Gabon, Ghana, Guinea, Islamic Republic of Iran, Iraq, Israel, Kazakhstan, Latvia, Libya, Lithuania, Luxembourg, Republic of Moldova, Peru, Portugal, Russian Federation, Sao Tome and Principe, Slovakia, Spain, Tajikistan, the United Republic of Tanzania, The former Yugoslav Republic of Macedonia, Togo, Turkey, Uzbekistan and Viet Nam.

34. In Yemen leave is extended by three weeks in the case of multiple births. In Iraq, the extension may be up to nine months.

35. In some countries, cash benefits are only available for a certain number of births. In Malaysia, for example, cash benefits are provided for a woman's first five children. In Egypt, a woman may receive maternity leave benefits twice during a period of employment. In Barbados, women are not entitled to enjoy maternity leave and benefits from the same employer more than three times. In Jamaica, to receive maternity benefits, a female employee must have been granted maternity leave by the same employer for fewer than three previous pregnancies. In Lesotho, cash benefits paid by the employer are only available to certain categories of workers.

36. The following countries are examples of those that calculate benefits as a percentage of prior earnings: Afghanistan, Argentina, Bosnia and Herzegovina, Bulgaria, Costa Rica, Djibouti, Guyana, Italy, Japan, Jordan, Malawi, Nepal, San Marino, Saint Vincent and the Grenadines and the United Arab Emirates.

37. In such cases, the figures on duration in the previous section refer to the total length of the leave provided and not the period which is paid.

38. In line with Convention No. 102, this level should not be lower than 125 per cent of the average wage of all protected persons.

39. A small number of countries, such as Croatia, Senegal and the United Kingdom, move from a percentage of earnings at the beginning of the leave period to a flat rate at the end of the leave period. If the period during which a percentage is paid is at least 14 weeks, then the country's compliance with the Convention can be assessed. If the flat rate begins before 14 weeks, the country's compliance cannot be assessed.

40. For example, Eritrea lacks information on cash benefit levels; however, the length of leave is insufficient to meet the standard in the Convention so it is counted as non-compliant.

41. These 18 countries were Australia, Belgium, the two Channel Islands – Guernsey and Jersey, Chile, Finland, France, Ireland, Israel, Kyrgyzstan, the Netherlands, New Zealand, the Russian Federation, Seychelles, Slovenia, Switzerland and the United Kingdom. Bosnia and Herzegovina has not been categorized, and therefore also not assessed, since the amount of benefits varies between 50 and 100 per cent, depending on the region. Note that some of the countries that have been excluded from this analysis may be compliant in practice (i.e., if the ceiling on benefits allows all or nearly all eligible women to receive two-thirds of their previous earnings).

42. For the Member States of the European Union, compulsory provisions apply concerning cash benefits. Article 11 of the EU Directive provides:

> [T]he employment rights relating to the employment contract, including the maintenance of a payment to, and/or entitlement to an adequate allowance for, workers … must be ensured in accordance with national legislation and/or national practice … [This] allowance … shall be deemed adequate if it guarantees income at least equivalent to that which the worker concerned would receive in the event of a break in her activities on grounds connected with her state of health, subject to any ceiling laid down under national legislation (EEC, 1992).

43. Australia, Belgium, the Channel Islands – Guernsey and Jersey, Finland, France, Ireland, Israel, the Netherlands, New Zealand, Slovenia, Switzerland and the United Kingdom.

44. In Eritrea, cash benefits are paid, but the ILO has no information on the amount paid or the basis on which benefits are calculated.

45. Chile provides at least 18 weeks of leave paid at 100 per cent of prior earnings up to a ceiling, so could not be assessed.

46. The duration of leave reduces to 90 days for the second child and 75 days for the third, both of which periods fall below ILO standards.

47. The notion of social security adopted in this report covers all measures that provide benefits, whether in cash or in kind, to secure protection, inter alia, from (a) lack of work-related income (or insufficient income) caused by sickness, disability, maternity, employment injury, unemployment, old age or death of a family member; (b) lack of access to or inability to afford health care; (c) insufficient family support, particularly for children and adult dependants; (d) general poverty and social exclusion (see ILO, 2010c).

48. Examples in this section draw from: Social Security Programs throughout the World. Available at: http://www.ssa.gov/policy/docs/progdesc/ssptw/ [26 Mar. 2014].

49. Good governance of maternity schemes relies on scheme planning with a solid factual basis. An actuarial valuation is a crucial tool for maintaining the long-term future financial sustainability of the scheme. Reliable data are essential to provide a starting point for the actuarial valuation, as well as being prerequisites for setting future actuarial assumptions to control the dynamics of the scheme. Data related to the age-specific group of women who give birth among the insured women is an essential data set for statistically computing the fertility rates of the insured segment of the population. Since the financial sustainability of any social security scheme is essential and must be monitored, the objective of actuarial estimates is to establish the probable annual benefit expenditure of a social security scheme and ensure its financial equilibrium (ILO, 2004a).

50. Some countries may rely on more than one type of financing, with the responsibility determined by some eligibility criteria. For example, in certain countries, women who are covered by social insurance receive benefits funded by a mixed system, but those who are not eligible for social insurance are entitled to cash benefits paid by their employers. This report aims to identify and classify countries according to the source of funding that applies to the largest fraction of women.

51. Singapore uses a mixed system for the first two children, but the Government is responsible for paying benefits for subsequent children.

52. In Jordan, only employers are mandated to pay contributions to the social insurance scheme funding maternity cash benefits – this approach applies to work injury insurance as well, but does not apply to old age, disability, pensions or unemployment insurance in Jordan, where both workers and employers contribute.