has become an important central source of information on social protection in all Member States of the European Union. Today the information system includes the 25 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 2006 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 are currently being 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

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 2nd of January 2006 is used.

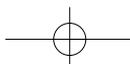
1. MISSOC comparative tables

The MISSOC comparative tables on social protection are published once a year showing the information valid as of the 1st 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.



MISSOC 2006

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 29 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.



MISSOC PRODUCTS

4. MISSOC Info Bulletins

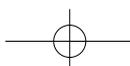
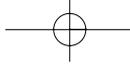
MISSOC Info Bulletins are complementary to the comparative tables, providing more descriptive and comprehensive information in a broader perspective. The MISSOC Info Bulletins consist of an introduction written by the secretariat's experts that summarises the overall major trends, followed by the individual 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 25 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/social_protection/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 1st of January 2006,
- The organisational charts and descriptive text,
- The social protection of the self-employed, and
- The MISSOC Info Bulletins (from 2004 to 2006).

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 2006". 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 2006

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

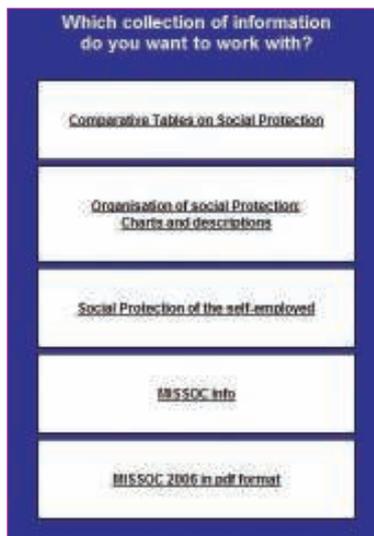
Shortcuts to the three languages

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

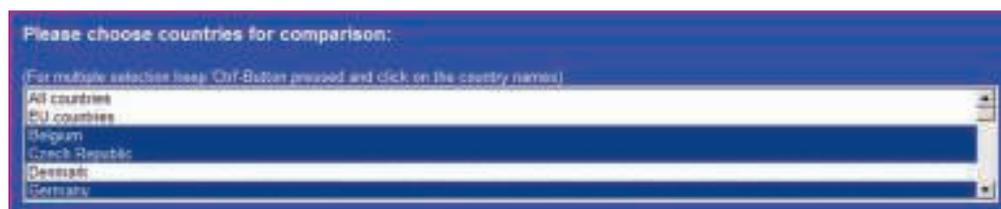
The database is an 'interactive' file, which allows and requires your active selection of the information you want to view, both in terms of country selection and by subject.

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.

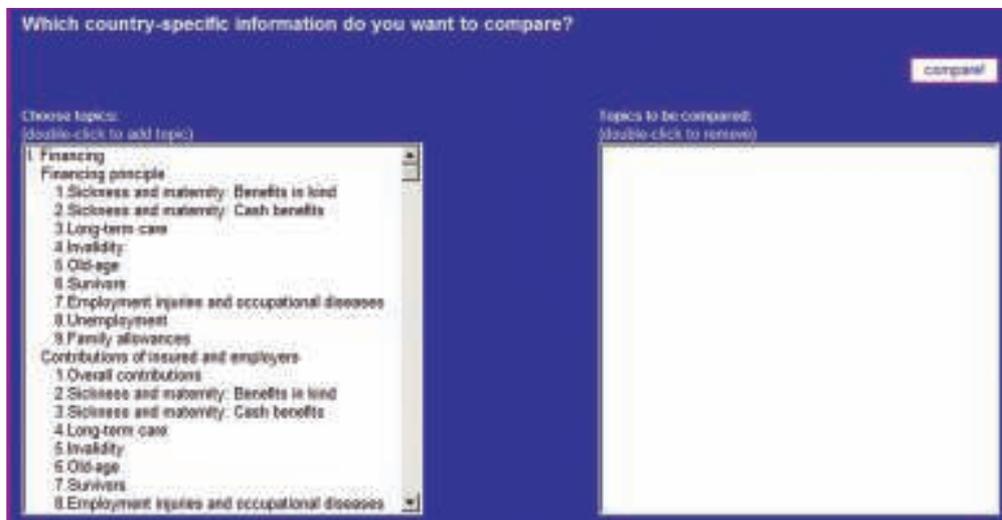
All highlighted countries will be shown in the comparative table that will be created.



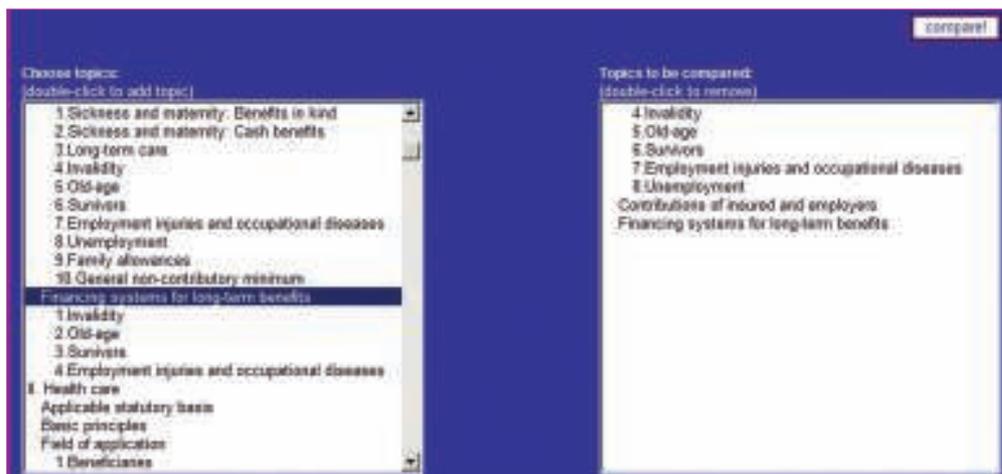
MISSOC 2006

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
1. Financing				
Financing principle				
1. Sources and subjects/benefits of pay	A part of global management, global contribution, global State activities, alternative financing (AIF), which raises according to need.	Contributions (insured persons and employers) and State budget	Fees	Contributions (insured persons and employers) and fees
2. Sources and subjects: Cash benefits	A part of global management, global contribution, global State activities, alternative financing (AIF), which raises according to need.	Contributions (insured persons and employers)	Tax Revenue (but State's expenditures are financed by the Labour Market Fund (Arbejdsmarkedsfonden) financed by contributions (employees and employers))	Contributions (insured persons and employers) and fees
3. Long-term care	No single, simple long-term care scheme	No single, simple long-term care scheme. Various benefits financed by fees	No single, simple long-term care scheme. Financed by local authorities as a part of health care and social services	Contributions (insured persons and employers)
4. Stability	A part of global management, global contribution, global State activities, alternative financing (AIF), which raises according to need.	Contributions (insured persons and employers)	Tax Revenue (Social Pension Development). The State, reimbursed by the Labour Market Fund (Arbejdsmarkedsfonden), covers 10% of costs for persons of age 60 until the local self-insurance ends.	Contributions (insured persons and employers) and fees
5. On-duty	A part of global management, global contribution, global State activities, alternative financing (AIF), which raises according to need.	Contributions (insured persons and employers)	Social Pension (Pensionsordning)	Contributions (insured persons and employers)

MISSOC 2006

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 2006			
Situation on 1st January 2006			
	Belgium	Czech Republic	Germany
I. Financing			
Financing principle			
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. Various benefits financed by taxes.	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.
5. Old-age			
	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.
6. Survivors			
	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.
7. Employment injuries and occupational diseases			

To print out several countries on the same page, please select the 'Information choice' page, and click on 'MISSOC 2006 in PDF format' in the white window, where there are more printing possibilities.

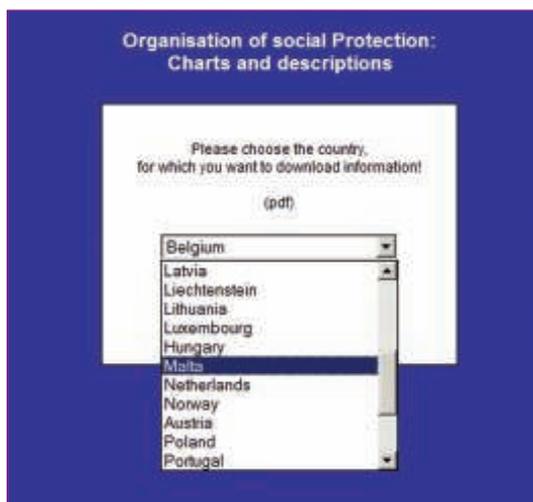


HOW TO NAVIGATE IN THE CD-ROM

2. Navigation in the sections on the organisation of social protection, the social protection of the self-employed, the MISSOC Info Bulletins and MISSOC 2006 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:



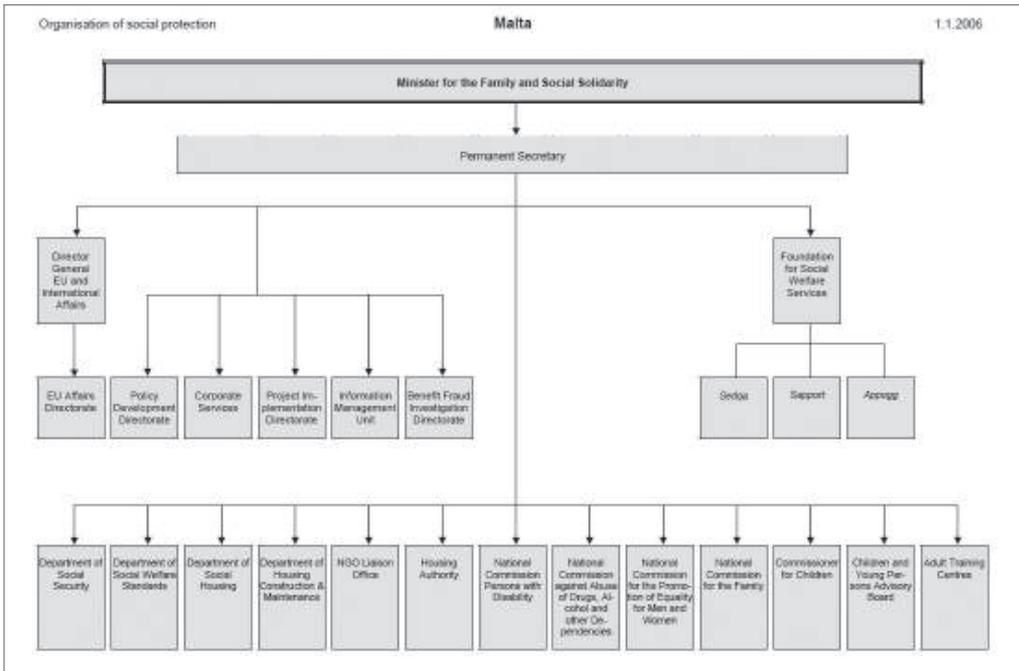
The white window contains a list of countries, which you can scroll through by clicking on the small black arrow in the grey area beside the country name.

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).

MISSOC 2006

<p>Malta</p> <p>Statutory Contribution The compulsory contribution covers the risks of old age, death, invalidity, industrial injury and occupational disease, and for persons and supplementary benefits. It also covers children's allowance, social assistance and the services under the Health Scheme. Every person who has passed his sixteenth birthday, but has not yet reached his retirement, shall become insured under this Act either as an employed person or as a self-employed person, or as a self-occupied person if not exempted as stipulated in the provisions of Article 6, and Article 12(1) of the Social Security Act (Cap. 318).</p> <p>All cash benefits are administered by the Social Security Department (Dipartiment tas-Segurtà soċjali) through the 24 district offices (22 in Malta and 2 in the sister island of Gozo).</p> <p>Supervision The Ministry for the Family and Social Solidarity (Minister għall-Familja u Solidarjetà Soċjali) is responsible for the supervision of the benefits paid by the Social Security Department, to actively promote, facilitate 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 exclusions, 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 (Minister tas-Saħħa, l-Ingwari u l-Komunità) is responsible to provide health care services and the necessary monitoring and control mechanism, to actively promote and contribute to the well-being of the elderly people and the community care.</p>	<p>Important addresses</p> <p>MINISTRY FOR THE FAMILY AND SOCIAL SOLIDARITY Minister għall-Familja u Solidarjetà Soċjali Palazzo Parnara Republik Street VALLETTA www.welfare.gov.mt</p> <p>MINISTRY OF HEALTH, THE ELDERLY AND COMMUNITY CARE Minister tas-Saħħa, l-Ingwari u l-Komunità PIAZZO Castellania 15, Merchants Street VALLETTA www.health.gov.mt</p> <p>DEPARTMENT OF SOCIAL SECURITY Dipartiment tas-Segurtà soċjali 38, Ordinance Street VALLETTA www.welfare.gov.mt</p> <p>DEPARTMENT OF SOCIAL HOUSING Dipartiment għall-Akkomodazzjoni Soċjali Block C Bellinsea FLORIANA www.welfare.gov.mt</p> <p>HOUSING AUTHORITY Awtorità tad-Djar 12, Padre Floriani Street FLORIANA www.welfare.gov.mt</p> <p>DEPARTMENT FOR THE ELDERLY & COMMUNITY SERVICES Dipartiment għall-Ingwari u s-Servizzji għal-Komunità 409, St. Joseph High Road STA. VENERA www.welfare.gov.mt</p> <p>NATIONAL COMMISSION FOR THE PROMOTION OF EQUALITY FOR MEN & WOMEN Kumitat għall-Promozzjoni u l-Faqwienza għall-Ingwari u n-Nies 2, Cavalier Street VALLETTA www.welfare.gov.mt</p>	<p>NATIONAL COMMISSION PERSONS WITH DISABILITY Kumitat għall-Persuni b'Inkwalifikazzjoni 409, St. Joseph High Road STA. VENERA www.welfare.gov.mt</p> <p>FOUNDATION FOR SOCIAL WELFARE SERVICES Fondazzjoni għas-Servizzji għall-Ingwari soċjali 2, Braille street STA. VENERA www.welfare.gov.mt</p> <p>OCCUPATIONAL HEALTH & SAFETY AUTHORITY Awtorità għas-Saħħa u s-Sigurtà fuq il-Luġgħ 120, St Ursula Street VALLETTA www.welfare.gov.mt</p> <p>DEPARTMENT OF CORPORATE SERVICES Dipartiment għas-Servizzji Korporattivi Ministry for the Family and Social Solidarity Palazzo Parnara Republik Street VALLETTA www.welfare.gov.mt</p> <p>EU AFFAIRS DIRECTORATE Direttorat (Anwal għall-Unjoni Ewropej) Ministry for the Family and Social Solidarity Palazzo Ferreria Republik Street VALLETTA www.welfare.gov.mt</p> <p>INFORMATION MANAGEMENT UNIT Ministry for the Family and Social Solidarity Palazzo Ferreria Republik Street VALLETTA www.welfare.gov.mt</p> <p>BENEFIT FRAUD INVESTIGATION DIRECTORATE Direttorat dwar l-Investigazzjoni ta' frod ta' benefiċċji 210, Republic Street VALLETTA www.welfare.gov.mt</p>	<p>DEPARTMENT OF SOCIAL WELFARE STANDARDS Dipartiment ta' Jistandards għal-Ingwari soċjali 409, St. Joseph High Road STA. VENERA www.welfare.gov.mt</p> <p>DEPARTMENT OF HOUSING CONSTRUCTION & MAINTENANCE Dipartiment għall-Kostruzzjoni u l-Manteniment C/O JOHN AZZOPOLO Street STA. VENERA www.welfare.gov.mt</p> <p>NATIONAL COMMISSION FOR THE FAMILY Kumitat għall-Familja Ministry for the Family and Social Solidarity Palazzo Ferreria Republik Street VALLETTA www.welfare.gov.mt</p> <p>NATIONAL COMMISSION AGAINST ABUSE OF DRUGS, ALCOHOL AND OTHER DEPENDENCIES Kumitat għall-Kontra l-Abuż ta' Droggi, l-Alkoħol u Dipendenzi oħra Ministry for the Family and Social Solidarity Palazzo Parnara Republik Street VALLETTA www.welfare.gov.mt</p> <p>CHILDREN & YOUNG PERSONS ADVISORY BOARD Bord Konsultattiv dwar il-Familja u s-Segurtà soċjali 409, St. Joseph High Road STA. VENERA www.welfare.gov.mt</p>
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MISSOC CD-ROM – TROUBLESHOOTING

MISSOC CD-ROM – TROUBLESHOOTING

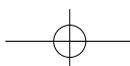
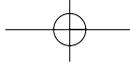
When using the MISSOC CD-ROM some problems may occur.

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

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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
 - Prior to and after confinement
 - Continuation of payment by the employer
2. Maternity leave
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

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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

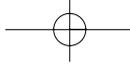
1. Age
2. Qualifying period

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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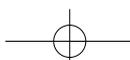
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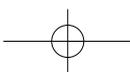
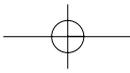
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