

***accace***

# Parenthood in CEE

## Accace Regional Study 2013

Bulgaria | Croatia | Czech Republic | Hungary | Poland  
Romania | Serbia | Slovakia | Slovenia | Ukraine

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# Context

*Among the main topics for human rights and labour organizations, and especially for the ones fighting against different forms of discrimination against women, maternity leave and in the last years also parental leave, are slowly but steadily becoming more visible in local legislations. Maintaining an objective approach is crucial but very difficult when dealing with maternity. International and local regulations must establish an equilibrium between employers, employees and State authorities, in order to provide a fair approach on the labour market, a stable economic environment and most important, assuring a proper and safe development for the child.*

**“ Maternity and parental leave are steadily becoming more visible in local legislations ”**

The current study will be focusing on 10 countries, 9 of them from Central and Eastern Europe, and one as member of Commonwealth of Independent States (CIS) - Ukraine. All 10 countries are members of ILO (International Labour Organization), 8 of them members of EU and 1 EU candidate country, as you may also see in image A.1.



A.1

The main legislative acts that play a significant role for ILO and EU members, as well as for the countries who wish to become members are:

- **Council Directive 92/85/EEC<sup>1</sup>** of 19 October 1992 on the introduction of measures to encourage improvements in the safety and health at work of pregnant workers and workers who have recently given birth or are breastfeeding
- **International Labour Organization (ILO) C183 – Maternity Protection**
- **Convention, 2000 (No.183)<sup>2</sup>**, concerning the revision of the Maternity Protection Convention (Re.) 1952 and
- **Council Directive 2010/18/EU<sup>3</sup>** of 8 March 2010, implementing the revised Framework Agreement on parental leave concluded by BUSINESSEUROPE, UEAPME, CEEP and ETUC and repealing Directive 96/34/EC

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<sup>1</sup> <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31992L0085:en:html>

<sup>2</sup> [http://www.ilo.org/dyn/normlex/en/f?p=1000:12100:0::NO::P12100\\_ILO\\_CODE:C183](http://www.ilo.org/dyn/normlex/en/f?p=1000:12100:0::NO::P12100_ILO_CODE:C183)

<sup>3</sup> <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2010:068:0013:01:EN:HTML>

# Maternity Leave

## C183 – Maternity Protection Convention

C183 – Maternity Protection Convention is currently stating that the length of maternity leave must not be less than 14 weeks, valid for all member states that have ratified the Convention. Moreover, after returning from maternity leave, the mother is entitled to nursery breaks or reduction of daily working hours, without the decrease of monthly wage. In order to ensure a decent living standard for the mother during the maternity leave, the Convention is also stating that the mother is entitled to “*cash benefits*”, setting the minimum to “[...] *not less than two-thirds of the woman's previous earnings [...]*”<sup>4</sup> or not less than the “*rate payable for sickness or temporary disability in accordance with national laws and regulations*”<sup>5</sup> in case the country economy is not allowing otherwise.

**“ Maternity leave must not be less than 14 weeks ”**

In order to provide and maintain a good relationship between employees and employers and avoid setting a burden on the latter, these benefits are set to be provided through compulsory social insurance or public funds.

## R191 - Maternity Protection Recommendations, 2000 (No.191)

Furthermore, as a preventive measure, the International Labour Organization is releasing together with the Maternity Protection Convention, a set of

recommendations which are rather meant to encourage than impose to its members additional rules necessary for a safe, diverse and non-discriminatory working environment, as well as preparing the ground for future revisions of the Convention.

We herein refer to **R191 - Maternity Protection Recommendations, 2000 (No.191)**<sup>6</sup>, which encourages the member states to gradually adopt better standards than the ones imposed by the convention, such as: extending the maternity leave period to minimum 18 weeks, increase the allowance base to 100% of the previous earnings, full medical service for the mother and child and other measures related to health and employment protection.

## Council Directive 92/85/EEC

Council Directive 92/85/EEC is also establishing for all the members of the Community a minimum of 14 continuous weeks of maternity leave, from which “[...] *compulsory maternity leave of at least two weeks allocated before and/or after confinement in accordance with national legislation and/or practice [...]*”<sup>7</sup>.

In addition, the Directive is specifying the fact that during the maternity leave payment is mandatory. The payment minimum is set to the minimum granted by national legislation in case of sickness, without assuming in any way that the maternity leave shall be defined as a type of sick leave.

<sup>4</sup> C183 – Maternity Protection Convention; Article 6, p.3;

<sup>5</sup> C183 – Maternity Protection Convention; Article 7, p.1;

<sup>6</sup>

[http://www.ilo.org/dyn/normlex/en/f?p=1000:12100:0::NO::P12100\\_ILO\\_CODE:R191](http://www.ilo.org/dyn/normlex/en/f?p=1000:12100:0::NO::P12100_ILO_CODE:R191)

<sup>7</sup> Council Directive 92/85/EEC; Article 8, p.2;

# Maternity Leave Conditions

Despite the fact some of the countries belong to the same communities, the implementation of directives or conventions is very different at national level. Let's take for example the ILO Convention on maternity. From the 10 countries analysed, all are ILO members but only 6 have actually ratified the Convention<sup>8</sup>: Hungary, Slovakia, Slovenia, Bulgaria, Romania and Serbia.

***“ The implementation of directives or conventions regarding maternity varies at national level ”***

Nevertheless, except meeting the minimum requirements imposed by the convention, these 6 countries present very different maternity leave characteristics in terms of conditions, allowance and length, mainly because these requirements are meant to be applied taking into consideration each member country's economic possibilities and local legislation characteristics.

Most of the countries, especially the ones that have ratified the ILO Maternity Convention, are setting conditions on the employment period prior to birth for receiving the standard allowance accepted at national level. These conditions are justified by the fact that the allowance is supported by national social insurances institutions either directly or through the employer, therefore from the contributions' fund to which the employee has contributed in the past required months.

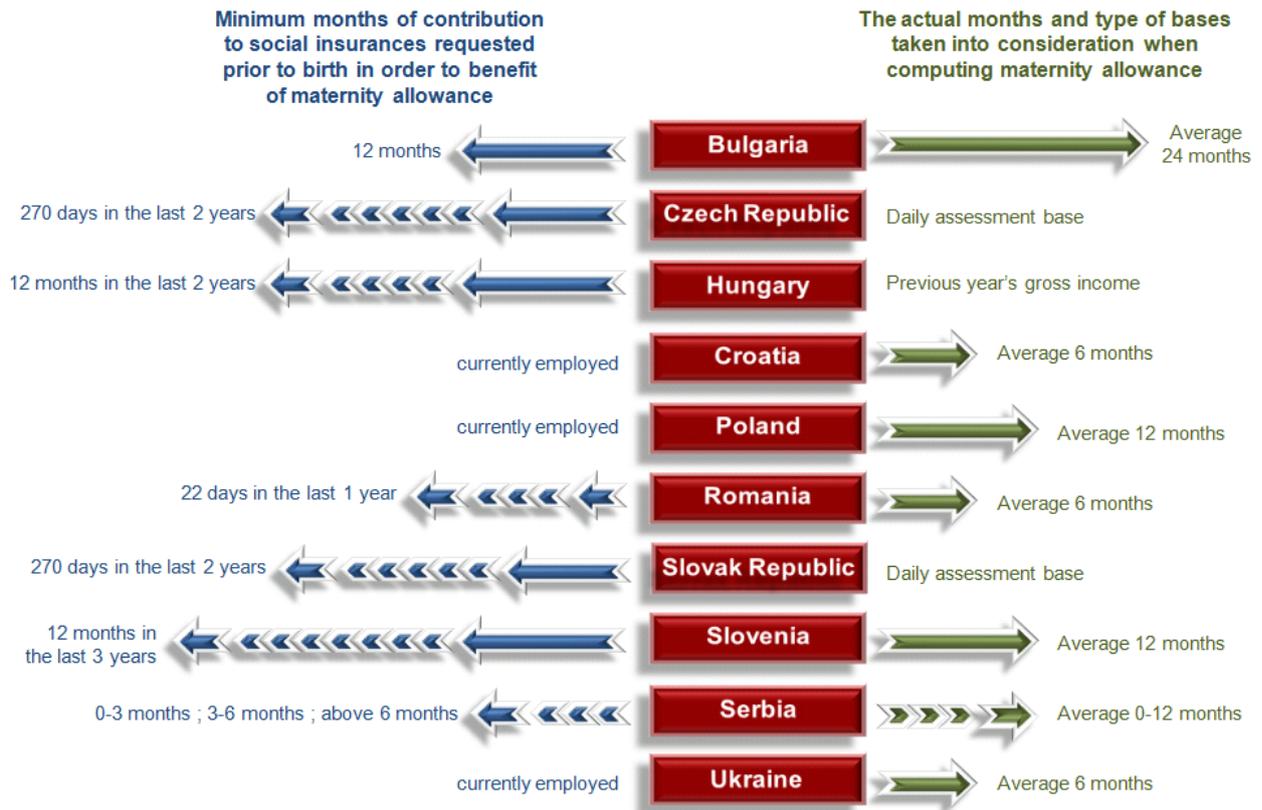
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[http://www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300\\_INSTRUMENT\\_ID:312328](http://www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300_INSTRUMENT_ID:312328)

***“ Most of the countries are setting conditions on the employment period prior to birth for receiving the standard allowance ”***

Maternity allowance is supported indirectly by the national social institutions in countries such as Croatia, Romania or Serbia, where the employee is paid by the employer, who will afterwards recover the amounts from the State.

As we may see in image A.2 (left arrows), when it comes to conditions set for allowance payment, most of the analysed countries do not set previous continuous employment periods prior to birth, but rather minimum stages of contributions in a continuous period of time. For a better understanding, please see the case of Bulgaria, Czech Republic, Hungary, Romania, Slovak Republic, Slovenia or Serbia. In this category of countries, that require minimum months of contribution to state authorities, Romania is the least strict, with minimum 22 days of insurance in the last 12 months, followed closely by Serbia with a gradual system. Therefore mothers in Serbia could receive only 30% of the average salary if they were employed between 1 and 3 months, 60% if the previous employment period was above 3 to 6 months and the maximum 100% of the average salary is received if the mother was employed for more than 6 months. Which means that the higher the employment period, the higher the allowance.



## A.2

In both **Czech Republic** and **Slovakia**, it is required that the employee has contributed to the specific social contribution around 9 months (270 days) in the last 2 years.

**Hungary** and **Slovenia** both set as mandatory 12 insured months in the last 2 years (Hungary) and 3

years (Slovenia). Still, as we will see in the next chapter, certain local legislations provide for the months during which the employee did not earn any income, a minimum base usually computed based on the minimum salary in the respective country.

# Maternity Allowance



## Maternity allowance



A.3

The conditions specified in the previous chapter must be met in order to obtain the monthly maternity allowance at its maximum, but the minimum months required do not represent the actual months taken into consideration when computing the base.

As presented in image A.2 (right arrows) and detailed in image A.3, there are three types of basis for the maternity allowance granted for employed women in the 10 analysed countries. The base could represent a percentage of the average salary or contribution base, computed for a determined period of time, the daily assessment base or simply percentage of the gross income established for previous year.

As shown in image A.3, the countries choosing an average base of the past months' income tend to apply percentages over 85% if the conditions are met by the employee.

***“The minimum months required in previous chapter do not represent the actual months taken into consideration when computing the allowance base”***

In **Serbia**, if the conditions for allowance are not met, the percentage applied decreases proportional with the employment period before the birth: for previous employment of 0-3 months: 30%, employment 3-6 months: 60% and employment above 6 months: 100%.

Based on the national economies, each country has certain minimum and maximum allowances amounts set. For example, in **Slovenia** the allowance could not be less than 55% of the minimum salary which applies for the missing months up to the required years of reference, while in **Ukraine** the allowance could not be lower than 25% of the monthly minimum subsistence level for persons with disabilities. Similar to Slovenia, **Croatia** is also establishing a minimum base (around 219 Euro) for the months during which the employee did not earn any income, in order to reach the 6 required months for computing the allowance.

At the opposite end, a few countries have set a maximum limit as well. Maternity allowance in **Czech Republic** cannot exceed 920 Euro per month, followed closely by **Slovak Republic** with 756 Euro, while **Romania** sets the limit higher at 1747 Euro and the most generous legislation in this case is in **Serbia**, allowing a maximum of 2800 Euro.

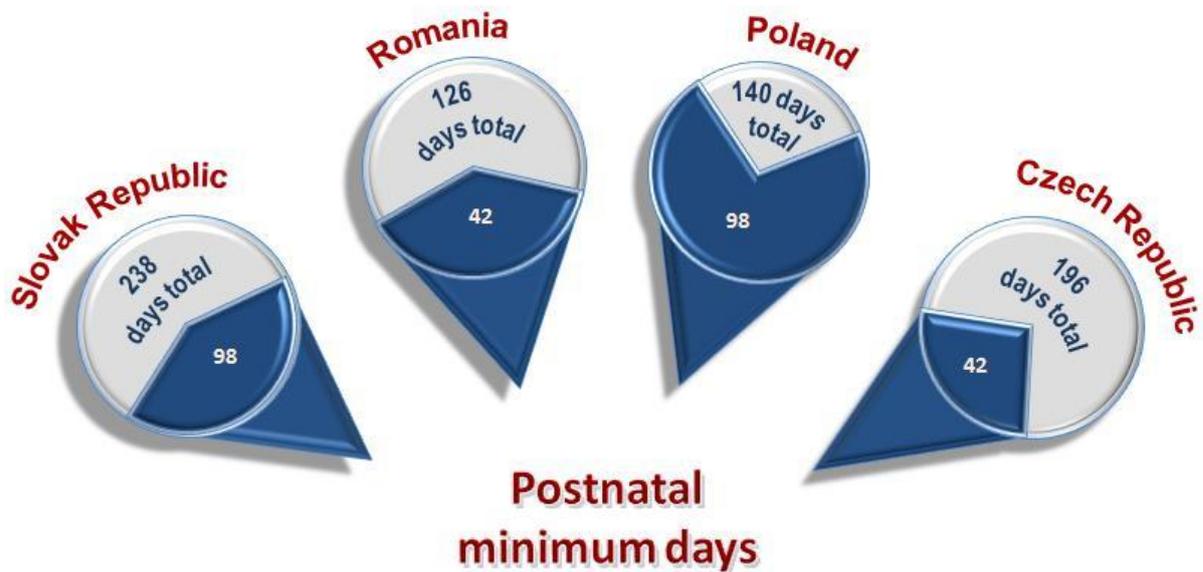
Surprisingly, most of the countries presented in the current study do not have a maximum limit established.

# Maternity Leave Length

As we have previously mentioned, the minimum period currently established for the maternity leave, by the European Union and by the International Labour Organization, is of 14 weeks, with the recommendation of allowing the mother a minimum time required for physical recovery.

**“International labour Organization suggesting to increase the maternity leave to 18 weeks”**

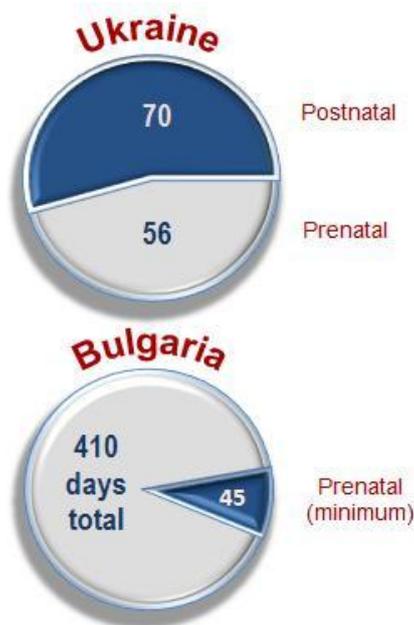
Nevertheless, during the past years there have been numerous discussions on maternity leave duration, the International Labour Organization has already published their suggestion of increasing the maternity leave to 18 weeks in its Maternity Protection Recommendations no. 191. The European Commission follows their example and comes a few years later with a similar proposal of increasing the maternity leave to 18 weeks, 6 weeks mandatory after birth<sup>9</sup>.



A.4

<sup>9</sup> Proposal for a Directive of the European Parliament and of the Council amending Council Directive 92/85/EEC <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:52008PC0637:EN:NOT>

In 2010, the European Parliament went even further with this subject and in its “*resolution on the proposal for a directive of the European Parliament and of the Council amending Council Directive 92/85/EEC*”<sup>10</sup>, the act proposing an increase of the maternity leave to 20 weeks.



A.5

Until such regulations will be possible to implement at national level, EU members states must include in their legislation at least 14 weeks total maternity leave and a “[...] *compulsory maternity leave of at least two weeks allocated before and/or after confinement in accordance with national legislation and/or practice* [...]”<sup>11</sup>. Moreover, ILO member states that have ratified the Maternity Protection Convention<sup>12</sup> have the

<sup>10</sup>

[http://www.Europarl.Europa.eu/sides/getDoc.do?type=REP\\_ORT&reference=A7-2010-0032&language=EN](http://www.Europarl.Europa.eu/sides/getDoc.do?type=REP_ORT&reference=A7-2010-0032&language=EN)

<sup>11</sup> Council Directive 92/85/EEC; Article 8, p.2;

<sup>12</sup>

[http://www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300\\_INSTRUMENT\\_ID:312328](http://www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300_INSTRUMENT_ID:312328)

obligation to set the compulsory prenatal leave to a minimum of 6 weeks<sup>13</sup>.

Because each country has different ways of expressing maternity leave length (days, weeks, months), for the countries using months or weeks we will transform the maternity length in days for a better comparison between the 10 countries analysed in the current study. Therefore, as presented in images A.4, A.5 and A.6, despite the fact that some of the countries belong to the same organizations, there are significant differences at national level. These differences may be noticed in the length of maternity leaves, as well as in the limits imposed for prenatal and postnatal leaves.

Despite the fact that **Ukraine** is not a member of EU, or ILO, their legislation is meeting the minimum recommendations in terms of maternity leave length, with a total of 126 days, clearly separated into a prenatal leave of 56 days and a postnatal leave of 70 days.

The rest of the countries currently analysed are more flexible and set only certain minimum or maximum levels, allowing the mothers decide on their prenatal and postnatal leaves according to their needs, within the maximum limit of months, weeks or days of maternity leave.

**“Country with the longest maternity leave length is so far Bulgaria”**

Limitations on prenatal leave are encountered in Bulgaria, Croatia and Hungary, while Poland, Romania, Slovak and Czech Republic include in their local legislation specifications related to postnatal leave, as seen in images A.4, A.5 and A.6, meant for both

<sup>13</sup> C183 – Maternity Protection Convention; Article 4, p.4;

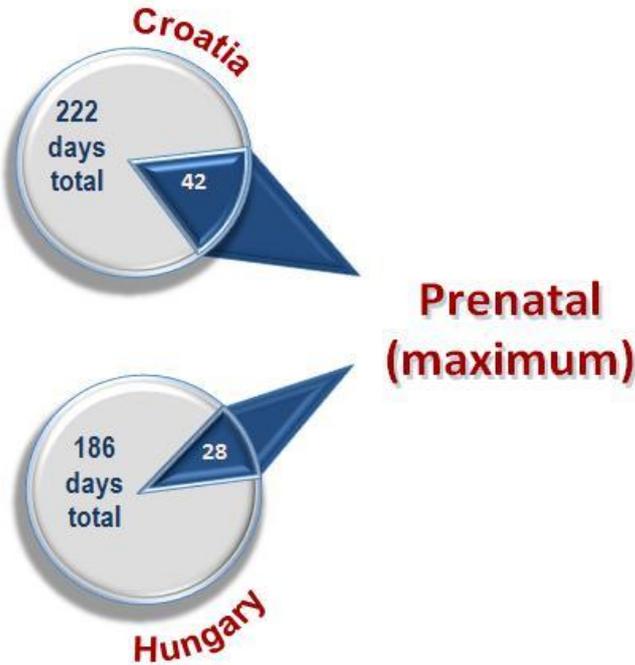
recovery of the mother and a healthy development of the new born.

The country with the longest leave is by far **Bulgaria**, with a total of 410 maternity leave days, minimum 45 of these days compulsory before birth.

The second country that sets a limit for the prenatal leave is **Croatia**, with 42 days before birth and 180 days postnatal days. **Hungary**, with a lower maternity leave length, has a maximum prenatal limit imposed by local regulations of 28 days.

These limits are imposed clearly as a measure of encouraging and assuring the proper recovery after birth, as well as a healthy development of the newborn, while still granting a minimum time prior to birth as recommended.

*As clearly detailed in this chapter, the previous mentioned proposals and recommendations were taken into consideration by the majority of member or candidate countries of both ILO and EU that have already implemented maternity leaves of minimum 18 weeks total, out of which 6 or more weeks are postnatal.*



A.6

## Special Cases: Fathers' Rights

Maternity leave and all related health and work protection measures have been created at first strictly for women, who during the process are vulnerable from a physical, psychological and economical point of view. Still, as the gender equality became also a matter of conflict around the world, fathers became more and more visibly involved in the period after birth.

*“ In order to encourage the gender equality, fathers are becoming more and more visibly involved in the period after birth ”*

Usually fathers are involved in the child care during the parental leave, but there are countries that allow also a specific leave for the father as well, sometimes called paternal leave, but not to be confused with the parental leave. The special leave for the father could last a few days or even a few weeks.

*“ Paternal leave ...not to be confused with the parental leave ”*

In **Romania**, for example, the father is entitled to 5 days of paternal leave that could be taken during the

mother's leave and could be prolonged to 15 days if he has attended a special course. In a similar way, **Bulgarian** father are entitled to 15 calendar days leave considered from the date the baby is released from the hospital.

In **Czech Republic** and **Slovak Republic**, mothers are entitled to minimum 6 weeks postnatal leave and starting the 7<sup>th</sup> week, if the parents agree and if the other parent meets the conditions, the maternity leave rights and obligations could be transferred to the father.

Despite the fact that gender equality is encouraged, most of the countries prefer to allow the mother as much time as possible with the newborn, in order to prevent any abnormal development of the baby. Therefore, in **Poland**, fathers are entitled to paternal leave only after the child's first 14 weeks, while in Bulgaria, the country with the longest maternity leave, the right could be transferred to the father only after 6 months following the child's birth.

## Special Cases: Adoption

Because maternity leave is granted not only for the health protection of mothers who need recovery, but also for the protection of the newborn, in **Hungary, Poland and Serbia** the conditions imposed for maternity leave and allowance are valid in case of adoption as well.

*“ **Maternity leave ensures health protection of mother as well as protection of the newborn** ”*

As we have noticed in previous cases, **Czech Republic** and **Slovak Republic** have similar conditions, therefore in case of adoption the difference between the two countries is of 6 weeks: in Czech Republic the employee is entitled to a 22 weeks leave and in Slovak Republic to 28 weeks.

**Ukraine** on the other side does not have such a generous legislation, the leave to which the employee is entitled in case of adopting a child directly from the hospital, lasts 56 days, with possibility of being extended to 70 in case more children are adopted.

*“ **Ukraine does not have very generous legislation regarding maternity leave by adoption** ”*

In **Croatia**, we encounter a special situation, because the length of the leave to which an employee is entitled in case of adoption, depends on the child's age and is not valid only for newborns. Therefore, the length of the leave in case of adoption could be:

- 6 months if the child is under three years old
- 5 months if the child is between 3 and 5 years old
- 4 months if the adopted child is between 5 and 18 years old.

Moreover, there is also a possibility of extending the period with 60 days in special cases such as: adoption of twins, adoption of a child who becomes a third or subsequent child in a family, self-employed adoptive parent, or a disabled child.

# Parental Leave

## Council Directive 2010/18/EU

As mentioned in the introductory part, parental leave is defined by Council Directive 2010/18/EU. Created as “[...] *an important means of reconciling professional and family responsibilities and promoting equal opportunities and treatment between men and women* [...]”<sup>14</sup>, Council Directive 2010/18/EU introduces the mandatory parental leave currently applicable for all EU Members and also considered by the acceding and candidate countries. The revised 2010 Directive establishes a minimum 4 months parental leave period and encourages gender equality by providing minimum one of the 4 months on a non-transferable basis.

**“ The revised 2010 Directive establishes a minimum 4 months parental leave length ”**

While the maternity leave focuses on the health and safety of the mother and child, the parental leave is rather meant to encourage “*the equal share of family responsibilities*”, as mentioned in the general considerations of the Directive, therefore to encourage fathers be actively involved in the first years of the child’s life. The length of the leave should exceed 4 months in the EU countries, with minimum one month non-transferable parental leave<sup>15</sup> and the right should be requested the latest until the child turns 8 years old, the latter being valid also in case of adoption<sup>16</sup>.

**“ Parental leave as an encouragement of the equal share of family responsibilities ”**

<sup>14</sup> Council Directive 2010/18/EU; Preamble;

<sup>15</sup> COUNCIL DIRECTIVE 2010/18/EU; Clause 2, p.2;

<sup>16</sup> COUNCIL DIRECTIVE 2010/18/EU; Clause 2, p.1;

Returning to the 10 analysed countries, as we may see in image A.7, there are different child age limits set for the parental leave, but not many countries allow the parents to ask for their right until the child turns 8 years old, except Croatia and Bulgaria. This measure is justified if we consider the necessity of having the parental leave right after the maternity leave and most of the parents choose to have this continuity.

In **Bulgaria** the parents are entitled to a care leave until the child turns 2 years old. Afterwards each parent is entitled to 6 months unpaid leave until the child turns 8 years old. Each of the parents can transfer to the other up to 5 months of the unpaid leave. Still, the state encourages parents to return to work before the child turns 2 years old, by offering them 50% of the allowance for the remaining time.

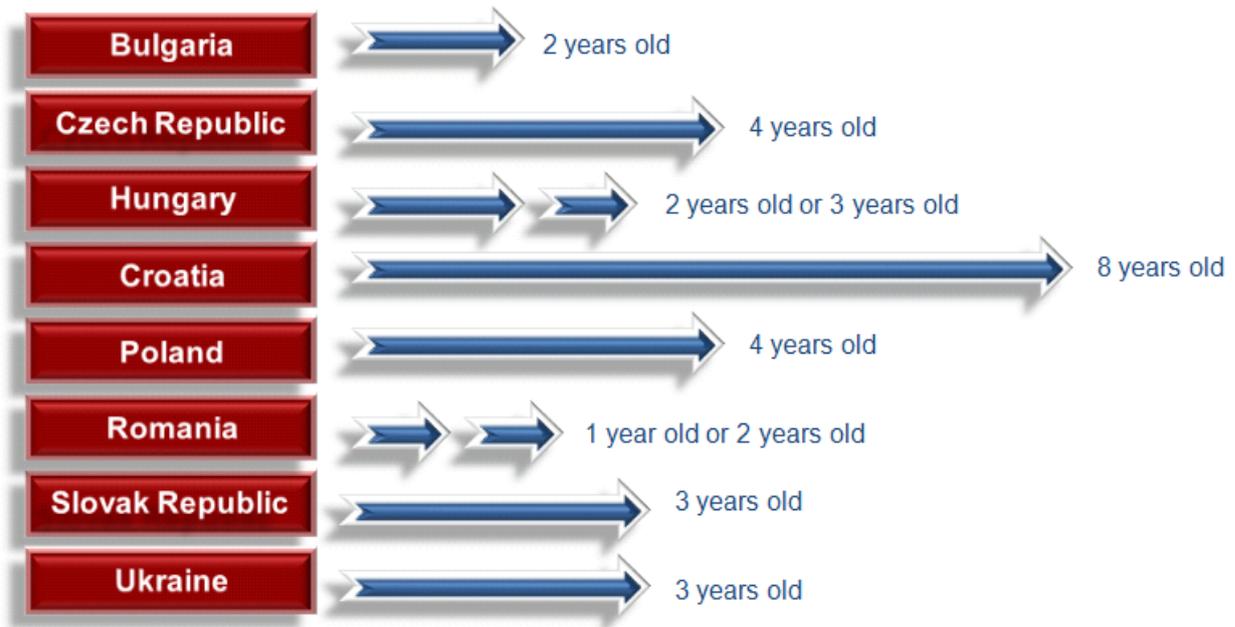
One of the lowest parental leaves is established by the national law in **Croatia**, where parents are allowed to claim the leave until the child turns 8 years old, but the length is only of 180 days for the 1<sup>st</sup> and 2<sup>nd</sup> child, extended to 900 days only starting with the 3<sup>rd</sup> child or in case of twins. Still, the parent has the advantage of receiving a maximum allowance computed as 100% of the average amount of their last six salaries. A characteristic of parental leave in Croatia is the fact that in case the parent decides to interrupt the child care leave, he/she should take into consideration the fact that a fraction can last minimum 30 days and in one year it can be used maximum twice.

Moving further, in **Czech Republic** and **Poland**, even if in both countries parental leave could be taken until the child turns 4 years old, Polish employees have a lower

parental leave because its duration is established at maximum 3 years. Moreover, in Poland, during the parental leave, the employee does not receive an allowance, but the government guarantees parent's

pension and health contributions. In Czech Republic, on the other side, the parent is entitled to use the full period until the child turns 4 years old and the allowance received could not exceed 440 Euro/ month.

**The parental paid leave right may be claimed until the child turns (normal conditions) :**



**A.7**

Similar conditions and care leave length we find in **Slovak Republic** and **Ukraine**, where the local legislations set a parental leave for the full period until the child turns 3 years old, its actual length being established based on the end date of maternity leave. In Slovak Republic, during the parental leave, the parent is entitled to an allowance of approximate 200 Euro/month. The allowance is not as generous in Ukraine, where the maximum is set to around 110 Euro, but the advantage is that parental leave can actually be used in whole or in parts by the child's father, grandmother, grandfather or other relatives actually caring for the child, or by a person who has adopted or holds custody of the child. The persons mentioned above can have a part time job or work from

home. At the same time the person retains the right to receive assistance in period of leave for child care. Assistance is provided for each child by the Department of Labor and Social Welfare at the place of the recipient.

Nevertheless, **Hungary** and **Romania** seem to have developed a different system, where the length of the parental leave is related to the allowance paid. Therefore, in Hungary, after the mother finished the parental leave up to the child's age of two years old, with a compensation of 70% of the gross income, the leave could be extended with one additional year, but with the fix allowance of 96 Euro/month and possibility of working max. 30 hours per week during this 2<sup>nd</sup> part

of the parental leave. Also, this second part of the parental leave could be claimed by the grandparents. Romania also has two parental leaves, but unlike Hungary, these are 2 separate leaves and the parent must choose them, based on their financial or professional reasons. The allowance for the parental leave, taken until the child turns 1 year old has a higher maximum limit: around max.777 Euro/month, while the leave taken until the child's second birthday has a maximum limit of 274 Euro/month, with the specification that in both cases the other parent is

entitled to one month mandatory leave on a non-transferable basis. If the parent returns from the child care leave before the term, the State will pay an incentive of 115Euro/Month for the remaining time.

In **Slovenia**, parental leave is set to 260 days with an allowance computed as 90 % of the average of last 12 gross salaries of the employee. In case of adoption, the leave will last 150 days, if the child is under 4 years old, or 120 days if the child is between 4-10 years.

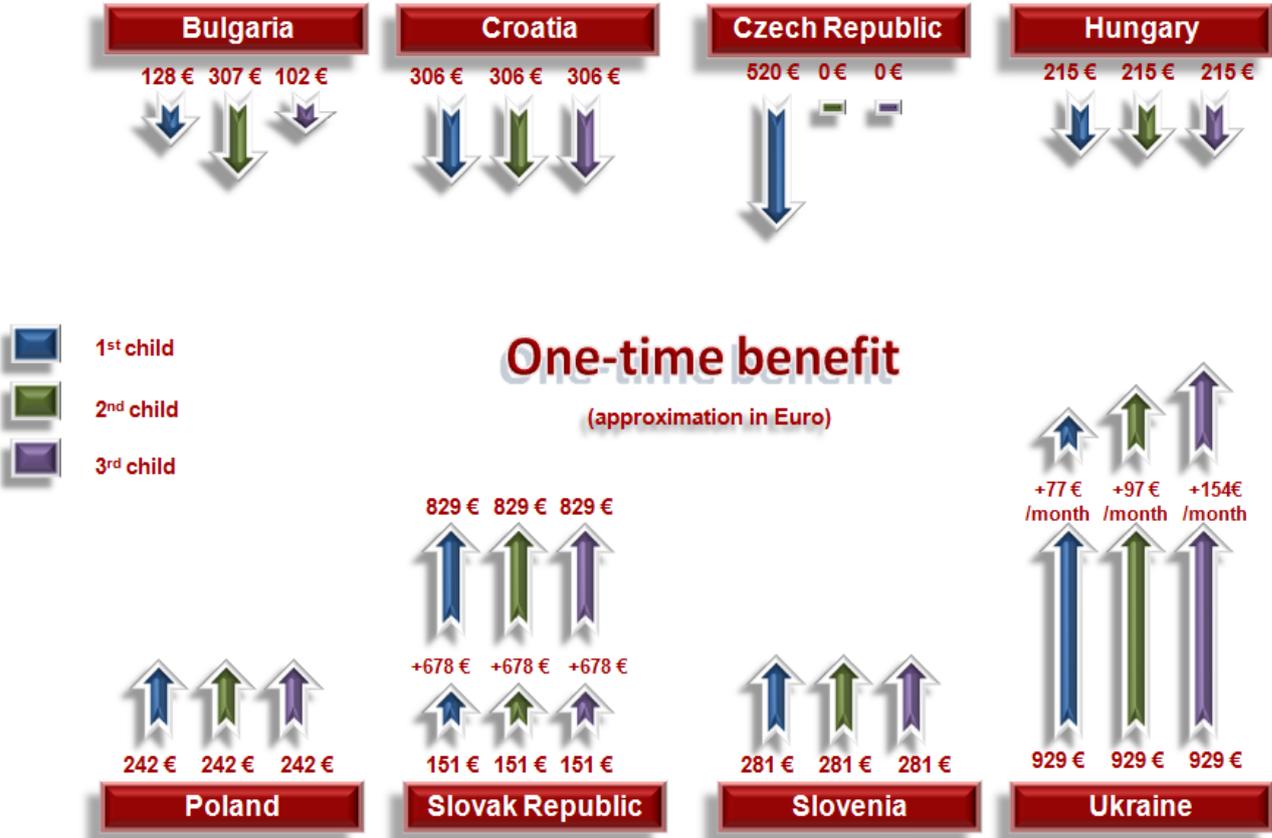
# Other Benefits

In addition to maternity allowance and parental leave rights, in certain countries, the local authorities also offer a one-time benefit either for the firstborn, as we will see in Czech Republic, for each child born in Bulgaria, Hungary, Croatia, Poland and under specific conditions in Serbia, Slovenia, Slovak Republic and Ukraine.

520 EUR and in case of multiple births increases to 780 EUR. The right to allowance is offered only to families with an average net income less than 2.4 times of the living wage, established in a certain period of time before birth.

*“ Some of the countries offer an one-time benefit for each child birth ”*

Therefore, to be more specific, the benefit paid only at first birth in Czech Republic is the equivalent of around



A.8

Among the 4 countries mentioned above, that offer a benefit at birth for each child born, **Bulgaria** is the only country that offers different amounts, the approximate amounts are: 128 EUR for first child, 307 EUR for the second and 102 EUR for every next child born.

In **Hungary**, for each birth, the parent receives around 215 Euro, or 287 Euro for twins, while in Croatia the amount goes up to approximate 306 Euro. In **Poland** the benefit is around 242 Euro for each child and in case of multiple births, it is multiplied with the number of babies.

**Serbia** is supporting families with low incomes and offer around 302 Euro one-time benefit. The amount increases for the next births in case the minimum requirements are met. Similarly, in **Slovenia**, the local authorities offer a one-time benefit only if the monthly income per family member is maximum 632 EUR.

Families that meet the requirements are receiving a benefit of 281 Euro.

In **Slovak Republic**, the benefit for each birth is around 151 EUR, being increase to 227 EUR for twins and to 303 EUR for triplets. Moreover, an additional 678 EURO are paid for the first three children if they live at least 28 days.

Moving further to **Ukraine**, the system changes completely because if the parent submits the request within a 12 months interval from birth or adoption, he/she will receive a one-time benefit of 929 EUR, to which the Department of Labor and Social Welfare adds an extra monthly payment. The extra payment increases with the number of children born and the approximate amounts are: 77 EUR for 24 months - first child, 97 EUR for 48 months - the second child and 154 EUR for 72 months - the third child.

# About Accace

Accace is a leading outsourcing and advisory company providing full services in the areas of accounting and reporting, payroll and HR administration, tax advisory and corporate services.

During past year Accace, originating from CEE region, set in motion its strategic expansion outside Central and Eastern Europe and has begun to offer a full range of services on a global basis via newly added Accace branches and via trusted and long-time partner firms.

## Currently Accace has owned and operating offices in:

Czech Republic | Germany | Hungary | Poland  
Romania | Slovakia | Ukraine | United Kingdom

## An additional 12 countries are serviced via trusted partner firms in:

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Luxembourg | Netherlands | Russia | Serbia  
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