Text consolidated by Valsts valodas centrs (State Language Centre) with amending laws of:

21 December 1995 [shall come into force on 19 January 1996];

19 June 1998 [shall come into force on 22 July 1998];

27 November 1998 (Constitutional Court judgment) [shall come into force on 27 November 1998];

23 November 2000 [shall come into force on 1 January 2001];

24 October 2002 [shall come into force on 1 January 2003];

12 December 2002 [shall come into force on 1 January 2003];

30 October 2003 [shall come into force on 13 November 2003];

22 January 2004 [shall come into force on 25 February 2004];

2 December 2004 [shall come into force on 1 January 2005];

8 November 2007 [shall come into force on 1 January 2008];

4 December 2008 [shall come into force on 1 January 2009];

11 December 2008 [shall come into force on 24 December 2008];

16 June 2009 [shall come into force on 1 July 2009];

1 December 2009 [shall come into force on 1 January 2010];

2 December 2010 [shall come into force on 4 January 2011];

14 April 2011 [shall come into force on 1 July 2011];

15 December 2011 [shall come into force on 1 January 2012];

15 November 2012 [shall come into force on 1 January 2013];

12 September 2013 [shall come into force on 1 January 2014];

6 November 2013 [shall come into force on 1 January 2014];

23 October 2014 [shall come into force on 13 November 2014];

5 March 2015 [shall come into force on 2 April 2015];

30 November 2015 [shall come into force on 1 January 2017];

23 November 2016 [shall come into force on 1 January 2017];

20 December 2016 [shall come into force on 1 January 2017];

16 November 2017 [shall come into force on 6 December 2017];

6 June 2019 [shall come into force on 1 September 2019];

12 December 2019 [shall come into force on 1 January 2020];

20 March 2020 [shall come into force on 22 March 2020];

3 April 2020 [shall come into force on 5 April 2020];

14 May 2020 [shall come into force on 16 May 2020];

12 November 2020 [shall come into force on 16 November 2020];

24 November 2020 [shall come into force on 1 January 2021];

26 November 2020 [shall come into force on 28 November 2020];

10 December 2020 [shall come into force on 18 December 2020];

4 November 2021 [shall come into force on 6 November 2021];

16 November 2021 [shall come into force on 1 April 2022];

13 January 2022 [shall come into force on 15 January 2022];

16 June 2022 [shall come into force on 1 August 2022];

15 September 2022 [shall come into force on 1 January 2023];

20 October 2022 [shall come into force on 1 January 2023].

If a whole or part of a section has been amended, the date of the amending law appears in square brackets at the end of the section. If a whole section, paragraph or clause has been deleted, the date of the deletion appears in square brackets beside the deleted section, paragraph or clause.

The *Saeima*1 has adopted and

the President has proclaimed the following law:

**On Maternity and Sickness Insurance**

[*19 June 1998*]

**Chapter I**

**General Provisions**

**Section 1. Terms Used in this Law**

The following terms are used in this Law:

1) **insurance event** – an event of social risk that involves the loss of capacity for work or care for a child for a socially insured person if such person loses income as a result of such event or if he or she earns income, however requests parental benefit, and also an event in which a person incurs expenses due to the death of a family member or due to the death of the socially insured person, and, furthermore, in accordance with the provisions of this Law, the abovementioned events have been recognised as events that create the entitlement to a State social insurance benefit;

2) **insurance contribution wage** – income from which State social insurance contributions have been made in accordance with the law On State Social Insurance;

3) **benefit recipient** – a person who has been granted a State social insurance benefit in accordance with the provisions of this Law;

4) **dependant family member** – a family member of a socially insured person who, in accordance with the law On State Pensions, would have the entitlement to a survivor’s pension in case of death of the socially insured person (hereinafter – the insured person);

5) **sick pay** – income earned in paid employment that the employer disburses to an employee from the wage fund in case of his or her incapacity.

[*19 June 1998; 23 November 2000; 8 November 2007; 16 June 2009; 23 October 2014*]

**Section 2. Purpose of this Law**

The purpose of this Law is to regulate the procedures for the granting, calculation, and disbursement of State social insurance benefits in the insurance events provided for in this Law, and also specify the persons who are entitled to such benefits and the cases when the abovementioned entitlement arises.

[*19 June 1998*]

**Section 3. Types of State Social Insurance Benefits**

(1) In accordance with this Law, the following types of State social insurance benefits (hereinafter – the benefits) shall be granted and disbursed:

1) maternity benefit;

2) sickness benefit;

3) funeral allowance;

4) paternity benefit;

5) parental benefit.

(2) [19 June 1998]

[*19 June 1998; 23 November 2000; 8 November 2007*]

**Section 4. Entitlement to Maternity, Paternity, Parental and Sickness Benefits and Funeral Allowance**

(1) Those persons who, in accordance with the law On State Social Insurance, are socially insured and for which State social insurance contributions have been made or had to made in the Republic of Latvia according to the relevant type of insurance for not less than three months in the period of the last six months before the month in which the insurance event occurred or not less than six months in the period of the last 24 months before the month in which the insurance event occurred shall have the entitlement to maternity, paternity, parental and sickness benefits. Persons who are socially insured in accordance with the law On State Social Insurance shall have the entitlement to funeral allowances. Other persons have the entitlement to a funeral allowance in case of death of the insured person.

(11) When determining the entitlement of a remigrated member of diaspora to maternity, paternity and parental benefits if this person is socially insured in accordance with the law On State Social Insurance, but has not been insured for the period specified in this Law, the relevant insurance periods of the respective member of diaspora in a Member State of the European Union, Swiss Confederation, or European Economic Area state that have been certified by a foreign competent authority shall be taken into account. Benefits for a remigrated member of diaspora shall be calculated in accordance with the procedures laid down in this Law.

(2) [Constitutional Court judgement of 27 November 1998]

[*19 June 1998; Constitutional Court judgement of 27 November 1998; 23 November 2000; 8 November 2007; 12 December 2019* / *The new wording of Paragraph one and Paragraph 1.1 shall come into force on 1 September 2020.* *See Paragraph 38 of Transitional Provisions*]

**Chapter II**

**Maternity Benefit**

**Section 5. Insurance Events that Create the Entitlement to Maternity Benefit, and the Time Period for the Disbursement of Maternity Benefit**

(1) A maternity benefit shall be granted and disbursed for the entire period of prenatal leave and postnatal leave if the woman is absent from work and thereby loses income to be earned from paid employment or if a self-employed woman loses income.

(2) The 56 calendar days of prenatal leave and the 56 calendar days of postnatal leave shall be aggregated and a maternity benefit shall be granted for 112 calendar days.

(3) A woman whose pregnancy-related medical care was commenced at a medical prophylactic institution up to the 12th week of pregnancy and was continued during the entire period of pregnancy shall be granted a benefit for a 14-day-long additional leave which shall be added to the prenatal leave, and thereby the benefit shall be granted for the total of 70 calendar days.

(4) A woman shall be granted a benefit for a 14 day-long additional leave due to pregnancy or childbirth complications, or complications during the period following childbirth, and also in cases where two or more children were born; such leave shall be added to postnatal leave, and thereby the benefit shall be granted for the total of 70 calendar days.

(5) Prenatal and postnatal leaves for women who have given birth before the prenatal leave was determined shall be paid in accordance with the procedures laid down in Paragraphs one to four of this Section.

(6) A woman who has relinquished the care and raising of a child in accordance with the procedures laid down in laws and regulations shall not be granted a benefit for the period of postnatal leave.

(7) If a person loses the status of an employee or a self-employed person not earlier than 60 days before the prenatal leave or postnatal leave, the maternity benefit shall be disbursed for the whole period of prenatal leave and postnatal leave for which a sick-leave certificate has been issued.

[*19 June 1998; 23 November 2016; 12 December 2019*]

**Section 6. Granting the Maternity Benefit to the Father of the Child or to Another Person**

(1) The maternity benefit shall be granted for the entire period of childcare to the father of the child or to another person who actually cares for the child, but not longer than up to the 70th day of the child’s life in the following cases:

1) the mother of the child has died during childbirth or during the time period up to the 42nd day of the period following childbirth;

2) the mother has relinquished the care and raising of the child in accordance with the procedures laid down in laws and regulations;

3) the child is a foundling.

(2) If the mother cannot care for a child during the time period up to the 42nd day of the period following childbirth due to sickness, injury, or other health-related reasons, the maternity benefit shall be granted to the father or another person who actually cares for the child at home for the days when the mother was not able to care for the child.

[*19 June 1998; 2 December 2010*]

**Section 7. Granting the Maternity Benefit in Case of Adoption**

[22 January 2004]

**Section 8. Granting the Maternity Benefit to Women who have been Dismissed from Work due to the Liquidation of their Employer**

Women who have been dismissed from work due to the liquidation of their employer the maternity benefit shall be granted in accordance with the general procedures if the entitlement to prenatal leave has set in not later than 210 days after the discharge from work.

[*8 November 2007*]

**Section 9. Grounds for Granting the Maternity Benefit**

The sick-leave certificate issued in accordance with the procedures stipulated by the Cabinet shall be the grounds for granting the maternity benefit.

[*23 November 2000; 23 October 2014* / *Amendments to Section shall come into force on 1 July 2015.* *See Paragraph 26 of Transitional Provisions*]

**Section 10. Amount of Maternity Benefit**

The maternity benefit shall be granted in the amount of 80 per cent from the average insurance contribution wage of the benefit recipient.

[*19 June 1998; 15 December 2011*]

**Chapter II A**

**Paternity Benefit**

[*23 November 2000* / *See Transitional Provision*]

**Section 10.1 Cases of Granting Paternity Benefit and Time Period for the Disbursement of Paternity Benefit**

A paternity benefit shall be granted and disbursed for 10 working days of the granted leave:

1) to the father of the child in relation to birth of the child;

2) to one of the parents in relation to adoption of a child up to 18 years of age who was in out-of-family care;

3) to one person who, upon request of the mother of the child, participates in the care for the child if the paternity of the child has not been recognised or determined or the father of the child is dead, or the custody rights have been terminated for the father of the child.

[*6 June 2019; 16 June 2022*]

**Section 10.2 Grounds for Granting the Paternity Benefit**

The paternity benefit shall be granted on the basis of a submission of the benefit claimant, information on the registration of the fact of kinship between the father of the child and the child or a court judgment which has entered into legal effect on the approval of adoption of a child of up to 18 years of age who has been in out-of-family care, and also the information provided by the employer in the Electronic Declaration System of the State Revenue Service on the fact that the father of the child or the person indicated in Section 10.1, Clause 3 of this Law is on leave due to the birth of a child or that one of the parents is on leave due to adoption of a child.

[*16 June 2022*]

**Section 10.3 Amount of Paternity Benefit**

The paternity benefit shall be granted in the amount of 80 per cent of the average insurance contribution wage of the benefit recipient.

[*8 November 2007; 15 December 2011*]

**Chapter II B**

**Parental Benefit**

[*8 November 2007*]

**Section 10.4 Cases of Granting Parental Benefit and Time Period for the Disbursement of the Parental Benefit**

(1) The parental benefit shall be granted and disbursed to a socially insured person who cares for the child or several children born during one childbirth (to one of the parents of the child, one of adopters under whose care and supervision the child to be adopted has been placed with a decision of the Orphan’s and Custody Court before approval of the adoption in the court, a member of the foster family who has entered into an agreement with a local government, guardian, or another person who in accordance with a decision of the Orphan’s and Custody Court actually cares for and raises the child), if such person:

1) is employed on the day when the benefit is granted (is considered an employee or a self-employed person in accordance with the law On State Social Insurance) or due to birth of this child has been on prenatal or postnatal leave and:

a) as one of the parents of the child who has requested the parental benefit is on the childcare leave;

b) as one of the adopters under whose care and supervision the child to be adopted has been placed with a decision of the Orphan’s and Custody Court before approval of the adoption in the court, as a member of the foster family who has entered into an agreement with a local government, as a guardian or another person who in accordance with a decision of the Orphan’s and Custody Court actually takes care of and raises the child, is on leave without retaining work remuneration granted in relation to the need to care for the child;

c) does not earn income as a self-employed person due to caring for the child;

2) is employed on the day when the benefit is granted (is considered an employee or a self-employed person in accordance with the law On State Social Insurance) and is employed during the childcare, but is not on childcare leave or on leave without retaining work remuneration which is granted in relation to the need to care for the child, or earns income as a self-employed person during the childcare.

(2) The parental benefit shall not be granted and disbursed concurrently with the childcare benefit to one of the persons referred to in Paragraph one of this Section for the same child and for the same period of time. The parental benefit shall not be granted for a child in relation to whose birth or care a maternity benefit has been granted for the same period of time. The conditions referred to in this Paragraph shall not be applicable if a person has been granted the non-transferable portion of the parental benefit, as specified in Paragraphs four and 4.2 of this Section, for a child and due to whose birth or care another person has been granted the maternity benefit for the same period.

(3) The entitlement to parental benefit shall be retained also when an employer has, according to that specified in the collective agreement or employment contract, disbursed supplements or bonuses to the person during childcare leave or leave without retaining work remuneration which is granted in relation to the need to care for a child, for work performance before granting the leave or allowances and remuneration of other type which is not directly related to the work performance.

(4) For the care of the same child, parents have the right to choose the total period for receiving parental benefit which consists of the parental benefit and the non-transferable portion of the parental benefit which is two calendar months for each parent. It is possible to choose one of the following periods for receiving the benefit:

1) 19 months out of which 15 months from the day of the child’s birth can be used until the day the child reaches one and a half years of age, but the non-transferable portion which is two calendar months for one parent can be used by each parent until the day the child reaches eight years of age;

2) 13 months out of which nine months from the day of the child’s birth can be used until the day the child reaches one year of age, but the non-transferable portion which is two calendar months for one parent can be used by each parent until the day the child reaches eight years of age.

(41) If maternity benefit has been granted to one of the parents due to the birth of a child, the periods referred to in Paragraph four, Clauses 1 and 2 of this Section shall include the period for the payment of maternity benefit.

(42) When choosing the total benefit period specified in Paragraph four of this Section, the following conditions shall be taken into account:

1) until the day the child reaches eight years of age, each of the child’s parents has the right to the non-transferable portion of parental benefit from the total period specified in Paragraph four of this Section which is at least two calendar months, and this portion cannot be used by the other parent. The respective period can coincide for both parents. In this case, both parents shall receive the parental benefit concurrently;

2) if paternity has not been recognised or established for a child, the other parent has died, or custody rights of the other parent have been removed or terminated, then the parent who takes cares of and raises the child has the right to use the non-transferable portion of the benefit intended for the other parent for two calendar months until the day the child reaches eight years of age, unless this portion has already been granted to another person and used;

3) the conditions referred to in Clause 1 of this Paragraph shall also be applicable to one of the adopters under whose care and supervision the child to be adopted has been transferred prior to approval of adoption in court by a decision of the Orphan’s and Custody Court, a member of the foster family who has entered into a contract with the local government, a guardian, or another person who is actually taking care of and raising the child according to a decision of the Orphan’s and Custody Court;

4) while receiving the non-transferable portion of parental benefit, the persons referred to in Clauses 1, 2, and 3 of this Paragraph shall be on parental leave or leave without retention of remuneration which has been granted due to the need to take care of the child, or they shall not earn income as a self-employed person due to taking care of the child.

(5) The selected period of disbursement for the same child cannot be changed, except when the child is placed in out-of-family care by a decision of the Orphan’s and Custody Court.

(6) The women to whom the maternity benefit has been granted in accordance with Section 5, Paragraph seven or Section 8 of this Law have the entitlement to parental benefit for the child who has been born from such pregnancy.

(7) The period for the disbursement of the parental benefit shall be extended for the period of the determined prenatal leave if the child has been born before the prenatal leave was determined.

[*16 June 2009; 1 December 2009; 2 December 2010; 15 December 2011; 6 November 2013; 23 October 2014; 23 November 2016; 12 December 2019; 16 June 2022; 15 September 2022* / *See Paragraph 63 of Transitional Provisions*]

**Section 10.5 Grounds for Granting the Parental Benefit**

A submission of the benefit claimant and information regarding registration of the fact of birth of a child shall be the grounds for granting the parental benefit.

[*2 December 2010*]

**Section 10.6 Amount of Parental Benefit**

(1) [1 October 2014 / See Paragraph 22 of Transitional Provisions]

(2) The parental benefit shall be granted to a benefit claimant who is on the childcare leave or leave without retaining work remuneration which is granted in relation to the need to care for a child, or who due to the childcare does not earn income as a self-employed person, in the following amount from the average insurance contribution wage of the benefit claimant:

1) in the amount of 60 per cent to a benefit claimant who has chosen to receive it for childcare for 13 months;

2) in the amount of 43.75 per cent to a benefit claimant who has chosen to receive it for childcare for 19 months.

(3) To a recipient of the parental benefit who is employed during the childcare and is not on a childcare leave or earns income during the childcare as a self-employed person, the benefit shall be disbursed in the amount of 50 per cent of the benefit granted in accordance with the conditions laid down in Paragraph two of this Section.

(4) For a woman who, while caring for a child up to three years of age, gives birth to the next child, the parental benefit for the childcare of the next child may not be less than the parental benefit granted for the previous child.

[*6 November 2013; 23 November 2016; 12 December 2019; 15 September 2022; 20 October 2022*]

**Section 10.7 Termination of Disbursement of Parental Benefit**

Disbursement of the parental benefit shall be terminated temporarily while a person receives an unemployment benefit. If, upon granting the unemployment benefit, it is determined that the parental benefit has already been disbursed to a person for the same period, the amount of the unemployment benefit to be disbursed shall be reduced by the amount of the parental benefit disbursed in this period.

[*16 June 2009* / *Section shall come into force on 1 January 2010.* *See Transitional Provision*]

**Chapter III**

**Sickness Benefit**

**Section 11. Cases of Granting Sickness Benefit**

(1) A sickness benefit shall be granted to a person if State social insurance contributions have been made or had to made for this person in the Republic of Latvia for sickness insurance for not less than three months in the period of the last six months before the month in which the insurance event occurred, or not less than six months in the period of the last 24 months before the month in which the insurance event occurred, and the person has the status of an employee or self-employed person during the period of incapacity for work. The condition for the necessary length of insurance shall not apply to the granting of the sickness benefit in cases when a sick child who has not attained 14 years of age is being cared for or in the cases referred to in Section 13, Paragraphs 2.1 and 2.2 of this Law – 18 years of age.

(2) The sickness benefit shall be granted if a person is absent from work and thereby loses income to be earned from paid employment or if a self-employed person loses income due to the following reasons:

1) loss of capacity for work due to sickness or injury;

2) need to receive medical assistance of therapeutic or prophylactic nature;

3) isolation is necessary due to quarantine;

4) treatment in a medical treatment institution during the period of recuperation after a sickness or injury, if such treatment is required in order to restore capacity for work;

5) need to care for a sick child who has not attained 14 years of age or in the cases referred to in Section 13, Paragraphs 2.1 and 2.2 of this Law – 18 years of age;

6) prosthetics or orthotics in a hospital.

[*19 June 1998; 2 December 2014; 16 June 2009; 23 November 2016; 12 December 2019*]

**Section 12. Grounds for Granting the Sickness Benefit**

A sick-leave certificate issued in accordance with the procedures stipulated by the Cabinet shall be the grounds for granting of a sickness benefit.

[*19 June 1998; 23 November 2000; 23 October 2014* / *Amendments to Section shall come into force on 1 July 2015.* *See Paragraph 26 of Transitional Provisions*]

**Section 13. Time Period for the Disbursement of Sickness Benefit**

(1) The sickness benefit shall be granted and disbursed for the time period from the 10th day of incapacity for work until the day when the capacity for work is restored, but not longer than for 26 weeks, counting from the first day of incapacity for work if incapacity is continuous, or not longer than for 52 weeks in a period of three years if incapacity for work recurs with intervals.

(2) A sickness benefit for caring for a sick child who has not attained 14 years of age shall be granted and disbursed for the time period from the first day of incapacity for work:

1) until the 14th day of incapacity for work if the child is cared for at home;

2) until the 21st day of incapacity for work if the child is also being cared for at a hospital;

3) until 30th day of incapacity for work if the child is being cared for due to an injury associated with bone fracture.

(21) If a child who has not attained 18 years of age has a severe disease due to which long-term medical treatment at a hospital is required, but severe or very severe permanent health disorders are not anticipated and restoration of the quality of life is possible after medical treatment, and the doctorsʼ council of *valsts sabiedrība ar ierobežotu atbildību “Bērnu klīniskā universitātes slimnīca”* [State limited liability company Children’s Clinical University Hospital] has determined that continuous presence of a parent is necessary, the sickness benefit shall be granted and disbursed for the time period specified by the doctorsʼ council which may not be longer than three months at a time, but in total – not longer than 26 weeks, counting from the first day of incapacity for work, if incapacity for work is continuous, or not longer than three years in a period of five years, if incapacity for work recurs with intervals. The doctorsʼ council of the State limited liability company Children’s Clinical University Hospital shall assess whether continuous presence of a parent is necessary, and shall determine it for a time period not longer than three months at a time. In such case the sickness benefit shall be disbursed not longer than until the child has attained 18 years of age.

(22) The sickness benefit shall be granted for caring for a child who has not attained 18 years of age and for whom a disabled child care benefit has been granted and disbursed for not more than 26 weeks, counting from the first day of incapacity for work, if the incapacity for work is continuous, or not longer than three years within a period of five years, if incapacity for work recurs with intervals. In such case the sickness benefit shall be disbursed not longer than until the child has attained 18 years of age.

(23) If in the case referred to in Paragraphs 2.1 and 2.2 of this Section the child has been socially insured as an employee or a self-employed person, a sickness benefit shall be granted and disbursed to the child or the parent of the child based on their choice.

(3) On the basis of the State Medical Commission for the Assessment of Health Condition and Working Ability opinion, the sickness benefit, if it is necessary for the provision of wholesome treatment, shall be granted and disbursed also for a continuous period of incapacity for work which continues after the 26 weeks specified in Paragraph one of this Section, but not longer than 52 weeks, counting from the first day of incapacity for work.

(4) If the incapacity for work continues after losing the status of an employee or a self-employed person, the disbursement of a sickness benefit for continuous incapacity for work shall be continued for 30 calendar days from the day when the person has lost the status of an employee or a self-employed person. This condition shall not apply to the granting of the sickness benefit in cases when a sick child who has not attained 14 years of age is being cared for.

(5) If in the case specified in Paragraph four of this Section a person has the entitlement to the sickness benefit and unemployment benefit at the same time, only the sickness benefit shall be disbursed during this period of time.

(6) The sickness benefit for caring for sick child shall be disbursed in accordance with Paragraphs two, 2.1, and 2.2 of this Section regardless of the cause of illness and regardless of whether one person or several persons are caring for the child throughout the period of illness.

[*23 November 2000; 2 December 2004; 4 December 2008; 16 June 2009; 23 November 2016; 12 December 2019; 16 November 2021* / *See Paragraph 62 of Transitional Provisions*]

**Section 14. Special Cases in Granting of Sickness Benefits**

If incapacity for work has occurred as a result of contraction of tuberculosis, the sickness benefit shall be granted and disbursed for the time period until recovery of the capacity for work or the day disability is determined.

**Section 15. Granting of Sickness Benefit to Persons whose Incapacity for Work Occurred within One Month after Expiry of the Period of State Social Insurance Contributions**

[23 November 2016]

**Section 16. Granting of Sickness Benefit to Persons whose Incapacity for Work Occurred when Such Persons were on Leave without Retaining Work Remuneration**

(1) [23 October 2014]

(2) If incapacity for work has occurred during the time when a person was on a leave without retaining work remuneration, the sickness benefit shall be granted as of the 10th day of incapacity for work, but not earlier than the day when the person had to report for work after the end of the leave.

[*19 June 1998; 8 November 2007; 4 December 2008; 23 October 2014; 16 November 2021* / *See Paragraph 62 of Transitional Provisions*]

**Section 17. Amount of Sickness Benefit**

The sickness benefit shall be granted in the amount of 80 per cent from the average insurance contribution wage of the benefit recipient.

[*19 June 1998*]

**Section 18. Cases when Sickness Benefit is not Granted**

The sickness benefit shall not be granted if:

1) a person earns income as an employee or a self-employed person during incapacity for work;

2) incapacity for work has occurred to a person while such person was committing a crime, or as a result of such crime and such fact has been determined by a court;

3) a person has deliberately and significantly harmed his or her own health or the health of persons under care and such fact has been determined by a doctor;

4) a person has attempted to obtain the benefit by fraud and such fact has been determined by a doctor or the State Social Insurance Agency.

[*19 June 1998; 23 November 2000; 16 June 2009*]

**Section 19. Cases when the Disbursement of Sickness Benefit is Terminated**

(1) To a person who, during the period of incapacity for work, has failed to follow the regimen prescribed by a doctor without a justified reason or has failed to visit the doctor or commission of physicians for work capacity examination without a justified reason, the benefit shall not be disbursed for the period of violation.

(2) The State Social Insurance Agency shall take the decision to terminate or renew disbursement of the benefit upon recommendation of a doctor.

[*19 June 1998; 12 December 2019*]

**Chapter IV**

**Funeral Allowance**

**Section 20. Insurance Events that Create the Entitlement to Funeral Allowance**

(1) The funeral allowance shall be granted:

1) in case of death of the insured person;

2) in case of death of a dependant family member of the insured person.

(2) The funeral allowance shall be granted also in the case where death of the insured person or his or her dependant family member has occurred within one month after expiry of the period of State social insurance contributions and the person has been insured for the last two months prior to expiry of the period of such contributions.

[*19 June 1998*]

**Section 21. Persons who are Entitled to Receive Funeral Allowance**

The funeral allowance shall be granted and disbursed to:

1) the insured person in case of death of his or her dependant family member;

2) in case of death of the insured person – to a family member of the insured person or to the person who actually handled the funeral.

**Section 22. Grounds for Granting the Funeral Allowance**

A submission of the benefit claimant and information regarding registration of the fact of death of the insured person or a dependant family member of the insured person shall be the grounds for granting the funeral allowance.

[*2 December 2010*]

**Section 23. Amount of Funeral Allowance**

(1) In case of death of the insured person, a benefit shall be granted and disbursed in the amount of such total sum that corresponds to a double amount of the monthly average insurance contribution wage of the deceased person, but not less than the monthly average insurance contribution wage determined in the State.

(2) In case of death of a dependant family member of the insured person, the benefit shall be granted and disbursed in the amount of such total sum which corresponds to the triple amount of the State social security benefit which was specified for the persons referred to in Section 13, Paragraph one, Clause 1 of the Law on State Social Allowance on the day when the family member died.

(3) If in case of death of the insured person there is the entitlement to receive funeral allowance in accordance with the norms of this Law and other laws determining the disbursement of the funeral allowance in case of death of the recipient of old-age pension, disability pension, survivor’s pension or service pension, the highest benefit in terms of the amount shall be granted and disbursed.

[*19 June 1998; 23 November 2000; 24 October 2002; 12 December 2002; 8 November 2007; 2 December 2010; 24 November 2020*]

**Chapter V**

**Claiming, Granting and Disbursement of the Benefits**

**Section 24. Organisation of the Granting and Disbursement of Benefits**

(1) The State Social Insurance Agency shall grant, calculate and disburse the benefits in accordance with the procedures stipulated by the Cabinet.

(2) The granted benefits shall not be recalculated, except in the case referred to in Section 20.1, Paragraph three of the law On State Social Insurance.

[*19 June 1998; 12 December 2019*]

**Section 25. Time Periods for Claiming a Benefit**

(1) A benefit shall be claimed within six months from the day when an insurance event occurred.

(2) The calculated amounts of a benefit that the benefit recipient has not received on time shall be disbursed for the past period, but not longer than 12 months from the day when the non-received benefit was claimed.

[*19 June 1998; 23 October 2014* / *Amendment to Paragraph one in relation to the replacement of the number “12” with the word “six” shall come into force on 1 January 2016.* *See Paragraph 27 of Transitional Provisions*]

**Section 26. Procedures for Claiming a Benefit**

(1) A benefit shall be claimed in accordance with the procedures laid down in the law On State Social Insurance.

(2) [19 June 1998]

[*19 June 1998; 8 November 2007; 23 November 2016*]

**Section 27. Time Periods for Granting the Benefit**

A benefit shall be granted within 10 working days after the State Social Insurance Agency has received the documents and other information necessary for granting the benefit, including the information necessary for granting the benefit from the relevant foreign competent authority regarding a remigrated member of diaspora.

[*12 December 2019* / *The condition referred to in Section regarding the information necessary for granting the benefit from the relevant foreign competent authority regarding a remigrated member of diaspora shall be applicable from 1 September 2020.* *See Paragraph 38 of Transitional Provisions*]

**Section 27.1 Disbursement of a Benefit**

A benefit shall be disbursed by transferring it to the account of the benefit recipient in a credit institution of the Republic of Latvia or the postal settlement system (PSS). Benefits which have been granted according to an intergovernmental agreement entered into by Latvia in the field of social security or in accordance with Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems may be transferred to the account of the benefit recipient in the relevant contracting country or European Union Member State, Swiss Confederation, or European Economic Area state, if it is provided for in the abovementioned agreements or Regulation.

[*12 December 2019*]

**Section 28. Disbursement of State Social Insurance Benefits to Persons who are Entitled to State Pension**

[19 June 1998]

**Section 29. Cases where State Social Insurance Benefits are not Granted or the Disbursement thereof is Suspended**

(1) State social insurance benefits shall not be granted or the disbursement of previously granted benefits shall be suspended temporarily while a benefit recipient or a child for the care of whom a benefit is being paid are under full State maintenance.

(2) State social insurance benefits shall not be granted or the disbursement of previously granted benefits shall be suspended for the time period when a person is under arrest or in a prison.

[*16 June 2009*]

**Section 30. Disbursement of Benefits not received Due to Death of the Benefit Recipient**

(1) In case of death of a benefit recipient, the spouse and relatives of the first and second degree of the benefit recipient are entitled to receive the amounts of benefits which have been granted but have not been disbursed.

(2) If several persons claim a non-disbursed benefit, the benefit shall be disbursed in equal parts to all claimants who have the entitlement to such benefit in accordance with Paragraph one of this Section.

(3) A person who has the entitlement to a non-received benefit on the grounds of death of the benefit recipient may claim such benefit within six months after death of the benefit recipient. The non-disbursed benefit shall be disbursed within 10 days after claiming thereof.

[*19 June 1998; 23 October 2014; 12 December 2019*]

**Chapter VI**

**Average Insurance Contribution Wage for the Calculation of the State Social Insurance Benefit**

[*19 June 1998* / *See Transitional Provision*]

**Section 31. Determination of the Average Insurance Contribution Wage for the Calculation of the State Social Insurance Benefit**

(1) The average insurance contribution wage for the calculation of a State social insurance benefit shall be determined from the insurance contribution wage of the insured person for a 12 calendar-month period, concluding such period two calendar months prior to the month when an insurance event occurred, except for the cases specified in Section 32 of this Law.

(2) [23 November 2016]

(3) The Cabinet shall determine the conditions and procedures for calculating the average insurance contribution wage.

(4) [23 November 2016]

(5) [23 November 2016]

(6) [23 November 2016]

(7) [16 November 2017]

(8) [23 November 2016]

(9) [23 November 2016]

[*19 June 1998; 23 November 2000; 24 October 2002; 2 December 2004; 8 November 2007; 16 June 2009; 1 December 2009; 15 December 2011; 23 October 2014; 30 November 2015; 23 November 2016; 20 December 2016; 16 November 2017; 12 December 2019* / *The new wording of Paragraph three and the amendment regarding the deletion of Paragraphs two, four, five, six, seven, eight, and nine shall come into force on 1 January 2022.* *See Paragraphs 32 and 35 of Transitional Provisions*]

**Section 32. Determination of the Average Insurance Contribution Wage for the Calculation of the State Social Insurance Benefit for Self-employed Persons**

For a self-employed person, the average insurance contribution wage for the calculation of the State social insurance benefit shall be determined from the insurance contribution wage for a 12 calendar-month period, concluding such period three calendar months prior to the quarter when an insurance event occurred.

[*19 June 1998* / *See Transitional Provision*]

**Chapter VII**

**Additional Provisions**

**Section 33. Funds for Disbursement of Maternity, Paternity, Parental and Sickness Benefits and Funeral Allowances**

Maternity, paternity, parental, sickness benefits and funeral allowances shall be disbursed from the special budget of disability, maternity and sickness benefits.

[*8 November 2007*]

**Section 33.1 Funds for the State Basic Budget for Disbursement of Parental Benefit in Minimum Amount**

A difference between the amount necessary for the disbursement of the parental benefit for a person whom the parental benefit is disbursed in the minimum amount specified in Section 10.6 of this Law and the amount which conforms to 70 per cent per month of the doubled amount of the State social security benefit in force on the day of requesting the parental benefit, or the amount which is calculated in the amount of 70 per cent of the average insurance contribution wage of the benefit recipient, if it exceeds 70 per cent per month of the doubled amount of the State social security benefit in effect on the day of requesting the parental benefit, shall be ensured from the State basic budget subsidy in accordance with the law on the State budget for a current year, by including it in the special budget of disability, maternity and sickness.

[*15 November 2012*]

**Section 34. Deductions from Benefits and Recovery of Overpaid Benefits**

(1) Deductions from maternity, paternity, parental and sickness benefits may be made on the basis of court rulings and decisions of other authorities (officials) which are executed in accordance with the procedures laid down in laws and regulations. No deductions shall be made from funeral allowances.

(2) A person has an obligation to repay the benefits which have been granted in accordance with this Law:

1) for the period of violating the regimen prescribed by a doctor in the cases specified in Section 19 of this Law;

2) for the period for which the sick-leave certificate was cancelled;

3) if, upon enforcement of the relevant court judgement, settlement with the employer approved by the court, or decision taken by a relevant State administrative institution, the person is reinstated in work or employer has disbursed remuneration for forced absence from work to him or her which matches the period of receipt of the benefit, and thus overpayment of the maternity, paternity, parental or sickness benefit has been established for such person;

4) if he or she has provided false or incomplete information or has failed to notify of changes affecting the entitlement to benefit, the amount thereof, and the conditions for the disbursement thereof;

5) if, on the basis of information of the State Revenue Service, the person has registered income as an employee (also as an employee in a micro-enterprise) or a self-employed person during the period of receipt of a maternity, paternity, parental (if the benefit has been granted as to a person who is not working) or sickness benefit and therefore such person has unjustifiably received the benefit or the part of the parental benefit.

(3) The State Social Insurance Agency has the right to reduce the amount of maternity, paternity, parental and sickness benefit to be disbursed by the amount of the overpaid maternity, paternity, parental, sickness benefit and funeral allowance. In such case the amount of the benefit to be disbursed may not be less than 30 per cent from the benefit.

(4) The overpaid amounts of maternity, paternity, parental, sickness benefits and funeral allowance shall be recovered in accordance with the procedures laid down in the law On State Social Insurance.

[*12 December 2019*]

**Section 35. Imposing Taxes on Benefits**

(1) Taxes shall be imposed on State social insurance benefits in accordance with the procedures laid down in law.

(2) No tax shall be imposed on a funeral allowance.

**Section 36. Obligations of Employers**

(1) An employer has an obligation to disburse sick pay from his or her funds to employees who have incurred temporary incapacity for work, certified by a sick-leave certificate issued in accordance with the procedures stipulated by the Cabinet (except for incapacity for work that is related to pregnancy and childbirth, and caring for a sick child) in an amount of not less than 75 per cent of the average earnings for the second and third days of temporary incapacity for work and in an amount of not less than 80 per cent – for the time period from the fourth day of incapacity for work but not longer than nine calendar days. Sick pay shall be calculated for the days (hours) of incapacity for work in which employee would have to work. For employees whom aggregated working time is determined (aggregated time for the fulfilment of service duties) and monthly salary (wage) of which is not depending on actually worked number of hours in a particular month, an employer may, by taking into account the specific nature of the work (service), determine that a sick pay is calculated for calendar working days during a period of incapacity for work. Sick pay shall be disbursed in accordance with the provisions which are provided for in the Labour Law for the disbursement of work remuneration.

(2) Upon a request of an employee or the State Social Insurance Agency, an employer has an obligation to issue a certification regarding the absence of the employee from work or other information related to the circumstances of an employment contract which is necessary in order to decide the matter regarding the entitlement of the employee to a State social insurance benefit and determine the amount thereof.

[*19 June 1998; 24 October 2002; 8 November 2007; 4 December 2008; 23 November 2014; 5 March 2015; 16 November 2021 /* *See Paragraph 62 of Transitional Provisions*]

**Section 37. Cases where Sick Pay is not Granted or the Disbursement thereof is Terminated**

(1) An employer shall not grant sick pay if an employee has committed the violations referred to in Section 18 of this Law.

(2) An employer shall terminate the disbursement of sick pay if an employee has committed the violations referred to in Section 19, Paragraph one of this Law.

[*19 June 1998*]

**Section 38. Contesting and Appealing the Decisions of the State Social Insurance Agency**

A decision of an official of the division of the State Social Insurance Agency to grant, calculate, disburse a State social insurance benefit or to refuse to grant it may be contested within a month from the day of entering into effect of the relevant decision upon submission of the relevant submission to the Director of the State Social Insurance Agency. The decision of the Director of the State Social Insurance Agency may be appealed to a court within a month from the day of entering into effect of the decision of the director.

[*8 November 2007*]

**Transitional Provisions**

1. The amendments to this Law to the title of Chapter VI and to Sections 31 and 32 shall come into force on 1 August 1998.

[*19 June 1998*]

2. Until 31 December 2003:

1) the amount of the funeral allowance specified in Section 23, Paragraph one of this Law may not be less than LVL 150;

2) the amount of the funeral allowance specified in Section 23, Paragraph two of this Law shall be LVL 100;

3) in the cases specified in Section 31, Paragraph two of this Law, a State social insurance benefit shall be calculated from LVL 50;

4) [30 October 2003].

[*12 December 2002; 30 October 2003*]

3. The provisions of Sections 3 and 4 of this Law in respect to a paternity benefit and Chapter II A of this Law shall come into force on 1 January 2004.

[*12 December 2002*]

4. For employed persons (persons who are considered employees or self-employed persons in accordance with the law On State Social Insurance) for whom a childcare benefit for the care of child in the age up to one year in accordance with the State Social Benefit Law has been granted or for whom the entitlement to such benefit has occurred until 31 December 2007, a parental benefit shall be disbursed instead of such benefit from the special budget of disability, maternity and sickness.

[*8 November 2007*]

5. Until 31 October 2010 the average insurance contribution wage for the determination of the amount of the parental benefit shall be calculated in the following way from the insurance contribution wage of the person from which State social insurance contributions has been made or had to be made for parental insurance:

1) for an employee – from the insurance contribution wage of the person for the period of 12 calendar months ending this period three calendar months prior to the month when a child is born using the following formula:

Vmēn = (A1 + A2 ... + A12) : 12

Vmēn – monthly average insurance contribution wage,

A1, A2 ... – sum of the insurance contribution wage earned within the relevant calendar month of the specified period of 12 calendar months;

12 – number of months;

2) for a self-employed person – from the insurance contribution wage of the person for the period of 12 months ending this period three calendar months prior the quarter of the year in which a child is born, using the following formula:

Vmēn = (A1 + A2 ... + A12) : 12

Vmēn – monthly average insurance contribution wage,

A1, A2 ... – sum of the insurance contribution wage earned within the relevant calendar month of the specified period of 12 calendar months;

12 – number of months;

3) for a person who is in the status of an employee and a self-employed person at the same time, the average insurance contribution wage shall be calculated by summing the separately calculated average insurance contribution wage earned in the status of an employee and the separately calculated average insurance contribution wage earned in the status of a self-employed person;

4) monthly average insurance contribution wage for the determination of the amount of the parental benefit may not exceed 1/12 part of the maximum annual amount of the mandatory State social insurance contributions object in the last calendar year for which this insurance contribution wage is calculated.

[*8 November 2007; 16 June 2009; 1 December 2009*]

6. Amendments to Section 10.3 of this Law providing that the paternity benefit shall be granted in the amount of 100 per cent of the average insurance contribution wage of the benefit recipient, amendments to Section 31, Paragraph two, Clauses 1 and 3 providing for that, upon calculating maternity and paternity benefits, the average insurance contribution wage for the abovementioned period shall be determined in the amount of 70 per cent of the average insurance contribution wage determined in the State, and amendments to Section 31, Paragraph six providing for that, upon calculating maternity and paternity benefits, the average insurance contribution wage for the abovementioned part of the period shall be determined in the amount of 70 per cent of the average insurance contribution wage determined in the State shall come into force on 1 January 2009.

[*8 November 2007*]

7. For an employee for whom, according to the sick-leave certificate issued in accordance with the procedures stipulated by the Cabinet, the entitlement to sick pay to be paid by an employer has incurred until 31 December 2008 and incapacity for work continues uninterruptedly after 1 January 2009, the sick pay for temporary incapacity for work shall be continued to be paid by the employer starting from the 11th calendar day until the 14th calendar day.

[*4 December 2008*]

8. The restriction of the average insurance contribution wage of a calendar day provided for in Section 31, Paragraph four of this Law and the restriction of the monthly average insurance contribution wage provided for in Paragraph 5, Clause 4 of Transitional Provisions of this Law which is determined in relation to the maximum annual amount of the object of mandatory State social insurance contributions shall not be applied to the insurance contribution wage earned during the time period from 1 January 2009 until 31 December 2013.

[*4 December 2008*]

9. A sickness benefit shall be granted and disbursed until the end of the period of the incapacity for work, but not longer than for 52 weeks, counting from the first day of incapacity for work, or not longer than for 78 weeks in a period of three years if incapacity for work recurs with intervals for a person for whom the entitlement to a sickness benefit has occurred until 30 June 2009 according to a sick-leave certificate issued in accordance with the procedures stipulated by the Cabinet and the period of temporary incapacity for work continues after 1 July 2009.

[*16 June 2009*]

10. The average insurance contribution wage for the determination of the amount of a parental benefit for a person to whom a child has been born until 31 March 2009 shall be calculated in accordance with Paragraph 5 of these Transitional Provisions not applying the provision regarding the insurance contribution wage of the person from which the State social insurance contributions have been made or had to be made for parental insurance.

[*16 June 2009*]

11. For a child who has been born until 30 June 2009 or within 306 days starting from 1 July 2009 a parental benefit shall be granted also for a person who is employed during the care for a child or earns income as a self-employed person.

[*16 June 2009*]

12. Until 2 May 2010 an insurance event within the meaning of this Law is also an event when expenses are caused for a person due to the care for a child.

[*16 June 2009*]

13. For an employee whom a temporary incapacity for work has occurred until 31 December 2009 and it continues uninterruptedly after 1 January 2010, the average insurance contribution wage for the determination of the amount of a State social insurance benefit shall be calculated from the insurance contribution wage for a period of six calendar months ending this period two calendar months before the month in which an insurance event has occurred.

[*16 June 2009*]

14. Amendments to Section 31, Paragraph one and Paragraph two, Clause 2 of this Law in respect of changes to the period of the insurance contribution wage from six to 12 months shall come into force on 1 January 2010.

[*16 June 2009*]

15. For an employee for whom a temporary incapacity for work has occurred until 30 June 2009 and it continues uninterruptedly after 1 July 2009, a sickness benefit shall be granted and disbursed also in such case, if the person earns income as an employee in some of his or her workplaces during incapacity for work at the same time not working in at least one workplace, or earns income as a self-employed person.

[*16 June 2009*]

16. Section 10.7 of this Law shall come into force on 1 January 2010.

[*16 June 2009*]

17. During a time period from 1 July 2009 until 2 May 2010 a parental benefit determined in accordance with this Law shall be disbursed in accordance with the law On Payment of State Pensions and State Benefits During the Time Period from 2009 until 2012 for a person who earns income as an employee or a self-employed person while caring for a child.

[*16 June 2009*]

18. Until 31 December 2014 the sickness benefit determined in accordance with this Law shall be disbursed in the amount specified in the law On Payment of State Benefits During the Time Period from 2009 until 2014.

[*14 April 2011*]

19. Until 31 December 2014 maternity and paternity benefits determined in accordance with this Law shall be disbursed in the amount specified in the law On Payment of State Benefits During the Time Period from 2009 until 2014.

[*14 April 2011*]

20. Until 31 December 2014 the parental benefit determined in accordance with this Law which is granted for a child born after 2 November 2010 shall be disbursed in the amount specified in the law On Payment of State Benefits During the Time Period from 2009 until 2014.

[*14 April 2011*]

21. A person for whom the amount of the parental benefit granted until 31 December 2012 is less than the minimum amount of the benefit specified in Section 10.6 of this Law and disbursement of which is continued without interruption after 1 January 2013, the State Social Insurance Agency shall, from 1 January 2013, re-calculate the amount of the parental benefit by determining it in the minimum amount which was determined from 1 January 2013, and disburse the difference by 1 April 2013.

[*15 November 2012*]

22. Section 10,6, Paragraph one of this Law shall be in force until 30 September 2014.

[*6 November 2013*]

23. Amendments in respect of the new wording of Section 10.4, Paragraphs one and two, Section 10.4, Paragraphs four and five, and also Section 10.6, Paragraphs two and three of this Law shall come into force on 1 October 2014.

[*6 November 2013*]

24. A benefit recipient whom the parental benefit in the amount of 70 per cent of the insurance contribution wage of the benefit recipient granted until 30 September 2014, for a period of childcare which continues from 1 October 2014 also if disbursement of the benefit is terminated, and the parental benefit for a child who has not attained one year of age is granted anew, the disbursement of such benefit in the determined amount and in accordance with the determined procedures shall be continued until the first birthday of the child, but from the age of one year until the age of one and a half years a money benefit EUR 100 per month shall be granted, ensuring the disbursement in accordance with the law on the State budget for the current year from the State basic budget subsidy which is included in the special budget of disability, maternity and sickness.

[*6 November 2013; 23 October 2014*]

25. A benefit recipient for whom the amount of a parental benefit granted until 31 December 2013 is less than the minimum amount of the benefit specified in Section 10.6, Paragraph one of this Law and the disbursement of which is continued without interruption after 1 January 2014, the State Social Insurance Agency shall, from 1 January 2014, re-calculate the amount of the parental benefit, determining it in the minimum amount which was determined from 1 January 2014, and disburse the difference until 30 April 2014.

[*6 November 2013*]

26. Amendments to Sections 9 and 12 and Section 36, Paragraph one of this Law regarding refusal of a confirmation by the employer and self-employed person on a sick-leave certificate shall come into force on 1 July 2015. If the sick-leave certificate has been issued up to 30 June 2015 and submitted to the State Social Insurance Agency after 30 June 2015, it requires a confirmation by the employer regarding the absence from work of the employee or confirmation by the self-employed person regarding incapacity to work during the period of incapacity for work.

[*23 October 2014*]

27. Amendment to Section 25, Paragraph one of this Law in respect of the replacement of the number “12” with the word “six” and amendment to Section 30, Paragraph three of this Law in respect of the replacement of the word “year” with the words “six months” shall come into force on 1 January 2016.

[*23 October 2014*]

28. The paternity benefit to one of the parents due to adoption of a child up to three years of age who was in out-of-family care shall be granted for a child on whose adoption the court judgment has entered into effect after 1 January 2017. In such case, the benefit to the person whom the entitlement to a paternity benefit has arisen in the time period from 1 January 2017 to 31 May 2017 shall be disbursed not later than by 30 June 2017.

[*23 November 2016*]

29. To a person whom the incapacity for work has occurred within a month after losing the status of an employee or self-employed person and the first day of incapacity for work has been until 31 December 2016, the sickness benefit shall be granted and disbursed in accordance with the legal framework which was in force until 31 December 2016 in relation to the granting of the sickness benefit to a person whom the incapacity for work has occurred within a month after the end of the period of State social insurance contributions.

[*23 November 2016*]

30. To a person whom the incapacity for work continues after losing the status of an employee or self-employed person and the first day of the incapacity for work has been until 31 December 2017, the sickness benefit shall be granted and disbursed in accordance with the legal framework which was in force until 31 December 2017 in relation to the granting of the sickness benefit to a person whom the incapacity for work continues after losing the status of an employee or self-employed person.

[*23 November 2016*]

31. [16 November 2017]

32. If an insurance event has occurred in the time period between 1 January 2018 and 31 December 2021 and on the day when the insurance event occurred a person concurrently had the status of an employee and a self-employed person, the average insurance contribution wage for the calculation of the State social insurance benefit shall be determined by summing up the calculated average insurance contribution wage which has been earned in the status of an employee and the calculated average insurance contribution wage earned in the status of a self-employed person, in conformity with the following conditions:

1) if in all calendar months of the period for the determination of the average insurance contribution wage that has been provided for in Section 31, Paragraph one and Section 32 of this Law the insurance contribution wage for the person in both statuses was registered to both as an employee and a self-employed person, the average insurance contribution wage shall be calculated by summing up the calculated average insurance contribution wage which has been calculated in both statuses separately;

2) if in a part of the period for the determination of the average insurance contribution wage that has been provided for in Section 31, Paragraph one and Section 32 of this Law the person had not been registered as the maker of the State social insurance contributions in both statuses at the same time, the average insurance contribution wage for such part of the period shall be determined in the amount of 40 per cent (for maternity and paternity benefits – in the amount of 70 per cent) from the monthly average insurance contribution wage determined in the State. In such case 40 per cent or 70 per cent of the monthly average insurance contribution wage determined in the State shall be applied only to the status of an employee;

3) if in a part of the period for the determination of the average insurance contribution wage that has been provided for in Section 31, Paragraph one and Section 32 of this Law the person had not been registered as the maker of the State social insurance contributions in one of the statuses, but at the same time in this part of the period the average insurance contribution wage thereof has been registered in the other status, then for the part of the period in which the person was not registered as the maker of the State social insurance contributions the average insurance contribution wage shall not be determined in the amount of 40 per cent (for maternity and paternity benefits – in the amount of 70 per cent) of the monthly average insurance contribution wage determined in the State;

4) if in all calendar months of the period for the determination of the average insurance contribution wage that has been provided for in Section 31, Paragraph one and Section 32 of this Law the person has not been registered as the maker of the State social insurance contributions in both statuses at the same time, the average insurance contribution wage shall be determined in the amount of 40 per cent (for maternity and paternity benefits – in the amount of 70 per cent) of the monthly average insurance contribution wage determined in the State as for an employee;

5) if in all calendar months of the period for the determination of the average insurance contribution wage that has been provided for in Section 31, Paragraph one and Section 32 of this Law, the person has not been registered as the maker of the State social insurance contributions in one of the statuses, the average insurance contribution wage shall be calculated only from the contribution wage which has been earned in the second status.

[*23 November 2016; 12 December 2019*]

33. Amendment to Section 10.6, Paragraph three of this Law in relation to the disbursement of the parental benefit to persons with the mandatory social insurance, amendment to Section 11 in relation to determination of the length of insurance for granting the sickness benefit, Section 13, Paragraphs four and five of this Law shall come into force on 1 January 2018.

[*23 November 2016*]

34. [16 November 2017]

35. The new wording of Section 31, Paragraph three of this Law and amendments regarding the deletion of Paragraphs two, four, five, six, seven, eight, and nine shall come into force on 1 January 2022.

[*12 December 2019*]

36. The Cabinet shall, by 31 December 2021, issue the regulations referred to in Section 31, Paragraph three of this Law regarding the conditions and procedures for the calculation of the average insurance contribution wage.

[*23 November 2016; 12 December 2019*]

37. The paternity benefit to one of the parents due to adoption of a child in the age from three to 18 years of age who has been in out-of-family care shall be granted for the child on whose adoption the court judgment has entered into effect after 1 September 2019.

[*6 June 2019*]

38. The new wording of Section 4, Paragraph one of this Law and Paragraph 1.1 of this Section shall come into force on 1 September 2020. The condition referred to in the new wording of Section 27 of this Law for the information regarding a remigrated member of diaspora that is necessary from the relevant foreign competent authority for granting the benefit shall be applicable from 1 September 2020. The entitlement to a benefit for the insured persons whom the insurance event has occurred by 31 August 2020 shall be determined in accordance with the legal norms which were in force until 31 August 2020.

[*12 December 2019*]

39. Section 13, Paragraph two, Clause 3 of this Law shall come into force on 1 January 2021.

[*12 December 2019*]

40. Until the day when information which is related to a decision of the doctorsʼ council referred to in Section 13, Paragraph 2.1 of this Law is available in the unified electronic information system of the health sector, the State limited liability company Children’s Clinical University Hospital shall send the information necessary for granting the sickness benefit to the State Social Insurance Agency electronically in accordance with the laws and regulations regarding handling of electronic documents. In such case the State Social Insurance Agency shall disburse sickness benefits for the time period from January 2020 until April 2020 not later than by 30 April 2020.

[*12 December 2019*]

41. The sickness benefit shall be granted and disbursed to a person to whom the sick-leave certificate is issued due to contracting COVID-19 or being under quarantine from 22 March 2020 until 15 November 2020 for the time period from the second day of the incapacity for work. The sickness benefit shall be granted and disbursed to a person to whom the sick-leave certificate is issued due to contracting COVID-19 or being under quarantine from 16 November 2020 until 30 June 20211 from the first day of the incapacity for work. The sickness benefit shall be granted in an 80 per cent amount of the average insurance contribution wage of the benefit recipient. The sick-leave certificate B specified in Cabinet Regulation No. 152 of 3 April 2001, Procedures for Issuance and Cancellation of Sick-Leave Certificates, shall be issued for such period of time.

[*20 March 2020; 14 May 2020; 12 November 2020*]

42. The sick pay for the transitional incapacity for work shall be disbursed to an employee to whom the sick-leave certificate A specified in Cabinet Regulation No. 152 of 3 April 2001, Procedures for Issuance and Cancellation of Sick-Leave Certificates, has been issued due to contracting COVID-19 or being under quarantine and the entitlement to sick pay to be disbursed by the employer has arisen until 21 March 2020, and the incapacity for work continues without interruptions after 22 March 2020 by the employer until the 10th day of incapacity for work.

[*20 March 2020*]

43. A person whom the period of the granted parental benefit (until the child attains one year or one and a half years of age) ends at the time when the emergency situation has been declared in relation to COVID-19, and who cannot return to work due to the circumstances of the emergency situation as the employer does not employ the employee or idle time has set in, or who cannot earn income from economic activity, may request disbursement of the continuation to the granted parental benefit after the child attains one year or one and a half years of age. The continuation to the parental benefit for the period from 12 March 2020 may be disbursed until the day when the person starts earning income as an employee or self-employed person, but not longer than until 9 June 2020 (in case of the emergency situation declared on 12 March 2020), whereas for the period from 9 November 2020 – until the day when the person starts earning income as an employee or self-employed person, but not longer than until the end of the emergency situation declared on 9 November 2020. For each of these periods, the continuation to the parental benefit shall be disbursed in the amount of the previously granted parental benefit, but not more than EUR 700 per month. The continuation to the parental benefit shall not be disbursed if the person is performing economic activity and earns income or the furlough allowance has been granted thereto.

[*3 April 2020; 10 December 2020*]

44. The mandatory State social insurance contributions are not made for the persons referred to in Paragraph 43 of these Transitional Provisions.

[*3 April 2020*]

45. Until 30 June 2021, the days of incapacity for work for which sick-leave certificate has been issued to a person due to contracting COVID-19 or being under quarantine shall not be included in the period specified in Section 13, Paragraph one of this Law.

[*14 May 2020; 12 November 2020*]

46. To a person to whom within the period between 16 November 2020 and 30 June 2021 the sick-leave certificate has been issued in accordance with Cabinet Regulation No. 152 of 3 April 2001, Procedures for the Issuing and Cancellation of Sick-Leave Certificates, due to upper respiratory tract infections, the sick-leave certificate B shall be issued for the period from first until third day of the incapacity for work without examining the person in person (remotely), and sickness benefit in the amount of 80 per cent of the average insurance wage of the recipient of the benefit shall be granted for this period. If the person is sent to undergo analyses for the contraction of COVID-19 an the analyses:

1) are negative, but the incapacity for work continues, the issued sick-leave certificate B shall be closed on the third day of the incapacity for work and the sick-leave certificate A shall be opened. The sick pay shall be disbursed in accordance with the procedures laid down in Section 36 of this Law;

2) are positive, the sickness benefit shall be granted in accordance with Paragraph 41 of these Transitional Provisions.

[*12 November 2020*]

47. Up to the tenth day, the sick pay for the transitional incapacity for work to a person to whom the sick-leave certificate A referred to in Cabinet Regulation No. 152 of 3 April 2001, Procedures for the Issuing and Cancellation of Sick-Leave Certificates, has been issued due to upper respiratory tract infection and the right to the sick pay to be disbursed by the employer has arisen until 15 November 2020, and the incapacity for work continues without interruptions after 16 November 2020 shall be disbursed by the employer.

[*12 November 2020*]

48. The following socially insured persons shall have the entitlement to a lump-sum sickness aid benefit for 14 calendar days in the period between 30 November 2020 and 31 December 2020, and to the sickness aid benefit in the period between 1 January 2021 and 30 June 2021:

1) one of the parents of a child, one of adopters under the care and supervision of which a child to be adopted has been transferred before adoption by a decision of the Orphan’s and Custody Court, member of a foster family who has entered into a contract with a local government, a guardian or another person who actually cares for and raises a child in accordance with a decision of the Orphan’s and Custody Court if this person cannot work remotely and the child to be cared for is up to 10 years of age (including) or a child with a disability of up to 18 years of age, and if the child may not attend a pre-school education institution due to the circumstances related to the COVID-19 infection, or learning in general education programmes is organised remotely;

2) a person who is an aid person to person with disability in the age from 18 years to whom a local government has granted a day care centre or day centre service and who may not visit the day care centre or day centre due to the circumstances related to the COVID-19 infection.

[*26 November 2020; 10 December 2020*]

49. In the period between 1 January 2021 and 30 June 2021, the sickness aid benefit shall be disbursed to a person for the previous month or completed period.

[*10 December 2020*]

50. The sickness aid benefit referred to in Paragraph 48 of these Transitional Provisions shall be disbursed in the amount of 60 per cent of the average insurance contribution wage of the person in accordance with the procedures laid down in Section 31 of this Law. The sickness aid benefit shall not be disbursed if the person referred to in Paragraph 48 of these Transitional Provisions is employed or performs economic activities and earns income, or the sickness benefit, parental benefit, continuation to the parental benefit, maternity benefit, paternity benefit or aid for furlough has been granted thereto, or the sickness aid benefit for the same child has already been granted to another person referred to in Paragraph 48 of these Transitional Provisions, or the sickness aid benefit has already been granted to the person for another child.

[*10 December 2020*]

51. In order to receive the sickness aid benefit, the person shall submit the State Social Insurance Agency a submission and certification of the employer that the person cannot work remotely, and also:

1) the person referred to in Paragraph 48, Sub-paragraph 1 of these Transitional Provisions – a statement from the educational institution that the pre-school educational group or institution attended by the child is under quarantine or the learning process is organised remotely. The statement shall indicate the period in which quarantine is specified or learning process is organised remotely;

2) the person referred to in Paragraph 48, Sub-paragraph 2 of these Transitional Provisions – statement from a local government that the day care centre or day centre service has been granted to the person, and a statement from the day care centre or day centre that the services of the day care centre or day centre are not available due to the circumstances related to the COVID-19 infection. The statement shall indicate the period in which the abovementioned services are not available.

[*10 December 2020*]

52. The lump-sum sickness aid benefit shall be requested within 10 working days from the day when a group of the preschool education institution or the institution is closed or the organisation of remote learning process has been commenced due quarantine, or from the day when the day care centre or day centre services are no further available, but not later than until 31 January 2021. A person may request the sickness aid benefit for the period between 1 January 2021 and 30 June 2021 not later than by 30 July 2021.

[*10 December 2020*]

53. The sickness aid benefit referred to in Paragraph 48 of these Transitional Provisions shall be financed from the State basic budget. The sickness aid benefit shall not be taxable with personal income tax and subject to the mandatory State social insurance contributions.

[*26 November 2020; 10 December 2020*]

54. During the time period from 1 November 2021 to 31 December 2021:

1) the person referred to in Paragraph 48, Sub-paragraphs 1 and 2 of these Transitional Provisions shall be entitled to the sickness aid benefit if the person has an interoperable vaccination or recovery certificate or has received an opinion from a specialist or a medical panel of a clinical university hospital on the need to postpone vaccination of the person against COVID-19 (hereinafter – the opinion on the need to postpone vaccination of the person against COVID-19);

2) the sickness aid benefit shall be disbursed to the person for the previous month or completed period;

3) the person shall request the sickness aid benefit within 10 working days from the day when a group of the pre-school education institution or the institution is closed or the organisation of remote learning process has been commenced due to quarantine, or from the day when the day care centre or day centre services are no further available, but not later than until 31 January 2022;

4) the provisions of Paragraphs 50, 51, and 53 of these Transitional Provisions shall be applicable.

[*4 November 2021*]

55. A person who has an interoperable vaccination or recovery certificate or who has received the opinion on the need to postpone vaccination of the person against COVID-19 and who is issued with a sick-leave certificate due to falling ill with COVID-19 or being in home quarantine in the period between 6 November 2021 and 31 December 2021 and between 17 January 2022 and 28 February 2022 shall be granted and disbursed with the sickness benefit from the first day of his or her incapacity for work. The sickness benefit shall be granted in the amount of 80 per cent from the average insurance contribution wage of the benefit recipient. The sick-leave certificate B specified in Cabinet Regulation No. 152 of 3 April 2001, Procedures for Issuance and Cancellation of Sick-Leave Certificates, shall be issued for such period of time.

[*4 December 2021; 13 January 2022*]

56. A person who has an interoperable vaccination or recovery certificate or who has received the opinion on the need to postpone vaccination of the person against COVID-19 and to whom a sick-leave certificate due to an acute upper respiratory tract infection has been issued within the period between 6 November 2021 and 31 December 2021 and between 17 January 2022 and 28 February 2022 in accordance with Cabinet Regulation No. 152 of 3 April 2001, Procedures for Issuance and Cancellation of Sick-Leave Certificates, shall, for the period from the first until the third day of incapacity for work, be issued with the sick-leave certificate B without examining the person (remotely), and the sickness benefit for that period shall be granted in the amount of 80 per cent of the average insurance contribution wage of the receiver of the benefit. If the person is sent to undergo analyses for the contraction of COVID-19 an the analyses:

1) are negative, but the incapacity for work continues, the issued sick-leave certificate B shall be closed on the third day of the incapacity for work and the sick-leave certificate A shall be opened. The sick pay shall be disbursed in accordance with the procedures laid down in Section 36 of this Law;

2) are positive, the sickness benefit shall be granted in accordance with Paragraph 55 of these Transitional Provisions.

[*4 December 2021; 13 January 2022*]

57. The sick pay for transitional incapacity for work shall be disbursed by the employer until the 10th day of incapacity for work for an employee who has an interoperable vaccination or recovery certificate or who has received the opinion on the need to postpone vaccination of the person against COVID-19 and to whom the sick-leave certificate A specified in Cabinet Regulation No. 152 of 3 April 2001, Procedures for Issuance and Cancellation of Sick-Leave Certificates, has been issued due to falling ill with COVID-19 or being in home quarantine and whose entitlement to the sick pay to be disbursed by the employer has arisen until 5 November 2021 but his or her incapacity for work continues without interruption after 6 November 2021.

[*4 November 2021*]

57.1 The sick pay for transitional incapacity for work shall be disbursed by the employer until the 10th day of incapacity for work for an employee who has an interoperable vaccination or recovery certificate or who has received the opinion on the need to postpone vaccination of the person against COVID-19 and to whom the sick-leave certificate A specified in Cabinet Regulation No. 152 of 3 April 2001, Procedures for Issuance and Cancellation of Sick-Leave Certificates, has been issued due to falling ill with COVID-19 or being in home quarantine and whose entitlement to the sick pay to be disbursed by the employer has arisen until 16 January 2022 but his or her incapacity for work continues without interruption after 17 January 2022.

[*13 January 2022*]

58. During the period from 6 November 2021 until 31 December 2021 and from 17 January 2022 until 28 February 2022, the days of incapacity for work for which the person referred to in Paragraph 55 of these Transitional Provisions has been issued with a sick-leave certificate due to falling ill with COVID-19 or being in home quarantine shall not be included in the period specified in Section 13, Paragraph one of this Law.

[*4 December 2021; 13 January 2022*]

59. A person who has an interoperable vaccination or recovery certificate or who has received the opinion on the need to postpone vaccination of the person against COVID-19 and whose period of granted parental benefit (until the child attains one year or one and a half years of age) ends at a time from 11 October 2021 when an emergency situation in relation to COVID-19 has been declared, and who cannot return to work due to the circumstances of the emergency situation since the employer does not employ the employee or idle time has set in, or who cannot earn income from economic activity, may request disbursement of continuation to the parental benefit after the child attains one year or one and a half years of age. The continuation to the parental benefit may be disbursed for the time period from 11 October 2021 until the day when the person starts earning income as an employee or self-employed person, but no longer than until 15 November 2021. For this period, the continuation to the parental benefit shall be disbursed in the amount of the previously granted parental benefit, but not more than EUR 700 per month. The continuation to the parental benefit shall not be disbursed if the person is performing economic activity and earns income or the furlough allowance has been granted thereto.

[*4 November 2021*]

60. The disbursement of continuation to the parental benefit referred to in Paragraph 59 of these Transitional Provisions shall be financed from the State basic budget. Mandatory State social security contributions shall not be made from the continuation to the parental benefit.

[*4 November 2021*]

61. The continuation to the parental benefit for the period between 11 October 2021 and 15 November 2021 may be requested by the person not later than by 15 December 2021.

[*4 November 2021*]

62. Amendments to Section 13, Paragraph one, Section 16, Paragraph two, and Section 36, Paragraph one of this Law regarding the granting and disbursement from 10th day of sickness benefit, and the obligation of the employer to disburse sick pay to employees from his or her funds for a period of not more than nine calendar days shall be applied if the first day of temporary incapacity for work has set in for the employee on 1 April 2022 or later. If the first day of temporary incapacity for work has set in until 31 March 2022, the sickness benefit and sick pay shall be disbursed in accordance with the legal framework which was in force until 31 March 2022.

[*16 November 2021*]

63. When granting parental benefit for a child born before 31 December 2022, the wording of Section 10.4 of this Law which was in force until 31 December 2022 shall be applied.

[*15 September 2022*]

**Informative Reference to European Union Directives**

[*15 September 2022*]

This Law contains legal norms arising from 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.

The Law shall come into force on 1 January 1997.

[*21 December 1995*]

The Law has been adopted by the *Saeima* on 6 November 1995.

President G. Ulmanis

Rīga, 23 November 1995