



# MISSOC 2008

## 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 2008





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Situation on 1<sup>st</sup> January 2008

### **European Commission**

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

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### IMPORTANT

The MISSOC mailing list will be updated. If you want to keep receiving the present publication, please renew your subscription by sending an e-mail confirming your postal address to [secretariat@missoc.org](mailto:secretariat@missoc.org). Addresses that are not confirmed by end of March 2009 will be deleted from our mailing list. We thank you for your understanding. New subscriptions are very welcome and can also be made via: [secretariat@missoc.org](mailto:secretariat@missoc.org)

Alternatively, confirmation of your subscription and postal address, as well as new subscriptions, can also be made with a telefax to the MISSOC Secretariat's fax: +32 2 240 63 01.

### NEW: ON-LINE FEEDBACK FORM

The European Commission very much welcomes feedback and comments from users of the MISSOC products. A special and user-friendly feedback form, which is accessible via [www.missoc.org](http://www.missoc.org) has been devised for this purpose, and can be completed on-line. The form seeks the views of the users on both the relevance and quality of the various MISSOC products. Alternatively, your feedback and comments can also be sent via telefax to the MISSOC Secretariat's fax: +32 2 240 63 01. We thank you in advance for your kind cooperation.





## MISSOC 2008 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 database format. It also includes descriptive information about the organisational structure of social protection in each country and the social protection systems for the self-employed in PDF format. 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 National Correspondents for 2008 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 were carried out by Bernard Brunhes International (BBI), Brussels, Belgium.

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 National 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 format)
2. The organisation of social protection – charts and descriptions (PDF format)
3. The social protection of the self-employed (PDF format)
4. The MISSOC Info Bulletins
5. The MISSOC Analysis
6. The MISSOC website on the EUROPA server ([www.ec.europa.eu/missoc](http://www.ec.europa.eu/missoc))

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 2008 is used.


### 1. MISSOC Comparative Tables

The MISSOC Comparative Tables on social protection are published twice a year on the MISSOC website (see above) in a database showing the information valid as of the 1<sup>st</sup> of January and the 1<sup>st</sup> of July of that year. A CD-ROM is published and disseminated once a year in the present publication, with the updated information as of the 1<sup>st</sup> of January.

The comparative tables contain a detailed presentation of the statutory regulations regarding the core areas of social protection in the form of twelve tables, which also allows for 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 booklet.

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 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 currently not 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 National 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. MISSOC Analysis**

The MISSOC Analysis is a new product which was for the first time produced in 2008. It provides an analytical overview of significant developments in a selected field of social protection. Each year, another theme is identified in function of the social protection priorities at EU level, and the MISSOC Analysis should contribute to the work within the Open Method of Coordination in the field of social protection and social inclusion. The MISSOC Analysis is written by experts of the MISSOC Secretariat on the basis of the information in the Comparative Tables.

#### **6. The MISSOC web pages on the Europa website**

**[www.ec.europa.eu/missoc](http://www.ec.europa.eu/missoc)**

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 and MISSOC Analysis can also be found here in chronological order, in PDF format.





## HOW TO NAVIGATE IN THE CD-ROM

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

- The MISSOC comparative tables from May 2004 until the 1<sup>st</sup> of January 2008
- The organisational charts and descriptive text
- The social protection of the self-employed
- The MISSOC Info Bulletins (from 2004 to 2008)
- The MISSOC Analysis 2008 on aspects of flexicurity and active inclusion

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

System requirements :

- Operating system: Windows 95, Windows XP, Windows Vista, Windows NT
- Browser: Internet Explorer 4.0 or later
- If My SQL is running on your pc, you should turn it off before running the CD-ROM. Windows Vista users should turn off their 'User Account Control' that prevents the program to copy files to c:\Windows\Temp

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™) and the starting page (the 'Index page') will be displayed on the screen. If it does not appear automatically, go into the contents of the CD-ROM and double-click on the file missoc.exe.

If the browser does not display automatically, you should start it up yourself:

On windows click the start button. In the menu-pane click run.

Type the following command into the command area of the dialog-window which appears:  
[DRIVE]:\missoc.exe

where [DRIVE] is the drive letter corresponding to your CD-ROM drive.  
(for instance F:\missoc.exe in case the CD-ROM drive is the F-drive) Click ok.  
The MISSOC CD- ROM application will now start in the default web browser.

The Default browser for the MISSOC CD-ROM application is Internet Explorer.

If you wish to use an alternative browser (such as e.g. Netscape Navigator or Mozilla Firefox), first start up the cd.

Close Microsoft Explorer if it displays. Open the browser of your choice and type `http://missoc` into the address bar.

The MISSOC application will now run in the browser you have chosen. 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.



When you click on the welcome message in the language you select, the homepage will appear on your screen.



This homepage shows a language selection (arrow 1), a main navigation (arrow 2), a brief introduction to MISSOC (arrow 3) and an alternative path to browse to the contents of the CD-ROM (arrow 4) where a short introduction text accompanies your choices.



### MAIN NAVIGATION BAR



**MISSOC TABLES :** The first item links to the 'Organisation of social protection : charts and descriptions' and the 'Social protection of the self-employed'.

**MISSOC DATABASE :** Links to the 'Comparative tables on social protection' in a database format that allows free selection of what year, topics, and countries to look at.

**MISSOC INFO :** Brings you to the 'MISSOC Info Bulletins', from 2004 until 2008.

**MISSOC ANALYSIS :** links to the publication of MISSOC Analysis 2008 in PDF version.

## 1.1 Navigation in the MISSOC TABLES

After clicking the 'MISSOC tables' in the main navigation a page displays several options:



**1.** Years (arrow 1) : Choose a year by moving the mouse over the corresponding year.

**2.** Organisation of Social Protection : Charts and descriptions (arrow 2):

After selecting a country and clicking the 'download/view'-button the PDF-document will be downloaded.

**3.** Social Protection of the self-employed (arrow 3):

This link brings you to the page where a country selection is displayed, allowing you to choose the sought document.





## 1.2. Navigation in the MISSOC DATABASE

The database is an 'interactive' file, which allows and requires your active selection of the information you want to view (year, country selection and subject selection).

The screenshot shows a web-based interface for the MISSOC database. It is divided into several sections:

- Step 1:** A dropdown menu for "Situation on (choose date):" with "January 2006" selected and a "GO" button.
- Section 2:** "Please choose countries for comparison:" with a sub-instruction "(For multiple selection keep 'Ctrl'-Button pressed and click on the country names)". Below is a list of countries: All countries, EU countries, Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Denmark.
- Section 3:** "Which country-specific information do you want to compare?" with a "Compare!" button.
- Step 3:** "Choose topic: (double-click to add topic)" with a list of 8 topics: 1. Financing principle, 2. Sickness and maternity: Benefits in kind, 3. Long-term care, 4. Invalidity, 5. Old-age, 6. Survivors, 7. Employment injuries and occupational diseases, 8. Unemployment.
- Section 4:** "Topics to be compared: (double-click to remove)" with an empty box.

**a. Year (arrow 1):** The comparative tables cover the years from May 2004 up to January 2008. First select for which year you want to do a comparison.

### b. Country selection (arrow 2)

- 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.

### c. Subject selection (arrow 3)

1. Below the list of countries there 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 the right hand 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.

### d. 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 (arrow 4).

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.

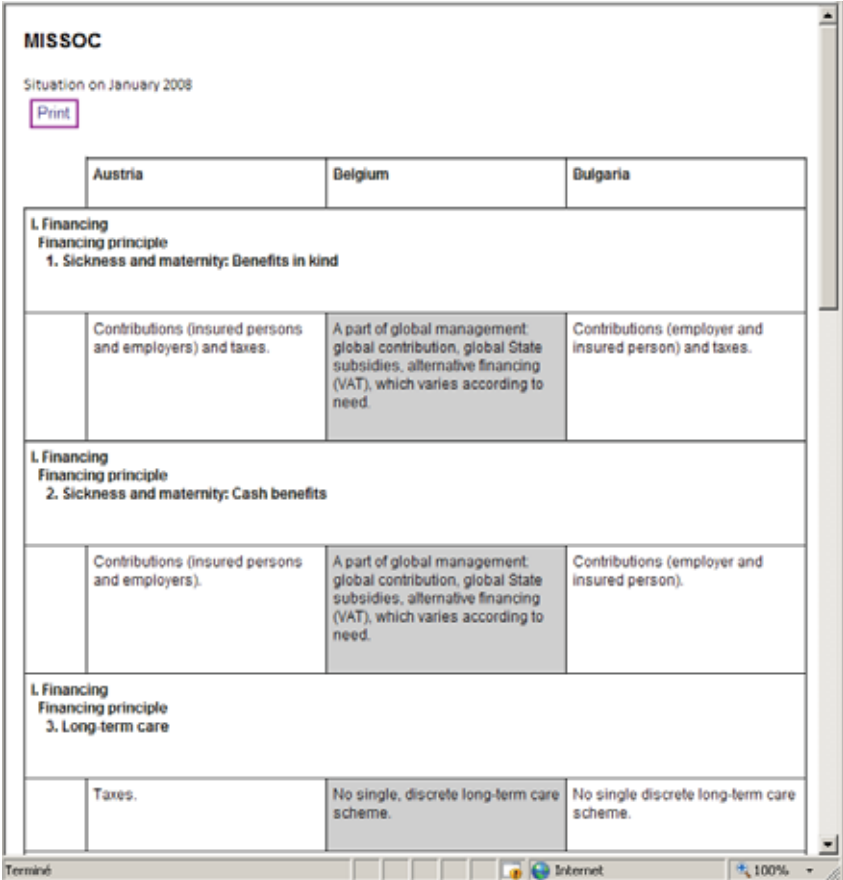
The screenshot shows a software interface titled 'Situation on January 2008'. It features a table with three columns representing countries: Austria, Belgium, and Bulgaria. The rows list various financing principles. The table content is as follows:

	Austria	Belgium	Bulgaria
1. Financing Financing principle 1. Sickness and maternity: Benefits in kind	Contributions (insured persons and employers) and taxes.	A part of global management: global contribution, global State subsidies, alternative financing (VAT), which varies according to need.	Contributions (employer and insured person) and taxes.
1. Financing Financing principle 2. Sickness and maternity: Cash benefits	Contributions (insured persons and employers).	A part of global management: global contribution, global State subsidies, alternative financing (VAT), which varies according to need.	Contributions (employer and insured person).
1. Financing Financing principle 3. Long-term care	Taxes.	No single, discrete long-term care scheme.	No single discrete long-term care scheme.
1. Financing Financing principle 4. Invalidity	Contributions (insured persons and employers) and taxes.	A part of global management: global contribution, global State subsidies, alternative financing (VAT), which varies according to need.	Contributions (employer and insured person). State Budget covers deficit.
1. Financing Financing principle 5. Old-age	Contributions (insured persons and employers) and taxes.	A part of global management: global contribution, global State subsidies, alternative financing (VAT), which varies according to need.	Contributions (employer and insured person). State Budget covers deficit.
1. Financing Financing principle 6. Survivors	Contributions (insured persons and employers) and taxes.	A part of global management: global contribution, global State subsidies, alternative financing (VAT), which varies according to need.	Contributions (employer and insured person). State Budget covers deficit.
1. Financing Financing principle 7. Employment injuries and occupational	Contributions (employers).	A part of global management: global contribution, global State subsidies, alternative financing (VAT), which varies	Contributions (employer).

### e. 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 (arrow 1).

Then click on the print button and the printable version will be displayed on the screen (arrow 2).



**MISSOC**

Situation on January 2008

	Austria	Belgium	Bulgaria
<b>I. Financing</b> Financing principle <b>1. Sickness and maternity: Benefits in kind</b>			
	Contributions (insured persons and employers) and taxes.	A part of global management, global contribution, global State subsidies, alternative financing (VAT), which varies according to need.	Contributions (employer and insured person) and taxes.
<b>I. Financing</b> Financing principle <b>2. Sickness and maternity: Cash benefits</b>			
	Contributions (insured persons and employers).	A part of global management, global contribution, global State subsidies, alternative financing (VAT), which varies according to need.	Contributions (employer and insured person).
<b>I. Financing</b> Financing principle <b>3. Long-term care</b>			
	Taxes.	No single, discrete long-term care scheme.	No single discrete long-term care scheme.

Terminé

Internet 100%

### 1.3. Navigation in MISSOC INFO

#### a. MISSOC Info



Moving your mouse over the year (arrow 1) will result in a corresponding area with publication date and titles of the MISSOC info bulletins (arrow 2).

A selection can be made by country or by choosing the synoptic report (arrow 3). The document will appear after clicking the 'download/view'- button.

### 1.4. Navigation in MISSOC ANALYSIS

Download the document by clicking on the title.



## 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 and antiviruses installed on your computer must enable the application to work.
3. In Windows Vista turn off 'User Account Control'. (You can turn it back on after the installation).

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

### 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**

### **Conditions**

1. Minimum level of incapacity for work
2. Possibility of review
3. Period for which cover is given
4. 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
  - Other dependents
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**

**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
  - Other dependants
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. Divorced spouse
4. Surviving partner of cohabitant
5. Children
6. Other persons

**Benefits**

1. Surviving spouse, divorced spouse, surviving partner
2. Surviving spouse: remarriage
3. Orphan children (having lost one parent or both parents)
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

#### **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

##### *Benefits in cash*

- Waiting period
- Duration
- Amount of the benefit

#### **2. Permanent incapacity**

- Minimum level of incapacity giving entitlement to compensation
- 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
6. Special cases:
  - Unemployed persons
  - Pensioners
  - Orphans

##### Child-raising allowances

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

##### Child care allowances

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

##### Other benefits

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

## 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
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