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

Republic of Latvia

Cabinet

Regulation No. 270

Adopted 28 July 1998

Procedures for Calculation of Average Wage Subject to Insurance Contributions and Procedures for Granting, Calculation and Payment of State Social Insurance Benefits

*Issued pursuant to
Section 24 and Section 31, Paragraph three of the
Law On Maternity and Sickness Insurance
[16 December 2008]*

I. General Provisions

1. This Regulation prescribes the procedures by which the average wage subject to insurance contributions shall be calculated, as well as the procedures by which a maternity benefit, a paternity benefit, parents' benefit, a sickness benefit and a funeral benefit shall be granted, calculated and paid.

[20 February 2001; 18 December 2007]

2. The amount of a maternity benefit shall be determined on the basis of the average wage subject to insurance contributions of a socially insured person.

[9 March 1999]

2.¹ The amount of a paternity benefit shall be determined on the basis of the average wage subject to insurance contributions of a socially insured person.

[20 February 2001]

2.² The amount of a parents' benefit shall be determined on the basis of the average wage subject to insurance contributions of a socially insured person.

[18 December 2007]

3. The amount of a sickness benefit shall be determined on the basis of the average wage subject to insurance contributions of a socially insured person.

4. The amount of a funeral benefit shall be determined:

4.1. in the event of the death of a socially insured person – on the basis of the average wage subject to insurance contributions of the person referred to; and

4.2. in the event of the death of a family member who was supported by the socially insured person – on the basis of the State social security benefit, which is in effect on the day of the occurrence of the insurable event.

[20 February 2001]

5. The average earnings for the calculation of the amount of the monetary payment for sickness specified in Section 36, Paragraph one of the Law On Maternity and Sickness Insurance shall be determined in accordance with Section 75 of the Labour Law, and the monetary payment for sickness shall be paid in accordance with Section 69 of the Labour Law.

[21 June 2005]

II. Calculation of Average Wage Subject to Insurance Contributions for Employees

6. The average wage subject to insurance contributions for the determination of amount of maternity benefit, paternity benefit, parents' benefit, sickness benefit and funeral benefit for an employee shall be calculated from the wage subject to insurance contributions for the period specified in Section 31, Paragraph one of the Law On Maternity and Sickness Insurance.

[18 December 2007; 22 December 2009]

7. In order to calculate the average wage subject to insurance contributions of an employee, the wage subject to insurance contributions shall include the entire wage subject to insurance contributions, which the employee has obtained during the period specified in Section 31, Paragraph one of the Law On Maternity and Sickness Insurance:

7.1. as an employee:

7.1.1. at an employer with whom on the day of the occurrence of the insurable event, the employee has some of the legal relations referred to in Section 1, Clause 2 of the Law On State Social Insurance, which are the basis for obtaining the wage subject to insurance contributions if a written confirmation from the employer has been received regarding the absence of the employee from work during the period of incapacity for employment;

7.1.2. at an employer with whom on the day of occurrence of an insurable event, the employee no longer has the legal relations referred to in Section 1, Clause 2 of the Law On State Social Insurance; and

7.2. as a self-employed person if on the day of occurrence of an insurable event, the employee no longer has self-employed person status.

[21 June 2005]

8. The average wage subject to insurance contributions for the granting of State social insurance benefits in all the cases specified in Paragraph 7 of this Regulation shall be calculated according to the following formula:

$$Vd = (A1 + A2 \dots + A12) : D, \text{ where}$$

Vd – the average wage subject to insurance contributions per calendar day, which does not exceed the amount specified in Section 31, Paragraph four of the Law On Maternity and Sickness Insurance;

A1, A2... – the sum of the wage subject to insurance contributions calculated in paid employment in the relevant calendar month in the period of twelve calendar months specified in Section 31, Paragraph one of the Law On Maternity and Sickness Insurance, except for premiums, bonuses, benefits and other types of compensation, which the employer has disbursed to the person in accordance with that provided for in the collective work agreement or employment contract during temporary incapacity or while the person was on pregnancy and maternity leave, child care leave or leave without maintaining remuneration for work that was granted in relation to the necessity to take care for a child; and

D – the number of calendar days of the time period specified in Section 31, Paragraph one of the Law On Maternity and Sickness Insurance, not including therein the calendar days of temporary incapacity for which the sickness benefit has been paid, calendar days for pregnancy and maternity leave, calendar days for leave granted to the father of the child, leave without maintaining remuneration for work that was granted in relation to the necessity to take care of a child and child care leave.

[17 January 2012]

8.¹ For an employee in respect of whom in the accounting year before the day of the occurrence of the insurable event the mandatory State social insurance contributions have been paid from the maximum amount of the mandatory contributions object specified by the Cabinet, the monthly wage subject to insurance contributions of the accounting year shall be calculated by dividing the maximum amount of the mandatory contribution object in the accounting year with the number of months in the accounting year in which until the month of the occurrence of the insurable event the employee had the status of a socially insured person.

[20 February 2001]

9. If, during the time period specified in Section 31, Paragraph one of the Law On Maternity and Sickness Insurance, the employee has not been registered as the payer of State social insurance contributions (hereinafter – social insurance contributions) or, in relation to the determination of the maternity benefit and paternity benefit, has not earned a wage subject to insurance contributions also due to being on leave without maintaining remuneration for work, the average wage subject to insurance contributions per calendar day shall be calculated:

9.1. when determining the amount of maternity benefit and paternity benefit – according to the following formula:

$$Vd = Vvid \times 0,7 \times 12 : Dk, \text{ where}$$

Vd – the average wage subject to insurance contributions per calendar day;

Vvid – the monthly average wage subject to insurance contributions specified in the State, which has been calculated from the wage subject to insurance contributions in the State for a 12-month period of the calendar year, ending this period one calendar year before the year in which the right to the relevant benefit arose; and

Dk – the number of calendar days of the period specified in Section 31, Paragraph one of the Law On Maternity and Sickness Insurance;

9.2. when determining the amount of sickness benefit, parents' benefit and funeral benefit – according to the following formula:

$$Vd = Vvid \times 0,4 \times 12 : Dk, \text{ where}$$

Vd – the average wage subject to insurance contributions per calendar day;

Vvid – the monthly average wage subject to insurance contributions specified in the State, which has been calculated from the wage subject to insurance contributions in the State for a 12-month period of the calendar year, ending this period one calendar year before the year in which the right to the relevant benefit arose; and

Dk – the number of calendar days of the period specified in Section 31, Paragraph one of the Law On Maternity and Sickness Insurance.

[20 February 2001; 21 June 2005; 18 December 2007; 22 December 2009; 4 January 2011]

9.¹ [9 November 2010]

10. [21 June 2005]

11. If an employee, after the submission of a report regarding social insurance contributions from the income of employees to the State Revenue Service, himself or herself or subsequent to tax administration verification in accordance with the procedures specified in regulatory enactments has adjusted the income of the employee and the mandatory social insurance contributions, the amount of the granted benefit shall be re-calculated in conformity with the adjusted report of the employer.

[21 June 2005; 4 January 2011]

11.¹ [21 June 2005]

11.² If the employee who has several employers in the period determined in Section 31, Paragraph one of the Law On Maternity and Sickness Insurance at various employers has a different number of temporary incapacity calendar days for which sickness benefit has been paid, the average wage subject to insurance contributions shall be calculated by adding the average wage subject to insurance contributions, which are calculated separately at each employer. In such case, the totalled average wage subject to insurance contributions may not be larger than that determined in Section 31, Paragraph four of the Law On Maternity and Sickness Insurance.

[21 June 2005]

III. Calculation of Average Wage Subject to Insurance Contributions for Self-employed Persons

12. The average wage subject to insurance contributions for the determination of the amount of a maternity benefit, paternity benefit, parents' benefit, sickness benefit and funeral benefit for a self-employed person shall be calculated from the wage subject to insurance contributions of the self-employed person for the period specified in Section 32 of the Law On Maternity and Sickness Insurance.

[18 December 2007; 22 December 2009]

13. In order to calculate the average wage subject to insurance contributions of a self-employed person, the wage subject to insurance contributions of the self-employed person

shall include the wage subject to insurance contributions, which the self-employed person has obtained during the period specified in Section 32 of the Law On Maternity and Sickness Insurance as:

13.1. a self-employed person; and

13.2. as an employee, if on the day of the occurrence of the insurable event the self-employed person is no longer in the status of the employee.

[18 December 2007]

14. The average wage subject to insurance contributions per calendar day of a self-employed person for the determination of the amount of maternity benefit, paternity benefit, parents' benefit, sickness benefit and funeral benefit shall be calculated according to the formula:

$$Vd = (A1 + A2 + A3 + \dots + A12) : Dp, \text{ where}$$

Vd – the average wage subject to insurance contributions per calendar day, which shall not exceed the amount specified in Section 31, Paragraph four of the Law On Maternity and Sickness Insurance;

A1, A2, A3...12 – the amount of the wage subject to insurance contributions obtained in the relevant calendar month of the period of twelve calendar months specified in Section 32 of the Law On Maternity and Sickness Insurance; and

Dp – the number of calendar days of the period prescribed in Section 32 of the Law On Maternity and Sickness Insurance, not including therein the calendar days for temporary incapacity for employment, the calendar days for maternity leave, as well as the period during which the self-employed person has not performed economic activities and has not made social insurance contributions because he or she has taken care of a child of up to three years of age.

[9 March 1999; 20 February 2001; 21 June 2005; 18 December 2007; 22 December 2009]

14.¹ For a self-employed person in respect of whom in the accounting year before the day of the occurrence of the insurable event the mandatory State social insurance contributions have been paid from the maximum amount of the mandatory contributions object specified by the Cabinet, the monthly wage subject to insurance contributions of the accounting year shall be calculated by dividing the maximum amount of the mandatory contributions object in the accounting year by the number of months in the accounting year in which until the month of the occurrence of the insurable event the self-employed person had the status of a socially insured person.

[20 February 2001]

15. If during the period specified in Section 32 of the Law On Maternity and Sickness Insurance the self-employed person has not been registered as the payer of social insurance contributions, the average wage subject to insurance contributions per calendar day shall be calculated:

15.1. when determining the amount of maternity benefit and paternity benefit – according to the following formula:

$$Vd = Vvid \times 0,7 \times 12 : Dkp, \text{ where}$$

Vd – the average wage subject to insurance contributions per calendar day;

V_{vid} – the monthly average wage subject to insurance contributions specified in the State, which has been calculated from the wage subject to insurance contributions in the State for a 12-month period of the calendar year, ending this period one calendar year before the year in which the right to the relevant benefit arose; and

D_{kp} – the number of calendar days in the period specified in Section 32 of the Law On Maternity and Sickness Insurance;

15.2. when determining the amount of sickness benefit, parents' benefit and funeral benefit – according to the following formula:

$$V_d = V_{vid} \times 0,4 \times 12 : D_{kp}, \text{ where}$$

V_d – the average wage subject to insurance contributions per calendar day;

V_{vid} – the monthly average wage subject to insurance contributions specified in the State, which has been calculated from the wage subject to insurance contributions in the State for a 12-month period of the calendar year, ending this period one calendar year before the year in which the right to the relevant benefit arose.

D_{kp} – the number of calendar days in the period specified in Section 32 of the Law On Maternity and Sickness Insurance.

[18 December 2007 22 December 2009]

15.¹ If a person is simultaneously has an employee and a self-employed person status, the average wage subject to insurance contributions shall be calculated by adding the separate average wage subject to insurance contributions, which has been acquired in the employee status, and the separately calculated average wage subject to insurance contributions, which has been acquired in self-employed person status. In such case, the totalled average wage subject to insurance contributions may not be larger than that specified in Section 31, Paragraph four of the Law On Maternity and Sickness Insurance.

[21 June 2005]

15.² *[9 November 2010]*

IV. Calculation of the Amount of a Benefit

16. A maternity benefit in the cases specified in Section 4, Paragraph one of the Law On Maternity and Sickness Insurance shall be granted for calendar days and the amount of the benefit shall be calculated according to the following formula:

$$P_m = V_d \times D_g \times 0,8, \text{ where}$$

P_m – the amount of the maternity benefit;

V_d – the average wage subject to insurance contributions per calendar day; and

D_g – the number of calendar days of the pregnancy and maternity leave.

[17 January 2012]

16.¹ A paternity benefit shall be granted for calendar days and the amount of the benefit shall be calculated according to the following formula:

$$P_p = V_d \times D_p \times 0,8, \text{ where}$$

P_p – the amount of the paternity benefit;

V_d – the average wage subject to insurance contributions per calendar day; and

D_p – the number of calendar days of the leave granted to the father of the child.
[18 December 2007; 17 January 2012]

16.² A parents' benefit shall be granted for calendar days and the amount of the benefit calculated according to the following formula:

$$P_v = V_d \times D_{sk} \times 0,7, \text{ where}$$

P_v – the amount of the parents' benefit;

V_d – the average wage subject to insurance contributions per calendar day;

D_{sk} – the number of calendar days in a month in which the parents' benefit is to be disbursed.

[22 December 2009]

16.³ If the next child is born to a person while caring for a child until two years of age, the parents' benefit for the care of the next child until one year of age shall be granted in the greatest amount that was calculated for the care of the previous child until one year of age in accordance with Paragraph 16.² of this Regulation or that may be calculated anew in accordance with Paragraph 16.² of this Regulation.

[22 December 2009]

16.⁴ If the maternity benefit calculated for a person is lesser than the amount of the parents' benefit, the person may choose which of the benefits to receive.

[18 December 2007]

16.⁵ In order to determine the minimum amount of the parents' benefit referred to in Section 10.⁶ of the Law On Maternity and Sickness Insurance the amount of such benefit per one calendar day shall be calculated according to the following formula:

$$P_{vd} = (P_{vsnp} \times 2 \times 0,7 \times 12) : 365, \text{ where}$$

P_{vd} – the amount of the parents' benefit per one calendar day;

P_{vsnp} – the amount of the applicable State social security benefit on the day of applying for the parents' benefit.

[9 November 2010]

17. A sickness benefit shall be granted for calendar days and the amount of the benefit shall be calculated according to the following formula:

$$P_s = V_d \times D_n \times 0,8, \text{ where}$$

V_d – the average wage subject to insurance contributions per calendar day;

Ps – the amount of the sickness benefit; and

Dn – the number of calendar days of the incapacity for employment period, which are to be paid in accordance with regulatory enactments.

18. The amount of a funeral benefit shall be calculated:

18.1. in the event of the death of a socially insured person – according to the following formula:

$$Pa = Vd \times 2 \times Dv, \text{ where}$$

Pa – the amount of the funeral benefit;

Vd – the average wage subject to insurance contributions per calendar day of the deceased socially insured person; and

Dv – the average number of days in a calendar month of the period specified in Section 31, Paragraph one or Section 32 of the Law On Maternity and Sickness Insurance;

18.2. in the event of the death of a person who was supported by a socially insured person – according to the following formula:

$$Pa = Pn \times 3, \text{ where}$$

Pa – the amount of the funeral benefit; and

Pn – the amount of the State social security benefit.

[20 February 2001]

V. Request for and Payment of a Benefit

19. In order to receive a maternity or sickness benefit, the benefit applicant shall submit to any office of the State Social Insurance Agency:

19.1. a submission in writing (the form inserted in the Internet home page of the State Social Insurance Agency (www.vsaa.lv) may be used) regarding granting of a benefit specifying the following information:

19.1.1. given name, surname of the benefit applicant;

19.1.2. personal identity number of the benefit applicant;

19.1.3. address of the declared place of residence of the benefit applicant;

19.1.4. phone number or electronic mail address of the benefit applicant;

19.1.5. account number of the credit institution or postal payment system of the benefit applicant (21 characters);

19.1.6. type of the requested benefit (maternity benefit, sickness benefit);

19.1.7. the list of documents appended to the submission and number of pages;

19.2. an incapacity for employment sheet B issued in accordance with the procedures specified in regulatory enactments or a document certifying incapacity for employment issued in a foreign state which has been certified in accordance with the procedures specified in the regulatory enactments regarding procedures for the issue of incapacity for employment sheets and a confirmation from the employer regarding absence of the employee from work or a

confirmation of the self-employed person regarding incapacity to work during the time period of incapacity for employment.
[4 January 2011]

20. *[9 March 1999]*

21. Incompletely or not clearly completed incapacity for employment sheets shall be returned to the submitters thereof.

21.¹ In order to receive a paternity benefit, the benefit applicant shall submit to any office of the State Social Insurance Agency:

21.¹1. a submission in writing (the form inserted in the Internet home page of the State Social Insurance Agency (www.vsaa.lv) may be used) regarding granting of a benefit specifying the following information:

21.¹1.1. given name, surname of the benefit applicant;

21.¹1.2. personal identity number of the benefit applicant;

21.¹1.3. address of the declared place of residence of the benefit applicant;

21.¹1.4. phone number or electronic mail address of the benefit applicant;

21.¹1.5. account number of the credit institution or postal payment system of the benefit applicant (21 characters);

21.¹1.6. type of the requested benefit (paternity benefit);

21.¹1.7. the list of documents appended to the submission and number of pages;

21.¹2. a written confirmation by the employer regarding the father of the child being on leave due to the birth of the child.

[4 January 2011]

21.² In order to receive a parents' benefit, the benefit applicant shall submit to any office of the State Social Insurance Agency:

21.²1. a submission in writing (the form inserted in the Internet home page of the State Social Insurance Agency (www.vsaa.lv) may be used) regarding granting of a benefit specifying the following information:

21.²1.1. given name, surname of the benefit applicant;

21.²1.2. personal identity number of the benefit applicant;

21.²1.3. address of the declared place of residence of the benefit applicant;

21.²1.4. phone number or electronic mail address of the benefit applicant;

21.²1.5. account number of the credit institution or postal payment system of the benefit applicant (21 characters);

21.²1.6. type of the requested benefit (parents' benefit, parents' benefit for twins or more children born during one delivery, parents' benefit and allowance for the child care, if a person wants to receive a benefit for the child care after the child has reached one year of age);

21.²1.7. given name, surname and personal identity number of the child regarding whom the benefit is requested;

21.²1.8. the list of documents appended to the submission and number of pages;

21.²2. if the place of residence of any of parents of the child or another person who requests a benefit has been or is in another European Economic Area Member State or the relevant person has been or is employed in another European Economic Area Member State, the following information shall be provided regarding the referred to person:

21.²2.1. given name, surname;

21.²2.2. personal identity number;

- 21.^{2.3.} declared place of residence;
- 21.^{2.4.} actual place of residence in another European Economic Area Member State;
- 21.^{2.5.} country of employment and name and address of the employer;
- 21.^{2.6.} date of commencement and termination of employment;
- 21.^{2.7.} sickness, maternity and unemployment benefits and pension received in another European Economic Area Member State, specifying the time period of receipt thereof;
- 21.^{2.8.} benefits received for the child in another European Economic Area Member State, specifying the time period;
- 21.^{2.9.} identification or social insurance number granted in another European Economic Area Member State.

[4 January 2011]

21.^{3.} A person who has adopted a child shall be granted a parents' benefit from the day when the court judgment regarding approval of adoption has come into effect. A court shall, within three working days after coming into effect of the judgement regarding approval of adoption, notify thereof the office of the State Social Insurance Agency according to the declared place of residence of the adopter.

[4 January 2011]

21.^{4.} The Orphan's Court that took the decision on appointing a guardian, decision on taking of the child to be adopted under the care and supervision of adopters or a decision that has been taken for the protection of personal interests of the child in accordance with Section 18, Clause 4 of the Law On Orphan's Courts, if the person who is actually raising the child requests the benefit, shall, within three working days after coming into effect of the decision, notify thereof the office of the State Social Insurance Agency according to the declared place of residence of the guardian, adopter or the person who is actually raising the child.

[4 January 2011]

21.^{5.} The Orphan's Court that took the decision on removal of a guardian, decision on removal of the right to take care of the child or a decision that has been taken for the protection of personal interests of the child in accordance with Section 18, Clause 4 of the Law On Orphan's Courts, if disbursement of the benefit is terminated for a person who is not actually caring for or raising the child, or a court that took the decision on removal of the right of guardianship of a child, shall, within three working days after coming into effect of the decision, notify thereof the office of the State Social Insurance Agency according to the declared place of residence of the benefit recipient.

[4 January 2011]

21.^{6.} A parents' benefit shall be disbursed for the previous month.

[24 May 2011]

22. [16 December 2008]

23. In order to receive a funeral benefit, the benefit applicant shall submit to any office of the State Social Insurance Agency a submission in writing (the form inserted in the Internet home page of the State Social Insurance Agency (www.vsaa.lv) may be used) regarding granting of a benefit specifying the following information:

- 23.1. given name, surname of the benefit applicant or firm name of the legal person;
- 23.2. personal identity number of the benefit applicant, taxpayer registration number or personal identification number of the foreigner, or registration number of the legal person;

- 23.3. address of the declared place of residence of the benefit applicant or registered address of the legal person;
- 23.4. phone number or electronic mail address of the benefit applicant;
- 23.5. account number of the credit institution or postal payment system of the benefit applicant (21 characters) or bank name, BIC code and account number of the benefit applicant of the European Union Member State;
- 23.6. indication that a funeral benefit is requested;
- 23.7. given name, surname, personal identity number of the deceased person, date of death regarding which a funeral benefit is requested;
- 23.8. the list of documents appended to the submission and number of pages.

[4 January 2011]

23.¹ A document issued in a foreign state that confirms the fact of death of the person regarding whom a funeral benefit is requested shall be considered as equivalent to the death certificate, if it complies with the following requirements:

23.¹ 1. the referred to document contains information that allows to conclude unequivocally that the person regarding whom it has been issued and regarding whom the funeral benefit is requested is dead on the date specified in the submission;

23.¹ 2. translation in Latvian is appended to a foreign document in accordance with the procedures specified in the regulatory enactments regarding use of the official language;

23.¹ 3. the person to whom the foreign document has been issued has observed the procedures specified in the regulatory enactments regarding legalization of documents.

[4 January 2011]

23.² The submission referred to in Paragraphs 19, 21.¹, 21.² and 23 of this Regulation regarding granting of a benefit may be submitted to the State Social Insurance Agency in the form of electronic document in accordance with the regulatory enactments regarding drawing up of electronic documents or sent by post.

[4 January 2011]

23.³ The benefit applicant shall attest by a signature that the information provided in the submission referred to in Paragraphs 19, 21.¹, 21.² and 23 of this Regulation is true.

[4 January 2011]

23.⁴ If the benefit recipient or the child regarding whose care a benefit is paid commences to receive a service of a long-term social care and social rehabilitation institution financed by the State or he or she is located at the place of imprisonment, the long-term social care and social rehabilitation institution or the Latvian Prison Administration shall, within three working days after placement of the benefit recipient or the child in the relevant institution, notify thereof the office of the State Social Insurance Agency in accordance with the declared place of residence of the benefit recipient.

[4 January 2011]

24. [16 December 2008]

24.¹ [16 December 2008]

25. Payment of State social insurance benefits shall be transferred by the State Social Insurance Agency to the credit institution or PNS (pasta norēķinu sistēma [postal payment system]) account of the recipient of the benefit.

[20 February 2001; 21 June 2005; 19 May 2009]

25.¹ [24 May 2011]

26. [9 March 1999]

VI. Closing Provisions

27. If the maternity leave or incapacity for employment has set in up to 1 August 1998 and continues without interruption after 1 August 1998, maternity and sickness benefits for the entire period of maternity leave or incapacity for employment shall be paid in accordance with regulatory enactments which are in force until the coming into force of this Regulation.

27.¹ If the maternity leave has set in up to 1 April 1999 and continues after 1 April 1999, the average wage subject to insurance contributions for granting a maternity benefit for the entire period of maternity leave shall be calculated in accordance with the regulatory enactments which are in force until 1 April 1999.

[9 March 1999]

27.² Paragraphs 2.¹, 16.¹ and 21.¹ of this Regulation, amendments to Paragraphs 1, 10, 11.¹ and 25 concerning paternity benefits and the part of formula ($V_{vid} \times 0,4$) specified in Paragraphs 9 and 15 of this Regulation which is equated to 50 lats shall come into force after the revocation of the restrictions provided for in Paragraph 2 of the Transitional Provisions of the Law On Maternity and Sickness Insurance.

[20 February 2001]

27.³ If the maternity leave or incapacity for employment has set in up to 1 January 2001 and continues without interruption after 1 January 2001, maternity and sickness benefits for the entire period of maternity leave or incapacity for employment shall be paid in accordance with the regulatory enactments which are in force until 1 January 2001.

[20 February 2001]

27.⁴ Paragraphs 9, 15 and 16.¹ of this Regulation shall come into force on 1 January 2009.

[18 December 2007]

27.⁵ Persons who are caring for children who were born until 31 October 2010, the average wage subject to insurance contributions for determination of the amount of the parents' benefit shall be calculated in accordance with Paragraph 5 of Transitional Provisions of the Law On Maternity and Sickness Insurance.

[22 December 2009]

27.⁶ In accordance with Paragraph 21.⁶ of this Regulation a parents' benefit for the previous month shall be disbursed if the child regarding whose care the benefit is granted was born after 1 July 2011.

[24 May 2011]

27.⁷ A parents' benefit for the current month shall be disbursed if the child regarding whose care the benefit is granted was born until 30 June 2011.

[24 May 2011]

28. Cabinet Regulation No. 406 of 22 October 1996, Procedures for Calculation of Average Earnings and Granting, Calculation and Payment of Maternity, Sickness and Funeral Benefits (*Latvijas Vēstnesis*, 1996, No. 180) is repealed.

29. This Regulation shall come into force on 1 August 1998.

Prime Minister

G. Krasts

Acting for the Minister for Welfare,
Minister for Education and Science

J. Gaigals