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Specifics of the social security systems in the Czech Republic and Slovakia with a focus on maternity and parenthood

Špecifiká systémov sociálneho zabezpečenia v Českej republike a na Slovensku so zameraním na materstvo a rodičovstvo

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Abstract: This paper analyses and compares the specifics of the social security systems in the Czech Republic and Slovakia with a focus on maternity and parenthood. The chosen topic is illustrated by diagrams of social security systems, namely state social support benefits and sickness insurance benefits. The article focuses specifically on maternity, parental and paternity benefits as well as birth grants and pregnancy allowances. The aim of the paper is to present and evaluate the specifics of the social security systems with a focus on these benefits as well as their amount and to point out their differences. The methods used in the paper are description, descriptive analysis, comparative analysis and comparison. To obtain the data and information used in the paper, literature and legislation of the Czech Republic and Slovakia were used. The results of the analysis and comparison will be beneficial not only for the scientific community but also the general public.

Key words: Maternity benefit. Birth grant. Parental benefit. Paternity benefit. Social security.

JEL Classification: H55, K31.

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Introduction

In the Czech Republic and Slovakia, the topic of motherhood and parenthood is addressed by experts from the fields of social policy, family policy and the social security system. It is not only about legislative and economic aspects. Attention is also paid to the topics of gender equality, the position of women in the labour market after maternity and parental leave, relationship problems in raising children in the family and the impact of institutional care on child development and their positive or negative effects.

Support for motherhood and parenthood is part of social policy and national family policy in every developed society. The ability to provide financial income to cover the needs of children and parents in the form of maternity benefits, along with the time needed for child care, is one of the indicators of social development in any country (Krebs 2015, Koldinská 2015). In the Czech Republic, maternity and parental leave is addressed, for example, by Kocourková (2011), Halířová (2011), Štangová (2016), Duda, Turečková, Buryová and Kubalová (2022) and others. In Slovakia, the authors are Treľová (2021), Pakšiová (2021) or Trelová and Kulhánek (2019).

The article is structured in several parts. The first one introduces the reader to the authors' literature searches related to the topic of the article. The next parts are devoted to sickness insurance benefits and state social support benefits in the Czech Republic and Slovakia, including diagrams. The methodology of the article follows. In the next part, a comparison is made and the specifics of social security systems with a focus on maternity and parenthood are presented.

The aim of the paper is to present, evaluate, and compare the specifics of social security systems with a focus on maternity and parental benefits between these two countries.

The methods used in the paper are description, analysis and comparison. To obtain the data and information used in the paper, literature and legislation of the Czech Republic and Slovakia were used.

1. Theoretical background

According to Halířová (2012), pregnancy, childbirth and motherhood are important social events that require intensive state assistance for every woman. This assistance is provided in various forms. In addition to the necessary health care (prenatal and postnatal care, medical

care directly related to childbirth), assistance to employed women consists in freeing them from work obligations and providing material security during this period. Halířová (2012) also points to the fact of taking maternity leave at least 6 weeks before the due date of childbirth and states that this is in the interest of both pregnant employees and the health of the unborn child, therefore it is necessary for women to start taking maternity leave on time, refrain from work and not unnecessarily jeopardize their pregnancy, health and the mission of motherhood. According to Jonášová, Frýdlová and Svobodová (2012), Czech mothers of one child stay at home for an average of three years, which has a very profound impact on their professional and personal lives. Some studies in the field of maternity motivation show that the gender division of labour in the family and society cannot be ignored. This is also related to the gendered setting of the labour market or the functioning of institutional care, such as kindergartens (Hašková and Zamykalová 2006). Similarly, Koldinská (2015), Kocourková (2011) and Štangová (2016) address the issue of reconciling work and family life, which is directly related to child rearing and which deeply affects women's ability to combine work and family responsibilities. They agree that it is still primarily women who leave the workplace to care for children (Koldinská 2015, Kocourková 2011 and Štangová 2016). Saxonberg (2015) examined the impact of the European Union on family policy in post-communist countries using the Czech Republic and Poland as examples. While he sees the direct influence as weak, relating at most to the genderneutral wording of some laws in both countries, he significantly points to the role of established organisations that monitor gender mainstreaming, especially in relation to mass media. According to Saxonberg, they can indirectly influence the attitudes of the population as well as family policy makers.

According to Nandi et al. (2018, p. 471), the economic, health and social impacts of parental leave in OECD countries depend mainly on its length, and the amount of maternity and parental benefits. The availability of paid maternity and parental leave also influences the consumption patterns of relevant segments of the population, including Generation Z (Pelikánová and Hála, 2021). A comprehensive global and historical perspective on the evolution of the inclusion of the right to maternity leave is offered by Son and Böger (2021), who looked at the determinants of the evolution of paid maternity leave within the systems of 157 countries over 120 years, e.g. the degree of women's emancipation, the degree of democratisation, the evolution of social insurance in the country, the economic level of the country, etc.

Family policy itself, its development and the intensity of its implication within the social policy of a given country have a significant impact on the active approach to fatherhood. From

this perspective, the post-communist countries of Central and Eastern Europe are an interesting area for its development (Szelewa and Polakowski, 2008). Robila (2012) generally describes the direction of development of parental leave in Eastern Europe after the fall of communism as a shift away from the attempt to reconcile motherhood and a woman's career, which was typical of the communist era. Authors such as Robila (2012) and Saxonberg and Szelewa (2007) refer to this direction of development as 'refamilisation'. Within this refamilisation, the trend of increasing financial support for parenthood and extending it so that a woman could be at home to care for her child was promoted. This approach placed men in the role of breadwinner and emphasised motherhood, childcare and child-rearing as the role of women and promoted a rather stereotypical division of labour between men and women and did not include incentives such as paternity leave at the time. Meanwhile, Saxonberg and Sirovátka (2006) found that Czechs and Poles strongly support gender equality in the home and are positive about the view that men should be more involved in housework and childcare, even more so than, for example, Western Europeans. Nevická, Hamul'ák and Krippel (2021) compared the positions of fathers in the Czech Republic and Slovakia in relation to parental leave and found that the system in the Czech Republic is more similar to the model recommended by the EU, which balances childcare between both parents.

The article will also deal with the specifics of the social security systems in the Czech Republic and Slovakia, with a focus on maternity and parental benefits, specifically focusing on maternity benefit, parental benefit, paternity benefit, childbirth grant or pregnancy allowance. The reason for the choice of these countries is neighbourly and geographical proximity, but also fateful and historical proximity, which is linked to the similarity of national experience, goals and values.

2. Sickness insurance benefits and state social support benefits in the Czech Republic

Sickness insurance benefits in the Czech Republic are: sickness benefit, nursing allowance, long-term nursing allowance, maternity benefit, paternity postnatal care benefit and compensatory allowance in pregnancy and maternity (Section 4 of the Czech Sickness Insurance Act).

These benefits are shown in Figure 1.

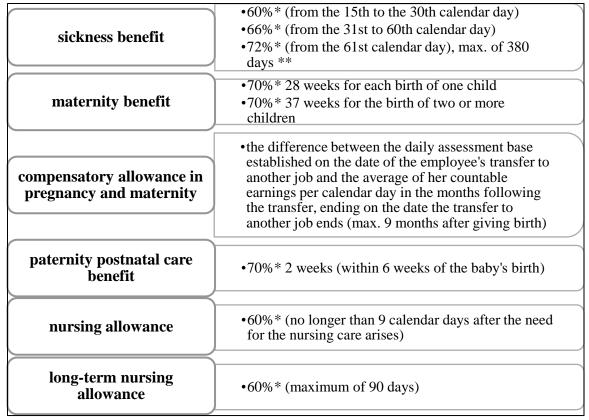


Figure 1 Sickness insurance benefits in the Czech Republic

Source: own

As far as maternity and parental benefits in the Czech Republic are concerned, the following are sickness insurance benefits: maternity benefit and paternity postnatal care benefit.

The amount of the maternity benefit is 70% of the reduced daily assessment base per calendar day (Czech Social Security Administration, 2021). The employee applies for the benefit before claiming the benefit with their employer (who forwards it to the relevant Social Security Office), as does a self-employed person. According to Article 195 of the Labour Code of the Czech Republic, in connection with childbirth and care of the newborn child, the employee is entitled to 28 weeks of maternity; if she gives birth to two or more children at the same time, she is entitled to 37 weeks. She shall normally take maternity leave from the beginning of the sixth week before the expected date of childbirth, but not earlier than the beginning of the eighth week before that date. Entitlement to maternity benefit shall be granted only if two conditions are met. The applicant for maternity benefit must be insured for sickness at the time of entitlement to the benefit (i.e., social security contributions are deducted from the income from employment) or the protection period from the terminated sickness insurance must

^{*} benefit dependent on the assessment base

^{**} for the first 14 calendar days, an employee (not a self-employed person) who has an employment relationship that gives rise to participation in sickness insurance is covered by wage compensation provided by the employer in accordance with the Labour Code.

be in force. In order to do so, the second, specific condition must be met - to have been insured for at least 270 days in the last two years before the start of the benefit (that is, approximately 9 months of sickness insurance spread over two years) (Czech Social Security Administration, 2014).

As of 1 February 2018, a one-week paternity postnatal care benefit was introduced in the Czech Republic. As of 1 January 2022, following Directive (EU) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on work-life balance for parents and carers and repealing Council Directive 2010/18/EU, paternity benefit may be taken for 2 weeks. It can be taken up within 6 weeks of the child's birth or taking custody of the child. The start date can be determined by the individual, but intermittent use is not possible. The amount of paternity benefit per calendar day is 70% of the daily assessment base.

State social support benefits in the Czech Republic include child benefit, parental benefit, housing allowance, birth grant and funeral allowance. Figure 2 presents these benefits in the Czech Republic.

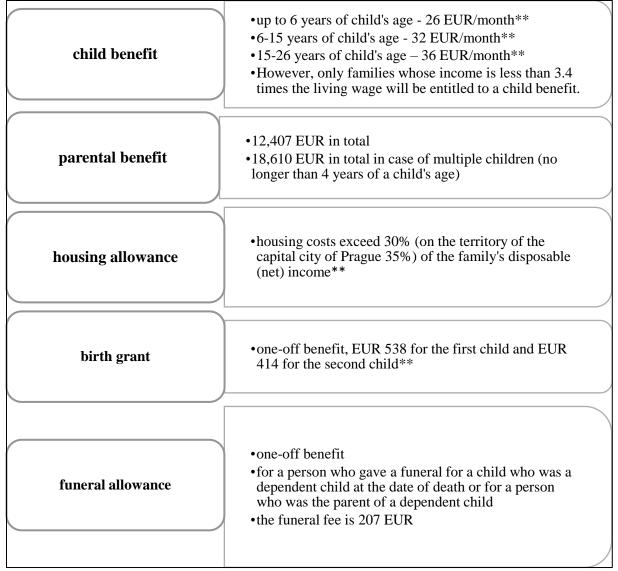


Figure 2 State social support benefits in the Czech Republic

Source: own

** for low-income families only

As far as maternity and parental benefits in the Czech Republic are concerned, the following are state social support benefits: parental benefits and birth grants.

A parent who personally cares for the youngest child in the family for a full day and duly for the entire calendar month until the total amount of CZK 300,000 (EUR 12,407) is exhausted, but no longer than age 4 for the childis entitled to the parental benefit. If the youngest child in the family is 2 or if more children are born at the same time, the parent is entitled to the total amount of 450,000 CZK (18,610 EUR). When applying, the parent also chooses the monthly amount of the parental benefit. The amount of the parental benefit is determined by the amount of the daily assessment base for the determination of maternity benefit or sickness benefit in connection with the birth or adoption of a child under the Sickness Insurance Act. The choice

of the amount of parental benefit can be changed once every three months (Ministry of Labour and Social Affairs, 2021).

Birth grant. While previously the birth grant was paid to everyone regardless of earnings, since 2011 the state has only provided this social benefit to low-income families. Moreover, it can only be used for the first and second child. Birth grants are paid in one lump sum. The state contributes 13,000 CZK (538 EUR) for the first child and 10,000 CZK (414 EUR) for the second. The birth grant for the third and subsequent child is no longer paid. However, only families whose income is less than 2.7 times the living wage will be entitled to a birth grant (§45 and §46 of the Czech Act on State Social Support).

3. Sickness insurance benefits and state social support benefits in Slovaki

Sickness insurance benefits in Slovakia are: sickness benefit, nursing allowance, maternity benefit (including paternity benefit), compensation benefit and pregnancy allowance (Section 13 of the Social Insurance Act of the Slovak Republic). These benefits are shown in Figure 3.

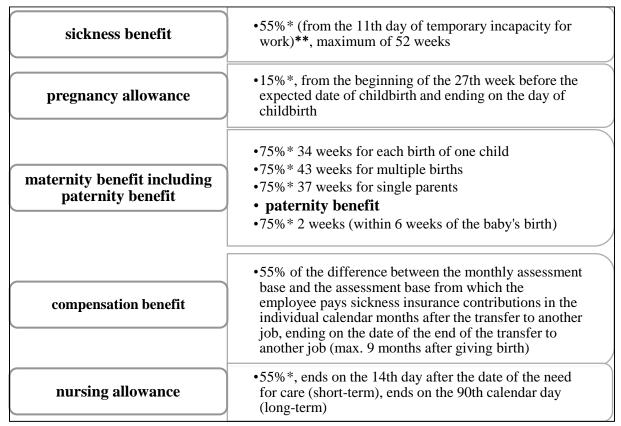


Figure 3 Sickness insurance benefits in Slovakia

Source: own

^{*} benefit dependent on the assessment base

^{**} during the period from the 1st to the 10th day of incapacity for work, the employee is entitled to wage compensation from their employer.

As far as maternity and parental benefits in Slovakia are concerned, these are: maternity benefit (including paternity benefit) and pregnancy allowance.

A woman is entitled to maternity benefit if she has been insured for at least 270 days in the last two years before giving birth. A woman is entitled to maternity benefit for 34 weeks; a single mother is entitled to maternity benefit for 37 weeks. If a woman gives birth to 2 or more children at the same time, she is entitled to maternity benefit for 43 weeks (Dudová, 2018). As a rule, a female employee takes maternity leave from the beginning of the sixth week before the expected date of childbirth, but not earlier than from the beginning of the eighth week before that date (Section 48 of the Social Insurance Act of the Slovak Republic). The amount of the maternity benefit is 75 % of the daily assessment base or the probable daily assessment base (Section 53 of the Social Insurance Act of the Slovak Republic).

The paternity benefit is part of the maternity benefit in Slovakia. From 1 November 2022, the Social Insurance Institution of Slovakia started to provide a new type of benefit to its insured persons, namely the paternity benefit. The benefit is intended for fathers and, after meeting the legal conditions, they will be able to receive it for a maximum of 14 calendar days in the sixweek period after the birth of the child. The amount of the paternity benefit is 75 % of the daily assessment base or the probable daily assessment base.

From April 1, 2021, the Social Insurance Institution of the Slovak Republic pays a monthly benefit called pregnancy allowance. This cash benefit is intended to compensate a pregnant woman for increased expenses during pregnancy, such as food, clothing, health care, etc. Entitlement to the pregnancy allowance starts 27 weeks before the expected date of childbirth (i.e., from the 13th week of pregnancy) and ends on the day the pregnancy ends. A woman who has been insured for sickness for at least 270 days in the two years preceding the beginning of the 27th week before the expected date of childbirth is entitled to the pregnancy allowance. The amount of the pregnancy allowance is 15 % of the daily assessment base or the probable daily assessment base (Articles 47a-47c of the Social Insurance Act of the Slovak Republic).

Pregnant students do not receive a pregnancy allowance as they are not working, but they can apply for a pregnancy grant. As of 1 April 2021, universities and secondary schools started to pay a new benefit for pregnant students called the pregnancy grant through the state budget, according to: section 149a of Act No. 245/2008 Coll. on Education and Training (Education Act) and on Amendments and Additions to Certain Acts - for female secondary school students and section 96b of Act No. 131/2002 Coll. on universities, as amended - for female university students. Entitlement to the pregnancy grant shall commence 27 weeks before the expected date of birth (i.e., from the 13th week of pregnancy) and shall cease on the date of termination of

pregnancy. The amount of the pregnancy grant is EUR 200 per month. The decision to award a pregnancy grant is taken by the head of the secondary school or the rector of the university (or the dean of the faculty).

State social support benefits in Slovakia are: childbirth allowance, multiple birth allowance, funeral allowance, child benefit and child benefit supplement, parental benefit, child care allowance, and foster care allowance. These benefits are shown in Figure 4.

•EUR 30 per month • the amount is increased by EUR 106.33 for the calendar child benefit month in which the dependent child enters the first year of primary school for the first time (this is in addition to the child benefit) •280 or 383.8 EUR per month, increased by 25% per child parental benefit if two or more children are born at the same time rup to three years of child's age or up to six years of child's age for a child with a long-term adverse health condition • a maximum of EUR 280 per month • a maximum of EUR 80 per month if the child care is childcare allowance provided by a provider which is a kindergarten included in the network of schools and educational establishments of the Slovak Republic established by a municipality or a local government authority •EUR 41.10 per month if the child's care is provided by another individual • a one-off payment of EUR 829.86 for a child born from the first to the third birth childbirth allowance •EUR 151.37 for a child born after the fourth birth •if more than one child is born at the same time, the amount is increased by EUR 75.69 •110.36 EUR/year up to 15 years of age • a parent to whom 3 or more children are born at the same multiple birth allowance time or who has repeatedly had more than one child at the same time over a two-year period is entitled to the benefit funeral allowance •one-off EUR 79.67 • a one-off allowance on placement in foster care (EUR 829.86), paid on the birth of the child at the first to third birth • entitled if he/she lived in foster care for at least one year before reaching the age of majority, 10.2 times the living wage for a dependent child •repeated allowance for a child entrusted to foster care, the amount of the allowance varies according to the foster care allowance age of the child and ranges from 2 to 2.5 times the living wage for a dependent child per month •recurrent allowance to the surrogate parent - the amount of 1.95 times the amount of the living wage for the dependent child, if the surrogate parent takes care of several children personally the allowance is increased by 0.975 to 5.85 times the amount of the living wage per month • special recurrent allowance to the foster parent, used to support the personal care of a child entrusted to foster care who is a citizen with a severe disability, amounting to 2.4 times the amount of the living wage for a dependent child per month

Figure 4 State social assistance benefits in Slovakia

Source: own

As far as maternity and parental benefits in Slovakia are concerned, the following are state social support benefits: childbirth allowance and parental benefit.

The childbirth allowance is paid in one lump sum. The mother who gave birth to the child is entitled to a one-off childbirth allowance, or the father of the child if the mother of the child has died or has been declared missing, or the child has been entrusted to the personal care of the father based on a legally valid court decision (Section 2(1) of the Act on the childbirth allowance and the allowance for multiple children born at the same time and on amendments to certain acts). The amount of childbirth allowances is:

- EUR 829.86 for a child born from the first to third birth,
- EUR 151.37 in the case of a child born from the fourth or subsequent birth.

If the mother of the child has 2 or more children born at the same time, the allowance is increased by EUR 75.69 for each child (§ 4 of the Act on the childbirth allowance and the allowance for multiple children born at the same time and on amendments to certain acts).

Parental benefit is paid to the entitled person until the child is three years old, or until the child is six years old if the child has a long-term adverse health condition.

The amount of parental benefit in 2022 is:

- a) EUR 280 per month if the woman was not entitled to maternity benefit,
- b) EUR 383.80 per month if the woman was entitled to maternity benefit.

If the beneficiary provides proper care for two or more children born at the same time, this amount is increased by 25% for each child. If the entitled person fails to ensure the proper fulfilment of compulsory school attendance of another child in their care for at least three consecutive calendar months, the parental benefit is reduced by 50% (Ministry of Labour, Social Affairs and Family of the Slovak Republic, 2021).

4. Material and methods

The aim of this paper is to compare in a descriptive form the social security systems focused specifically on maternity and parental benefits in the Czech Republic and Slovakia and to specify visually and materially their mutual similarities and partial differences. The descriptive part of the individual systems of maternity and parental allowances and benefits in the Czech Republic and Slovakia has already been presented in the previous chapters, where it was necessary to rely on secondary sources, mainly represented by the relevant laws that are in charge of the analysed area. These standard documents are supplemented, where appropriate, by other relevant expert sources that additionally specify or concretise the text.

The methods used in the paper are description, descriptive analysis, comparative analysis and comparison.

The added value of the paper is the a priori comparison of the partial systems of maternity and parental allowances and benefits between the Czech Republic and Slovakia in Chapters 2 and 3. It should be added that, given the national specificities and the very dynamics of changes in the social systems, the comparison of maternity and parental allowance and benefit systems made in this way is subject to these constraints and is objectively limited by them. The comparison of the two social schemes, in the context of several substantive differences, is illustrative and simplified in order to present the key elements of each national system. The paper has no empirical section and is substantively positive in its approach to economic theory.

5. Specific features of the social security systems with a focus on maternity and parenthood in the Czech Republic and Slovakia

Given the nature of the article, which is a pure review and is of positive nature, the discussion is very limited to stating the factual differences between the two systems.

With reference to the substantive aim of the paper and the research methodology, section presents the specifics of the social security systems, namely sickness insurance benefits and state social support benefits in the Czech Republic and Slovakia, with a focus on the area of maternity and parental allowances and benefits. The comparative chart is based on partial information from each country as of the current period and the values of national currencies are converted into euros according to the exchange rate of the Czech National Bank as of 21 December 2022, when the euro exchange rate was 24.18 CZK/EUR.

The basic comparative information is presented in Table 1 below.

The types of sickness insurance benefits in the Czech Republic and Slovakia are virtually identical, but there are minor differences. In the Czech Republic, the Sickness Insurance Act distinguishes between nursing allowance and long-term nursing allowance, while in Slovakia only nursing allowance is mentioned in the Social Insurance Act, but this is also divided into short-term and long-term. Paternity benefits in Slovakia is a part of maternity benefits, in the Czech Republic, these benefits are defined separately in the Sickness Insurance Act.

There are more differences when it comes to state support benefits. In the Czech Republic, the housing allowance is a state social support benefit; in Slovakia, this benefit also exists, but it is a benefit in material distress. However, there are many more state social support benefits in Slovakia than in the Czech Republic; Slovak legislation includes in the state social support benefits the supplement to the child allowance, the child care allowance (this allowance in the

Czech Republic falls under Act No. 108/2006 Coll, Act on Social Services), foster care allowance (in the Czech Republic, there are also foster care benefits, which fell under state social support benefits until the end of 2012, but since 2013 they are included in Act No. 359/1999 Coll., on Social and Legal Protection of Children, as amended). In general, it can be stated that in Slovakia, within the framework of state social support benefits, many of these benefits are provided across the board e.g., child benefit or childbirth grant, whereas in the Czech Republic these benefits are provided only to low-income families.

Maternity and parental benefits may depend on the number of children born and whether or not there are multiples.

Birth grant - this is a one-off benefit, and in Slovakia, it is granted at the birth of each child, whereas in the Czech Republic it is granted only for the first two children. Slovakia offers EUR 829.86 (CZK 20,066) as a one-off benefit for the birth of the first to the third child, while the amount is less for the fourth and subsequent births, at EUR 151.37 (CZK 3,660). In Slovakia, this amount is increased for the birth of multiple children and is not conditional on family income. In the Czech Republic, however, only families whose income is less than 2.7 times the minimum subsistence level are entitled to the birth grant.

Slovakia also provides a pregnancy allowance or EUR 200 per month (CZK 4,836) for female students. The pregnancy allowance starts 27 weeks before the expected date of birth (i.e. from the 13th week of pregnancy) and ends on the day the pregnancy ends. The Czech Republic does not provide this benefit.

In the Czech Republic, the amount of maternity benefit is 70% of the reduced daily assessment base per calendar day, and in Slovakia, it is 75% of the reduced daily assessment base per calendar day as of 1 May 2017. In the Czech Republic, maternity benefit is granted for 28 weeks. If a woman gives birth to twins or multiple children, the period is extended to 37 weeks. In Slovakia, the duration of maternity benefit is 34 weeks, but single mothers can apply for an extension of maternity benefit up to 37 weeks and mothers of multiples up to 43 weeks.

The paternity benefit in Slovakia is also higher than in the Czech Republic, amounting to 75% of the daily assessment base per calendar day. In the Czech Republic, the paternity postnatal care benefit is 70% of the daily assessment base per calendar day. However, the Czech Republic has been providing the paternity post-natal care benefit since 1 February 2018, while Slovakia only introduced this benefit on 1 November 2022.

Maternity leave is followed by parental leave with parental benefit. In Slovakia, the parental benefit can only be taken until the child is 3 years old (in the case of child health issues, the parental benefit can be prolonged up to the 6 years of the child's age in Slovakia), whereas in

the Czech Republic it can be taken until the child is 4 years old. The second difference is that in Slovakia they do not have a single amount from the state. In the Czech Republic, the total amount of the benefit is CZK 300,000 (EUR 12,407) and the monthly amount is based on how long the person plans to draw the allowance (up to 4 years of age of the child). In Slovakia, there are uniform monthly benefits. In 2022, the amount of parental benefit per month was EUR 280 (approx. EUR 10,080 total for 3 years) or EUR 383.80 (depending on whether the claimant was entitled to maternity benefit or not, then it is EUR 13,817 total for 3 years). The difference can also be found for two or more children born at the same time. In this case, the benefit in the Czech Republic is a total of 450,000 CZK (18,610 EUR), whereas in Slovakia the parental benefit is increased by 25% for each child born at the same time (i.e. for triplets the benefit is increased by 50% and so for a claimant who was entitled to maternity benefit it is EUR 575.70 per month i.e., approx. EUR 20,725 in total for 3 years).

A final interesting fact is that some groups of the population are favoured by national systems. Slovakia is better off in this respect, as its benefits and allowances reflect single parents, multiple children, the number of children, pregnant women (including women in education) or the role of the father. From the above, it can be subjectively argued that the social system related to motherhood and parenthood is more interesting in Slovakia, where a higher birth grant is provided for the first to the third child, a special benefit is granted to pregnant women, pregnant women studying are also favoured, and maternity leave is longer than in the Czech Republic.

Table 1 provides a comparative scheme of maternity and parental benefits in the Czech Republic and Slovakia.

Table 1 Comparative scheme of maternity and parental benefits in the Czech Republic and Slovakia (December 21 2022; in euros)

				Parental benefit				
State		ľ	Motherhood	The	The	The system		
	Number of children	Pregnancy allowance	Birth grant	Maternity benefit	Paternity benefit	amoung	length	reflects
Czech Republic	first	None	538**	70%*	70%* 2 weeks	12,407 in total or 18,610 in total in the case of multiples	up to 4 years of child's age	- number of children - role of the father - multiples
	second		414**	28 weeks at each birth of one child				
	multiples		951**	70%* 37 Weeks				
Slovakia	first to third birth	15%*from the 13th	829.86	75%* 34 weeks	75%* 2 weeks	280 or 383.80 per month (10,080, resp.	up to 3 years of child's age	- number of children - role of the father
	fourth and subsequent birth	week of pregnancy or from the	151.37	at each birth of one child /				

				Parental benefit				
State			Motherhood	The	The	The system		
	Number of children	Pregnancy allowance	Birth grant	Maternity benefit	Paternity benefit	amoung	length	reflects
		13th week		43 weeks		13,817 for		- single
		of	+75.69	at the birth		3 years in		parent status
		pregnancy	for each	of		total), 25%		- student
		200 per	additional	multiples/		increase		status
		month for	child, if	37 weeks		for each		 multiples
	multiples	female	more	for single		child if		 pregnancy
	mutuples	students	than two	parents		more than		
			are born			two		
			at the			children		
			same			are born at		
			time			the same		
						time		

Source: own

Conclusion

The comparison of maternity and parental benefits in the Czech Republic and Slovakia showed noticeable differences in the legislation of both countries, as well as in the conditions for entitlement to the benefits and their duration. When compiling the data, the authors relied on secondary sources - the relevant legislation of both countries and professional publications by Czech and Slovak authors. In order to make an objective comparison, it was necessary to analyse both the legislative and the contributory systems, and then to choose a methodology that would show whether the systems under study are similar and which of the countries under study is more financially generous.

Several factors had to be taken into account: the eligibility conditions for maternity and parental benefits, the amount of the financial contribution for all the benefits mentioned, and the duration of maternity and parental benefits in both countries.

The results of the analysis and comparison showed that Slovakia has a more interesting social system in the area of maternity and parenthood, where a higher birth grant is provided for the first to the third child and the benefit is across the board. Slovakia also has a special benefit for pregnant women, including female students, which is associated with higher living costs during pregnancy. Maternity leave is also longer than in the Czech Republic. The only thing that was absent in Slovakia was a paternity benefit. However, with the amendment of the relevant legislation, fathers in Slovakia also received this benefit from 1 November 2022. A positive feature in the Czech Republic is the flexibility of the parental benefit, where the parent can choose the duration of the benefit and change it after three months.

^{*} benefit dependent on the assessment base

^{**} for low-income families only

The length of parental leave in the Czech Republic, which can be as long as 4 years, is increasingly debated. This benefit may be controversial in its length due to the difficulty for mothers to return to the labour market and retain their jobs and professional competencies.

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