MetaSILC 2015: A Report on the Contents and Comparability of the EU-SILC Income Variables

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METASILC 2015: A REPORT ON THE CONTENTS AND COMPARABILITY OF THE EU-SILC INCOME VARIABLES

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ACRONYMS AND ABBREVIATIONS

CYSTAT	Statistical Service of the Republic of Cyprus
CZSO	The Czech Statistical Office
ELSTAT	Hellenic Statistical Authority
ESSPROS	European System of integrated Social Protection Statistics
EU-SILC	The European Union Statistics on Income and Living Conditions
FYROM	The Former Yugoslav Republic of Macedonia
INE	National Statistical Institute of Portugal
INE	National Statistics Institute (Spain),
INSEE	National Institute of Statistics and Economic Studies (France)
ISTAT	Italian National Institute of Statistics
LIS	Cross-National Data Centre in Luxembourg
MISSOC	Mutual Information System on Social Protection
NSIs	National Statistical Institutes
ONS	Office for National Statistics (United Kingdom)
PIT	Personal Income Tax
SC	Social Contribution
SORS	Statistical Office of the Republic of Serbia
STATEC	National Statistical Institute of Luxembourg

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ABSTRACT

In this report, we document and analyse how individual income components are aggregated into the EU-SILC target variables. Even though general and country-specific descriptions of income target variables are available in the EU-SILC methodological guidelines and in the national quality reports, it is often not clear how exactly each of the national income components is classified and aggregated into a target variable in practice. On the basis of a survey among national statistical institutes, we compiled a database which maps the exact classification of income components into the EU-SILC target variables. The focus of the database is on EU-SILC 2015, covering 26 EU-SILC countries. The database contains information on the composition of variables on total income before and after transfers; income from benefits, work and capital; social contributions and taxes. For each component, we look at compliance with Eurostat guidelines, misclassifications and omitted income sources, all potentially undermining cross-national comparability. This report is accompanied by a paper which brings together the main findings regarding challenges for cross-country comparability and recommendations for improving further the quality and comparability of the EU-SILC income variables.

INTRODUCTION

The European Union Statistics on Income and Living Conditions (EU-SILC) is currently the most important comparative survey on household incomes in Europe. The survey is regularly used for studying income patterns, poverty and income inequality in the EU. It is also an important source of information for studying the impact of taxation and social policies on the income distribution and carrying out ex-ante policy evaluations of planned policy reforms (see, for instance, Atkinson et al., 2017 for an introduction to EU-SILC). In other words, cross-national policy-learning and monitoring of poverty and inequality is an important purpose of EU-SILC. As a result, cross-country comparability of EU-SILC, and in particular the measurement of incomes, is key.

Given sizeable differences in economic structures and, especially, tax-benefit systems in the EU, collecting (dis)aggregated information on individual and household incomes in a comparable way is very challenging. The setup has to cope with defining variables in such a way that they are sufficiently generic to allow for meaningful comparisons, while also being sufficiently specific such that it is clear for each country what income components should be aggregated into each variable, and comparability is maximised. The survey structure and implementation arrangements are very diverse in EU-SILC. Therefore, its users have to account for important cross-national variations in implementation that may affect comparability. This includes the main source(s) of the survey (register data versus interviews), the mode of interviewing, and the questionnaire design as well as the degree of imputation and the imputation techniques and models used, and the extent to which both gross and net amounts are collected (e.g. Eurostat 2016a; Verma and Betti, 2010).

Several documents are available to assess comparability of the EU-SILC income variables, including the methodological guidelines, national quality reports, and the comparative quality report. However, information is not always entirely complete and sometimes contradictory. In particular, it is often not clear how exactly each of the national income components is classified and aggregated into a target variable in practice, and how the data were collected. Therefore, we built MetaSILC 2015, a database which accompanies this report, and allows both EU-SILC producers and users to easily find more information on the content, classification, and comparability of the income variables. MetaSILC 2015 is based on information from a survey among national statistical institutes, an analysis of the national quality reports, the comparative quality reports, the national questionnaires and an analysis of the EU-SILC data. It documents the exact classification of income components into the EU-SILC target variables for 26 EU-SILC countries. Focusing on EU-SILC 2015, the database contains information on the composition, source (survey vs. register) and way of collecting (gross or net) the variables on total income before and after transfers; income from benefits, work and capital; social contributions and taxes.

In this report, we use the MetaSILC 2015 dataset to verify how individual income components are aggregated into the EU-SILC income target variables. In particular, we look at compliance with Eurostat guidelines, considering factors that potentially undermine cross-country comparability of income target variables. It goes without saying that many stages in the lifecycle of a survey may affect comparability (see, for instance, Pennell, Hibben, Lyberg, Mohler, & Worku, 2017; Smith, 2011), but in this report, we limit ourselves to reviewing the definition of the target variables, compliance with these definitions when constructing the target variables, and variations in how the underlying data are collected[1].

[1] Similar evaluations of other EU-SILC variables have recently been carried out for the EU-SILC housing variables (Clark et al., 2018), the variable of production for own consumption (Comic, 2018) and the variables related to health (Demarest and Charafeddine, 2018).

We find relatively many cases of misclassification of income components, and some cases of omitted income sources. Furthermore, we document quite a few cases where national definitions of variables do not necessarily conflict with the Eurostat guidelines, but imply inconsistencies between countries. Clearly, the Eurostat definition of target variables can and should be improved in the future, to foster a higher degree of cross-country comparability. Many national statistical institutes (NSIs) announced changes to the national definition of variables in response to this report, which shows both a willingness to change national definitions and the increasing quality of EU-SILC. Yet, as we recommend also in the accompanying paper (Zardo Trindade and Goedemé, 2020), it would be extremely beneficial if a panel of national and international experts could review all variables in detail and make consistent decisions about the classification of variables. This panel could also formulate some recommendations on (the few) income sources that are currently not covered by EU-SILC, and the desirability of including other sources, such as student loans. In addition, we identify recent and future changes which can affect longitudinal comparability.

The effort builds on a previous exercise, MetaSILC 2010, which documents the composition of the EU-SILC target variables related to social transfers for 20 EU-SILC countries for EU-SILC 2010. It expands the amount of information collected as it covers all income components (not only social transfers) and increases country coverage.

This report is structured as follows. In the next section, we present some methodological considerations, highlighting the concepts and definitions used and information on the main focus and findings from the analysis. The subsequent sections include a separate analysis on the comparability of (1) each total household income variable and (2) each variable that is used to compute total household disposable income. For each of these variables we (1) summarise the main findings; (2) repeat Eurostat's definition; (3) discuss cross-cutting limitations to comparability; and (4) present a list of country-specific remarks. MetaSILC 2015 also contains information on some other variables, but they are not discussed in this report. An overview of the income variables with remarks by country, as well as additional information on the questionnaire used to collected information for MetaSILC 2015 and a list of respondents can be found in the Annexes that complement this report.

This report does not include an extensive discussion of the findings and recommendations. These are brought together in an accompanying working paper.[2]

[2] Zardo Trindade, L. and Goedemé, T. (2020), *The comparability of the EU-SILC income variables: review and recommendations*, Statistical Working Paper Series, 2020 Edition, Eurostat, Luxembourg: Publication Office of the European Union.

TECHNICAL NOTES

Data collection

The MetaSILC 2015 database was set up on the basis of two rounds of consultation of National Statistics Institutes (NSIs), the data producers of EU-SILC. The purpose of the consultations was to gather detailed information on the collection, processing and aggregation of EU-SILC income components. All EU-SILC NSIs[3] were invited by Eurostat to participate in the consultation. A digital invitation was sent by Eurostat to EU-SILC contact persons in each NSI, encouraging their participation in the online survey. Each invitation contained a customized link to an online questionnaire focusing on the EU-SILC cross-sectional 2015 wave. The survey was divided into 2 rounds of questions[4] that took place from July 2016 to January 2017. The first round focused on questions on the variables used to record information on total income before and after transfers and income from benefits, while the second round focused on income from work and other sources, social contributions and taxes [5]. The response rate for completed surveys was 76% (26 of 34 countries). Twenty-four countries participated in both rounds of the survey (see Table 2). Portugal and Finland provided partial information to the survey. Ireland, Lithuania, Romania, Norway, Iceland, Switzerland did not provide any information to the survey even though they have data available for EU-SILC 2015. FYROM and Turkey also did not provide information to the survey, but data availability for EU-SILC 2015 of the latter two countries was not yet confirmed at the time of writing.

The online questionnaire covered all 35 income-related variables (see Table 1). It also covered, when applicable, the more detailed target variables related to benefits that make a distinction between contributory and means-tested, contributory and non-means-tested, non-contributory and means-tested, non-contributory and non-means-tested components which have been introduced more recently. Most countries included in MetaSILC 2015 already made this distinction, with the exception of Poland, Latvia, and Sweden.

The resulting database allows researchers to identify which income components are covered in EU-SILC and how they were classified into the EU-SILC target variables. With regards to total income before and after transfers and income from benefits, respondents were asked to report if the formula used to compute all four variables (HY010, HY020, HY022 and HY023) were in accordance with the Eurostat guidelines (Eurostat, 2016a). In the case they are not, they were asked to provide additional information on the deviations.

[3] Austria, Belgium, Bulgaria, Switzerland, Cyprus, Czech Republic, Germany, Denmark, Estonia, Greece, Spain, Finland, France, FYROM, Croatia, Hungary, Ireland, Iceland, Italy, Lithuania, Luxembourg, Latvia, Malta, the Netherlands, Norway, Poland, Portugal, Romania, Republic of Serbia, Sweden, Slovenia, Slovakia, Turkey and the United Kingdom.
[4] A copy of the survey questionnaires is included in Annex C.
[5] The online questionnaire also contained questions regarding the EU-SILC value of goods produced for own consumption, health and housing variables, as well as procedures used for outlier detection and data treatment. See Callum et al., (2018), Demarest and Charafeddine (2018) and Comic (2018) for an analysis of these other variables.

Table 1. List of EU-SILC income related variables and those considered in this paper

Code	Name	Considered in this report
HY010	Total household gross income	X
HY020	Total disposable household income	X
HY022	Before social transfers other than old-age and survivor's benefits	X
HY023	Total disposable household income before social transfers including old-age and survivor's benefits	X
HY030G/HY030N	Imputed rent	
HY040G/HY040N	Income from rental of a property or land	X
HY090G/HY090N	Interest, dividends, profit from capital investments in unincorporated business	X
HY050G/HY050N	Family/children related allowances	X
HY060G/HY060N	Social exclusion not elsewhere classified	X
HY070G/HY070N	Housing allowances	X
HY080G/HY080N	Regular inter-household cash transfer received	X
HY081G/HY081N	Alimonies received (compulsory + voluntary)	
HY100G/HY100N	Interest repayments on mortgage	
HY110G/HY110N	Income received by people aged under 16	X
HY120G/HY120N	Regular taxes on wealth	X
HY130G/HY130N	Regular inter-household cash transfer paid	
HY131G/HY131N	Alimonies paid (compulsory + voluntary)	
HY140G/HY140N	Tax on income and social contributions	X
HY145N	Repayments/receipts for tax adjustment	X
PY010G/PY010N	Employee cash or near cash income	X
PY020G/PY020N	Non-cash employee income	
PY021G/PY021N	Company car	X
PY030G	Employer's social insurance contribution	
PY031G	Optional employer's social insurance contributions	
PY035G/PY035N	Contributions to individual private pension plans	
PY050G/PY050N	Cash benefits or losses from self-employment	X
PY070G/PY070N	Value of goods produced for own consumption	
PY080G/PY080N	Pension from individual private plans	X
PY090G/PY090N	Unemployment benefits	X
PY100G/PY100N	Old-age benefits	X
PY110G/PY110N	Survivor’ benefits	X
PY120G/PY120N	Sickness benefits	X
PY130G/PY130N	Disability benefits	X
PY140G/PY140N	Education-related allowances	X
PY200G	Gross monthly earnings for employees	

Note: The suffix G refers to Gross; the suffix N refers to values net of taxes and social contributions.
Source: Eurostat (2016a).

Table 2. Countries' participation status on MetaSILC 2015

Participation status	Countries
Both rounds	Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, France, Germany, Greece, Hungary, Italy, Latvia, Luxembourg, Malta, the Netherlands, Poland, Slovakia, Slovenia, Spain, Sweden, United Kingdom and Republic of Serbia
Only first round (total income before and after transfers and income from benefits)	Portugal
Only second round (income from work and other sources, social contributions and taxes)	Finland
No information	Ireland, Lithuania, Romania, Norway, Iceland, Switzerland and Turkey

Source: Elaborated by the authors on the basis of MetaSILC 2015.

With respect to income from benefits, income from work and other sources, social contributions and taxes, respondents were asked to provide more details about the composition of each target variable. For each of the income components used to compute the target variables, we collected information on the official name (national language) and code in the national EU-SILC survey; the equivalent name in English; the target variable code and name; the question, the source of the income information used; the level of aggregation when it was collected and information on gross-net conversion. To report on the source of the income information used to compute the components, respondents could choose between separate question (in a questionnaire), part of an aggregate question (in a questionnaire), fully imputed, register data, and other. To inform on gross-net conversion, they could choose between the following types of values: gross; net of personal income tax (PIT); net of social contributions (SC); net of PIT and SC; gross and net of PIT; gross and net of SC; gross and net of PIT and SC; other; not applicable (e.g. variable on taxes).

Changes in the definition and computation of income target variables across time were also investigated. NSIs were asked to report whether there were any important changes between wave 2010 and wave 2015 and if there are important changes planned for future waves. Some additional information was requested about the computation of income from self-employment, imputed rent and production for own consumption, as well as outlier detection and data error correction. In addition to the information provided in the survey, we asked follow-up questions for clarification and asked NSIs to review a draft version of the report. All additional information received was included in this report and in the dataset when appropriate. In cases in which the English translation of income components names did not seem adequate, an alternative translation was included when agreed with the NSI.

The MetaSILC 2015 dataset is made freely available in excel to data users and other interested parties. The file is structured as follows:

(1) Income components for variables on total income before and after transfers
(2) Income components for variables on income from benefits, work, taxes and social contributions
(3) Past and future changes and additional information on the computation of target variable
(4) Additional information on imputed rent (HY030), company car (PY021) and cash benefits or losses from self-employment (PY050)
(5) Procedures used for outlier detection and data treatment

Using the MetaSILC 2015 database, this report was compiled to discuss for each income variable compliance with Eurostat guidelines, misclassifications and omitted income sources

that could undermine cross-national comparability. It is important to highlight that assessing the comparability of the income variables involves an element of subjectivity, especially when sufficient background information is lacking. Also, many more factors than those discussed in this report may undermine cross-country comparability. While we focus on measurement and processing errors, other factors that may affect comparability include – for instance – variations in coverage errors of the sampling frame[6], non-response rates (and bias), and imputation and weighting strategies (See also Di Meglio et al., 2017; Eurostat 2016a; Verma and Betti, 2010).

In this report, we concentrate on analysing the income variables which are used to construct total disposable household income (see Table 1), even though the dataset covers all 35 income-related variables. The sections for each target variable contain a summary with main findings, Eurostat variable definition, general results on cross-national comparability, with remarks by country (see Table 68 in Annex A for the list of variables with remarks with regards to their composition, by country). The remarks by country also contain information on gross-net conversion; whether there were important changes between wave 2010 and wave 2015 and if there are important changes planned for future waves.

In addition to the information from the survey among national statistical institutes, the report was supplemented with information from the national quality reports, the comparative quality reports and the national questionnaires. Some of the information was also cross-checked with information from the European System of Integrated Social Protection Statistics (ESSPROS) (Eurostat, 2016b), MISSOC (2015) as well as the EUROMOD country reports[7].

During the analysis of all information gathered, we observed that the information in MetaSILC2015 on the questions used to collect the income components is rather limited. While cross-checking the information reported with national questionnaires, special attention was given to the type of question used to collect the information for the countries that had not reported it. However, since EU-SILC 2015 country-specific questionnaires are not available for all the countries involved in the analysis, occasionally it was not possible to identify the type of question used to collect the information for some countries. Consequently, we were not able to check all questionnaires for all questions and relied mostly on the answers given to our survey. The quality of the assessment could be improved by checking in-depth all national questionnaires, preferably by persons with a good command of the language in which the questionnaire is written. Moreover, NSIs had different understandings regarding the options for source of the income data, particularly for ‘separate question’ and ‘part of an aggregate question’. Therefore, to harmonize this field of information in the dataset, we used ‘survey data’ to replace both options.

In future updates, more attention should also be given to whether questions in the EU-SILC questionnaire are asked in the individual or household questionnaire; whether or not ranges are offered for responding (after asking for the exact amount); more emphasis on the exact wording used in questionnaires (e.g. in relation to giving the same examples across countries for income from financial product). Another useful addition for future updates would be an institutional description of the single components. This would allow individual users or ex-post harmonisers like Eurostat, EUROMOD and LIS to avoid looking for institutional information before creating aggregates out of the detailed national components.

[6] Depending on the research question, even the definition of the target population may be cause of concern: people living in institutions and small parts of the country away from the mainland are excluded. If countries have different policies with regard to who (e.g. rather rich or rather poor) and how many ends up in non-private households or living in excluded parts of the territory implicit inferences to the total population can be problematic.

[7] See: https://www.euromod.ac.uk/using-euromod/country-reports (last accessed 21/11/2019)

Concepts
In what follows, we specify more clearly several key concepts used in this report.

(1) Comparability. The comparability of EU-SILC income data can be undermined by many factors, but in this report we focus on 'procedural comparability': the extent to which the same procedures are used for constructing a variable in various countries or years (cf. Goedemé, Storms, & Van den Bosch, 2015). We limit ourselves to assessing to what extent procedures for measuring and processing the income variables vary across countries, under the assumption that for many research purposes cross-national variation in these factors potentially result in a limitation of substantive comparability too[8]. In the context of MetaSILC2015, procedural non-comparability related to the measurement of the (total) household income variables is analysed with respect to the following factors:

- Compliance or not with the equation for computing total household income
- Compliance or not with the definition of the underlying individual target variables, and in particular:
    - misallocation of benefits, in particular when this affects the 'before social transfer variables'
    - omitted income components (even though omitted parts may be trivial in some countries)
- Use of different sources of information, use of different levels of aggregation and, in the case of questionnaires, variations in the way questions are formulated.

(2) Compliance. Compliance with Eurostat guidelines refers to the Eurostat methodological guidelines and description of EU-SILC target variables.

(3) Income component. A specific source of income, which typically is more disaggregated than an income target variable. In the case of benefits, it is the most disaggregated level of a benefit type or allowance as recognised in national or regional/local legislation. For instance, child benefits for civil servants, family benefits for employees of small and medium-sized enterprises and maternity benefits are three examples of income components that are part of the target variable family/children-related allowances. In the case of sources of income other than benefits, it typically refers to an income source that is conceptually distinct from other income sources (e.g. a wage vs. a dividend).

(4) Disaggregated social benefit variables. Since 2014 most EU-SILC countries collect more detailed target variables related to benefits, making a distinction between contributory and means-tested, contributory and non-means-tested, non-contributory and means-tested, non-contributory and non-means-tested components, which we call the disaggregated social benefit variables.

*(5) Contributory scheme. "*Social protection schemes that require the payment of contributions, by the protected persons or by other parties on their behalf, to secure individual entitlement to benefits. Contributory schemes are sometimes referred to as social insurance schemes. By convention, all non-autonomous schemes that employers run in favour of their employees, former employees and their dependents are classified as contributory schemes" (Eurostat, 2016b, p. 21).

(6) Non-contributory scheme. "[S]ocial protection schemes in which eligibility to benefits is not conditional on the payment of contributions by the protected persons or by other parties on their behalf" (Eurostat, 2016b, p. 21).

[8] Substantive comparability implies that the same phenomenon is captured in a similar way across time, subpopulations or countries, cf. the concept of 'functional equivalence' in cross-national surveys.

(7) Means-tested benefits. “Social benefits which are explicitly or implicitly conditional on the beneficiary's income and/or wealth falling below a specified level” (Eurostat, 2016b, p. 40).

Focus of the analysis and main findings

While this report zooms in on each variable and country individually, the main overarching findings of our analysis of MetaSILC 2015 as well as recommendations to improve comparability are discussed in Zardo Trindade and Goedemé (2020). Throughout the report, we pay particular attention to:

(1) Total household incomes before and after transfers. Overall comparability is hard to be assessed as it depends on the comparability of the underlying disaggregated variables. Challenges to procedural non-comparability are:

- non-compliance with the equations suggested by Eurostat (2016) for computing total household income;
- non-compliance with the definition of the underlying individual target variables due to the misallocation of benefits, in particular when this affects the ‘before social transfer variables’, and the omission of income components (even though omitted parts may be trivial in some countries);
- problems of comparability in individual target variables due to different types of data collected and the imputation procedures used (register vs. questionnaires, major differences between questionnaires, collection of gross or net components, …), even if countries comply with the Eurostat definition.

(2) Income from benefits, work and other sources, social contributions and taxes. Comparability of the disaggregated income variables is evaluated considering the definition of the variables, non-compliance with Eurostat guidelines, the level of detail of data collection, the source of the data, and the collection of net vs. gross incomes. Challenges to procedural non-comparability are:

- the definition of target variables is not always sufficiently precise or clear;
- there are many examples where countries are not compliant, or compliance is not clear either because some income components are misclassified, or omitted, or sufficient metadata are lacking;
- countries use different sources for collecting the data, even in case that there is compliance with the Eurostat guidelines. They also collect information with different levels of detail, or on the basis of very different specifications of the questionnaire;
- not every country collects the variables both gross and net of taxes and social contributions; procedures for gross-to-net or net-to-gross conversion differ across countries;
- the newer ‘disaggregated’ variables are a major improvement, but not universally applied, while even more disaggregation would be very useful and could be feasible.

(3) Comparability across time. The assessment of comparability across time accounts for realised and announced changes in data collection between 2010 and 2020. Most of the changes reported are related to:

- modifications in the composition of income target variables due to the inclusion or exclusion of income components;
- revisions of the classification of components (non-means tested to means-tested and non-contributory to contributory) due to corrections or to changes in policies;

- changes in the source of data collected (survey to registers, survey to imputed, or change of survey). With respect to the latter, two broad changes were reported. For the United Kingdom, the source of data switched in 2012 from the General Household Survey (GHS)/General Lifestyle Survey (GLF) to the Family Resources Survey (FRS)[9], implying a change to another sample. For Germany, a change in the survey data used to compute EU-SILC variables was announced for the near future. Currently, the German Federal Statistical Office collects information from 14 000 households to compute the variables for EU-SILC. These households are a subsample from the microcensus (selected from the so-called 'Access Panel' consisting of microcensus participants who have indicated to be willing to take part in other surveys). From 2020 onwards, EU-SILC will be integrated into the German microcensus, which is the largest household survey in the country. In addition, as is also documented elsewhere (e.g. Atkinson et al., 2017) many countries have made or are in the process of making the (partial) transition from survey to register data.

(4) Recent adjustments. In response to the compliance issues we raised when building MetaSILC 2015, NSIs reported efforts to review and improve current procedures used to compute income data for EU-SILC in line with the suggestions in this report[10]. Table 69 in the appendix lists the variables and countries for which adjustments have been announced for 2016 data onwards.

For a more detailed analysis and recommendations on the comparability of EU-SILC income variables, see Zardo Trindade and Goedemé (2020).

[9] See https://discover.ukdataservice.ac.uk/series/?sn=200015 (last accessed 15/12/2017).
[10] During 2019, a preliminary version on the report was distributed among the NSIs, which provided feedback on our suggestions.

HY010: TOTAL HOUSEHOLD GROSS INCOME

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[11], 24 fully comply with the Eurostat definition for total household gross income, in the sense of using the same equation for computing total gross household income. The possible omission of income in kind from a company car in Serbia can have an impact on cross-country comparability.
- Limits to cross-country comparability reported in the other income target variables may affect cross-country comparability of HY010.

The definition of this variable has changed over time.

Definition

According to the Eurostat definition (Eurostat, 2016a) "Total gross household income (HY010) is computed as:

- The sum for all household members of gross personal income components
  - Gross employee cash or near cash income (PY010G),
  - Company car (PY021G),
  - Gross cash benefits or losses from self-employment (including royalties) (PY050G),
  - Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G),
  - Unemployment benefits (PY090G),
  - Old-age benefits (PY100G),
  - Survivor' benefits (PY110G),
  - Sickness benefits (PY120G),
  - Disability benefits (PY130G),
  - Education-related allowances (PY140G);
- Plus, gross income components at household level
  - Income from rental of a property or land (HY040G),
  - Family/children related allowances (HY050G),
  - Social exclusion not elsewhere classified (HY060G),
  - Housing allowances (HY070G),
  - Regular inter-household cash transfers received (HY080G),
  - Interests, dividends, profit from capital investments in unincorporated business (HY090G),
  - Income received by people aged under 16 (HY110G));

That means:

HY010 = HY040G + HY050G + HY060G + HY070G + HY080G + HY090G + HY110G + [for all household members] (PY010G + PY021G + PY050G + PY080G + PY090G + PY100G + PY110G + PY120G + PY130G + PY140G)."

The definition guidelines for HY010 has changed over time, as is the case for HY020, HY022 and HY023: a few income components have been added to or left out of the formula over various waves of data collection. From the 2007 operation onwards, non-cash employee

[11] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for the MetaSILC2015 Database.

income (PY020) has been left out, and the income in kind from a company car has been included instead (PY021). However, according to the Guidelines (Doc065) before 2007, PY020 only included non-cash income from the use of a company car. In other words, this change should not affect comparability over time. Pensions from individual private plans (PY080) is treated as a component of property income and is included in the total household gross income (HY010) only from the 2011 operation onwards. Data users interested in comparing total income for an extended period of time, should therefore adjust their total income variables accordingly (for an illustration, see Mack and Lange, 2015).

Data analysis

General results on compliance with the Eurostat definition

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 3. Although most countries seem to comply, this is not to say that HY010 can be considered to be fully comparable. Other factors that are not covered in this section may affect comparability, such as differences in the source of data collection (register data vs. survey data), mode of data collection, degree and method of imputation etc. should also be considered when judging comparability.

Table 3. Country compliance with Eurostat definition for total household gross income (HY010)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Bulgaria, Republic of Cyprus, Czech Republic, Denmark, Germany, Estonia, Greece, Spain, France, Croatia, Hungary, Italy, Luxembourg, Latvia, Malta, the Netherlands, Poland, Portugal, Sweden, Slovenia, Slovakia and United Kingdom
No	Serbia

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Remarks by country

The following analysis describes the deviations from the Eurostat definition for each country for which the information is available.

Denmark

For Denmark, HY010 seems to be calculated in accordance with Eurostat definition. Even though PY080G (pension from individual private plans) is included in PY100G (old-age benefits), as for the country it is not possible to make a distinction between private pension plans and obligatory employer pensions at pay-out, the value calculated for HY010 should not be affected. This issue might be a problem for cross-country comparability of HY020 for earlier years (before 2011), though.

Serbia

For Republic of Servia, HY010 is reported not to be in accordance with Eurostat definition. According to the information collected, PY021G is recorded as missing value in the national database, since the information is not collected due to the low prevalence of company cars in the country. This possible omission might have an (arguably small) impact on cross-country comparability. However, caution is required if company cars would become more prevalent in the future.

HY020: TOTAL DISPOSABLE HOUSEHOLD INCOME

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[12], 24 fully comply with the Eurostat definition for total disposable income in the sense that they apply the same equation for computing total disposable income.
- France and Slovenia have reported not to comply with the Eurostat definition for total disposable income, but the differences in calculations should not strongly affect cross-country comparability. The possible omission of income in kind from a company car in Serbia can have an impact on cross-country comparability.
- Limits to cross-country comparability reported in the other income target variables may affect cross-country comparability of HY020.

The definition of this variable has changed over time.

Definition

According to the Eurostat definition (Eurostat, 2016a) "total disposable household income (HY020) can be computed as:

- The sum for all household members of gross personal income components
  - Gross employee cash or near cash income (PY010G),
  - Company car (PY021G),
  - Gross cash benefits or losses from self-employment (including royalties) (PY050G),
  - Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G),
  - Unemployment benefits (PY090G),
  - Old-age benefits (PY100G),
  - Survivor' benefits (PY110G),
  - Sickness benefits (PY120G),
  - Disability benefits (PY130G),
  - Education-related allowances (PY140G);
- Plus gross income components at household level
  - Income from rental of a property or land (HY040G),
  - Family/children related allowances (HY050G),
  - Social exclusion not elsewhere classified (HY060G),
  - Housing allowances (HY070G),
  - Regular inter-household cash transfers received (HY080G),
  - Interests, dividends, profit from capital investments in unincorporated business (HY090G),
  - Income received by people aged under 16 (HY110G));
- Minus
  - Regular taxes on wealth (HY120G),
  - Regular inter-household cash transfer paid (HY130G),

[12] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

- Tax on income and social insurance contributions (HY140G)[13]."

In short, this means that the regular taxes on wealth, the expenditures on regular inter-household cash transfers and taxes on income and social contributions are subtracted from the total gross household income:

HY020 = HY010 – HY120G – HY130G – HY140G.

The definition guidelines for HY020 has changed over time, as is the case for HY010, HY022 and HY023: a few income components have been added to or left out of the formula over various waves of data collection. From the 2007 operation onwards, non-cash employee income (PY020) has been left out, and the imputed income from a company car has been included instead (PY021). However, according to the Guidelines (Doc065) before 2007, PY020 only included non-cash income from the use of a company car. In other words, this change should not affect comparability over time. Pensions from individual private plans (PY080) is treated as a component of property income and is included in the total household gross income (HY010) only from the 2011 operation onwards. Data users interested in comparing total income for an extended period of time, should therefore adjust their total income variables accordingly (for an illustration, see Mack and Lange, 2015).

Data analysis

General results on compliance with the Eurostat definition

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 4. Both Slovenia and France calculate HY020 on the basis of net income components, rather than gross. In theory, this does not undermine comparability, if the tax-benefit system in both countries allows for a 'clean' collection of net income amounts (in some countries this is not possible). The omission of income in kind from a company car in Serbia can have a (probably small) impact on cross-country comparability.

Table 4. Country compliance with Eurostat definition for total disposable household income (HY020)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Bulgaria, Republic of Cyprus, Czech Republic, Denmark, Germany, Estonia, France, Greece, Spain, Croatia, Hungary, Italy, Luxembourg, Latvia, Malta, Netherlands, Poland, Portugal, Serbia, Sweden, Slovakia, Slovenia and United Kingdom
No	Serbia

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Remarks by country

The following analysis describes the deviations from the Eurostat definition for each country for which the information is available.

Belgium

For Belgium, the formula used to compute HY020 reports to be in accordance with the Eurostat definition. It should be noted that as regular taxes on wealth do not exist in Belgium, HY120G is not collected and assumes value "0" in the formula indicated by the Eurostat

[13] The variable HY140G includes the income taxes paid during the income reference period, the tax adjustments-repayment/receipt received or paid during the income reference period and the social insurance contributions paid during the income reference period.

definition. This remark, however, does not affect the country's compliance with the Eurostat guidelines.

France

For France, the formula used to compute HY020 is reported to be different from the Eurostat definition. Instead, the definition used for disposable income in a household follows the Commission Regulation (EC) No 1980/2003. According to the information received, the income components used to compute HY020 refer to net amounts instead of gross. Because of that, repayments/receipts for tax adjustments (HY145N) is filled instead of tax on income and social distribution (HY140N). This means that:

HY020 = HY040N + HY050N+ HY060N + HY070N + HY080N + HY090N + HY110N - HY120N - HY130N - HY145N [+ for all household members] (PY010N + PY021N + PY050N + PY080N + PY090N + PY100N + PY110N + PY120N + PY130N + PY140N)

Moreover, income is collected net of social contributions (CSG and CRD) and values for company car (PY021N) are recorded as missing. For France, the distinction between company car and employee cash or near cash income (PY010N) is not possible because information on wages and salaries is obtained from administrative files, like fiscal declarations.

The difference in the calculation should not compromise cross-country comparability since tax on income and social distribution (HY140N) is replaced by repayments/receipts for tax adjustments (HY145N), as instructed by Eurostat. The non-distinction between company car and employee cash or near cash income (PY010N) also might not affect country comparability since the sum of personal income components remains unchanged.

Slovenia

For Slovenia, like France, the formula used to compute HY020 is reported to be different from the Eurostat definition. According to the information collected:

HY020 = (PY010N + PY021N + PY050N + PY080N + PY090N + PY100N + PY110N + PY120N + PY130N + PY140N) [for all household members] + HY040N + HY050N + HY060N + HY070N + HY080N + HY090N + HY110N - HY120G - HY130G - HY145N

The formula used to compute HY020 is based on net amounts instead of gross, as is foreseen by the Commission Regulation (EC) No 1980/2003. Therefore, tax on income and social distribution (HY140N) is replaced by repayments/receipts for tax adjustments (HY145N). The difference in the calculation might not compromise country comparability since tax on income and social distribution (HY140N) is replace by repayments/receipts for tax adjustments (HY145N)), as instructed by Eurostat.

Serbia

According to the information collected, PY021G is recorded as missing value in the national database, since the information is not collected due to the low prevalence of company cars.

HY022: TOTAL DISPOSABLE HOUSEHOLD INCOME BEFORE SOCIAL TRANSFERS EXCEPT OLD-AGE AND SURVIVOR' BENEFITS

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[14], 22 fully comply with the Eurostat definition for total disposable household income before social transfers except old-age and survivor' benefits, in the sense that they apply the same equation for computing this variable.
- Differences in calculation should not affect cross-country comparability for France and Slovenia.
- Comparability is compromised for Serbia (omission of income from company car and taxes on wealth), the Netherlands (corrections on values for tax on income and social contributions (HY140G) and Spain (calculation based on net income components without any apparent adjustment.
- The impact of misallocated components on the construction of target variables should be taken into account when assessing cross-country comparability of HY022.
- Limits to cross-country comparability reported in the other income target variables may affect cross-country comparability of HY022.

The definition of this variable has changed over time.

Users should be careful with the use of this variable for conceptual reasons.

Definition

According to the Eurostat definition (Eurostat, 2016a) "total disposable household income before social transfers except old-age and survivor' benefits (HY022) is defined as:

- The total disposable income (HY020);
- Minus total transfers
- Plus old age benefits (PY100G) and survivor' benefits (PY110G).

Or as:

- The total disposable income (HY020);
- Minus:
  - Unemployment benefits (PY090G),
  - Sickness benefits (PY120G),
  - Disability benefits (PY130G),
  - Education-related allowances (PY140G);
  - Family/children related allowances (HY050G),
  - Social exclusion not classified elsewhere (HY060G),
  - Housing allowances (HY070G).

That means:

HY022 = HY040G + HY080G + HY090G + HY110G – HY120G – HY130G – HY140G + [for all household members] (PY010G + PY021G + PY050G + PY080G + PY100G + PY110G)"

The formula refers to the total disposable household income excluding the social transfers except for pensions and survivor's benefits.

[14] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

The definition guidelines for HY022 has changed over time, as is the case for HY010, HY020 and HY023 a few income components have been added to or left out of the formula over various waves of data collection. From the 2007 operation onwards, non-cash employee income (PY020) has been left out, and the imputed income from a company car has been included instead (PY021). However, according to the Guidelines (Doc065) before 2007, PY020 only included non-cash income from the use of a company car. In other words, this change should not affect comparability over time. Pensions from individual private plans (PY080) is treated as a component of property income and is included in the total household gross income (HY010) only from the 2011 operation onwards. Data users interested in comparing total income for an extended period of time, should therefore adjust their total income variables accordingly (for an illustration, see Mack and Lange, 2015).

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 5. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. Both Slovenia and France calculate HY022 on the basis of net income components, rather than gross. In theory, this does not undermine comparability, if the tax-benefit system in both countries allows for a 'clean' collection of net income amounts (in some countries this is not possible). Spain also calculates HY022 on the basis of net income components, rather than gross. However, since no adjustment to the computation was reported (in contrast to Slovenia and France), issues with cross-country comparability are possible. The Netherlands uses the formula suggested by the Eurostat guidelines, but values for tax on income and social contributions (HY140G) are adjusted specifically for this variable (under the assumption that households do not receive the excluded benefits), cross-country comparability might be compromised. The possible omission of income in kind from a company car and taxes on wealth in Serbia can have an impact on cross-country comparability.

Table 5. Country compliance with Eurostat definition for total disposable household income before social transfers except old-age and survivor' benefits (HY022)

Compliance with Eurostat definition	Countries
Yes	Austria, Bulgaria, Belgium, Republic of Cyprus, Czech Republic, Denmark, Germany, Estonia, France, Greece, Croatia, Hungary, Italy, Luxembourg, Latvia, Malta, Poland, Portugal, Sweden, Slovakia, Slovenia and United Kingdom
No	The Netherlands, Serbia and Spain

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Users should be careful with using this variable, not just because it can be hardly considered a proper counterfactual for a 'pre-transfer distribution of income', but also because to the extent that benefits are taxed, taxes are deducted twice for computing HY022.

Remarks by country
The following analysis describes the deviations from the Eurostat definition for each country for which the information is available.

Belgium
For Belgium, the formula used to compute HY022 seems to be in accordance with the Eurostat definition. However, it should be noted that as regular taxes on wealth do not exist in Belgium, HY120G is not collected and assumes value "0" in the formula indicated by the Eurostat definition. This does not affect the country's compliance to the Eurostat guidelines.

France
For France, the formula used to compute HY022 is reported to be calculated differently from the Eurostat definition. According to the information retrieved:

HY022 = HY040N + HY080N + HY090N + HY110N - HY120N - HY130N - HY145N + [for all household members] (PY010N + PY021N + PY050N + PY080N + PY100N + PY110N)

The formula used to compute HY022 is based on net amounts instead of gross. Therefore, tax on income and social distribution (HY140N) is replaced by repayments/receipts for tax adjustments (HY145N). Moreover, values for company car (PY021N) are recorded as missing. For France, the distinction between company car and employee cash or near cash income (PY010N) is not possible because information on wages and salaries is obtained from administrative files, like fiscal declarations.

The difference in the calculation does probably not compromise cross-country comparability since tax on income and social distribution (HY140N) is replaced by repayments/receipts for tax adjustments (HY145N)), as instructed by Eurostat. The non-distinction between company car and employee cash or near cash income (PY010N) also might not affect cross-country comparability since the sum of personal income components remains unchanged.

Netherlands
For the Netherlands, the formula suggested by the Eurostat guidelines is used to compute HY022, but the values for tax on income and social contributions (HY140G) are adjusted. More in particular, taxable income is calculated without taking account of the social transfers (PY090G + PY120G +PY130G + PY140G + HY050G + HY060G + HY070G). Therefore, tax on income and social contributions (HY140G) refers to the fictitious amounts that should have been paid if such social transfers were not received. This is different from how other countries calculate the variable, even though it is arguably a better way of doing it (other countries deduct taxes on benefits twice).

The NSI justifies this difference by arguing that the values for tax on income and social contributions should be corrected. According to them, if respondents do not have income from social transfers, they do not have to pay any taxes either. Otherwise, all respondents with income from transfers only, would have negative values on HY022.

Serbia
According to the information collected, HY120G (regular taxes on wealth) is recorded as missing value in the national database because the there are no taxes on wealth in Serbia. PY021G is also recorded as missing value in the national database, but in this case, the NSI informed that the information is not collected due to low prevalence. This omission might have a (probably small) impact on cross-country comparability.

Slovenia
The formula used to compute HY022 is reported to be different from the Eurostat definition. According to the information collected:

HY022 = HY020 - PY090N - PY120N - PY130N - PY140N [for all household members] – HY050N - HY060N-HY070N

The formula used to compute HY022 is based on net amounts instead of gross, as is also foreseen in the Commission Regulation (EC) No 1980/2003. The results from this formula are expected to be equal to the amounts obtained from the Eurostat formula. The difference in the calculation might not compromise cross-country comparability since tax on income and social distribution (HY140N) is replaced by repayments/receipts for tax adjustments (HY145N) for the computation of HY020, as instructed by Eurostat.

Spain

The formula used to compute HY022 is reported to be different from the Eurostat definition. According to the information collected:

HY022 = HY020 - PY090N - PY120N - PY130N - PY140N [for all household members] – HY050N - HY060N - HY070N

The formula used to compute HY022 is based on net amounts instead of gross, as is also foreseen in the Commission Regulation (EC) No 1980/2003. The results from this formula are not expected to be equal to the amounts obtained from the Eurostat formula (in general, social benefits are taxable). HY140 is not replaced by HY145 for the computation of HY020, as suggested by the Eurostat guidelines. Therefore, issues with cross-country comparability are possible.

HY023: TOTAL DISPOSABLE HOUSEHOLD INCOME BEFORE SOCIAL TRANSFERS INCLUDING OLD-AGE AND SURVIVOR' BENEFITS

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[15], 20 fully comply with the Eurostat definition for total disposable household income before social transfers including old-age and survivor' benefits in the sense that they apply the recommended equation for computing this variable.
- Differences in calculation probably do not affect cross-country comparability only for Slovenia.
- Cross-country comparability is compromised for Denmark (private pension plans are not accounted for as a component of property income), Serbia (omission of income from company car and taxes on wealth), the Netherlands (corrections on values for tax on income and social contributions (HY140G), Spain (calculation based on net income components without any apparent adjustment.
- The impact of misallocated components on the construction of target variables should be taken into account when assessing cross-country comparability of HY023.
- Limits to cross-country comparability reported in the other income target variables may affect cross-country comparability of HY023.

The definition of this variable has changed over time.

For conceptual reasons, users should be careful with the use of this variable.

Definition

According to the Eurostat definition (Eurostat, 2016a) "total disposable household income before social transfers including old-age and survivor' benefits (HY023) is defined as:

- The total disposable income (HY020);
- Minus total transfers:
  - Unemployment benefits (PY090G),
  - Old-age benefits (PY100G),
  - Survivor' benefits (PY110G),
  - Sickness benefits (PY120G),
  - Disability benefits (PY130G),
  - Education-related allowances (PY140G);
  - Family/children related allowances (HY050G),
  - Social exclusion not elsewhere classified (HY060G),
  - Housing allowances (HY070G).

That means:

HY023 = HY040G + HY080G + HY090G + HY110G – HY120G – HY130G – HY140G + [for all household members] (PY010G + PY021G + PY050G + PY080G)".

As is the case for HY022 the social transfers are deducted from the total disposable household income, but now pensions and survivor's benefits are also deducted.

[15] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

The definition guidelines for HY023 has changed over time, as the case for HY010, HY020 and HY023: a few income components have been added to or left out of the formula over various waves of data collection. From the 2007 operation onwards, non-cash employee income (PY020) has been left out, and the imputed income from a company car has been included instead (PY021). However, according to the Guidelines (Doc065) before 2007, PY020 only included non-cash income from the use of a company car. In other words, this change should not affect comparability over time. Pensions from individual private plans (PY080) is treated as a component of property income and is included in the total household gross income (HY010) only from the 2011 operation onwards. Data users interested in comparing total income for an extended period of time, should therefore adjust their total income variables accordingly (for an illustration, see Mack and Lange, 2015).

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 6. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. Both Slovenia and France calculate HY023 on the basis of net income components, rather than gross. In theory, this does not undermine comparability, if the tax-benefit system in both countries allows for a 'clean' collection of net income amounts (in some countries this is not possible). However, France reported also not to include PY080 into the computation of HY023, compromising cross-country comparability. Yet, it must be noted that the number of observations with an income >0 from PY080 is relatively low, including in France (11 cases in EU-SILC 2015). Spain also calculates HY023 on the basis of net income components, rather than gross. However, since no adjustment was reported, issues with cross-country comparability are possible. The Netherlands uses the formula suggested by the Eurostat guidelines is used, but since values for tax on income and social contributions (HY140G) are corrected, country comparability might be compromised. The possible omission of income from company car and taxes on wealth in Serbia can have an impact on cross-country comparability. For Denmark, it is not possible to differentiate between private pension plans and obligatory employer pensions at pay-out, consequently, pension from individual private plans (PY080G) is included in old-age benefits (PY100G), affecting the value of HY023 and the comparability across countries.

Table 6. Country compliance with Eurostat definition: total disposable household income before social transfers including old-age and survivor' benefits (HY023)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Bulgaria, Republic of Cyprus, Czech Republic, Germany, Estonia, Greece, Croatia, Hungary, Italy, Luxembourg, Latvia, Malta, Poland, Portugal, Sweden, Slovakia, Slovenia and United Kingdom
No	Denmark, France, the Netherlands, Serbia, and Spain.

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Users should be careful with using this variable, not just because it can be hardly considered a proper counterfactual for a 'pre-transfer distribution of income', but also because to the extent that benefits are taxed, taxes are deducted twice for computing HY022.

Remarks by country
The following analysis describes the deviations from the Eurostat definition for each country for which the information is available.

Belgium
For Belgium, the formula used to compute HY023 seems to be in accordance with the Eurostat definition. However, it should be noted that as regular taxes on wealth do not exist in Belgium, HY120G is not collected and assumes value "0" in the formula indicated by the Eurostat definition. This does not affect the country's compliance to the Eurostat guidelines.

Denmark
For Denmark, HY023 does not seem to be calculated in accordance with Eurostat definition. According to the information collected, it is not possible to differentiate between private pension plans and obligatory employer pensions at pay-out, consequently, pension from individual private plans (PY080G) is included in old-age benefits (PY100G). Therefore, private pension plans are not included as a component of property income and cross-country comparability is compromised. Corrections can be expected from 2020 onwards.

France
The formula used to compute HY023 is reported to be different from the Eurostat definition. According to the information received:

HY023 = HY040N + HY080N + HY090N + HY110N – HY120N – HY130N – HY145N + [for all household members] (PY010N + PY021N + PY050N + PY080N)

The formula used to compute HY023 is based on net amounts instead of gross. The difference in the calculation might not compromise cross-country comparability since tax on income and social distribution (HY140N) is replace by repayments/receipts for tax adjustments (HY145N)), as instructed by Eurostat. The non-distinction between company car and employee cash or near cash income (PY010N) also might not affect cross-country comparability since the sum of personal income components remains unchanged.

Netherlands
For the Netherlands, the formula suggested by the Eurostat guidelines is used to compute HY023, but the values for tax on income and social contributions (HY140G) are corrected. For the Netherlands, taxable income is calculated without taking account of the social transfers (PY090G + PY120G +PY130G + PY140G + HY050G + HY060G + HY070G). Therefore, tax on income and social contributions (HY140G) refers to the fictitious amounts that should have been paid if such social transfers were not received. This is different from how other countries calculate the variable, even though it is arguably a better way of doing it.

The NSI justifies this difference by arguing that it is necessary to correct the values for tax on income and social contributions as otherwise, all respondents with income from transfers only, would have negative values on HY023.

Serbia
For the Republic of Servia, HY023 is calculated differently from Eurostat definition. According to the information collected, HY120G (regular taxes on wealth) is recorded as missing value in the national database because the there are no taxes on wealth in Serbia. PY021G is also recorded as missing value in the national database, but in this case, the NSI informed that the information is not collected due to low prevalence. Technically, this omission might have an (arguably small) impact on cross-country comparability.

Slovenia
The formula used to compute HY023 is reported to be different from the Eurostat definition. According to the information collected:

HY023 = HY020 - PY090N - PY100N - PY110N - PY120N - PY130N - PY140N [for all household members] – HY050N - HY060N - HY070N

The formula used to compute HY023 is based on net amounts instead of gross, as indicated by the Commission Regulation (EC) No 1980/2003. The results from this formula are expected to be equal to the amounts obtained from the Eurostat formula. The difference in the calculation might not compromise country comparability since tax on income and social distribution (HY140N) is replaced by repayments/receipts for tax adjustments (HY145N)), as instructed by Eurostat.

Spain

For Spain, the formula used to compute HY023 does not seem to be in accordance with the Eurostat definition. According to the information collected:

HY023 = HY020 - PY090N - PY100N - PY110N - PY120N - PY130N - PY140N [for all household members] – HY050N - HY060N - HY070N

The formula used to compute HY023 is based on net amounts instead of gross, as indicated by Commission Regulation (EC) No 1980/2003. The results from this formula are not expected to be equal to the amounts obtained from the Eurostat formula (in general, social benefits are taxable). These amounts would be equal if HY140 would be replaced by HY145, as suggested by the Eurostat guidelines. As no such adjustment was reported, issues with cross-country comparability are possible.

HY040G/HY040N: INCOME FROM RENTAL OF A PROPERTY OR LAND

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[16], 17 seem to fully comply with the Eurostat definition for income from rental of a property or land. In cases in which the Eurostat definition is not followed, costs such as mortgage interest payments, minor repairs, maintenance, insurance and other charges are not deducted from the values reported, while sometimes small values are omitted.
- The definition is not entirely clear regarding whether or not income from renting movable property should be included, while only a few countries explicitly include income from movable property in HY040. This may create comparability issues.
- The use of register data in some countries and survey data in other countries may affect comparability across countries.
- NSIs reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- Only Estonia has reported changes to the computation of income from rental of a property or land (data is now partially collected from registers). Belgium, Denmark, Germany, and the Netherlands have announced changes that will take effect after EU-SILC 2015.

Definition

According to the Eurostat definition (Eurostat, 2016a) *"income from rental of a property or land refers to the income received, during the income reference period, from renting a property (for example renting a dwelling - not included in the profit/loss of unincorporated enterprises-, receipts from boarders or lodgers, or rent from land) after deducting costs such as mortgage interest repayments, minor repairs, maintenance, insurance and other charges.*

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted".

[16] Ireland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide information for MetaSILC2015 Database. Portugal (1st round) and Finland (2nd round) have provided partial information.

Table 7. Variable availability by country: income from rental of a property or land (HY040)

Country	HY040
EU Member States	
Austria	X
Belgium	X
Bulgaria	X
Croatia	X
Republic of Cyprus	X
Czech Republic	X
Denmark	X
Estonia	X
Finland	X
France	X
Germany	X
Greece	X
Hungary	X
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	X
Netherlands	X
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	X
Slovenia	X
Spain	X
Sweden	X
United Kingdom	X
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	X
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 8. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries: for Italy and Luxembourg, costs such as mortgage interest payments, minor repairs, maintenance, insurance and other charges are not deducted from the values reported, while for quite a few other countries it is not entirely clear whether these costs are deducted. The Netherlands is the only country that explicitly includes income from movable goods. Even though the definition does not necessarily exclude this possibility, it is likely that comparability is affected, given that other countries did not report to include income from renting other goods or made it clear that they only collect information on income from immovable property. In the case of Denmark, information on income from rental of a property is not collected if it is lower than 24.000 DKK or 1.33 per cent of the value of the home. This indicates that smaller values might not be reported at all or are reported under different variables.

Table 8. Country compliance with Eurostat definition: income from rental of a property or land (HY040)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Croatia, Czech Republic, Republic of Cyprus, Estonia, Finland, France, Germany, Greece, Latvia, Malta, Slovenia, Spain, Sweden, Slovakia, United Kingdom
No / Not clear	Bulgaria, Denmark, Finland, Hungary, Italy, Luxembourg, the Netherlands, Poland, Republic of Servia

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 9 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on income from rental of a property or land is mainly based on survey data (19 countries). Ten countries use a broad question which covers the target variable, others (3 countries) ask separate questions for different types of income sources covered by the target variable, while another 3 countries have separate questions for total income and expenses (mainly taxes). Nine countries collect the information from register data (9 countries). In the case of Estonia, the Netherlands and Spain, components that belong to the same target variable have different sources of information (register data and survey data). Whenever multiple questions are used, the specification differs quite bit across countries. For instance, in one country respondents are first asked about the number of months they received the income, and subsequently about the amount per month received, while in others the amount is directly asked. As regards the type of data collected, the options are: Gross; Net of personal income taxes (PIT); Net of social contributions (SC); Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (13 countries), followed by Gross and net of PIT (4 countries), Net of PIT and SC (3 countries), Net of PIT (3 countries), Gross and net of PIT and SC (2 countries), Other (2 countries). For countries like Austria, Bulgaria, Estonia and Germany, some components that belong to the same target variable are not collected with the same consideration of taxes and/or social contributions.

Table 9. Main source of information and type of values collected by country: income from rental of a property or land (HY040)

Country	Main source of the information	Type of values collected (1)
Austria	Survey data (one question for income, separate questions for taxes and social insurance payments)	Net of PIT and SC
Belgium	Survey data (questions by type of income	Gross
Bulgaria	Survey data (questions by type of income)	Gross / Gross and net of PIT and SC
Croatia	Survey data (broad question)	Net of PIT
Republic of Cyprus	Survey data (one question for income, one question for expenses)	Gross
Czech Republic	Survey data (broad question)	Gross
Denmark	Register data	Gross
Estonia	Register + survey data (one question)	Gross / other
Finland	Register data (two variables by type of income)	Gross
France	Register + survey data	Other
Germany	Survey data (one question on income, two questions on expenses)	Gross
Greece	Survey data (broad question)	Net of PIT and SC
Hungary	Survey data (broad question)	Net of PIT
Italy	Register + survey data	Gross and net of PIT
Latvia	Survey data (broad question)	Net of PIT
Luxembourg	Survey data (broad question)	Gross
Malta	Survey data (broad question)	Gross
Netherlands	Register + survey data	Gross
Poland	Survey data (broad question)	Gross
Serbia	Survey data (broad question)	Gross and net of PIT
Slovakia	Survey data (broad question)	Gross
Slovenia	Register data	Gross and net of PIT and SC
Spain	Register + survey data	Gross and net of PIT
Sweden	Register data	Gross and net of PIT
United Kingdom	Survey data (questions by type of income)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution.

Source: MetaSILC2015 Database.

Remarks by country

The following analysis provides detailed information by country, combining information from Table 9 with the material collected on the variable components and possible changes in the variable composition.

Austria

Income from rental of a property (HY040) is computed using information from survey data (separate questions for total income and expenses), collecting “Net of PIT and SC” values. The variable was reported at the aggregate level, thus is composed of one component, income from rental of property or land, by collecting information on the number of months that income was received, and the amount per month. According to the additional information provided, in order to calculate gross amounts, total payments for social insurance and income tax are split up proportionally to the share of this income source in total self-employment income. Furthermore, social insurance taxes and income taxes to be paid on income from rental of a property were collected in separate questions (survey data). According to additional information provided by the NSI, respondents are asked the amount they could draw from rental of property or land, i.e. what he/she could use for his/her own benefit, meaning after costs. It is unclear, though, whether other costs, apart from taxes, were deducted. The definition used for HY040 seems to follow the Eurostat guidelines.

Belgium

Income from rental of a property (HY040) is computed using information from survey data (separate questions for different types of income sources covered by the target variable), collecting “Gross” values. The variable is the aggregate of 2 components: (1) rent profit from part of the dwelling rented to others for professional goals; and (2) rent profit from the rental of another dwelling, building or ground except the dwelling you lived in. According to additional information provided by the NSI, interviewers receive the instruction in the interviewer manual to deduct the costs of renting the dwelling, with an extensive list of costs that should be deducted. From 2019 onwards this is indicated more explicitly in the questionnaire as a remark for interviewers to not forget to deduct the costs (the information is kept in the interviewer manual). The definition used for HY040 seems to follow the Eurostat guidelines.

Future changes in the composition of HY040 are being planned for Belgium. From 2018 onwards, register data will be used as source. The information collected will be less detailed when compared to the current one. The administrative database used as source for HY040 has not yet been defined, but once the data are collected, a report which will compare the classification of benefits before and after the change will be made available for data users.

Bulgaria

Income from rental of a property (HY040) is computed using information from survey data using two separate questions for different types of income sources covered by the target variable (personal questions P56 ‘Did you receive any income from renting estate or other property, incl. non-agricultural land, in 2017?' and household question Q28 ‘In 2017 did you or anybody in your HH give own land in agricultural cooperative or leased to others?'. Values are collected “Gross and net of PIT and SC” and “Net of PIT and SC”. The variable is the aggregate of 2 components: (1) land lease to cooperatives or third persons; and (2) income from renting estate and other property. According to the additional information provided by the NSI, administrative data from the National revenue agency have been used to impute and validate data. It is unclear whether respondents deduct the costs for renting the dwelling (such as mortgage interest repayments, maintenance, etc.), which is suggested by Eurostat guidelines. The NSI informed that costs for renting the dwelling are collected for variable HH060, but it did not mention if these costs are deducted from the income values reported.

Because of that, even though the components included seem to be in accordance with the Eurostat guidelines, it is not clear if the definition used for the variables does.

Croatia

Income from rental of a property (HY040) is computed using information from survey data (broad question), collected "Net of PIT" which asks about income from a rental of property or land (dwelling, apartment, room or land). Respondents are asked to deduct all costs referring to renting the property or land from income (costs such as maintenance, minor repairs, etc.). To construct the variable, the NSI also collects data on the VAT paid for renting out a dwelling, apartment, room or land. It is unclear whether respondents deduct the costs for renting out the dwelling (such as mortgage interest repayments, maintenance, etc.). The definition used for HY040 seems to follow the Eurostat guidelines.

Republic of Cyprus

Income from rental of a property (HY040) is computed using information from survey data (separate questions for income and expenses), collecting "Gross" values. The variable is composed by gross income from rents of immovable property, from which other expenses for the property (e.g. commissions paid, real estate taxes not included) are deducted. The definition used for HY040 seems to follow the Eurostat guidelines.

Czech Republic

Income from rental of a property (HY040) is computed using information from survey data (broad question), collecting "Gross" values. Respondents are asked to deduct expenses of the income values reported. The definition used for HY040 seems to follow the Eurostat guidelines.

Denmark

Income from rental of a property (HY040) is computed using information from register data, collecting "Gross" values. The variable is based on one component: income from rental. According to additional information provided by the NSI, it is possible to deduct expenses for heat, water, warmth and maintenance/damages, and they are deducted from HY040.

In addition, the NSI has reported the application of a threshold at 24.000 DKK or 1.33 per cent of the value of the home under which they do not collect information on income from rental of a property. This indicates that smaller values not reported in HY040 might be not reported at all or reported under different variables. Therefore, the definition used to compute the variable does not seem to follow the Eurostat guidelines.

The NSI informed that they will attempt to collect low income rent from new tax register and by interview in 2020.

Estonia

Income from rental of a property (HY040) is computed using information from mixed sources (register and survey data, separate question), collecting "Gross" and "Other" values, respectively. The variable is composed by one component: net income from rental of a property or land. Respondents are asked to indicate the profit deducting payments for utilities, service charges and property management expenses. Therefore, the definition used seems to follow the Eurostat guidelines.

Since 2013, HY040N has been partially collected from register data.

Finland

Income from rental of a property (HY040) is computed using information from register data, collecting "Gross" values. The variable is the aggregate of 2 components: (1) Rents from dwellings in cooperative ownership; (2) Rents from real estates. It is unclear whether respondents deduct the costs for renting the dwelling (such as mortgage interest repayments,

maintenance, etc.). Because of that, even though the components included seem to be in accordance with the Eurostat guidelines, it is not clear if the definition used for the variables does.

France

Income from rental of a property (HY040) is computed using information from register data, collecting "Other" values. According to the additional information provided by the NSI, income from rental of a property or land are also collected by questionnaire. The value provided by the administrative data is a net of expenses and tax exemptions (capital allowances, etc.). Sometimes, this value does not represent the real income perceived by the owner. For this reason, the value retained is the maximum of both values. The retained value is net of expenses but Gross of PIT and SC.

The definition used for HY040 seems to follow the Eurostat guidelines.

Germany

Income from rental of a property (HY040) is computed using information from survey data (separate questions for total income and expenses), collecting "Gross" values. The variable is composed by gross earnings (Lease/rent before tax, excluding operating costs), discounting expenses for maintenance and for interest on credit (excluding redemption). The definition used for HY040 seems to follow the Eurostat guidelines.

From 2020 onwards, the composition of HY040 will consider the integration of EU-SILC in the microcensus. This might lead to changes in the calculation of the target variable.

Greece

Income from rental of a property (HY040) is computed using information from survey data (broad question) and collected "Net of PIT and SC". The variable is composed by income from rent of property land, excluding costs such as mortgage interest payments, minor repairs, maintenance, insurance and other charges. Therefore, the definition used seems follow the Eurostat guidelines.

Hungary

Income from rental of a property (HY040) is computed using information from survey data (broad question), collecting "Net of PIT" values. The variable composition does not seem to be disaggregated and it encloses only one component: income from rental of property or land. According to additional information provided by the NSI, income from rental of property of lands is asked in net value, any cost (maintenance, repayment, etc.) is deducted by the respondent. However, respondents are not asked about any costs related to the second, third, etc. property that provides income. They argue that it is very difficult to report a cost which does not occur regularly, and values reported can be unreliable. Therefore, it seems that costs such as mortgage interest payments, minor repairs, maintenance, insurance and other charges are not always deducted from the values reported. As the share of values reported referring to second, third, etc. properties was not informed, it is not clear if the definition used to compute the variable follows the Eurostat guidelines.

Italy

Income from rental of a property (HY040) encloses only one component: income from rental of property or land. The variable is computed using information from register and survey data, collecting "Gross and net of PIT" values. According to the additional information provided by the NSI, survey data is mainly used in case of rental of a property, whose income has not been declared in tax income forms. In the survey questionnaire, the question about having secondary houses or the property of lands is asked to each household member aged 16 or

more. In case of ownership of a property, the person is asked if it is rented, and, if yes, the amount of rental is asked net of costs of maintenance, mortgage, insurance and other charges by means of a single question. Therefore, the calculation of the net value is up to the respondent. Information from the income tax declaration takes precedence, and is included, even when no income from rental of property or land is reported in the survey. During the data processing, if the data about the income from rental is included in the tax income declaration, this last value is considered more accurate and used for the construction of the HY040 variable. In case the value is taken from administrative data, the costs related to the property are not deducted. Therefore, it seems that the collection of HY040 does not follow the Eurostat guidelines.

Latvia

Income from rental of a property (HY040) is computed using information from survey data (broad question), collecting "Net of PIT" values. The variable composition does not seem to be disaggregated and it encloses only one component: income from rental of property or land. The variable is based on two survey questions: (1) What was the net (remaining) income amount after deducting the property maintenance expenses?); and (in case no value was provided) (2) Could you name the approximate net (remaining) income amount, which was received during the previous calendar year? Was it …). The definition used seems follow the Eurostat guidelines.

Luxembourg

Income from rental of a property (HY040) is computed using information from survey data (broad question), collecting "Gross" values. The variable composition does not seem to be disaggregated and it encloses only one component: income from rental of property or land. According to the additional information provided by the NSI, costs such as mortgage interest payments, minor repairs, maintenance, insurance and other charges are not deducted from the values reported. Therefore the definition used does not seem to follow the Eurostat guidelines.

The NSI (STATEC) reported that from 2018 onwards, maintenance costs and other costs will be taken into consideration.

Malta

Income from rental of a property (HY040) is computed using information from survey data (broad question), collecting "Gross" values. The variable composition does not seem to be disaggregated and it encloses only one component: income from rental of property or land. The net income from rental of a property or land after deducting other costs is also collected. The definition used seems to follow Eurostat guidelines.

Netherlands

Income from rental of a property (HY040) is computed using information from survey and register data, collecting "Gross" values. According to the additional information provided, in most cases income from renting out real estate is not taxable in the Netherlands. For this reason, Statistics Netherlands has no register information on it and must collect these income components in the questionnaire (even though in the database they have indicated that the main source consists of a register). The variable consists of the addition of 5 components: (1) income from real estate; (2) income from renting out land; (3) income from renting out part of the main residence; (4) income from movable property; and (5) income from other possessions. The NSI informed that costs for renting the dwelling (such as mortgage interest repayments, maintenance, etc.) are deducted in accordance with the guidelines. However, the Eurostat guidelines do not explicitly recommend to also include income from renting movable property, and only a few countries report to include this income source in this target

variable. Therefore, it is not clear whether the variable is in accordance with the Eurostat guidelines.

According to the NSI, from 2016 onwards, HY040 is based on registered data, exclusively, and does not include income from moveable property.

Poland

Income from rental of a property (HY040) is computed using information from survey data (broad question), collecting "Gross" values". According to the information provided, the NSI has also collected data on taxes in case of household income/profit from property rental. The variable is composed by gross household income/profit from property rental. It is not clear whether maintenance costs and other costs have been deducted. Therefore, it is not clear if the variable follows the Eurostat guidelines.

Serbia

Income from rental of a property (HY040) is computed using information from survey data (broad question), collecting "Gross and net of PIT" values (HY040G=HY040N*1.25). The variable consists of only one component: income from rental of property or land. According to additional information provided by the NSI in 2017, costs such as mortgage interest payments, minor repairs, maintenance, insurance and other charges are not deducted from the values reported. However, in 2019, the NSI informed that respondents are asked to declare income from rental of a property and land taking into account all costs related to the property. Therefore, as it is not clear if costs are deducted or not, we cannot be sure that the definition used to compute the variable follows the Eurostat guidelines.

Slovakia

Income from rental of a property (HY040) is computed using information from survey data (broad question), collecting "Gross" values. The NSI has used a direct question. The respondents had the possibility of reporting gross annual amounts or an estimate using an interval. When the values were obtained using intervals, the resulting value imputed in the variable was calculated as the average value within used interval. The variable consists of only one component: income from rental of property or land. Respondents are asked to deduct the costs listed in the Eurostat definition. Therefore, the variable seems to follow the Eurostat guidelines.

Slovenia

Income from rental of a property (HY040) is computed using information from register data, collecting "Gross and net of PIT and SC" values. The variable is composed of income from rental of a property. The Statistical Office of the Republic of Slovenia (SURS) collects these data from the Tax Authority. Costs seem to be deducted from the property income collected. According to the NSI, they deduct costs that are recognized by Tax Authority. Tax Authority uses a standard 10% rate for costs, without evidence, but in cases in which the property owner expends a larger share of the income with costs, these extra costs can be added to the registers. Therefore, the definition used seems to follow the Eurostat guidelines.

Spain

Income from rental of a property (HY040) is computed using information from register data, collecting "Gross and net of PIT" values. The variable consists of one component: property income. According to additional information provided by the NSI, the definition used includes the rental of land. In addition, the gross values are collected after the deduction of mortgage interest payments and other maintenance expenses. Therefore, the definition used for HY040 seems to follow the Eurostat guidelines.

Sweden

Income from rental of a property (HY040) is computed using information from register data, collecting “Gross and net of PIT” values. The variable consists of only one component: income from rental of property or land. According to additional information provided by the NSI, costs such as mortgage interest payments, minor repairs, maintenance, insurance and other charges are deducted from the values reported. Therefore, the definition used to compute the variable seems to follow the Eurostat guidelines.

United Kingdom

Income from rental of a property (HY040) is computed using information from survey data (separate questions for different types of income sources covered by the target variable), collecting “Gross” values. The variable is the aggregate of 2 components: (1) income from rent from property in the last 12 months; (2) sub-Let Rent Amount Annual. Respondents are asked to deduct maintenance costs and other costs from the values reported. Therefore, the definition used seems to follow Eurostat guidelines.

HY050G/HY050N: FAMILY/CHILDREN RELATED ALLOWANCES

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[17], only 15 seem to fully comply with the Eurostat definition for family/children related benefits. In most cases of non-compliance, the problem refers to the classification of maternity/paternity/parental leave benefits as sickness benefits instead of family/children related allowances; the inclusion of disability benefits / care allowances and; the omission family and children related tax credits. Benefits and allowances that should be included in the social exclusion variable and disability benefits, can also be found under HY050. Payments for fostering children is often included under HY050, instead of PY010. A better specification of how to classify different types of payments related to foster care is warranted. Similarly, more concrete guidelines of what to do with benefits for specific costs related to education, would help to improve cross-national comparability, as these benefits are now sometimes included under HY050 and sometimes under the variable on education-related allowances.
- Most countries collect information from survey data. Questions by type of income are often used, but there are still cases with broad questions. Data is also collected using registers, or a combination of registers and survey. These cross-national differences in data collection might affect comparability across countries
- No NSI reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- Most NSIs record information using the disaggregated target variables, making a distinction between: (1) contributory and means-tested; (2) contributory and non-means-tested; (3) non-contributory and means-tested; and (4) non-contributory and non-means-tested. Moreover, the components reported seem to have similar levels of aggregation across countries.
- Four countries have reported changes to the computation of family/children related allowances: Republic of Cyprus (non-means tested component to means-tested), Estonia and Latvia (survey to register data), and Poland (change in the composition). Four countries reported future changes: Belgium and the Netherlands (change in main source of data from survey to register), France (non-means-tested component to means-tested and change in the composition), and Poland (change in composition and apply ESSPROSS classification on all benefits).

Definition

According to the Eurostat definition (Eurostat, 2016a), "*family/children related allowances refer to benefits that:*

- *Provide financial support to households for bringing up children (The benefits received with the salary for bringing up children are included under HY050.);*
- *Provide financial assistance to people who support relatives other than children*

It includes:

[17] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

- *Income maintenance benefit in the event of childbirth: flat-rate or earnings-related payments intended to compensate the parent for loss of earnings due to absence from work in connection with childbirth for the period before and/or after confinement or in connection with adoption;*
- *Birth grant: benefits normally paid as a lump sum or by instalments in the case of childbirth or adoption;*
- *Parental leave benefit: benefit paid to either mother or father in the case of interruption of work or reduction of working time in order to bring up a child, normally of a young age;*
- *Family or child allowance: periodical payments to a member of a household with dependent children to assist with the costs of raising children;*
- *Alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should not be recorded in variables HY080 and HY081;*
- *Other cash benefits: benefits paid independently of family allowances to support households and help them meet specific costs, such as costs arising from the specific needs of lone parent families or families with handicapped children. These benefits may be paid periodically or as a lump-sum.*

It excludes:

- *Payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through maternity leave where such payment cannot be separately and clearly identified as social benefits (These payments are included under 'gross employee cash or near cash income' (PY010G)).*
- *Additional payments made by employers to an employee to supplement the maternity leave pay entitlement from a social insurance scheme, where such payments cannot be separately and clearly identified as social benefits (These payments are included under 'gross employee cash or near cash income' (PY010G))".*

Table 10. Variables available by country: for family/children related allowances (HY050)

Country	Variable codes (1)				
	HY050	HY051	HY052	HY053	HY054
EU Member States					
Austria				X	X
Belgium			X		X
Bulgaria			X	X	X
Croatia			X	X	X
Republic of Cyprus			X	X	X
Czech Republic			X	X	X
Denmark				X	
Estonia			X		
Finland (2)					
France				X	X
Germany			X	X	X
Greece				X	
Hungary			X	X	X
Ireland (2)					
Italy		X	X	X	
Latvia	X				
Lithuania (2)					
Luxembourg			X		X
Malta			X	X	X
Netherlands				X	X
Poland	X				
Portugal			X	X	X
Romania (2)					
Slovakia			X	X	X
Slovenia			X	X	X
Spain			X	X	X
Sweden	X				
United Kingdom				X	X
Other countries					
FYROM (3)					
Iceland (2)					
Montenegro (3)					
Norway (2)					
Serbia		X			
Switzerland (2)					
Turkey (3)					

Notes: (1) PY050: no distinction between types of benefits; PY051: Contributory and means-tested; HY052: Contributory and non-means-tested; HY053: Non-contributory and means-tested; HY054: Non-contributory and non-means-tested.

(2) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (3) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 11. Only 15 seem to fully comply. The reasons for non-compliance vary across countries. In the case of Republic of Cyprus, the variables consider benefits and allowances that should be included in the social exclusion variable, e.g. assistance for purchasing a car. It also includes an allowance for elderly care, which should presumably be recorded in PY100. Belgium does not include in HY050 alimonies or supports paid by government (central or local) (paid in case the spouse does not pay the alimony/child support), they are included in HY081 instead. For Denmark and France, maternity/paternity benefits and birth grants are classified under sickness benefits (PY120). For Greece, maternity/paternity leave benefits (Άδεια Μητρότητας;) are included under employee cash and near cash income (PY010) instead of HY050. Furthermore, the variable includes some education-related benefits and also 'other' benefits which are not further defined. In Portugal, HY052 includes a 'monthly allowances' for disabled persons (Subsídio mensal vitalício) which could include values that belong to PY130. For Slovakia and Malta, family and children related tax credits are not included in the variables. Tax credits for taking parental leave should be considered as benefits received with the salary for bringing up children, they should be included under HY050.

Payments for fostering children is often included under HY050 (Bulgaria, Republic of Cyprus, Germany, Latvia, Malta, Poland and Slovakia). Eurostat guidelines suggest that this type of income should be included under PY010 (employee cash or near cash income). However, some of the countries (e.g. Bulgaria, Germany and Poland) argue that the payments included under HY050 is in fact family benefits that households receive due to the presence of a foster child. Therefore, it seems that they differentiate payments for fostering children from transfers paid by the government as a form of social benefits, even though the Eurostat guidelines are not clear about this differentiation.

Table 11. Country compliance with Eurostat definition: family/children related allowances (HY050)

Compliance with Eurostat definition	Countries
Yes	Austria, Croatia, Czech Republic, Estonia, Hungary, Italy, Latvia, Luxembourg, Netherlands, Poland, Serbia, Slovenia, Spain, Sweden, United Kingdom
No / Not clear	Belgium, Bulgaria, Republic of Cyprus, Denmark, France, Germany, Greece, Malta, Portugal, Slovakia.

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 12 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on family benefits is mainly based on Survey data (18 countries); Register data (10 countries); and Fully imputed (1 country). Most countries that use a questionnaire to collect the information, do so using separate questions for each type of benefit. In contrast, Austria, Luxembourg, Poland and Portugal use information based on broader questions. Also, countries often combine different sources of information (Austria, Estonia, Latvia, Luxembourg, Poland and Portugal). Gross income is the most common type of data collected among the countries consulted (13 countries), followed by net of personal income tax (PIT) and social contributions (SC) (5 countries), Net of PIT (3 countries), Gross and net of PIT (2 countries), Gross and net of PIT and SC (2 countries), Other (2 countries), Gross and net of SC (1 country), and Net of SC (1 country). Since most of the countries record information on family/children related allowances in more than one variable (Denmark, Greece and Serbia

are exceptions), the main source and type of data collected might differ within the countries by disaggregated target variable.

Table 12. Main source of information and collection of gross and net amounts of benefit for family/children related allowances (HY050): overview by country

Country	Variable code	Main source of the information	Type of values collected (1)
Austria	HY053	Survey (one broad question)	Net of PIT and SC
	HY054	Register data + Survey (one broad question)	Gross and net of PIT and SC / Net of PIT and SC
Belgium	HY052 / HY054	Survey (questions by type of income)	Gross
Bulgaria	HY052 / HY053 / HY054	Survey (questions by type of income)	Gross
Croatia	HY052 / HY053 / HY054	Survey (questions by type of income)	Gross
Republic of Cyprus	HY052 / HY053 / HY054	Survey (questions by type of income) + Register data	Gross
Czech Republic	HY052 / HY053 / HY054	Survey (questions by type of income)	Net of PIT and SC
Denmark	HY053	Register data	Gross
Estonia	HY052	Register data + survey (question by type of income)	Gross
France	HY053 / HY054	Register data	Net of SC
Germany	HY052 / HY053 / HY054	Survey (questions by type of income)	Gross
Greece	HY053	Survey (questions by type of income)	Net of PIT
Hungary	HY052 / HY053 / HY054	Survey (questions by type of income)	Net of PIT
Italy	HY051 HY052 / HY053	Register data Survey (questions by type of income)	Net of PIT and SC
Latvia	HY050	Register data + Survey (questions by type of income)	Gross and net of PIT / Other
Luxembourg	HY052 / HY054	Survey (questions by type of income + one broad question)	Net of PIT and SC
Malta	HY052 / HY053 / HY054	Register data	Gross
Netherlands	HY053 / HY054	Register data / Fully imputed	Gross
Poland	HY050	Survey (one broad question + questions by type of income)	Net of PIT and SC
Portugal	HY052 / HY053 / HY054	Survey (questions by type of income + broad questions with components listed)	Gross
Serbia	HY051	Survey data	Gross and net of SC
Slovakia	HY052 / HY053 / HY054	Survey (questions by type of income)	Gross
Slovenia	HY052 HY053 / HY054	Register data	Gross + Gross and net of PIT and SC / Gross
Spain	HY052 / HY053 / HY054	Survey (questions by type of income)	Gross and net of PIT
Sweden	HY050	Register data	Net of PIT / Other
United Kingdom	HY053 / HY054	Survey data (questions by type of income)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution.
Source: MetaSILC2015 Database.

Remarks by country

The following analysis provides detailed information by country, combining information from Table 15 with the material collected on the variable components and possible changes in the variable composition.

Austria

The information on family/children related allowances is recorded on HY053 and HY054 Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from survey data, collecting "Net of PIT and SC" values. However, HY054 is also computed using information from register data with "Gross and net of PIT and SC" values. HY053 is consists of one component: other family related benefits. In contrast, HY054 is the aggregate of 4 components: (1) family allowance; (2) childcare benefit; (3) maternity allowance; and (4) advance of maintenance payments. The variable is mainly calculated on the basis of register information. Local and regional subsidies for child-related care are included (*Familienleistungen von Ihrem Bundesland oder Ihrer Gemeinde (z.B. Familienzuschüsse, Kleinkindbeihilfen*) and asked to report during the interview. Alimonies paid by government are included. Childcare benefits (Kinderbetreuungsgeld) are also included. The definition used is consistent with Eurostat guidelines.

Belgium

The information on family/children related allowances is recorded on HY052 and HY054 Therefore, it is a contributory and non-means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from survey data, collecting "Gross" values.

HY052 is the aggregate of 5 components: (1) maternity leave benefit; (2) paternity leave benefit or childbirth leave benefit for co-parents; (3) adoption leave benefit; (4) allowance during breastfeeding leave and/or removal from work; and (5) allowance for breastfeeding breaks.

HY054 is the aggregate of 2 components: (1) family allowances; and (2) birth grant. According to the additional information provided by the NSI, the allocation of the allowance is not means-tested but the amount received can sometimes be means-tested (higher), for specific households (single parent, unemployed, etc.).

Several benefits seem to be missing from these variables. Alimonies paid through 'DAVO' (a public service for the collection and transfer of alimony payments) are included in HY081 as the amount is usually not paid by the government. DAVO, which belongs to the Ministry of Finance in Belgium, can help to claim children's' alimony. DAVO will try to collect the alimony, if necessary, through confiscating the income of the person which is obliged to pay the alimony. This money will then be transferred to the person who takes care of the children. However, since DAVO can also pay monthly advances on the alimony for children for people below a certain income threshold, even though the ex-partner did not pay (yet) to DAVO, these values should be recorded under the family allowances (variable HY050). According to additional information received by the NSI, respondents only know what they receive from DAVO and report that during SILC interview. They cannot know to what extent DAVO is able to collect the alimony from the ex-partner or not. The number of households that received income from DAVO is low (2 in 2014; 4 in 2015; 3 in 2016; and 5 in 2017). In addition, time credits taken up to care for someone else are currently included under unemployment benefits (PY090), although, in our understanding, they should be part of HY052. Furthermore, parental leave benefits (*congé parental or ouderschapsverlof*, which is a separate benefit that is different from paternity and maternity leave) seem not to be recorded under HY050 or PY090, but should also be part of HY052. Therefore, the definition used does not seem follow the Eurostat guidelines.

Future changes in the composition of HY052 and HY054 are being planned for Belgium. From 2018 onwards, register data will be used as source. The administrative database used as source for both variables has not been defined, but once the data are collected, a report

which will compare the classification of benefits before and after the change will be available for data users.

Bulgaria

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from survey data, collecting “Gross” values.

HY052 is the aggregate of 2 components: (1) cash benefits in case of pregnancy and childbirth (maternity leave); and (2) benefits for bringing up a child younger than 2 years old (parental leave).

HY053 is the aggregate of 5 components: (1) Lump sum for pregnancy; (2) lump sum for pupils; (3) monthly benefit for bringing up a child younger than 1 year; (4) monthly benefit for a child up to completion of secondary school; and (5) monthly benefit for children, accommodated at relatives.

HY054 is the aggregate of 7 components: (1) lump sum for childbirth; (2) lump sum for bringing up a child younger than 1 year by a student; (3) lump sum for bringing up twins younger than 1 year; (4) additional lump sum benefit for children with disabilities; (5) monthly benefit for bringing up a child with disability younger than 2 years old; (6) monthly benefit for bringing up a child with disability; and (7) lump sum for bringing up a child up to 18y accommodated in foster family or relatives.

According to the NSI, ‘the payments included in component 7 of HY054 are only the payments for bringing up a child. The remuneration of foster families for childcare is included in PY010, which is, according to them, a ‘different type of payment’. Therefore, it seems that the NSI differentiates payments for fostering children from a lump sum paid to all children in a household (see other components from HY054), including foster children. It is not clear if this practice follows Eurostat guidelines.

Eurostat guidelines specifies that ‘payments for fostering children’ should be included under PY010 (employee cash and near cash income). However, it is not clear if these payments should also include child benefits that foster children, or the household they live in, might be entitled to. According to the guidelines, foster children do not have the legal status of ‘children of the family’, they live in a family instead of living in an institution. Because of that, one might argue that child benefits paid for fosters children should be considered as a payment for fostering children and consequently included in PY010.

While the definition used for HY052 and HY053 seem to be consistent with Eurostat guidelines, it is not clear if HY054 does.

Croatia

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from survey data, collecting “Gross” values.

HY052 is the aggregate of 2 components: (1) maternity leave; and (2) parental leave. According to the NSI, income components that are included in HY052G are social benefits and not taxable and are not subject to the payment of contributions (gross=net). HY053 is the aggregate of 2 components: (1) child benefit; and (2) parent caregiver benefit. HY054 is composed by one component: birth grant. The definition used is consistent with Eurostat guidelines.

Republic of Cyprus

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from survey and register data, collecting "Gross" values. The NSI has not indicated which variables and/or components are collected from registers, therefore, this information was not included in the database.

HY052 is the aggregate of 2 components: (1) maternity allowance; and (2) maternity grant (lump sum payment). HY053 is the aggregate of 5 components: (1) child allowance; (2) financial assistance to large families for purchasing a car (lump sum payment); (3) allowance for the care of disabled children; (4) allowance for the care of the elderly; and (5) single parent benefit. Until 2012 (survey year), child allowance was a non-means tested component. There are other components under the broad category of variable HY053, but they are in kind and are therefore not included.

HY054 is composed by one component: a grant for the care of children placed with foster families. As in the previous variable, there are other components under the broad category of variable HY054, but they are in kind and therefore are not included.

The variables consider benefits and allowances that should be included in the social exclusion variable, e.g. assistance for purchasing a car. It also includes an allowance for elderly care, which should presumably be recorded in PY100 (old-age benefits), and payments for fostering children that should be recorded under PY010 (employee cash or near cash income). Therefore, this is not consistent with Eurostat definition.

According to the country's NSI, the 'grant for the care of children placed with foster families' HY054, will be reclassified under PY010 for 2017 data (however, they do not identify many households that receive this type of income, only one case was reported in 2017). The NSI also informed that 'allowance for elderly care' is an uncommon benefit that was given to a person who is family or relative to an elderly person for providing care to him/her for the case that the elderly person was not residing with the carer and needed care. This benefit since 2014 is being gradually transferred to the GMI and given directly to the elderly and therefore reported under PY130 of the elderly person. Only one case was recorded for 2017.

No paid parental leave is in place in the country.

Czech Republic

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from survey data, collecting "Net of PIT and SC" values.

HY052 is composed by one component, maternity benefit, while HY053 is the aggregate of 2 components: (1) children allowances; and (2) childbirth allowance. HY054 is the aggregate of 2 components: (1) foster care benefits; and (2) parental allowances. According to additional information provided by the NSI, there are two cases of foster parents in the Czech Republic: 1) professional foster parent – in this case the foster parent receives a wage and this person is employed as a foster parent. This foster income is included under PY010; 2) (non-professional) foster parent – in this case the foster parent receives a social benefit for a stepchild. Because of the care of this stepchild, she or he does not have the status of employed or working person.

The concept used for 'stepchild' by the NSI is not clear. One would assume that, considering the standard definition, a stepchild would have at least one legal parent living in the household. Consequently, they should receive the legal status of 'children of the family' and

the benefits received by the household should be treated as child benefits and included under HY050. However, when considering this possibility, one could also wonder why the component is named “grant for the care of children placed with foster families”.

Therefore, even though some clarification on HY054 would be relevant, the definition used for HY052 and HY053 seems to be consistent with Eurostat guidelines.

Denmark

The information on family/children related allowances is recorded on HY053, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from register data, collecting “Gross” values.

Income from family/children related allowances is composed by one component: (1) child benefits.

Maternity benefits and birth grants are classified under PY122 and PY132, consistent with the source of financing (sickness insurance). However, this is not consistent with the Eurostat definition. As a result, HY050 only includes child benefits *stricto sensu*.

According to the additional information provided by the NSI, since 2018, sickness and maternity benefits have been separated.

Estonia

The information on family/children related allowances is recorded on HY052, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from survey and register data, collecting “Gross” values.

Income from family/children related allowances is the aggregate of 5 components: (1) maternity leave benefits; (2) parental benefit; (3) national child benefits and allowances; (4) local government child allowances; and (5) national Maintenance Allowance for child whose other parent does not fulfil their obligation. Local government child support is also included if applicable (imputed).

The definition used is consistent with Eurostat guidelines.

Changes in the composition of family/children related allowances are reported for the period between 2010 and 2015: since 2013 HY052 is collected from different registers, only the Local government child allowance is still collected with the questionnaire, since this information is not available in the registers.

France

The information on family/children related allowances is recorded on HY053 and HY054. Therefore, the benefit can be non-contributory and means-tested and non-contributory and non-means-tested, respectively. Both variables are computed using information from register data, collecting “Net of SC” values.

HY053 is the aggregate of 4 components: (1) family complement; (2) mean-tested education related family benefit; (3) mean-tested Young children allowances- basic allowance; and (4) mean-tested Young children allowances- birth or adoption allowance.

HY054 is the aggregate of 7 components: (1) family Allowances; (2) family support Allowance; (3) education allowance for handicapped children; (4) mean-tested young children allowances-additional free choice of activity; (5) mean-tested young children allowances-free choice of childcare-assistant registered child; (6) mean-tested young children allowances-free choice of childcare-home care; and (7) daily allowance parental attendance- a benefit that may be paid to take care of your child seriously ill, disabled or injured .

As maternity (Congé de maternité) and paternity benefits (Congé d'accueil à l'enfant) are included in PY120, the definition used for France is not consistent with the Eurostat guidelines.

Future changes in the composition of HY054 are being planned for France. As of 1 July 2015, family allowances became mean-tested and will HY053G in the following EU-SILC. In addition, the "PrePare" replaces the children allowances-additional for free choice of activity (CLCA) if you have at least one child born or adopted on or after 1 January 2015. For children that were born or adopted before that date, the children allowances-additional free choice of activity is still provided and included in HY054.

According to the additional information provided by the NSI, the original variables in the national SILC 'prest_fam_autres' and 'prest_fam_petite_enfance' include components there are allocated under HY053 and HY054. In addition, financial amounts and the number of recipients is adjusted with France metropolitan framing data provided by these organisms. The benefit is taxable only in the CRDS (Social security debt repayment contribution).

There are two education-related allowances included as components of the family/children related allowances: *Mean-tested education related family benefit*, which is a means-tested and non-contributory benefit (HY053) and *Education allowance for handicapped children,* which is a non-means-tested and non-contributory benefit (HY054). This is not necessarily against Eurostat guidelines, but as most countries include this type of benefit under PY140 (education related allowances), cross-country comparability might be compromised.

Germany

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from survey data, collecting "Gross" values.

HY052 is composed by one component: maternity allowance from the compulsory health insurance.

HY053 is the aggregate of 7 components: (1) children's allowance; (2) allowance for lunch, learning support, culture, sport, school transport; (3) allowance for school supply; (4) allowance for trips; (5) maternity allowance from the German Federal Social Insurance Authority; (6) parents' money; and (7) child-raising allowance from the Federal Land.

HY054 is the aggregate of 5 components: (1) child benefits; (2) advance child maintenance payment; (3) care allowance for foster children; (4) care allowance for children in need of care according to the Social Security Code XI; and (5) childcare subsidy.

From 2020 onwards, the composition of HY052, HY053 and HY054 will consider the integration of EU-SILC in the microcensus.

One could argue if the means-tested subsidies for helping families cope with the costs of trips and excursions (Zuschüsse für Ausflüge) and school supplies (Zuschüsse für Schulbedarf) included in HY053 should perhaps be classified under 'social exclusion' or 'education-related allowances'. However, according to additional information provided by the NSI, "these allowances are considered as 'child and youth welfare' (Code 23) of the German social protection scheme as described in the ESSPROS manual 2016. This is also in line with the German ministry of labour and social affairs. The ESSPROS code we use is 1152204 (other benefits in kind). We think it is consistent with the definition for HY050: "Other cash benefits: benefits paid independently of family allowances to support households and help them meet specific costs ...".

The allowances for school trips, school supply and for lunch, learning support, culture, sport and school transport are regulated in the German law "Sozialgesetzbuch II, §§ 28-30" and

provided by government (not private welfare organisations). The benefits are independent of other allowances, generally they correspond to other benefits, but this is not a condition. School attendance is mandatory in Germany, also participating in school trips. Therefore, these benefits seem to be helping families with specific costs they have for their children. Based on this extended explanation, the composition of HY052 and HY053 seems to follow the Eurostat guidelines, even though comparability can still be compromised as these could also be classified as education-related allowances. In addition, the inclusion of payments for fostering children under HY054 is questionable.

Eurostat guidelines specifies that 'payments for fostering children' should be included under PY010 (employee cash and near cash income) as foster children do not have the legal status of 'children of the family'; they live in a family instead of living in an institution. The NSI argues that care allowances for foster children in Germany is not an employee cash or near cash income (PY010). It is a lump sum for the care of the foster child, regulated by the German Social Law - § 39 Sozialgesetzbuch VIII. The monthly lump sum is for material expenses and for expenditure for care and education. The amount is dependent on the age of the foster child, it is not a wage for the foster parents, and in their view, it cannot be assigned to PY010.

Therefore, it seems that in Germany, foster parents do not receive payments for fostering children, but they do receive an equivalent to 'child benefits/care allowance' for foster children living in the household. Eurostat guidelines are not clear if these two types of income should be treated differently, therefore, it is not clear if the definition used for the variable is compliant.

Greece

The information on family/children related allowances is recorded on HY053, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey and register data, collecting "Net of PIT" values.

Income from family/children related allowances is the aggregate of 7 components: (1) special allowance for families having 3 or more than 3 children; (2) unified children allowance; (3) incapacitated children care benefit; (4) single parent allowance; (5) pregnancy-puerperal benefit; (6) student's allowance; and (7) other allowances.

The variable is not consistent with the Eurostat definition since it includes some, education-related benefits and also 'other' benefits which are not further defined. It also could consider disability benefits for children older than 16-year-old, which should be included under disability benefits (PY130). Maternity/paternity leave benefits aren't included in the variable. In Greece, these are paid out of the employment insurance fund and seem to be included under employee cash or near cash income (PY010). According to the NSI, up to 2010 parental leave was included under HY050. However, from 2011 onwards it was removed from this category and it is now recorded under PY010.

From 2018 onwards, disability benefit for children will be removed from family benefits and included to disability benefits. From 2019 onwards, student's housing allowance will be removed from family related benefits-allowances and included to education related benefits (PY140).

Hungary

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from survey data, collecting "Net of PIT" values.

HY052 is the aggregate of 2 components: (1) child allowance for parents; and (2) allowance after giving birth for 6 months.

HY053 is composed by one component: nursing fee (Ápolási díj), payable to persons who provide long-term care for family members who are disabled, permanently ill, and in need of permanent care[18].

HY054 is the aggregate of 3 components: (1) childcare allowance, child age between 2 and 3; (2) childcare allowance for families with 3 children, non-working or part time working mother, child age 3-8); and (4) maternity benefit.

Variables HY052, HY053 and HY054 seem to be in accordance with Eurostat guidelines.

Italy

The information on family/children related allowances is recorded on HY051, HY052 and HY053. Therefore, the benefit can be contributory and means-tested, contributory and non-means-tested and non-contributory and means-tested, respectively. HY051 is computed using information from register data, while HY052 and HY053 use from survey. All values are collected "Net of PIT and SC".

HY051 is composed by family allowances.

HY052 is composed by maternity leave paid to self-employment women.

HY053 is the aggregate of 2 components: (1) birth grant to families with three or more children; and (2) maternity benefits paid to inactive women.

The items included seem to comply to the Eurostat definition. However, it is unclear whether parental leave (Congedo Parentale) is included in the variable or in the survey.

Latvia

The information on family/children related allowances is recorded on HY050, therefore, its collection category is not specified. The variable is computed using information from register and survey data, collecting "Gross and net of PIT" and "Other" values. "Other" values refer to "Net" values, according to additional information provided by the NSI.

Income from family/children related allowances is the aggregate of 19 components: (1) state family benefit; (2) additional payment to State family benefit for a disabled child; (3) state support to the children suffering from celiac disease without formally stated disability; (4) child care benefit; (5) disabled child care benefit; (6) child birth benefit (State benefit); (7) municipal child birth benefit; (8) paternity benefit; and (9) maternity benefit; (10) parental benefit; (11) reward for performing custodian's duties; (12) state benefit to the guardian for the maintenance of a child; (13) foster family allowance; (14) lump-sum benefit in case of triplet's birth; (15) allowance for the adopted child care; (16) allowance in connection with the adoption; (17) municipal allowance to foster family or custody for the maintenance of a child; (18) maintenance allowance for children (substitute of alimony paid by state); (19) additional payment to child care benefit (100 EUR).

Local benefits for child upbringing (means-tested, e.g. for education, kindergarten, food) could also be included under HY060. While this is not necessarily against the Eurostat definition, the inclusion of foster family allowances under HY050 is questionable.

Eurostat guidelines specifies that 'payments for fostering children' should be included under PY010 (employee cash and near cash income) as foster children do not have the legal status of 'children of the family'; they live in a family instead of living in an institution. The NSI argues that in Latvia, they consider that foster children have the legal status of "children of the family" and this is why they include this income component under HY050. According to the NSI, foster families also have the right to receive other benefits (for example maternity benefit,

[18] See https://ec.europa.eu/social/main.jsp?catId=1113&langId=en&intPageId=4577.

parental benefit, childcare benefit). They also note that the variable RB220 and RB230, used to identify fathers and mothers, includes step/adoptive/foster fathers and mothers.

Considering this information, it seems that the definition used for the variable is in accordance with Eurostat guidelines. But it is important to highlight that this practice was not reported by any other country.

Changes in the composition of the variable are reported for the period between 2010 and 2015: more income components from registers are being used to compute the variable.

Luxembourg

The information on family/children related allowances is recorded on HY052 and HY054. Therefore, it is a contributory and non-means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from survey data, collecting “Net of PIT and SC” values. However, HY052 is also computed using information from part of broader question.

HY052 is the aggregate of 2 components: (1) parental leave benefits; and (2) compensations in case of maternity. HY054 is the aggregate of 6 components: (1) allocations familiales; (2) allocation de rentrée scolaire; (3) allocation d'éducation; (4) prestations de naissance, pré et post-natales; (5) boni pour enfant; and (6) allocation de maternité.

The items included seem to comply to the Eurostat definition.

Malta

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from register data, collecting “Gross” values.

HY052 is the aggregate of 4 components: (1) maternity Benefit; (2) marriage Grant; (3) widow with children; and (4) maternity leave benefit. HY053 is the aggregate of 6 components: (1) children's allowance; (2) disabled children's allowance; (3) milk Grant; (4) carer's Pension; (5) social assistance for females (taking care of a sick relative); and (6) single unmarried parents. HY054 is the aggregate of 2 components: (1) children's allowance flat rate; and (2) foster child allowance.

The components listed in the variables seem to be consistent with the Eurostat definition. However, tax credits for taking parental leave are not included in one of the variables (no paid parental leave, but some families are entitled to tax credits for taking parental leave). As tax credits for taking parental leave can be considered as benefits received with the salary for bringing up children, they should be included under HY050. The NSI argues that from registered data, one cannot identify for what reasons the tax credit is being received. Also, not every parental leave is entitled to a tax credit.

In addition, payments for fostering children should be considered under PY010 (employee cash and near cash income) and because of that, the definition used to compute the variable does not seem to follow the Eurostat.

‘Payments for fostering children' will be removed from HY050 and shifted to PY010 from SILC 2019 onwards.

Netherlands

The information on family/children related allowances is recorded on HY053 and HY054. Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively.

HY053 is computed using information from register data, collecting “Gross” values. The variable is composed by the child budget components.

HY054 is computed using information from fully imputed data, collecting “Gross” values. The variable is composed by the child benefit arrangements component. According to the information provided, up to EU-SILC 2015, child benefit arrangements (HY054) were imputed on the basis of the number of children in the household and their age. From EU-SILC 2016 onwards the benefits will be derived from registers.

Maternity and parental leave benefits are not treated as family/children related allowances as those benefits cannot be separated from wages. These components (if applicable) are included in variable PY010. This is consistent with Eurostat definition but confusing in terms of usability. Child allowances were imputed on the basis of the information about the number and age of children in the household. Childcare subsidies and tax credits for parental leave are not included in the UDB.

Poland

The information on family/children related allowances is recorded on HY050, the disaggregated variables are not available. The variable is computed using information from survey data, collecting “Net of PIT and SC” values. According to the additional information provided, there were no taxes or contributions levied for most of the benefits covered. Only in case of maternity and paternity benefit (DG17J) and pension (for people before state pension age who are taking care of handicapped child/children) (DS2A) respondents were asked about net amounts, taxes and contributions.

Income from family/children related allowances is the aggregate of 12 components: (1) family benefit (means-tested); (2) additional allowance for childcare during parental leave (granted only with family benefit); (3) additional allowance for single parents (granted only with family benefit); (4) additional allowance for families with more than 2 children (granted only with family benefit); (5) additional allowance in case of childbirth (granted only with family benefit); (6) other additional allowances granted with family benefit; (7) birth or adoption grant (one-off payment); (8) allowances for households with handicapped members; (9) alimonies paid from state alimony fund; (10) maternity and paternity benefit; (11) assistance for foster families; (12) assistance for family children’s homes; (13) pension (for people before state pension age who are taking care of handicapped child/children).

Changes in the composition of family/children related allowances are reported for the period between 2010 and 2015. In EU-SILC 2011 the “benefit for families of breadwinner in military service” (Zasiłek wypłacany rodzinom w przypadku powołania do służby wojskowej lub zastępczej jedynego żywiciela rodziny) was excluded from HY050. In EU-SILC 2014 two benefits were added to HY050: assistance for family children's homes (Pomoc dla rodzinnych domów dziecka) and allowance for households with handicapped members (Specjalny zasiłek opiekuńczy).

Future changes in the composition of family/children related allowances are also being planned for Poland. In EU-SILC 2016 one benefit for family with handicapped members was added (zasiłek dla opiekuna). In EU-SILC 2017 edition the NSI will add child allowance "500+", a new benefit in Poland. According to the information we received, it is a periodical payment to help with the cost of bringing up one child (means-tested) or children (non-means-tested). All those benefits will be broken down in accordance with the ESSPROSS classification.

The NSI also reported that if during interview it is mentioned that respondents receive other family/children-related allowances granted abroad, they are also collected and included in HY050 (using variables DG17A-DG17M). They classify the assistance for foster families into HY050 and not into PY010 since granting the benefit is not connected to having a job, which has been pointed it out in EU-SILC quality reports. This is also questionable.

Eurostat guidelines specifies that 'payments for fostering children' should be included under PY010 (employee cash and near cash income) as foster children do not have the legal status of 'children of the family'; they live in a family instead of living in an institution. The NSI argues that recorded allowances for foster children are not a salary. They are granted as a financial support for bringing up children. Taking care of foster children is often not the main occupation/work for foster parents/caregivers. It means that they often receive income from work that is not related to foster care and this income is recorded under PY010. In cases when foster care is the main occupation, the salary is paid additionally.

Even though the argument used by the NSI seems reasonable, it is not clear if Eurostat considers payments for fostering children and additional benefits received by the foster family as different types of income that should be classified differently at EU-SILC. Therefore, it is not clear if the definition used for the variable is compliant.

Portugal

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from survey data, collecting "Gross" values. However, HY052 and HY053 are also computed using information from part of broader question.

HY052 is the aggregate of 5 components: (1) parental benefit; (2) benefit for the care of children (Subsídio por assistência de 3ª pessoa); (3) tertiary care allowance; (4) monthly living allowance (Subsídio mensal vitalício); and (5) extraordinary solidarity complement. Component 2 refers to a monthly cash benefit intended to compensate families with dependents that need to receive permanent care from a third person[19], which seems to be in line with Eurostat guidelines. Component 3 refers to a monthly cash benefit paid to people with disabilities that are older than 24-year-old and not able to work. It can also be paid to those in charge of the disabled person[20]. In this case, it is not clear if the inclusion of this component is in line with Eurostat guidelines. If the values included here refer only to the benefits paid to those in charge of the disabled person, the definition would be in line with Eurostat guidelines. If values paid to the persons with disability are considered, the definition would not be consistent with Eurostat guidelines.

HY053 is the aggregate of 2 components: (1) family or child allowance; (2) pre-Natal family benefit; and (3) disability allowance to children and young people. HY054 is composed by other cash benefits. Both variables seems to be consistent with Eurostat guidelines.

Serbia

The information on family/children related allowances is recorded on HY051, therefore, it is a contributory and means-tested benefit. The variable is computed using information from survey data, collecting "Gross and net of SC" values.

Income from on family/children related allowances is the aggregate of 2 components: (1) parental allowance; and (2) child benefit. The components listed in the variables seem to be consistent with the Eurostat definition.

Slovakia

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory

[19] See http://www.seg-social.pt/subsidio-por-assistencia-de-3-pessoa

[20] See http://www.seg-social.pt/documents/10152/14851992/4004_Subs%C3%ADdio_Mensal_Vitalicio/68aac1f7-acd6-4db7-bd1d-254c71c87ca7.

and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from survey data, collecting “Gross” values.

The variable Family/children-related allowances is considered as an income at the household level. However, in line with national legislation, which states that one member of the household sharing of expenditures can receive more allowances in connection with care of child, the variable was collected at the individual level. The total household income from family allowances is computed as the sum of family allowances provided to all entitled persons in household in the income reference period.

HY052 is composed by maternity benefits and HY053 is composed by bonus to child allowance. HY054 is the aggregate of 8 components: (1) child allowance; (2) parental allowance; (3) equalizing contribution; (4) other cash benefits; (5) child-birth contribution; (6) regular foster care benefits; (7) childcare allowance; and (8) lump-sum foster care benefits. According to the website from the Ministry of Work, Family and Social Assistance[21], the latter benefit refers to ‘a lump-sum allowance for foster care that serves to support the child's basic personal equipment, in particular to ensure: clothing, shoes, hygiene needs, necessary furniture, and other things to meet the needs of the child.

The variables consider a subsidy for using formal childcare services. However, according to the additional information provided by the NSI, tax credit for dependent children is not included in any of the family/child related allowances variables. They are included under tax on income and social contributions (HY140). As tax credits can be considered as benefits received with the salary for bringing up children, they must be included under HY050. Because of that, the definition used to compute the variable does not seem to follow the Eurostat.

In addition, it is not clear if payments for fostering children are included in HY052, as initially reported, or under PY010 (employee cash and near cash income). The NSI informed that this type of income is included under PY010, but they did not provide clarifications regarding the component lump-sum foster care benefits. Therefore, it is not clear if this component is considered under HY052 and additional payments are considered in PY010 or if all payments related to fostering care are included under PY010. Even if component 8 is included in HY054 and payments for fostering children in PY010, it is still not possible to be sure if the definition used complies with Eurostat guidelines. Other countries (e.g. Bulgaria, Czech Republic, Germany and Poland) seem to differentiate payments for fostering children from social benefits paid to families in charge of foster children. However, Eurostat is not clear about this differentiation.

Slovenia

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from register data, collecting “Gross” values. Values for HY052 are also collected “Gross and net of PIT and SC”.

HY052 is the aggregate of 5 components: (1) maternity leave - first part; (2) maternity leave - second part; (3) father leave because of birth; (4) adoption of child; and (5) shorter working time (the state pays social and pension contributions for the person who works part time equal to the difference to full working time. The person in this case is insured as he/she would work full time, but payment from employer is by working hours).

HY053 is the aggregate of 2 components: (1) child allowance, allowance for large family, allowance for care for child; and (2) parent's allowance, help by birth of child. According to

[21] See https://www.employment.gov.sk/sk/rodina-socialna-pomoc/podpora-rodinam-detmi/nahradna-starostlivost-dieta/jednorazovy-prispevok-dietatu-pri-zvereni-do-nahradnej-starostlivosti/

the additional information reported, the allowances are not taxable, therefore, gross and net values are the same.

HY054 is composed by one component: compensation for alimonies from alimony's fund.

The components listed in the variables seem to be consistent with the Eurostat definition.

Spain

The information on family/children related allowances is recorded on HY052, HY053 and HY054. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from survey data, collecting “Gross and net of PIT” values. According to the additional information reported, the national datasets follow the same nomenclature as the Eurostat dataset.

HY052 is the aggregate of 2 components: (1) maternity leave; and (2) risk during pregnancy benefit. HY053 is the aggregate of 2 components: (1) family benefits; (2) other family benefits. HY054 is composed by advance payment of the maternity tax deduction.

All variables included are consistent with Eurostat definition. The variables consider tax deduction for using maternity leave. According to additional information reported by the NSI, in general, payments of the regional or municipality administration (no national paid parental leave) are collected in the corresponding subcomponent according to the function of the benefit. If this coding is not possible, then is classified as “other family benefits” (HY053).

Sweden

The information on family/children related allowances is recorded on HY050, therefore, its collection category is not specified. The variable is computed using information from register data, collecting “Net of PIT” and “Other” values.

Income from family/children related allowances is the aggregate of 4 components: (1) childbirth benefits; (2) general child benefits; (3) carer's allowance; and (4) gender equality bonus.

The definition used for Sweden is consistent with Eurostat definition.

According to additional information provided by the NSI, the policy of home care allowance has been discontinued. Benefits recorded in PY120 related to taking care of sick children might have to be moved to HY050.

United Kingdom

The information on family/children related allowances is recorded on HY053 and HY054. Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from survey data, collecting “Gross” values.

HY053 is the aggregate of 3 components: (1) child tax credits; (2) start maternity grant; and (3) adoption Allowance. HY054 is the aggregate of 7 components: (1) child Benefit; (2) guardian's Allowance; (3) maternity Allowance; (4) statutory Maternity Pay; (5) statutory Paternity Pay; (6) statutory Adoption Pay; and (7) carer's Allowance.

The components listed in the variables seem to be consistent with the Eurostat definition.

HY060G/HY060N: SOCIAL EXCLUSION BENEFITS NOT ELSEWHERE CLASSIFIED

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Summary

Cross-national studies should take account of the following findings:

- From the 24 countries that responded[22], 15 countries seem to fully comply with the Eurostat definition for social exclusion benefits not elsewhere classified. In most cases of non-compliance, the problem refers to the inclusion of components that would fit better under survivors' (PY110), old-age (PY100), disability (PY130) and unemployment (PY090) benefits. There are also some cases in which the definition for social exclusion benefits overlaps with housing and education allowances.
- Most countries collect information from survey data. However, data is also collected using registers and fully imputed data, which might affect comparability across countries.
- No NSI reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- Five countries have reported changes to the computation of housing allowances: Republic of Cyprus, Latvia, Portugal, Slovakia and Slovenia. Countries reported changes in main source of data (survey to register data) and inclusion of components. Slovakia changed from collection of data at the household level to collecting the data at the individual level.Two countries reported future changes to the computation of income from social benefits not elsewhere classified: Poland (apply ESSPROSS classification on all benefits) and Slovenia (change in main source of data from survey to imputed).

Definition

According to the Eurostat definition (Eurostat, 2016a) "*Social benefits in the function 'social exclusion not elsewhere classified' refer to the 'socially excluded' or to 'those at risk of social exclusion'. General as this is, target groups may be identified (among others) as destitute people, migrants, refugees, drug addicts, alcoholics, victims of criminal violence. It includes:*

- *Income support: periodic payments to people with insufficient resources. Conditions for entitlement may be related not only to personal resources but also to nationality, residence, age, availability for work and family status. The benefits may have a limited or an unlimited duration; they may be paid to the individual or to the family, and provided by central or local government;*
- *Other cash benefits: support for destitute and vulnerable persons to help alleviate poverty or assist in difficult situations. These benefits may be paid by private non-profit organisations.*

It excludes:

- *Pensions for persons who participated in the National Resistance. These pensions should be classified under 'old age function'. Anyone who is old enough to have been in the resistance must be over 70.*

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted".

[22] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

Table 13. Variables available by country: for social exclusion benefits not elsewhere classified (HY060)

Country	Variable codes (1)				
	HY060	HY061	HY062	HY063	HY064
EU Member States					
Austria				X	
Belgium				X	
Bulgaria				X	X
Croatia				X	
Republic of Cyprus			X	X	
Czech Republic				X	
Denmark (4)					
Estonia			X		
Finland (2)					
France				X	X
Germany		X		X	
Greece				X	
Hungary					X
Ireland (2)					
Italy				X	
Latvia	X				
Lithuania (2)					
Luxembourg				X	
Malta			X		
Netherlands			X		
Poland	X				
Portugal			X		
Romania (2)					
Slovakia			X		
Slovenia			X	X	
Spain			X		
Sweden	X				
United Kingdom		X	X		
Other countries					
FYROM (3)					
Iceland (2)					
Montenegro (3)					
Norway (2)					
Serbia		X			
Switzerland (2)					
Turkey (3)					

Notes: (1) PY060: no distinction between types of benefits; PY061: Contributory and means-tested; HY062: Contributory and non-means-tested; HY063: Non-contributory and means-tested; HY064: Non-contributory and non-means-tested.
(2) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (3) Data availability not confirmed for EU-SILC 2015; (4) Information missing in MetaSILC2015 Database.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 14. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries, but misallocation of components seems to be a common issue among them. In the case of Latvia, a lump sum benefit to the spouse of a deceased person is treated as a social exclusion benefit. As defined in the Eurostat guidelines, any death grants paid to someone whose entitlement derives from their relationship with the deceased person should be classified as survivors' benefit (PY110). In the case of Greece, it includes allowances paid to long-term unemployed and pension for over age people, which should be classified as unemployment benefit (PY090) and old-age benefits (PY100), respectively. Slovenia's allowance for handicapped persons should be classified as disability benefit (PY130). The Netherlands and Poland also seem to include disability benefits under HY060. For the Netherlands, it is not clear if the inclusion of compensations for study costs should be under social exclusion benefit instead of education allowance (PY140). For France, means-tested benefits are included in HY064 instead of HY063. This misallocation does not compromise country comparability when using aggregate values for social exclusion benefits. However, when it comes to comparisons using HY063 and HY064 exclusively, comparability will be compromised. Slovakia includes 'allowances that ensure basic living conditions of children attending school', i.e. this allowance is intended to support education, training and general development of children in the household, who properly fulfils compulsory school attendance. This is not necessarily against Eurostat guidelines, but as most countries include this type of benefit under HY140 (education-related allowances), cross-country comparability might be compromised. For Estonia allowances paid for working in remote locations is included under HY062 instead of employee cash and near cash income (PY010). For Sweden, more information is needed for a proper assessment.

Table 14. Country compliance with Eurostat definition: social exclusion benefits not elsewhere classified (HY060)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Bulgaria, Croatia, Czech Republic, Republic of Cyprus, Germany, Hungary, Italy, Luxembourg, Malta, Portugal, Serbia, Spain, United Kingdom
No / Not clear	Estonia, France, Greece, Latvia, the Netherlands, Slovenia, Slovakia, Poland and Sweden

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 15 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on social exclusion benefits not elsewhere classified is mainly based on separate questions for each basic income component (20 countries); Register data (6 countries); and Fully imputed (1 country). While most countries use information based on a survey including separate questions for each type of income, Czech Republic, France and Spain seem to use information based on broad questions (i.e., income questions ask about the total income of several benefit schemes together). Hungary, Croatia, Portugal, Slovakia and United Kingdom seem to use a combination of both types. Countries often combine different sources of information for the same variable (France, Slovenia and United Kingdom). As regards the type of data collected, the options are: Gross; Net of Personal Income Tax (PIT); Net of Social Contribution (SC); Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross

and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (12 countries), followed by Net of PIT and SC (5 countries), Net of PIT (3 countries), Other (3 countries), Gross and net of PIT (2 countries), and Gross and net of SC (1 country). Since some countries (Bulgaria, Republic of Cyprus, France, Germany, Hungary, Slovenia and United Kingdom) record information on social exclusion benefits not elsewhere classified in more than one variable, the main source and type of data collected might differ within the countries according to the detailed target variable.

Table 15. Main source of information and type of values collected by country: social exclusion benefits not elsewhere classified (HY060)

Country [(1)]	Variable code	Main source of the information	Type of values collected[(2)]
Austria	HY063	Survey data (questions by type of income)	Net of PIT and SC
Belgium	HY063	Survey data (question by type of income)	Gross
Bulgaria	HY063 / HY064	Survey data (questions by type of income)	Gross
Croatia	HY063	Survey data (questions by type of income + one broad question)	Gross
Republic of Cyprus	HY062 / HY063	Survey data (questions by type of income) + Register data	Gross
Czech Republic	HY063	Survey data (broad questions)	Net of PIT and SC
Estonia	HY062	Survey data (questions by type of income)	Gross
France	HY063 / HY064	Register + Survey data (broad question)	Other
Germany	HY061 / HY063	Survey data (questions by type of income)	Gross
Greece	HY063	Survey data (questions by type of income)	Net of PIT
Hungary	HY063 / HY064	Survey data (questions by type of income / broad question)	Net of PIT
Italy	HY063	Survey data (question by type of income)	Net of PIT and SC
Latvia	HY060	Register data	Gross and net of PIT
Luxembourg	HY063	Survey data (questions by type of income)	Net of PIT and SC
Malta	HY063	Register data	Gross
Netherlands	HY063	Register data	Gross
Poland	HY060	Survey data (questions by type of income)	Net of PIT and SC
Portugal	HY063	Survey data (question by type of income + broad question)	Gross
Serbia	HY061	Survey data (questions by type of income)	Gross and net of SC
Slovakia	HY063	Survey data (question by type of income + broad question)	Gross
Slovenia	HY063 / HY064	Register + Survey data / Register data	Gross
Spain	HY063	Survey data (one broad question)	Gross and net of PIT
Sweden	HY060	Register data	Net of PIT + Other
United Kingdom	HY062 / HY063	Survey data (questions by type of income + broad questions) / Fully imputed + Survey data (questions by type of income + broad questions)	Gross

Notes: (1) Denmark did not provide information on social exclusion benefits not elsewhere classified. (2) PIT = Personal income tax; SC = Social contribution.
Source: MetaSILC2015 Database.

Remarks by country
The following analysis provides detailed information by country, combining information from Table 18 with the material collected on the variable components and possible changes in the variable composition.

Austria
The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data, collecting “Net of PIT and SC” values.

Income from social exclusion benefits not elsewhere classified is the aggregate of 3 components: (1) means-tested minimum income scheme; (2) periodic cash benefits of social assistance; and (3) lump sum cash benefits of social assistance. The benefit definition used in Austria seems to follow the Eurostat guidelines.

According to the information provided, there are plans to use register data to compute the first component (means-tested minimum income scheme).

Belgium
The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data, collecting “Gross” values.

HY063 is composed by one component: social integration income, which seems to follow the Eurostat guidelines. This type of income accounts for benefits paid by non-profit organizations. According to additional information provided by the NSI, the question inquiries about all benefits received as part of social integration. Crossing the data collected with register data, it was identified that respondents give amounts that are higher than legal benefits, which means that they consider other kind of benefits. Therefore, it is assumed that these consists of other 'non-profit organizations', but not of private organizations. The NSI has no knowledge of these kinds of benefits coming from private organizations.

Future changes in the composition of the variable are being planned for Belgium. After 2019, register data will be used as source. This will entail that the variable will not contain benefits paid by private or non-profit organizations into account anymore. The administrative database used as source for both variables has not been defined, but once the data are collected, a report which will compare the classification of benefits before and after the change will be available for data users.

Bulgaria
The information on social exclusion benefits is recorded on HY063 and HY064 Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from survey data, collecting “Gross” values.

HY063 is the aggregate of 3 components: (1) monthly monetary assistance for low income; (2) Lump-sum social allowance; and (3) targeted benefit for heating. HY064 is composed by targeted benefit for transportation. One might question if the inclusion of the targeted benefit for heating is appropriate, however, there is no clear suggestion from Eurostat about the variable in which support with utility bills such as heating allowances should be included. Therefore, the components listed in both variables seem to be consistent with the Eurostat guidelines.

Croatia
The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using

information from survey data (questions by type of income + one broad question), collecting "Gross" values.

HY063 is the aggregate of 3 components: (1) guaranteed minimum fee to people with insufficient resources; (2) lump sum payment for the current material difficulties; and (3) other unmentioned social benefits. The benefit definition used in Croatia seems to follow the Eurostat guidelines.

Republic of Cyprus

The information on social exclusion benefits is recorded on HY062 and HY063 Therefore, it is a contributory and non-means-tested and a non-contributory and means-tested benefit, respectively. Both variables are computed using information from survey and register data, collecting "Gross" values. The NSI has not indicated which variables and/or components are collected from registers, therefore, this information was not included in the database.

HY062 is composed by one component, missing persons' allowance. The missing person allowance is targeted to the families of the missing persons during the 1974 Turkish invasion. The allowance is paid to a dependant if the whereabouts of the insured missing person (employed, self-employed or voluntary contributor) are unknown[23] and cannot be presumed dead. Once a person from the 'missing persons official list' is confirmed to be dead, as a result of formal DNA identification, then the allowance is registered under PY110.

HY063 is the aggregate of 2 components: (1) public benefit allowance (due to social exclusion); (2) guaranteed Minimum Income benefit (GMI).

The composition of both variables seem to be consistent with the Eurostat guidelines.

Changes in the composition of HY063 are reported for the period between 2010 and 2015. The GMI benefit has been introduced towards the end of year 2014 (collected in the 2015 survey).

Czech Republic

The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data (broad questions), collecting "Net of PIT and SC" values.

HY063 is the aggregate of 3 components: (1) material need benefits; (2) other social benefits of households; (3) other social benefits of person. The benefit composition for Czech Republic seems to follow the Eurostat guidelines, even though these categories are rather vague.

Estonia

The information on social exclusion benefits not elsewhere classified is recorded on HY062, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from survey data, collecting "Gross" values.

HY062 is the aggregate of 6 variables: (1) repressed support[24]; (2) conscript's allowance; (3) KredEx home support for families with many children; (4) support for teachers in small rural areas; (5) crime victim's compensations; and (6) other social benefits and allowances.

Please note that a *Scholarship for teachers in small rural areas* is included in benefits with regards to "Social exclusion not elsewhere classified" (HY062). According to the NSI, the component (also called *young teacher's beginner's allowance*) is paid to a young teacher

[23] http://infoRepublic of Cyprus.com/citizen/social-welfare/families-and-children/missing-person-allowance

[24] The repressed support was established by the "Persons Repressed by Occupying Powers Act" with the purpose to alleviate the injustices committed against persons who were unlawfully repressed by the states that occupied Estonia between 16 June 1940 and 20 August 1991 (Persons Repressed by Occupying Powers Act, RT I 2003).

who commences work at a general education school outside Tallinn or Tartu. The allowance is paid out in three parts: 50% of the beginner's allowance in the first year, 25% in the second and third year. The amount of beginner's allowance for an applicant who submitted the application in 2015 is 12,783 euros, which is paid out in three parts. Eurostat guidelines for PY010 states that the variable should consider allowances paid for working in remote locations (regarded as part of the conditions of the job). Therefore, we believe that *Scholarship for teachers in small rural areas* or *young teacher's beginner's allowance* would be better placed under PY010 and not HY062.

Therefore, the variable composition does not seem to follow the Eurostat guidelines.

France

The information on social exclusion benefits is recorded on HY063 and HY064. Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively. According to the additional information provided by the NSI, the original variable in the national SILC 'prest_soc_autres' includes components from HY063 and HY064. No specific treatment regarding social contributions and personal income taxes is applied, therefore, net and gross values for HY064 are the same.

HY063 is computed using information from survey (broad question for component 1) and register data, collecting "Other" values. In this case, the components collected are not taxable, therefore, net and gross values for HY063 are the same. The variable is the aggregate of 2 components: (1) social benefits paid by the departments, municipalities, regions; and (2) solidarity Labour Income - RSA socle[25]. The variable composition seems to follow the Eurostat guidelines. According to the information in the dataset, there will be modifications on the variable statuses for the Enquête Statistique sur les Ressources et Conditions de Vie (SRCV): 'RSA activité' and 'prime pour l'emploi (PPE)', an income tax credit for people in low paid jobs, will be replaced by 'la prime d'activité' as of January 1, 2016. In addition, financial amounts and the number of recipients will be adjusted with the metropolitan framing data provided by these organisms.

HY064 is computed using information from survey data (broad question), collecting "Other" values. The variable is composed by 'forgotten income'. At the end of the interview, a separate question is asked about any income or social benefits that was not collected or will not be matched with registers data. But every time a match is not found, the unmatched component is treated as 'forgotten income' (French variable OUBLI) and included in HY064. This indicates that the components allocated in HY064 can also be non-contributory and means-tested, which does not comply with Eurostat guidelines. This misallocation does not compromise country comparability when using aggregate values for social exclusion benefits. However, when it comes to comparison using HY063 and HY064 exclusively, comparability will be compromised.

According to additional information provided by the NSI, 'forgotten income' included in HY064 will be deleted from SILC 2020.

Germany

The information on social exclusion benefits is recorded on HY061 and HY064 Therefore, it is a contributory and means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from survey data, collecting "Gross" values.

[25] The Active Solidarity Income (Revenu de Solidarité Active - RSA) provides a minimum income and measures aimed at supporting employability and return to work for the working poor and unemployed who receive insufficient income replacement (http://www.social-protection.org/gimi/gess/RessourcePDF.action?ressource.ressourceId=53361).

HY061 is composed by one component, allowance to the Agricultural Pension Funds. The benefit refers to an allowance to be used to cover the contributions farmers have to pay to the Agricultural Pension fund. The statutory pension insurance for farmers is not part of the general statutory pension insurance but part of the special social insurance system for farmers.

HY063 is the aggregate of 5 components: (1) income support (according to Social Security Code II, excluding unemployment pay); (2) social welfare benefit (cost-of-living assistance, benefit according to the 5th to 9th chapter of the Social Security Code XII); (3) basic subsistence income for the elderly and for persons with reduced earning capacity; (4) cash benefits from charities; and (5) SED (Socialist Unity Party of Germany) victim's pension (if the person is 64 years or younger).

The definition used for both variables seems to follow the Eurostat guidelines.

From 2020 onwards, the composition of HY061 will consider the integration of EU-SILC in the microcensus. Future changes for HY063 are being planned but no details were provided.

Greece

The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data, collecting “Net of PIT” values.

HY063 is the aggregate of 10 components: (1) social solidarity allowance; (2) guaranteed minimum income; (3) other benefits; (4) allowances to drug-addicts, released from prisons, alcoholics; (5) allowances to long-standings unemployed aged 45-65; (6) lump sum amount for assistance to poor households in mountainous and disadvantageous areas; (7) allowances to children under 16 years old who live in poor households (pre-school and school allowance); (8) benefits to households that faced an earthquake, flood etc.; (9) pension for over age people; (10) heating allowance; (10) social dividend.

According to the Eurostat guidelines, allowances paid to long-term unemployed should be classified as unemployment benefit and included in PY090; pension for over age people seem to be an old-age pension type of component and should be included in PY100. Therefore, the definition used for HY063 does not seem to follow the Eurostat guidelines.

According to additional information provided by the NSI, from 2019 onwards, allowances to long-standing unemployed aged 20-66 was removed from HY060 and included under unemployment benefits (PY090). Social Solidarity benefit to not insured old age people was not removed from HY060, as by law, it is considered to be a benefit and not a pension (PY100). However, without any additional information on the benefit, we argue that it does seem to fit under PY100 as ‘other cash benefits’, which according to the guidelines are ‘other periodic and lump-sum benefits paid upon retirement or on account of old age, such as capital sums paid to people who do not fully meet the requirements for a periodic retirement pension, or who were members of a scheme designed to provide only capital sums at retirement.’

Hungary

The information on social exclusion benefits not elsewhere classified is recorded on HY063 and HY064 Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from survey data (broad and specific question by type of income), collecting “Net of PIT” values.

HY063 is the aggregate of 3 components: (1) regular social assistance; (2) non-regular social assistance; and (3) assistance from abroad. HY064 is composed by benefits from other sources (church, local government, etc.). Both variables seem to follow the Eurostat guidelines. However, it may be unclear to what extent the ‘benefits from other sources’ are effectively not means tested (explicitly or implicitly).

Italy

The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data, collecting "Net of PIT and SC" values.

HY063 is the aggregate of 2 components: (1) minimum subsistence income; and (2) social card (expenditure voucher). The definition used for Italy seems to follow the Eurostat guidelines. However, it is not clear to what extent also private charity payments are collected.

Latvia

The information on social exclusion benefits not elsewhere classified is recorded on HY060, therefore, its collection category is not specified. The variable is computed using information from register data, collecting "Gross and net of PIT" and "Net" values (additional information provided).

HY060 is the aggregate of 4 components: (1) Guaranteed minimum income benefit (paid by municipalities); (2) funeral allowance paid in all cases – in case of death of socially insured person or his/her family member's death; in case of pensioner's death or death of unemployed person; (3) lump sum benefit to spouse of deceased; and (4) other municipal benefits (for education and upbringing, partly paid feeding, kindergarten etc. of children (under age of 16) and lump sum municipal benefit in extra ordinary situation etc[26]. As defined in the Eurostat guidelines, any death grants paid to someone whose entitlement derives from their relationship with the deceased person, like component (3), should be classified as survivors' benefit (PY110). Therefore, the components used for Latvia to define social exclusion benefits not elsewhere classified do not seem to follow the Eurostat guidelines.

According to additional information provided by the NSI, components (2) and (3) will be moved to PY110 from 2019 onwards. However, it is important to note that only the inclusion of component 3 is in accordance with Eurostat guidelines. Component 2, which refers to a type of funeral allowance, should not be treated as survivors' benefit (PY110) as Eurostat suggests that this type of income should be excluded from PY110. The guidelines are not clear with regards to the variable under which funeral allowances should be included. Therefore, keeping the income under HY060 is a fitting possibility.

Luxembourg

The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data, collecting "Net of PIT and SC" values.

HY063 is the aggregate of 4 components: (1) public social assistance; (2) expensive life allowance; (3) minimum guaranteed income; and (4) other social assistance. The definition used for Luxembourg seems to follow the Eurostat guidelines.

Malta

The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from register data, collecting "Gross" values.

[26] Benefits paid by municipality in extra ordinary situations, benefits to provide guaranteed minimum income; social benefits to provide household's (person's) basic needs – food, clothes, health care, mandatory education; social assistance to orphan and child without being maintained by their parents after termination of childcare period (outside family) – lump-sum benefit for starting independent life, monthly rent for the dwelling, lump-sum benefit for purchasing durables and soft inventory, psycho-social and material support for social integration of child attaining majority; other support and compensation.

HY063 is the aggregate of 5 components: (1) Cost of Living Adjustment (COLA)[27]; (2) drug addicts; (3) social assistance; (4) social assistance board; and (5) supplementary allowance. The first component refers to a one-time additional bonus of 35 euros was given in 2015 to all persons in receipt of social security benefits. According to Mifsud et. al. (2017), this was the result of a very low COLA where government contributed towards aiding all low-income earners. Even though this bonus is also given on a pro-rata basis to students and part time workers, the NSI informed that the values recorded under HY060 refer to payments to those persons who are receiving social benefits and their only source of income is not from employment, hence these persons are receiving COLA as a measure which falls under 'social exclusion or risk of social exclusion'. The COLA for those which have income from employment is included under PY010.

Therefore, the composition of the variable seems to follow the Eurostat guidelines.

Netherlands

The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from register data, collecting "Gross" values.

HY063 is the aggregate of 3 components: (1) social assistance benefit; (2) compensation for study costs; and (3) "Unemployment benefit IOAZ, IOAW, WAJONG". According to the additional information provided by the NSI, the WAJONG benefit is for young people who are unfit for work. Students who are partially unfit for work and have not yet started work are eligible for this benefit. IOAZ is a social assistance benefit for self-employed people with low income. IOAW is a social assistance benefit for the unemployed elderly people (born before 1965 and under 66 years old)[28]. It is not clear why IOAZ and IOAW are treated as social exclusion benefits not elsewhere classified instead of unemployment benefits (PY090), therefore, it is hard to be sure if the definition used is consistent with the Eurostat guidelines.

The WAJONG benefit seems to be a benefit available for a young individual who suffers from a disability or long-term disease and turned 18 years old, which might be better classified as a disability benefit (PY130). In addition, it is not clear if component (2) compensation study costs should be classified as a social exclusion benefit instead of education allowance (PY140).The NSI argues that even though WAJONG is a disability benefit type, it is counted in HY060G, because it is not necessary to pay a premium for it as with other disability benefits. It concerns a social safety net which prevents individuals from falling into poverty beyond a certain level. It concerns young people who have never worked. However, the Eurostat guidelines suggest that 'disability benefits to disabled children in their own right, irrespective of dependency' should be included under PY130.

Therefore, for 2015, the definition used for the Netherlands does not seem to be consistent with the Eurostat guidelines.

The NSI informed that from 2016 onwards, component 2 will no longer be allocated under HY060. From then on, all compensations concerning study costs will be treated as education allowances (PY140).

[27] Increase in wages and pensions (the latter granted in full as from Budget for 2008) by a fixed amount that reflects the indexation of the basic wage to the average Retail Price Index inflation of the last 12 months to September of that year (Mifsud et. al., 2017).

[28] "The IOAW act (Older and Partially Disabled Unemployed Workers Income Scheme Act) is an income service for the elderly (born before 1965) who have become unemployed. In case of sufficient employment history, they can apply for the IOAW-benefit as soon as the unemployment benefits end. The IOAW-benefits complement the level of income to that of social benefits. These benefits are not affected by any other form of capital." (Retrieved from https://www.zorgverzekering.org/eng/general-information/social-security-in-the-netherlands/)

Poland

The information on social exclusion benefits not elsewhere classified is recorded on HY060, therefore, its collection category is not specified. The variable is computed using information from survey data, collecting "Net of PIT and SC" values, which means that net amounts were collected because there was no taxes or contributions that levy on the benefit.

HY060 is the aggregate of 4 components: (1) permanent allowance for destitute people who are unable to work; (2) temporary allowance in case of poverty caused by many reasons (illness, disability or unemployment); (3) other purposeful allowances (granted for destitute and homeless people); and (4) income support from organisations (i.e. NGOs and NPISHs). According to the information provided, if during the interview, it occurs that the respondent receives allowances granted abroad, they are also collected using variables DG18A-DG19. One could ask if permanent allowance for destitute people who are unable to work should be included under HY060, rather than disability benefits (PY130). Even though the Eurostat definition for the variable seems to be general enough to allow for this type of income to be considered under HY060, it is not entirely clear whether the components used for Poland to define social exclusion benefits not elsewhere classified are in accordance with the Eurostat guidelines.

Future changes in the composition of the variable are being planned for Poland. All benefits will be broken down in accordance with the ESSPROSS classification.

Portugal

The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data (broad and specific questions by type of income), collecting "Gross" values.

HY063 is the aggregate of 3 components: (1) social Integration Income; (2) solidarity supplement; and (3) other cash benefits. For EU-SILC 2014, HY064 was filled with other cash benefits. Since EU-SILC 2015, other cash benefits are included in HY063.

The components used for Portugal to define social exclusion benefits not elsewhere classified seem to follow the Eurostat guidelines, although it is not entirely clear which 'other cash benefits' are covered.

Serbia

The information on social exclusion benefits not elsewhere classified is recorded on HY061, therefore, it is a contributory and means-tested benefit. The variable is computed using information from survey data, collecting "Gross and net of SC" values.

HY061 is the aggregate of 3 components: (1) short term financial assistance; (2) social financial assistance; and (3) allowances and other benefits of socially vulnerable people. These components seem to follow the Eurostat guidelines for the definition of social exclusion benefits not elsewhere classified. However, it is not clear whether eligibility to these benefits depend on previous contributions. Potentially, the benefits should be classified under HY063.

Slovakia

The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data (broad and specific question by type of income), collecting "Gross" values.

HY063 is the aggregate of 3 components: (1) material need assistance; (2) other cash benefits; and (3) allowance for students attending compulsory education (secondary schools, special schools, vocational schools and training centres). Until 2014, information on the

material need assistance was collected at the household level; since then, this component is collected at the individual level.

According to the additional information provided by the NSI, component 3 refers to allowances that ensure basic living conditions of children attending school i.e. this allowance is intended to support education, training and general development of children in the household, who properly fulfils compulsory school attendance. The values collected for HY060 refer only to benefits paid to households in material need. This is not necessarily against Eurostat guidelines, but as most countries include this type of benefit under PY140 (education related allowances), cross-country comparability might be compromised.

Also, the definition used for HY060 and HY070 seem to overlap as housing allowances cannot be observed separately from material need assistance. Therefore, housing allowances are observed in HY060 instead of HY070, which does not necessarily go against the Eurostat guidelines.

Slovenia

The information on social exclusion benefits not elsewhere classified is recorded on HY063 and HY064 Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from register data, collecting “Gross” values. However, HY063 is also computed using information from separate.

HY063 is the aggregate of 3 components: (1) help from charity; (2) help and allowances for socially deprived; and (3) social allowance to low pension. As taxes are not applicable to the income components from HY063, gross and net amount are the same. HY064 is composed by allowance for handicapped persons. Although HY063 seems to follow the Eurostat guidelines for social exclusion benefits not elsewhere classified, the component included in HY064 is disputable. According to additional information provided by the NSI, HY064 includes the amounts paid from Ministry for Social Affairs. This income is paid to those who are not able to work regardless of the age and have no right to get income from pension funds. It is not limited to socially vulnerable individuals only. Even though the number of recipients is very low, and the amount paid is statistically not relevant, allowance for disabled persons should be classified as disability benefit (PY130).

Changes in the computation of social exclusion benefits not elsewhere classified are reported for the period between 2010 and 2015: until 2012 social allowance to low pension was included in PY100, PY110 or PY130. As reaction to a new legislation, this variable is included into HY060. From that time tax records are used as source, before the NSI collected these data from a register of incomes for pension. From 2018 onwards, ‘allowance for handicapped persons’ are reclassified as PY130.

Spain

The information on social exclusion benefits not elsewhere classified is recorded on HY063, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data (broad question), collecting “Gross and net of PIT” values.

HY063 is composed by one component: social assistance benefits, which seems to be in accordance with the Eurostat guidelines.

Sweden

The information on social exclusion benefits not elsewhere classified is recorded on HY060. The variable is computed using information from register data, collecting “Net of PIT” and “Other” values.

HY060 is the aggregate of 6 components: (1) social assistance; (2) family allowance (Familjepenning); (3) elderly allowance (Älder försörjningsstöd); (4) housing allowance

(Bostadsersättning / bostadsbidrag); (5) work introduction benefits (Etableringsersättning); (6) work introduction benefits extension (Etableringstillägg). Components (4), (5) and (6) seem to be related to establishment compensations and paid to those who just arrived in Sweden[29], which would be in line with Eurostat guidelines. However, with respect to components (2) and (3), it is not clear why they are included under social exclusion benefits not elsewhere classified instead of HY050 and PY100. Without any additional information, we cannot be sure if the variable composition seems to follow the Eurostat guidelines.

United Kingdom

The information on social exclusion benefits not elsewhere classified is recorded on HY062 and HY063 Therefore, it is a contributory and non-means-tested and a non-contributory and means-tested benefit, respectively. Both variables are computed using information from survey data (broad and specific question by type of income), collecting "Gross" values. However, HY063 is also computed using information from fully imputed data.

HY062 is the aggregate of 3 components: (1) trade Union sick pay or strike pay; (2) friendly society sickness benefit; (3) any other state benefit. Components 1 and 2 seem to fit in the description of other cash benefit that may be paid by private non-profit organisations and support for destitute and vulnerable persons to help alleviate poverty or assist in difficult situations. Therefore, the variable seems to follow the Eurostat guidelines.

HY063 is the aggregate of 7 components: (1) income support; (2) working tax credit; (3) funeral grant; (4) local authority grant; (5) Christmas bonus (under state pension age); (6) universal credit; and (7) regular allowance from an organisation. The inclusion of working tax credits under social exclusion benefits not elsewhere classified (HY060) does not necessarily contradicts the definition for the variable, but it is important to note that this is not a common practice among the countries analysed. In addition, the guidelines are not clear with regards to the variable under which funeral allowances should be included. Therefore, keeping the funeral grant under HY060 is a fitting possibility.

The variable seems to follow the Eurostat guidelines.

[29] See https://www.forsakringskassan.se/myndigheter/arbetsformedlingen/forsakring/etableringsersattning.

HY070G/HY070N: HOUSING ALLOWANCES

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[30], 21 countries seem to fully comply with the Eurostat definition for housing allowances. In most cases of non-compliance, the problem refers to the inclusion of components (e.g. capital transfers) that are supposed to be excluded from the variable and components that are non-means tested (Eurostat guidelines as an essential criterion for defining the scope of a Housing allowance is the existence of a qualifying means-test for the benefit). Misallocation of components from Social exclusion benefits not elsewhere classified (HY060) was also identified.
- As there is no clear suggestion from Eurostat about the variable in which support with costs of rent, gas, electricity, heating, water, utility bills, i.e. all housing costs should be included, you can find this type of benefits classified as housing allowances, but also as Old-age benefits and Social exclusion benefits not elsewhere classified.
- Most countries collect information from survey data. However, data is also collected using registers and fully imputed data, which might affect comparability across countries.
- No NSI reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- Three countries have reported changes to the computation of housing allowances: Republic of Cyprus, Latvia and Slovenia. Countries reported changes in main source of data (survey to register data) and inclusion of components. Two countries reported future changes, Poland (apply ESSPROSS classification on all benefits) and Slovenia (change in main source of data from survey to imputed).

Definition

According to the Eurostat definition (Eurostat, 2016a) "*The Housing Function refers to interventions by public authorities to help households meet the cost of housing. An essential criterion for defining the scope of a Housing allowance is the existence of a qualifying means-test for the benefit.*

It includes: rent benefit (a current means-tested transfer granted by a public authority to tenants, temporarily or on a long-term basis, to help with rent costs; and benefit to owner-occupiers (a means-tested transfer by a public authority to owner-occupiers to alleviate their current housing costs: in practice often help with paying mortgages and/or interest).

It excludes: social housing policy organised through the fiscal system (that is, tax benefits); and all capital transfers (in particular investment grants).

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted".

[30] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

Table 16. Variables available by country: for housing allowances (HY070)

Country	Variable codes (1)				
	HY070	HY071	HY072	HY073	HY074
EU Member States					
Austria				X	
Belgium				X	
Bulgaria				X	
Croatia				X	
Republic of Cyprus				X	
Czech Republic				X	
Denmark				X	
Estonia			X		
Finland (2)					
France				X	
Germany				X	
Greece				X	
Hungary				X	
Ireland (2)					
Italy				X	
Latvia	X				
Lithuania (2)					
Luxembourg				X	X
Malta				X	
Netherlands				X	
Poland	X				
Portugal				X	
Romania (2)					
Slovakia				X	
Slovenia				X	
Spain				X	
Sweden	X				
United Kingdom				X	
Other countries					
FYROM (3)					
Iceland (2)					
Montenegro (3)					
Norway (2)					
Serbia		X			
Switzerland (2)					
Turkey (3)					

Notes: (1) HY070: no distinction between types of benefits; PY071: Contributory and means-tested; HY072: Contributory and non-means-tested; HY073: Non-contributory and means-tested; HY074: Non-contributory and non-means-tested. (2) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (3) Data availability not confirmed for EU-SILC 2015; (4) Information missing in MetaSILC2015 Database.
Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 17. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. The subsistence benefit from Estonia and the subsidies for interests on mortgage from Luxembourg were reported as a non-means tested benefit (Eurostat guidelines define this as an essential criterion for the scope of this variable). In the case of Republic of Cyprus tax benefits and capital transfers are included; both types of benefits should be excluded from housing allowances. For Slovakia, housing allowance cannot be observed separately from part of material need assistance. Thus, the national values for housing allowance includes other benefits, like material need assistance that should be accounted in HY060 as suggested in the Eurostat guidelines.

As there is no clear suggestion from Eurostat about the variable in which support with costs of rent, gas, electricity, heating, water, utility bills, i.e. all housing costs should be included, you can find this type of benefits classified as housing allowances, but also as Old-age benefits and Social exclusion benefits not elsewhere classified.

Table 17. Country compliance with Eurostat definition: housing allowances (HY070)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Bulgaria, Denmark, Croatia, Czech Republic, France, Germany, Greece, Hungary, Italy, Latvia, Malta, the Netherlands, Poland, Portugal, Serbia, Slovenia, Spain, Sweden, United Kingdom
No / Not clear	Republic of Cyprus, Estonia, Luxembourg, Slovakia

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 18 lists the main source of information and the type of data collected by detailed target variable and country. For the main source of information, the options are: Separate question; Part of a broader question; Fully imputed; Register data; Other. Among the countries consulted, the target variable used to record information on Sickness benefits is mainly based on survey (19 countries); register data (6 countries); and Fully imputed (2 country). Most countries that use information based on survey used separate questions for each type of income. However, Austria, Germany, Greece, Hungary, Slovakia, Spain and United Kingdom use information based on broader questions (i.e., income questions ask about the total income of several benefit schemes together). Some countries combine different sources of information for the same variable (Germany and Malta). As regards the type of data collected, the options are: Gross; Net of Personal Income Tax (PIT); Net of Social Contribution (SC); Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (14 countries), followed by Net of PIT and SC (4 countries), Net of PIT (2 countries), Other (2 countries), Gross and net of PIT (2 countries), and Gross and net of SC (1 country) and Net of SC (country). Luxembourg is the only country that records information on housing allowances in more than one variable.

Table 18. Main source of information and type of values collected by country: housing allowances (HY070)

Country	Variable code	Main source of the information	Type of values collected (1)
Austria	HY073	Survey (one broad question with components listed)	Net of PIT and SC
Belgium	HY073	Survey data (questions by type of income)	Gross
Bulgaria	HY073	Survey data (question by type of income)	Gross
Croatia	HY073	Survey data	Gross
Republic of Cyprus	HY073	Survey (questions by type of income) + Register data	Gross
Czech Republic	HY073	Survey data (question by type of income)	Net of PIT and SC
Denmark	HY073	Register data	Gross
Estonia	HY072	Survey data (question by type of income)	Gross
France	HY073	Register data	Net of SC
Germany	HY073	Fully imputed + Survey data (two broad questions with components listed)	Gross
Greece	HY073	Survey data (one broad question)	Net of PIT
Hungary	HY073	Survey data (one broad question)	Net of PIT
Italy	HY073	Survey data	Net of PIT and SC
Latvia	HY070	Register data	Other
Luxembourg	HY073 / HY074	Survey data (questions by type of income)	Gross and net of PIT and SC
Malta	HY073	Survey data (questions by type of income + combination of questions) + Register data	Gross
Netherlands	HY073	Register data	Gross
Poland	HY070	Survey data (question by type of income)	Net of PIT and SC
Portugal	HY073	Survey data (question by type of income)	Gross
Serbia	HY071	Survey data (question by type of income)	Gross and net of SC
Slovakia	HY073	Survey data (one broad question)	Gross
Slovenia	HY073	Fully imputed	Gross
Spain	HY073	Survey data (broad question with components listed)	Gross
Sweden	HY070	Register data	Other
United Kingdom	HY073	Survey data (broad questions)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution.

Source: MetaSILC2015 Database.

Remarks by country

The following analysis provides detailed information by country, combining information from Table 21 with the material collected on the variable components and possible changes in the variable composition.

Austria

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data based on a broad question with benefits listed. Values are collected "Net of PIT and SC".

HY073 is composed by one aggregate component, which is the sum of housing assistance and rent allowances. The variable seems to follow the Eurostat guidelines.

Belgium

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data, collecting "Gross" values.

HY073 is the aggregate of 2 components: (1) government intervention in the payment of the housing loan by an insurance against loss of income; and (2) housing allowance. The variable seems to follow the Eurostat guidelines.

Bulgaria

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data. Values were collected "Gross".

HY073 is composed by one component: monthly assistance for rent of municipal or state housing. The variable seems to follow the Eurostat guidelines.

Croatia

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data, collecting "Gross" values.

HY073 is composed by one component: social assistance settling of housing costs. This cash benefit is for settling, for example, the costs of rent, gas, electricity, heating, water, utility bills, i.e. all housing costs. Therefore, the variable seems to follow the Eurostat guidelines as it seems to be a means-tested transfer by a public authority to owner-occupiers to alleviate their current housing costs.

Republic of Cyprus

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from register and survey data, collecting "Gross" values. The NSI has not indicated which variables and/or components are collected from registers, therefore, this information was not included in the database.

HY073 is the aggregate of 7 components: (1) allowance for improving housing conditions (Social Welfare Services); (2) financial assistance for improving housing conditions (Service for the displaced persons); (3) subsidy for purchasing a flat/house (Service for the displaced persons); (4) housing benefit (Ministry of Interior); (5) rent allowance (Social welfare services); (6) rent allowance - Ministry of Interior (Service for the displaced persons and Housing Scheme); and (7) housing loan interest funding, Central agency for the Equal Distribution of Burdens. Until 2013, components 2 and 3 (financial assistance for improving

housing conditions and subsidy for purchasing a flat/house, respectively) were non-means tested benefits.

Eurostat guidelines suggest that tax benefits and capital transfers must be excluded from HY070. According to additional information provided by the NSI, component 2 and 3 refer to capital transfer and tax subsidies, respectively. Therefore, the composition of the variable does not seem to follow Eurostat guidelines. In response to this finding, both income components have been removed from the variable for EU-SILC 2017 data.

Czech Republic

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data, collecting "Net of PIT and SC" values.

HY073 is composed by one component: allowance for housing. The variable seems to follow the Eurostat guidelines.

Denmark

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from register data, collecting "Gross" values.

HY073 is composed by one component: housing benefits, which seems to refer to a rent subsidy[31]. According to additional information provided by the NSI, the data can be disaggregated into hosing benefits for pensioners and housing benefits for others. The variable seems to follow the Eurostat guidelines.

Estonia

The information on housing allowances is recorded on HY072, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from survey data, collecting "Gross" values.

HY072 is composed by one component: subsistence benefit. The variable does not follow the Eurostat guidelines as an essential criterion for defining the scope of a Housing allowance is the existence of a qualifying means-test for the benefit. According to the additional information received from the NSI, housing allowances were recorded on HY072 for EU-SILC 2015 and 2016), however, in response to this report, since 2017 they are recorded on HY073 (non-contributory and means-tested). It is not clear if the previous classification of the allowance as non-means tested were a mistake or if there has been a policy reform that changes housing allowances from non-means-tested benefits to means-tested ones.

France

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from register data, collecting "Net of SC" values. The benefit is taxable only for CRDS (Social security debt repayment contribution). In the national dataset, the original variable 'prest_logement'=PY070N. Financial amounts and number of recipients are adjusted with France metropolitan framing data provided by these organisms.

HY073 is composed by 1 component, which is the sum of housing benefits (AL) and Personalized housing benefit (APL). According to the information reported, currently there is no breakdown between personalized housing benefit and housing benefits. The definition for the variable seems to follow the Eurostat guidelines.

[31] https://www.borger.dk/boligstoette

Germany
The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey and fully imputed data, collecting "Gross" values.

HY073 is the aggregate of 3 components: (1) costs of accommodation in terms of unemployment benefit; (2) housing allowance in terms of rent allowance or cost subsidies; and (3) costs of accommodation in terms of basic subsistence income. The variable seems to follow the Eurostat guidelines.

Future changes for H073 are being planned but no details were provided.

Greece
The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data (one broad question), collecting "Net of PIT" values.

HY073 is composed by one component: allowance, subsidy on interest or other payments from the State for housing costs. The component seems to include some kind of subsidy, but it is not clear if it refers to tax subsidy or not. Therefore, the composition of the variable seems to follow the Eurostat guidelines.

Hungary
The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data (one broad question), collecting "Net of PIT" values

HY073 is composed by one component: allowance for housing, gas cost, district heating cost, rent. As there is no clear suggestion from Eurostat about the variable in which should be included support with utility bills such as heating allowances, the definition used for Hungary seems to be consistent with the Eurostat guidelines.

Italy
The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data, collecting "Net of PIT and SC" values.

HY073 is the aggregate of 3 components: (1) housing allowances for housing expenditures; (2) rent benefits; (3) transfers for paying mortgages/interests. As there is no clear suggestion from Eurostat about the variable in which should be included support with utility bills, the variable seems to follow the Eurostat guidelines.

Latvia
The information on housing allowances is recorded on HY070, therefore, its collection category is not specified. The variable is computed using information from register data, collecting "Net" values[32].

HY070 is composed by a single local municipality benefit for housing. The variable seems to follow the Eurostat guidelines.

Changes in the computation of the variable are reported for the period between 2010 and 2015: more income components from registers are being used to compute the variable.

Luxembourg
The information on housing allowances is recorded on HY073 and HY074 Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit,

[32] Additional information provided by the country's NSI.

respectively. Both variables are computed using information from survey data, collecting “Gross and net of PIT and SC” values.

HY073 is composed by subsidies for interests on mortgage, while HY074 is composed by support for interest on mortgage. According to the additional information provided by the NSI, this allowance is means-tested for the houses purchased or renovated after 31/12/2014. However, the additional information did not communicate if subsidies for interests on mortgage are allocated under HY073, as suggested by Eurostat, or under HY074, as previously informed. Therefore, even though the inclusion of subsidies for interests on mortgage under HY073 seems to follow the Eurostat guidelines, the uncertainty of the inclusion of support for interest on mortgage under non-means-tested benefits HY074 does not. The definition guidelines are clear: an essential criterion for defining the scope of a Housing allowance is the existence of a qualifying means-test for the benefit. In that sense, variable HY074 should not exist, unless the definition of the housing benefit variable is changed.

Malta

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from part of a broader question, register data and separate question, collecting “Gross” values.

HY073 is the aggregate of 4 components: (1) energy benefit; (2) rent subsidy scheme; (3) rent subsidy; and (4) allowance loan. According to additional information provided by the NSI, the scheme from component 2 refers to a period, while the subsidy from component 3 is not related to a fixed period. As there is no clear suggestion from Eurostat about the variable in which should be included support with utility bills such as energy benefits, the variable seems to follow the Eurostat guidelines.

Netherlands

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from register data, collecting “Gross” values.

HY073 is composed by 1 component: (1) rent benefit/subsidy. The variable seems to follow the Eurostat guidelines.

According to the additional information provided by the NSI, in the 1990s, low-income households received a long-term subsidy that made it possible to buy their own house (government grant own dwelling). In the current SILC files, there are no more respondents who receive this subsidy. In all cases, HY070 refers only to rent subsidy.

Poland

The information on housing allowances is recorded on HY070, and not in the more disaggregated variables. The variable is computed using information from survey data, collecting “Net of PIT and SC” values. "Net of PIT and SC" means that net amounts were collected because there was no taxes or contributions that levy over the benefit.

HY070 is the aggregate of 2 components: (1) housing allowance; (2) lump sum for fuel i.e. wood, coking coal. As there is no clear suggestion from Eurostat about the variable in which should be included support with utility bills, the variable seems to follow the Eurostat guidelines.

Future changes in the computation of the variable are being planned for Poland. All benefits will be broken down in accordance with the ESSPROSS classification.

Portugal
The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data, collecting “Gross” values.

HY073 is composed by rent benefit. The variable seems to follow the Eurostat guidelines.

Serbia
The information on housing allowances is recorded on HY071, therefore, it is a contributory and means-tested benefit. The variable is computed using information from separate question, collecting “Gross and net of SC” values.

HY071 is the aggregate of 2 components: (1) household subsidies for heating, and (2) household subsidies for utility bills. As there is no clear suggestion from Eurostat about the variable in which should be included support with utility bills, the variable seems to follow the Eurostat guidelines.

Slovakia
The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data (one broad question), collecting “Gross” values.

HY073 is composed by one component: housing allowance. According to the information reported, at the national level, housing allowances can only be observed together with material need assistance. Eurostat guidelines indicate that material need assistance should be accounted under HY060. According to the NSI, in HY070, only non-refundable contributions from the State Housing Development Fund for persons with disability were collected. As it is not clear if this this type of benefit should be considered under HY070, we cannot be sure if the definition used for Slovakia is consistent with the Eurostat guidelines. According to the additional information received form the NSI, the State Housing Development Fund has been cancelled since 2017.

Slovenia
The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from fully imputed data, collecting “Gross” values. Until 2013, instead of fully imputed data, register data was the main source of information. From 2016 onwards, data is partially imputed (combination of questionnaire and adjustments by model).

HY073 is composed by one component: housing allowances. According to the information provided by the Slovenian NSI, only a few individuals receive this kind of benefit in the country. The definition used seems to follow the Eurostat guidelines.

Spain
The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data (broad question with components listed), collecting “Gross” values.

HY073 is composed by one component: housing benefits. The variable seems to follow the Eurostat guidelines. According to the additional information provided by the country’s NSI, the national datasets follow the same nomenclature that the Eurostat dataset.

Sweden
The information on housing allowances is recorded on HY070, therefore, its collection category is not specified. The variable is computed using information from register data, collecting “Other” values.

HY070 is the aggregate of 3 components: (1) housing allowance; (2) housing supplement for pensioners and people with sickness and activity compensation; and (3) special housing supplements for seniors and people with sickness and activity compensation. The variable seems to follow the Eurostat guidelines.

United Kingdom

The information on housing allowances is recorded on HY073, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from survey data (broad questions), collecting “Gross” values.

HY073 is the aggregate of 2 components: (1) housing benefit; and (2) extended payment of housing benefit. The variable seems to follow the Eurostat guidelines.

HY080G/HY080N: REGULAR INTER-HOUSEHOLD CASH TRANSFER RECEIVED

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Summary

Cross-national studies should take account of the following findings:

- From the 24 countries that responded[33], 19 seem to fully comply with the Eurostat definition for regular inter-household cash transfers received. In most cases of non-compliance, the problem refers to the inclusion of components that would fit better under family and children related allowances (HY050) (e.g. alimonies or supports paid by government if the spouse for some reason does not pay the alimony/child support). Omission of alimonies has also been identified.
- Most countries collect information from survey data using only one question. However, data is also collected using registers, which might affect comparability across countries.
- No NSI reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- Two countries have reported changes to the computation of HY080: Czech Republic and Estonia (survey to register data). One country reported future changes: Belgium (survey to register data).

Definition

According to the Eurostat definition (Eurostat, 2016a) "*this item is classified under current transfer received. Regular inter-household cash transfers received refer to regular monetary amounts received, during the income reference period, from other households or persons. They should refer to regular payment received, even if once a year, available to finance (regular) consumption expenditure.*

Inter-household transfers should be:

- *Regular, i.e. transfer receipts must be to some extent be anticipated or relied on;*
- *Current, i.e. available for consumption during the income reference period.*

<u>Regular</u> can correspond to two different timescales:

a. It could be an annual amount received every year or over several years; or

b. It could be periodic receipts (e.g. monthly) over a short period embedded in the income reference period (e.g. a semester).

The definition of regular does not refer to precise timing and does not require strong periodicity.

It includes:

- *Compulsory alimony and child support;*
- *Voluntary alimony and child support received on a regular basis;*
- *Regular cash support from persons other than household members;*
- *Regular cash support from households in other countries.*

It excludes:

- *Free or subsidised housing provided by another household (which is included under 'Imputed rent' (HY030G));*

[33] Ireland, Portugal, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

- *Inheritances and other capital transfers, i.e. transfers received from other households which the household does not consider as being wholly available for consumption within the income reference period;*
- *Gifts and other large, one-time and unexpected cash flows, such as "lump sums" to buy a car, a house, … or to be saved for long-term consumption (more than one year ahead);*
- *Alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should be recorded in the family allowances (variable HY050).*

Editing should be used to limit measurement error (for both alimonies and others) and to avoid capital transfer. If meaningful, it can be based on a maximal threshold expressed as a fraction of disposable income. A good practice could be to collect capital transfers in parallel so as to avoid having to collect them in regular transfers.

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted.

Difference with the EU-SILC Regulations: The inter-household transfers should be measured using the following standard approach: to separate data collection of alimonies from other transfers (cash support from relatives, cash support from the rest of the world).

In line with the Regulation, the variable HY080 collects the sum of both components. For analysis purpose, a new variable is created collecting only alimonies (HY081G/HY081N)."

Table 19. Variable availability by country: regular inter-household cash transfer received (HY080)

Country	HY080
EU Member States	
Austria	X
Belgium	X
Bulgaria	X
Croatia	X
Republic of Cyprus	X
Czech Republic	X
Denmark	X
Estonia	X
Finland	X
France	X
Germany	X
Greece	X
Hungary	X
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	X
Netherlands	X
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	X
Slovenia	X
Spain	X
Sweden	X
United Kingdom	X
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	X
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 20. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. Belgium, Denmark and Sweden seem to have included alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should be recorded in the family allowances variable (HY050). For Sweden, regular cash support from people outside the household is not considered. Czech Republic, Greece, Hungary and Sweden did not provide disaggregated information or any relevant additional information.

Table 20. Country compliance with Eurostat definition: regular inter-household cash transfer received (HY080)

Compliance with Eurostat definition	Countries
Yes	Austria, Bulgaria, Croatia, Republic of Cyprus, Estonia, Finland, France, Germany, Italy, Latvia, Luxembourg, Malta, the Netherlands, Slovenia, Slovakia, Spain, Serbia, Poland and United Kingdom
No / Not clear	Belgium, Czech Republic, Denmark, Greece, Hungary and Sweden

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 21 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on is mainly based on survey (22 countries) and register data (5 countries). Most countries use information based on separate questions for each type of income. Estonia and the Netherlands are the only country with components that have different source of information, combining survey and register data. As regards the type of data collected, the options are: Gross; Net of Personal Income Tax (PIT); Net of Social Contribution (SC); Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (12 countries), followed by Net of PIT and SC (4 countries), Other (2 countries), Gross and net of PIT (1 country), Gross and net of PIT and SC (1 country), Net of personal income tax (PIT) (1 country). The type of data collected does not differ within the countries according to the detailed target variable.

Table 21. Main source of information and type of values collected by country: regular inter-household cash transfer received (HY080)

Country	Main source of the information	Type of values collected (1)
Austria	Survey data (questions by type of income)	Not applicable
Belgium	Survey data (questions by type of income)	Gross / Not applicable
Bulgaria	Survey data (questions by type of income)	Other
Croatia	Survey data (question by type of income)	Gross
Republic of Cyprus	Survey data (question by type of income)	Gross
Czech Republic	Survey data	Gross
Denmark	Register data	Gross
Estonia	Register + Survey data (broad question)	Gross
Finland	Survey data	Gross
France	Register + Survey data	Other
Germany	Survey data (question by type of income)	Not applicable
Greece	Survey data	Net of PIT and SC
Hungary	Survey data	Net of PIT
Italy	Survey data	Net of PIT and SC
Latvia	Survey data (question by type of income)	Not applicable
Luxembourg	Survey data (question by type of income)	Net of PIT and SC
Malta	Survey data (broad question with component listed)	Gross
Netherlands	Register + Survey data (question by type of income)	Gross
Poland	Survey data (question by type of income)	Net of PIT and SC
Serbia	Survey data (question by type of income)	Gross and net of PIT
Slovakia	Survey data (question by type of income)	Gross
Slovenia	Survey data	Gross
Spain	Survey data (questions by type of income)	Not applicable
Sweden	Register data	Gross and net of PIT and SC
United Kingdom	Survey data (questions by type of income)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution.

Source: MetaSILC2015 Database.

Remarks by country
The following analysis provides detailed information by country, combining information from Table 24 with the material collected on the variable components and possible changes in the variable composition.

Austria
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income). The type of collection is reported as “Not applicable”. The variable is the aggregate of 2 components: (1) private transfers; and (2) alimonies. The definition used seems to follow the Eurostat guidelines.

Belgium
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income), collecting “Gross” values. The type of collection has also been reported as “Not applicable”. The variable is the aggregate of 2 components: (1) financial support from someone from another household; and (2) alimony received.

As discussed also under variable HY050, according to additional information provided by the NSI, alimonies paid through DAVO are included in HY081 as the amount is not paid by the government. DAVO, which belongs to the Ministry of Finance in Belgium, can help to claim children’s' alimony. DAVO will try to collect the alimony, if necessary, through confiscating the income of the person which is obliged to pay the alimony. This money will then be transferred to the person who takes care of the children. However, since DAVO can also pay monthly advances on the alimony for children for people below a certain income threshold, even though the ex-partner did not pay (yet) to DAVO, this can be interpreted as alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should be recorded in the family allowances (variable HY050). Therefore, the definition used seems to include a component that would be better allocated under HY050 and does not seem to follow the Eurostat guidelines.

According to the NSI, respondents only know what they receive from DAVO and report that during SILC interview. They cannot know to what extent DAVO is able to collect the alimony from the ex-partner or not. Additionally, they informed that they only have 5 households in 2017 that received something from DAVO, 3 in 2016, 4 in 2015 and 2 in 2014, which implies that cross-country comparability is not really compromised by the relatively small potential misallocation of this income source.

Future changes in the composition of HY080 are being planned for Belgium. From 2018 onwards, register data will be used as source. The information collected will be less detailed when compared to the current one. The administrative database used as source for HY080 has not been defined, but once the data are collected, a report which will compare the classification of benefits before and after the change will be available for data users.

Bulgaria
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income), collecting “Other” values. The variable is the aggregate of 2 components: (1) assistance in cash from persons who are not members the household; and (2) assistance in cash from persons living abroad. The definition used seems to follow the Eurostat guidelines.

Croatia
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income), collecting “Gross” values. The

variable is the aggregate of 2 components: (1) regular inter-household cash transfer; and (2) alimonies received regularly (compulsory and voluntary). The definition used seems to follow the Eurostat guidelines.

Republic of Cyprus

Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income), collecting "Gross" values, however, this source of income is not taxable in the country. The variable is composed by one component: financial assistance received from other private households. According to the NSI, in the questionnaire, the information for HY080 is collected in such a way so that according to the description of the income, the alimonies are coded separately and reported under HY081 (national variable HY081G_X). All other inter-household cash transfer received are coded separately (national variable HY080G_X). In variable HY080, the total amount of both kinds of cash transfers are included ('other cash transfer received, HY080G_X' + 'alimonies HY081G_X'). Also, when there are several kinds of financial assistance received (other than alimonies), the respondents are requested for each such assistance, to indicate separately the corresponding amount received.

The definition used seems to follow the Eurostat guidelines.

Czech Republic

Income from regular inter-household cash transfer received (HY080) is computed using information from survey data, collecting "Gross" values. The variable composition does not seem to be disaggregated and it encloses only one component: regular inter-household cash transfers received. Therefore, we cannot be sure if the definition used follows the Eurostat guidelines. According to the additional information provided by the NSI, in the period between 2010 and 2015, there were unified inter-households transfers flowing into the household several times a year (e.g. monthly) and inter-household transfers at least once a year, but every year repeated. Thereby it is possible to obtain coverage of lower and not so frequent amount of money during interview.

The NSI also informed that since 2016, the variable definition has been adjusted and now it seems to include 2 types of inter-households transfers: transfers flowing into the household several times a year (e.g. monthly); and inter-household transfers at least once a year, but every year repeated (newly included).

Denmark

Income from regular inter-household cash transfer received (HY080) is computed using information from register data, collecting "Gross" values. The variable is composed by one component: child payments from the ex's or municipality. Eurostat guidelines are clear regarding alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. They should be recorded in the family allowances (variable HY050) and not under HY080. Therefore, the definition used does not follow the Eurostat guidelines. According to the NSI, corrections can be expected for 2020. Also, it seems that Denmark does not collect information on other types of inter-household transfers received, which might also affect cross-country comparability.

Estonia

Income from regular inter-household cash transfer received (HY080) is computed, since 2013, using information from register and survey data (broad question), collecting "Gross" values. The variable is the aggregate of 2 components: (1) support payments and alimony from other households; and (2) regular payments received from other households. The definition used seems to follow the Eurostat guidelines.

Finland

Income from regular inter-household cash transfer received (HY080) is computed using information from survey data, collecting "Gross" values. The variable composition does not seem to be disaggregated and it encloses only one component, regular inter-household cash transfers received. According to additional information provided by the NSI, the component contains three items collected separately by interviewing: (1) obligatory child support (alimonies); (2) cash received for education from other household; and (3) cash received for household payments from another household. Therefore, the definition used seems to follow the Eurostat guidelines.

As no other information on the components were provided, we did not include them in the MetaSILC dataset.

France

Income from regular inter-household cash transfer received (HY080) is computed using information from mixed sources (register and survey data), collecting "Other" values. The variable composition does not seem to be disaggregated and it encloses only one component, regular inter-household cash transfers received. According to the additional information provided by the NSI, alimonies (not including rent received) are collected using register data, but other regular transfers received are also collected using survey information: financial help for rent and other things received from a person not belonging to your household. The definition used seems to be consistent with the Eurostat guidelines.

Germany

Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income). The type of collection is reported as "Not applicable". The variable is the aggregate of 2 components: (1) received alimony payment; and (2) received other payment. The definition used seems to follow the Eurostat guidelines.

From 2020 onwards, EU-SILC will be integrated in the microcensus. This might lead to changes in the calculation of the target variable.

Greece

Income from regular inter-household cash transfer received (HY080) is computed using information from survey data, collecting "Net of PIT and SC" values. The variable composition one component, regular inter-household cash transfers received (help from third parties). Therefore, the definition used seems to follow the Eurostat guidelines.

Even though some additional information provided by the NSI (under HY080 are record not only the amount received by the household but also the type of transfer the amount refers to, for example, alimonies are clearly identified and recorded under HY081), we would need more information on the type of transfers considered to make a fair assessment.

Hungary

Income from regular inter-household cash transfer received (HY080) is computed using information from survey data, collecting "Net of PIT" values. The variable composition does not seem to be disaggregated and it encloses only one component, regular inter-household cash transfers received. However, according to the additional information provided by the NSI, the variable is an aggregation of 3 national items: (1) Such as Child- Parent- Spouse support (GYTA; (2) Other financial support (PENZ); and (3) Support for everyday living (TAME). Therefore, the definition used seems follow the Eurostat guidelines.

As no other information on the components were provided, we did not include them in the MetaSILC dataset.

Italy
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data, collecting "Net of PIT and SC" values. The variable composition does not seem to be disaggregated and it encloses only one component, regular inter-household cash transfers received. The NSI informed that to collect the cash transfers received from other households for alimonies (HY081) and for other reasons (the complement of HY080 with respect to HY081), they have specified in the wording of the questions that these transfers must be received regularly, and that occasional donations, inheritances and exceptional gifts have not to be included. Therefore the definition used seems to follow the Eurostat guidelines.

Latvia
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income). The type of collection is reported as "Not applicable". The variable is the aggregate of 2 components: (1) amount of alimonies and/or money for child support received and (2) regular financial support received (excluding alimony and money for own child support). The definition used seems to follow the Eurostat guidelines.

Luxembourg
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income), collecting "Net of PIT and SC". The variable is the aggregate of 2 components: (1) alimonies; and (2) other transfers. The definition used seems to follow the Eurostat guidelines. However, the lack of information for the second component 'other transfers' must be highlighted.

Malta
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (broad question with component listed), collecting "Gross" values. The variable composition encloses one component, regular inter-household cash transfers received. But according to the question used to collect the information, the component refers to regular payments from another family, including compulsory and voluntary alimonies. The definition used seems to follow the Eurostat guidelines.

Netherlands
Income from regular inter-household cash transfer received (HY080) is computed using information from register data and survey data (questions by type of income), collecting "Gross" values. The variable is the aggregate of 3 components: (1) cash transfer received; (2) child support received; and (3) financial contribution received to cover costs of living. The definition used seems to follow the Eurostat guidelines.

Child support and other contributions received are not taxable. For this reason, the NSI has no register information on it and has to collect these income components in the questionnaire.

Poland
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income), collecting "Net of PIT and SC" values. According to the additional information provided by the NSI, there is no taxes or contributions that levy over households. The variable is the aggregate of 2 components: (1) regular alimonies received from people outside of the household; and (2) regular cash transfers (other than alimonies) received from people outside of the household. The definition used seems to follow the Eurostat guidelines.

Serbia
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income), collecting "Gross and net of PIT" values (HY080G=HY080N). The variable is the aggregate of 2 components: (1) assistance received from abroad; and (2) financial support or alimony from persons from the Serbia who are not members of your household. The definition used seems to follow the Eurostat guidelines.

Slovakia
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income), collecting "Gross" values. The variable is the aggregate of 4 components: (1) compulsory alimony and child support; (2) voluntary alimony and child support received on a regular basis; (3) regular cash support from persons other than household members; and (4) regular cash support from households in other countries. Judging by the components, the definition used seems to follow the Eurostat guidelines.

According to additional information provided by the NSI, before 2011, variable HY080G took into account subsidiary alimony (entitled person, to whom the person compulsory to pay alimony for child on the base of legal lex judicialis does not pay this alimony at least three consecutive months, can ask for payment of subsidiary alimony). This practice was not in line with Eurostat guidelines and has been corrected.

Slovenia
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data, collecting "Gross" values. The variable composition does not seem to be disaggregated and it encloses only one component, regular inter-household cash transfers received. The NSI informed us that the questionnaire has only one question about income received from other households, but alimonies is mentioned. Additionally, they collect alimonies from administrative source, therefore, according to the NSI, in HY080 is included all parts of this kind of income. The definition used seems to follow the Eurostat guidelines.

Spain
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income). The type of collection is reported as "Not applicable". The variable composition does not seem to be disaggregated and it encloses regular inter-household cash transfers received (alimonies and other inter-household transfers). The definition used seems to follow the Eurostat guidelines.

Sweden
Income from regular inter-household cash transfer received (HY080) is computed using information from register data, collecting "Gross and net of PIT and SC" values. The variable composition does not seem to be disaggregated and it encloses only one component, regular inter-household cash transfers received. The NSI informed that the variable includes alimonies paid by government in case ex-partner does not pay alimony/child support, which should be included under family allowances (HY050); and does not include regular cash support from people outside the household as this would require additional questions in the questionnaire. Therefore, the definition used does not follow the Eurostat guidelines.

United Kingdom
Income from regular inter-household cash transfer received (HY080) is computed using information from survey data (questions by type of income), collecting "Gross" values. The variable is the aggregate of 5 components: (1) regular allowance amount from friend or relative; (2) absent partner allowance amount; (3) absent partner direct household payment

amount; (4) parental contribution amount; and (5) outside payment toward mortgage, made on a regular basis.

The definition used seems to follow the Eurostat guidelines.

HY090G/HY090N: INTEREST, DIVIDENDS, PROFITS FROM CAPITAL INVESTMENT IN AN UNINCORPORATED BUSINESS

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[34], 18 countries seem to fully comply with the Eurostat definition for interest, dividends, profits from capital investment in an unincorporated business. In most cases, non-compliance is the result of misallocation of components that probably should be included under PY080 and PY010.
- Survey data is the most common source of information, but some countries do use register data. This may affect comparability across countries.
- No NSI reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- Four countries have reported changes to the computation of interest, dividends, profits from capital investment in an unincorporated business: Czech Republic, Estonia, Latvia and Slovenia. Countries reported clarification of definitions and changes in the type of data collection. Only one country reported future changes to the computation of the variable: Belgium (data will be collected using register data).
- The NSIs of Belgium and Luxembourg reported that, in response to this report, the composition of the variable will be corrected in accordance with the Eurostat definition.

Definition

According to the Eurostat definition (Eurostat, 2016a) "*Interest (not included in the profit/loss of an unincorporated enterprise), dividends, profits from capital investment in an unincorporated business refer to the amount of interest from assets such as bank accounts, certificates of deposit, bonds, etc., dividends and profits from capital investment in an unincorporated business, in which the person does not work, received during the income reference period (less expenses incurred).*

Recommendation: The respondents should not only be given the opportunity to provide the exact amount, but also the option to choose from among a range of values[35]."

[34] Ireland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide information for MetaSILC2015 Database. Portugal (1st round) and Finland (2nd round) have provided partial information.

[35] The aim is to improve the data collection (given that pilot surveys showed the difficulty to collect interest from accounts).

Table 22. Variable availability by country: Income from interest, dividends, profits from capital investment in an unincorporated business (HY090)

Country	HY090
EU Member States	
Austria	X
Belgium	X
Bulgaria	X
Croatia	X
Republic of Cyprus	X
Czech Republic	X
Denmark (3)	
Estonia	X
Finland	X
France	X
Germany	X
Greece	X
Hungary	X
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	X
Netherlands	X
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	X
Slovenia	X
Spain	X
Sweden	X
United Kingdom	X
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	X
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015; (3) Denmark only provided information on the field for remarks.
Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 23. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries, but the most common is the inclusion of pension or annuity received in the form of interest or dividend income from individual private insurance plans (Belgium and France). According to the Eurostat guidelines, this type of income should be included under PY080 instead. In addition, Bulgaria includes 'income revenue from participation in management and supervisory bodies of companies/ firms (board of Directors and others)' which should probably rather be in PY050. Italy reports the possibility of real and financial capital income referring to individual aged 16 or less being included under income received by people aged under 16 (HY110) instead of HY090. Even though there are quite a few countries that seem to comply with the Eurostat guidelines, it should be stressed that this does not imply that the variable is comparable across countries. The source of information varies (questionnaire versus registers), and even when data are taken from the questionnaire, these questionnaires differ in whether (1) the question is only asked to the main respondent (e.g. Belgium) or to each adult separately (e.g. Greece); (2) examples of financial products are listed or not and the types of examples given; (3) there is one aggregate question or separate questions by type of financial product. When questions are asked separately by type of financial product, the selected types of products vary by country. Please note that the Eurostat guidelines mention explicitly that respondents should be given the opportunity to choose their answer from a range of values rather than giving the exact amount. However, we have not checked with NSIs whether this option was offered everywhere.

Table 23. Country compliance with Eurostat definition: interest, dividends, profits from capital investment in an unincorporated business (HY090)

Compliance with Eurostat definition	Countries
Yes	Austria, Croatia, Czech Republic, Germany, Estonia, Finland, Greece, Hungary, Latvia, Malta, the Netherlands, Poland, Serbia, Slovakia, Slovenia, Spain, United Kingdom, Republic or Cyprus
No / Not clear	Belgium, Bulgaria, Denmark, France, Italy, Luxembourg, Sweden

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 24 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on interest, dividends, profits from capital investment in an unincorporated business is mainly based on survey (18 countries) and register data (9 countries). Countries vary quite a bit in whether they use separate questions for different types of income from financial products, and if so, the types of products listed. For countries like Bulgaria, Latvia and Malta, components that belong to the same target variable have different sources of information (register data and questionnaire). As regards the type of data collected, the options are: Gross; Net of PIT; Net of SC; Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (10 countries), followed by Gross and net of PIT (4 countries), Net of PIT and SC (4 countries), Gross and net of PIT and SC (2 countries), Other (2 countries), and Net of personal income tax (PIT) (1 country). Estonia did not provide information on the type of data collected.

Table 24. Main source of information and type of values collected by country: interest, dividends, profits from capital investment in an unincorporated business (HY090)

Country	Main source of the information	Type of values collected (1)
Austria	Survey data (broad question)	Other
Belgium	Survey data (broad question, with all components listed)	Net of PIT and SC
Bulgaria	Survey data (questions by type of income)	Gross and net of PIT and SC
Croatia	Survey data (questions by type of income)	Gross
Republic of Cyprus	Survey data (questions by type of income)	Gross
Czech Republic	Survey data (broad question)	Gross
Estonia	Survey + register data	
Finland	Register data	Gross
France	Register data	Other
Germany	Survey data (broad question)	Gross
Greece	Survey data (broad question)	Net of PIT and SC
Hungary	Survey data (broad question)	Net of personal income tax (PIT)
Italy	Survey data (broad question)	Net of PIT and SC
Latvia	Register + survey data (questions by type of income)	Gross and net of PIT
Luxembourg	Survey data (questions by type of income)	Gross
Malta	Register + survey data (questions by type of income)	Gross
Netherlands	Register data	Gross
Poland	Survey data (broad question)	Net of PIT and SC
Serbia	Survey data (questions by type of income)	Gross and net of PIT
Slovakia	Survey data (questions by type of income)	Gross
Slovenia	Register data	Gross and net of PIT and SC
Spain	Register data	Gross and net of PIT
Sweden	Register data	Gross and net of PIT
United Kingdom	Survey data (questions by type of income)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution.

Source: MetaSILC2015 Database and EU-SILC questionnaires.

Remarks by country

The following analysis provides detailed information by country, combining information from Table 12 with the material collected on the variable components and possible changes in the variable composition.

Austria

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (broad question), collecting net amounts. According to the additional information provided by the NSI, most of this income is not taxable by personal income tax but by gains taxes, hence it is indicated that 'other' values are collected. For this variable, one single question is used, asking about the total income in the previous calendar year from income from interest, dividends and earnings from assets, even though the questionnaire also contains questions on specific types of interests and profits (e.g. savings account). The definition used seems to follow the Eurostat guidelines.

Belgium

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is collected "Net of PIT and SC" by making use of two questions (survey data). The first question asks the respondents which of the following financial products they owned in the previous calendar year: (1) current account; (2) Deposit book, saving account or forward account; (3) shares; (4) saving certificates; (5) an obligation or government loan; (6) real estate certificates; (7) voluntary life insurance, not for financing the dwelling; and (8) voluntary retirement savings scheme. Subsequently, there is one aggregate question which inquiries into the total aggregate amount of profit from all these financial products taken together. According to the Eurostat guidelines, 'any pension or annuity received in the form of interest or dividend income from individual private insurance plans - i.e. fully organised schemes where contributions are at the discretion of the contributor independently of their employers or government -' should be included under PY080 (pension from individual private plan). Therefore, it seems that items 7 and 8 should be considered under PY080 instead of HY090, indicating that the variable composition used for Belgium does not seem follow the Eurostat guidelines. However, according to the additional information provided by the NSI, while collecting the data, the objective is to focus on the interest gained. Values recorded refers only to the 'profit' made, i.e. what is additional to the money injected. However, the NSI agrees that this should not be treated as disposable income. Therefore, this misallocation will be corrected for EU-SILC 2020 onwards.

Additional changes in the composition of HY090 are expected for Belgium. From 2018 onwards, register data will be used as source. The information collected will be less detailed when compared to the current one. The administrative database used as source for HY090 has not been defined, but once the data are collected, a report which will compare the classification of benefits before and after the change will be available for data users.

Bulgaria

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (questions by type of income), collecting "Gross and net of PIT and SC" values. According to the additional information provided by the NSI, they have used administrative data from National Revenue Agency to impute and validate data. The variable is composed by 3 components: (1) income received from selling real estate and other properties; (2) income from interest, shares, stocks, business investments, etc.; and (3) income revenue from participation in management and supervisory bodies of companies/ firms (board of Directors and others). The inclusion of the third component does not seem to follow the Eurostat guidelines for HY090. According to the additional information provided by the NSI, "HY090 included only the dividends and profit from capital investment in an unincorporated business in which the person does not work".

However, even though Eurostat guidelines are not clear on what to do in this specific case, this component seems to fit better under cash benefits or losses from self-employment (PY050), as done by Croatia.

Croatia

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (two questions by type of income), collecting "Gross" values. The variable is the aggregate of 2 components: (1) income from interest on savings; and (2) investments in securities i.e. income from dividends, shares in company profits, interest on bonds and other securities. The definition used seems to follow the Eurostat guidelines.

Republic of Cyprus

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (two questions by type of income), collecting "Gross" values. The variable is the aggregate of 2 components: (1) income from investments which are jointly owned with other household member; and (2) gross income from own investments. According to the additional information provided by the NSI, respondents are asked to report if they receive any income from interests, dividends or shares from any of your investments in a business. After that, respondents are requested to report the amount for each joint investment or each own investment, indicating separately the corresponding income received. The definition used seems to follow the Eurostat guidelines.

Czech Republic

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (broad question), collecting "Gross" values for the aggregate of income from interest, dividends and earnings from assets. Therefore, the collection of this target variable seems to follow the definition the Eurostat guidelines.

Denmark

According to the additional information provided by the NSI, the variable composition is "too complex, would take too long to fill the questionnaire fully...". The formula to calculate the values recorded in the variable is: formueindk_brutto+resuink_13-RENTUDGPR+rentupri - unhindk -qanden-indskib-haedgavs-lejindt. The NSI did not provide definitions for each component. Therefore, it is not clear if the definition used complies with the Eurostat guidelines.

Estonia

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information both from survey and register data. It was not reported whether the data were collected gross or net. The variable is the aggregate of 3 components: (1) income from interest on bonds (register data); (2) dividend income from securities (separate question in questionnaire); and (3) Interests received from savings account (separate question in questionnaire). The definition used for the variable seems to follow the Eurostat guidelines.

Finland

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from register data, collecting "Gross" values. The variable is the aggregate of 9 components: (1) Income from dividends as earned income; (2) undefined capital increase and other capital income; (3) other capital income from taxation; (4) income from dividends as capital income; (5) dividends income from abroad; (6) interests income from cooperative capital; (7) share of interest of a mutual fund; (8) interest income

taxed at source; and (9) other income from interests. The variable composition seems to follow the Eurostat guidelines.

According to the additional information provided by the NSI, there was a remarkable change in income from dividends for the income reference year 2014 due to change in tax legislation.

France

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from register data, collecting "Other" values (gross values are obtained by the sum of net values and social contributions CSG and CRSD). The variable is constructed on adding up several variables collected from register data, but it is not clear what these variables exactly are. According to the additional information provided by the NSI, they collect the main financial products (financial stocks) in terms of financial amounts and number of recipients: bank records non-taxable and taxable, life insurances contracts, home savings plans, income generated by PEA (equity saving plan). In general, these financial products are not taxable, and consequently not covered by tax return. A financial performance rate is applied to the financial stocks collected. Income distributions are adjusted to those of the "Tax and Social Incomes Survey" (ERFS). Taxable income is collected by matching with the tax administration data files.

In the additional information provided by the NSI, it is mentioned that financial amounts related to life insurance are considered when computing the variable. This component seems to be misclassified and should be included in PY080. According to the Eurostat guidelines, PY080 (pension from individual private plan) refers to 'any pension or annuity received in the form of interest or dividend income from individual private insurance plans, i.e. fully organised schemes where contributions are at the discretion of the contributor independently of their employers or government'. Therefore, the definition used for France does not seem to follow the Eurostat guidelines. The NSI informed that life insurance will remain in HY090.

Germany

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (broad question), collecting "Gross" values. More in particular, respondents first have to indicate for each of five types of financial products whether or not they possessed it in the previous calendar year. Subsequently they are asked to report the total income from these products. The variable seems to follow the Eurostat guidelines.

From 2020 onwards, the composition of HY090 will consider the integration of EU-SILC in the microcensus. This might lead to changes in the calculation of the target variable.

Greece

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (broad question), collecting "Net of PIT and SC" values. The question explicitly provides examples that seem to be in line with the Eurostat definition of the target variable. Therefore, the definition used for the variable seems to follow the Eurostat guidelines.

Hungary

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (broad question), collecting "Net of personal income tax (PIT)" values. The variable composition does not seem to be disaggregated and it encloses only one component: Interest, dividends, profit from capital investments in unincorporated business. Therefore, the definition seems to follow the Eurostat guidelines.

Italy

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (broad question), collecting “Net of PIT and SC” values. Even though the question contains a list with several financial products that seem to correspond with the definition of the Eurostat guidelines, the NSI informed that it is possible that real and financial capital income referring to individual aged 16 or less are recorded into income received by people aged under 16 (HY110) and not properly into HY090. Therefore, the definition used for the variable does not seems to follow the Eurostat guidelines.

Latvia

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from register and survey data (questions by type of income), collecting “Gross and net of PIT” values. The variable is the aggregate of 3 components: (1) interest from monetary savings and/or deposits (register data); (2) dividends (question); (3) profit of property parts in enterprises and/or companies (question). The definition used for the variable seems to follow the Eurostat guidelines According to the additional remarks provided by the NSI, information on "Dividends" and "Profit of property parts in enterprises and/or companies" are included in the Personal Questionnaire.

Between 2010 and 2015, the use of data about interest from monetary savings and/or deposits from income registers (State Revenue Service) has been introduced in the computation of HY090.

Luxembourg

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (two questions by type of income), collecting “Gross” values. The variable is the aggregate of 2 components: (1) interest, dividends, profit from capital investments in unincorporated business (single question in household questionnaire); and (2) life annuity. As insurance contract, life annuity should be included under PY080 (pensions from private plans). Therefore, the definition used for the variable does not seem to follow the Eurostat guidelines. However, according to additional information provided by the NSI, this misallocation will be corrected for EU-SILC 2018 onwards.

Malta

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from three sources: (1) survey; (2) registered data from the SABS database (Social Security Benefit System database); and (3) registered data from the IRD database (In-land Revenue department).The questionnaire asks separately for income from different kind of financial products, such as current account, savings account, government bonds, dividends, etc. It is not clear how the information from the questionnaire and the register data is aggregated into HY090. It seems that Malta follows the Eurostat guidelines, but we cannot be 100% sure from the information provided.

Netherlands

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from register data, collecting “Gross” values. The variable is the aggregate of 4 components: (1) interest received; (2) income from bonds; (3) income from securities; and (4) dividends. The definition used for the variable seems to follow the Eurostat guidelines.

Poland
Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (broad question), collecting "Net of PIT and SC" values. The variable is computed using one single question: net household income from financial/capital properties, which includes interest from term deposits, locational vouchers, loans, bonds; interest from bank accounts; dividends from companies' stocks which is in the Stock Exchange; income from sharing the balance surplus for collective members (i.e. work, agricultural); profits from shares in an incorporated business; and profits from shares in an unincorporated business. According to additional information reported, if any member of the household participates in the management of the company to which the profit from shares relates to, the values are assigned to PY050. In addition, respondents were also asked about taxes paid with regards to this type of income. The definition used for the variable seems to follow the Eurostat guidelines.

Serbia
Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (two questions by type of income), collecting "Gross and net of PIT" values (HY090G=HY090N*1.25): (1) one question on income from dividends obtained from trade activities, participation in the equity business entity; and (2) another on interest payments on deposits and securities. The questions are asked at the household level. The definition used for the variable seems to follow the Eurostat guidelines.

Slovakia
Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data, asking separately about income from to groups of financial products, collecting "Gross" values. The variable is the aggregate of 2 components: (1) interest from bank accounts, bank books, funds, profit from capital investments; and (2) dividends, profit sharing of silent partnership. The questions are asked at the household level. Respondents are given the opportunity to indicate the total amount using a range of values if they cannot/do not want to specify the exact amount. The definition used for the variable seems to follow the Eurostat guidelines.

Slovenia
Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from register data, collecting "Gross and net of PIT and SC" values. According to the information provided by the NSI, gross and net were collected from administrative records. Interests were asked by questionnaires until 2014, after that they introduced administrative sources. The variable is the aggregate of 6 components: (1) dividends; (2) dividends II (dividends and interests, paid by broker who are not obligatory to calculate and pay the tax); (3) interests (interests on deposits of natural persons); (4) interests II (interests of natural persons not specified); (5) interests III (interests from financial leasing); and (6) interests IV (Interests on bonds, SOS2E (bonds from Slovenian Sovereign Holding) paid to receivers). According to additional information provided by the NSI, interests lower than taxation threshold is included in the variable. The definition used for the variable seems to follow the Eurostat guidelines.

Spain
Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from register data, collecting "Gross and net of PIT" as well as information collected through the household questionnaire. The question asks for a total amount, providing examples similar to those given in the definition of the target variable. Respondents are given the opportunity to specify an interval, if they are not able or

willing to specify an exact amount. It is not clear how the information from the questionnaire and tax registers is combined to produce the target variable. The definition used for the variable seems to follow the Eurostat guidelines.

Sweden

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from register data, collecting “Gross and net of PIT”. The variable composition does not seem to be disaggregated, at least not in how it has been reported in MetaSILC, and it encloses only one component: Interests and dividends. According to additional information provided by the NSI, it is possible to split the variable into 3 sub-categories, which are all related to interest, dividends or profits from capital investment in an unincorporated business. However, without having access to a list of components, it is not possible to assess if the definition used follows the Eurostat guidelines.

United Kingdom

Income from interest, dividends, profits from capital investment in an unincorporated business (HY090) is computed using information from survey data (three questions by type of income), collecting “Gross” values. The variable is the aggregate of 3 components: (1) account interest; (2) income as a sleeping partner in a business in the last 12 months; and (3) amount last payment (Child Income). According to additional information provided by the NSI, the 'child income' component refers to in HY090 is income received by certain 16-19 years olds from a trust (assets such as money, investments, land or buildings). Therefore, the definition used by the United Kingdom seems to follow the Eurostat guidelines.

HY110G/HY110N: INCOME RECEIVED BY PEOPLE AGED UNDER 16

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Summary

Cross-national studies should take account of the following findings:

- From the 23 countries that responded[36], 15 seem to fully comply with the Eurostat definition for income received by people aged under 16. In most other cases countries did not provide disaggregated components and any additional information or did not provide sufficient information on one or more components. Therefore, it was not possible to identify if transfers between household members and the income collected at the household level were in fact excluded.
- In future surveys, it would be useful to ask respondents to provide the formula used to construct the variable. Also, the age of entitlement of individual level benefits in each country could be a useful information as countries like Sweden, France, Luxembourg, Poland, Serbia and Slovenia do not include some income variables collected at the individual level. The information provided, does not allow to know if people below the age of 16 are not entitled to them or if they were omitted.
- Most countries collect information from survey data. However, data is also collected using registers, which might affect comparability across countries.
- No NSI reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- One country has reported changes to the computation of HY110: Estonia (survey to register data since 2013).

Definition

According to the Eurostat definition (Eurostat, 2016a) "*income received by people aged under 16 is defined as the gross income received by all household members aged under 16 during the income reference period.*

It excludes:

- *Transfers between household members;*
- *Income collected at the household level (i.e. variables HY040G, HY050G, HY060G, HY070G, HY080G, and HY090G).*

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted."

[36] Ireland, Portugal, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

Table 25. Variable availability by country: for income received by people aged under 16 (HY110)

Country	HY110
EU Member States	
Austria	X
Belgium	X
Bulgaria	X
Croatia	X
Republic of Cyprus	X
Czech Republic	
Denmark	X
Estonia	X
Finland	X
France	X
Germany	X
Greece	X
Hungary	X
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	X
Netherlands	X
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	X
Slovenia	X
Spain	X
Sweden	X
United Kingdom	X
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	X
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 26. Even though some countries seem to comply, most have a 'not clear' compliance status: Hungary, Malta, Slovakia and Spain, which did not provide disaggregated component and any additional information. Therefore, it was not possible to identify if transfers between household members and income collected at the household level were in fact excluded. In the case of Greece and Latvia, only values referring to income from work are recorded, benefits and pensions are not included. Italy reports the possibility of real and financial capital income referring to individual aged 16 or less being classified under HY110 instead of income from interest, dividends, profits from capital investment in an unincorporated business (HY090). For the United Kingdom, income at the household level belonging to income from interest, dividends, profits from capital investment in an unincorporated business (HY090) were considered for the variable. This type of income is supposed to be excluded from the reported values, as required by Eurostat.

If MetaSILC is repeated, it would useful to ask respondents to provide the formula used to construct the variable. Also, the age of entitlement of individual level benefits in each country could be a useful information as countries like Sweden, France, Luxembourg, Poland, Serbia and Slovenia do not include some income variables collected at the individual level. However, with the information provided, it is not possible to know if people 16 younger are not entitled to them or if they were omitted.

Table 26. Country compliance with Eurostat definition: income received by people aged under 16 (HY110)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Denmark, Estonia, Finland, France, Germany, Luxembourg, the Netherlands, Poland, Serbia and Slovenia
Not clear	Greece, Hungary, Italy, Latvia, Malta, Slovakia, Spain, United Kingdom

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 27 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on income received by people aged under 16 is mainly based on survey data (18 countries); register data (6 countries); and Other (2 countries). Most countries have used use information based on broad questions (i.e., income questions ask about the total income of several benefit schemes and income together). Only Estonia has used combined sources of information. As regards the type of data collected, the options are: Gross; Net of Personal Income Tax (PIT); Net of Social Contribution (SC); Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (9 countries), followed by Net of PIT and SC (5 countries), Gross and net of PIT and SC (4 countries), Not applicable (3 countries), Gross and net of PIT (2 countries), Net of personal income tax (PIT) (2 countries) and Other (1 country).

Table 27. Main source of information and type of values collected by country: income received by people aged under 16 (HY110)

Country	Main source of the information	Type of values collected (1)
Austria	Register data	Net of PIT and SC
Belgium	Survey data (broad question)	Not applicable
Bulgaria	Survey data (questions by type of income)	Gross
Croatia	Survey data (questions by type of income + broad questions)	Gross
Republic of Cyprus	Survey data (broad questions)	Gross
Denmark	Other	Other
Estonia	Register + Survey data (broad question)	Gross
Finland	Register data	Gross
France	Survey data (questions by type of income)	Not applicable
Germany	Survey data (broad question)	Net of PIT and SC
Greece	Survey data	Net of PIT and SC
Hungary	Survey data (broad question)	Net of personal income tax (PIT)
Italy	Survey data (broad question)	Net of personal income tax (PIT)
Latvia	Survey data (broad questions)	Gross and net of PIT and SC
Luxembourg	Survey data (questions by type of income)	Net of PIT and SC
Malta	Survey data (broad question)	Gross
Netherlands	Register data	Gross
Poland	Survey data	Net of PIT and SC
Serbia	Survey data	Gross and net of PIT
Slovakia	Survey data (broad question)	Gross
Slovenia	Register data	Gross and net of PIT and SC
Spain	Survey data (broad question)	Gross and net of PIT and SC
Sweden	Register data	Gross and net of PIT + Gross and net of PIT and SC
United Kingdom	Survey data (questions by type of income)	Gross + Not applicable

Notes: (1) PIT = Personal income tax; SC = Social contribution.

Source: MetaSILC2015 Database.

Remarks by country
The following analysis provides detailed information by country, combining information from Table 27 with the material collected on the variable components and possible changes in the variable composition.

Austria
Income received by people aged under 16 (HY110) is computed using information from register data, collecting “Net of PIT and SC” values. In addition, to the net values collected, gross amounts are also retrieved from registers. The variable is the aggregate of 11 components: (1) employment income; (2) pupils benefit; (3) scholarship; (4) unemployment benefit; (5) emergency benefit; (6) pension payments; (7) invalidity pension; (8) accident pension; (9) nursing allowance; (10) survivors' benefit; and (11) sickness benefits. The definition used for the variable seems to follow the Eurostat guidelines, if the age criterion is correctly applied.

Belgium
Income received by people aged under 16 (HY110) is computed using information from survey data (broad question). The type of collection is reported as “Not applicable”. The variable composition does not seem to be disaggregated and it encloses only one component, income received by people aged under 16. According to the NSI, first, respondents are asked if there are children younger than 16 who received an income. In the questionnaire a remark is added for the interviewer not to take transfers between households into account. Second, respondents are asked for the amount. A remark is added for the interviewer to count all income from all children under 16 years. This seems to be in accordance with Eurostat guidelines. However, it would be important to also collect information on the source of the income, as respondents could wrongly include income collected at the household level (i.e. variables HY040G, HY050G, HY060G, HY070G, HY080G, and HY090G).

From SILC 2019 onwards this information will be collected from registers.

Bulgaria
Income received by people aged under 16 (HY110) is computed using information from survey data (questions by type of income), collecting “Gross”. In addition, administrative data is used to impute missing value or validate data. The variable is the aggregate of 4 components: (1) survivors’ pension; (2) disability pension; (3) scholarship; and (4) other income. Although it is not clear what is included in the fourth component, the definition used for the variable seems to follow the Eurostat guidelines.

Croatia
Income received by people aged under 16 (HY110) is computed using information from survey data (questions by type of income + broad question), collecting “Gross” values. The variable is the aggregate of 2 components: (1) gift in the form of cash received by children under 16 from private persons who are not members of the household; and (2) social transfers received by children under 16 from family (military) or disable pension. Component 2 includes e.g. pension or part of the pension when child is entitled to a survivor's pension after the death of parent/parents. The variable seems to follow Eurostat guidelines.

Republic of Cyprus
Income received by people aged under 16 (HY110) is computed using information from survey data (broad question), collecting “Gross” values. The variable is composed by one component, total gross annual income received by children of the household from an independent source. According to the NSI, before collecting the gross income received by persons aged under 16 (Question HQ26) there is an introductory question, that asks

respondents to identify the children aged under 16 who have at least one independent source of income, disregarding any amounts received from other members of the household. This seems to be in accordance with Eurostat guidelines.

The wording of the question seems to make sure that income collected at the household level (i.e. variables HY050G, HY060G, HY070G) and income received from other households, mainly alimonies, (i.e. HY080) are not included in HY110. However, it would be important to make sure that other household income variables (i.e. HY040 and HY090), are also not included.

Denmark

Income received by people aged under 16 (HY110) is computed using information from other sources and collecting "Other" values. The variable is composed by the total gross SILC income (HY110G = PY010G +PY020G+ PY021G+ PY030G+ PY050G + PY090G +PY100G +PY110G +PY120G +PY130G+ PY140G [for children under 16 years old]). The definition used seems to follow the Eurostat guidelines.

Estonia

Income received by people aged under 16 (HY110) is computed, since 2013, using information from register and survey data (broad question), collecting "Gross" values. The variable is the aggregate of 3 components: (1) income from wage labour (14 years or younger); (2) other type of income (14 years or younger); and (3) all type of income (15 years or older). The NSI informed that income collected at the household level is not accounted in the variable. Therefore, the definition used seems to follow the Eurostat guidelines.

Finland

Income received by people aged under 16 (HY110) is computed using information from register data and collecting "Gross" values. The variable composition does not seem to be disaggregated and it encloses only one component derived from the SILC components PY010G, PY020G, PY050G, PY080G, PY090G, PY100G, PY110G, PY120G, PY130G AND PY140G for people under 16 at person unit level. The definition used seems to follow the Eurostat guidelines.

France

Income received by people aged under 16 (HY110) is computed using information from survey data (questions by type of income). The type of collection is reported as "Not applicable". The variable composition does not seem to be disaggregated and it encloses only one component, income received by people aged under 16, including earned incomes, learning income, school bursaries. According to the additional information provided by the NSI, HY110G=HY110N as many of the income considered are not subject to taxes and social contributions. This is the reason for collecting the information using questionnaire (OCBOURCF to TINCBEC). The definition used seems to follow the Eurostat guidelines.

Germany

Income received by people aged under 16 (HY110) is computed using information from survey data (broad question), collecting "Net of PIT and SC" values. The variable composition does not seem to be disaggregated, enclosing only one component, income received by people aged under 16. According to the NSI, income received by people under the age of 16 is collected at the household level, but the question used is directed to each individual child under the age of 16 years. The examples of their own independent income are given as example. Any income that could should not be considered is explicitly mentioned as 'wrong' income to be reported (for example, Kindergeld, Unterhalt, etc.). Children under the age of 16 usually have no high income (e.g. as newspaper deliverer = Zeitungsausträger) and the

orphan's pension is not particularly high. Thus, the child regularly stays below the basic Grundfreibetrag. The collected net values are equal to the gross value.

The definition used to compute the variable seems to follow Eurostat guidelines.

From 2020 onwards, the composition of HY110 may be affected by the integration of EU-SILC in the microcensus.

Greece

Income received by people aged under 16 (HY110) is computed using information from survey data, collecting “Net of PIT and SC” values. The variable composition does not seem to be disaggregated, enclosing only one component, income for children under 16 years old. According to the NSI, up to 2018, the values recorded referred only to income from employment. Because of that, the variable does not seem to follow the Eurostat guidelines.

The NSI informed that in 2019 they will collect any income received by persons up to 16 years old, and from 2020 they plan to record analytically the sources of income.

Hungary

Income received by people aged under 16 (HY110) is computed using information from survey data (broad question), collecting “Net of PIT” values. The variable composition does not seem to be disaggregated, enclosing only one component, income received by people aged under 16. As the NSI did not provide any additional information regarding the exclusion of transfers between household members and income collected at the household level, we cannot be sure that the definition used follows the Eurostat guidelines.

Italy

Income received by people aged under 16 (HY110) is computed using information from survey data (broad question), collecting “Net of PIT” values. The variable composition does not seem to be disaggregated, enclosing only one component, income of people aged less than 16 years old.

The NSI informed that the Italian definition for HY110 excludes transfers between household members. In the near future they plan to collect this information through administrative data, because an important part of this income component is associated with disability pensions. Also, income recorded and collected at the household level (i.e. variables HY050G, HY060G, HY070G) is not included in HY110. Income received from other households, mainly alimonies, (i.e. HY080) is not included in HY110, because the wording of the broad question explicitly exclude it and it is collected by the individuals aged 16+. As far as the other household income variables (i.e. HY040 and HY090), they are constructed by variables collected by individuals aged 16+, therefore, according to the NSI, it is possible that real and financial capital income referring to individual aged 16 or less could be recorded into the HY110 and not properly into HY090.

The definition used to compute the variable does not seem to follow Eurostat guidelines.

Latvia

Income received by people aged under 16 (HY110) is computed using information from survey data (broad question) and register data, collecting “Gross and net of PIT and SC” values. According to the additional information provided by the NSI, if there is data from income register about income received by people aged under 16, but underreported in survey, income data from the registers is used.

The variable is the aggregate of 7 components; however, the name of the components has not been provided. The NSI informed that values are collected using a broad question about income components with main focus on components ‘Employee cash or near cash income’ or ‘Cash profit or losses from self-employment components’. All income components at

household level are excluded, but other income components at the individual level do not seem be included (pensions and benefits). Therefore, the composition of the variable does not seem to follow the Eurostat guidelines.

The NSI also informed that they will revise the variable and possibly add information on pensions and benefits to HY110 for 2019, using registers.

Luxembourg

Income received by people aged under 16 (HY110) is computed using information from survey data (questions by type of income), collecting “Net of PIT and SC” values. The variable is the aggregate of 2 components: (1) orphan allowance; and (2) apprentice wage. The definition used seems to follow the Eurostat guidelines.

Malta

Income received by people aged under 16 (HY110) is computed using information from survey data (broad question), collecting “Gross” values. The variable composition does not seem to be disaggregated, enclosing only one component, income received by people aged under 16. As the NSI did not provide any additional information regarding the exclusion of transfers between household members and income collected at the household level, we cannot be sure that the definition used follows the Eurostat guidelines.

Netherlands

Income received by people aged under 16 (HY110) is computed using information from register data, collecting “Gross” values. According to the additional information provided by the NSI, the variable encloses from the addition of the SILC components PY010G, PY021G, PY050G PY080, PY090G, PY100G, PY110G, PY120G, PY130G, PY140G aggregated for all household members aged under 16. Therefore, the definition used seems to follow the Eurostat guidelines.

Poland

Income received by people aged under 16 (HY110) is computed using information from survey data, collecting “Net of PIT and SC” values. The variable is the aggregate of 4 components: (1) net survivor' benefit; (2) net attendance allowance; (3) net scholarship; and (4) net income from other sources. The definition used seems to follow the Eurostat guidelines. Components 2 and 3 are not taxable. For components 1 and 4, amounts net of taxes and contributions were collected.

Serbia

Income received by people aged under 16 (HY110) is computed using information from survey data, collecting “Gross and net of PIT” values. The variable is the aggregate of 2 components: (1) survivor's pension; and (2) scholarships for education. The definition used seems to follow the Eurostat guidelines.

Slovakia

Income received by people aged under 16 (HY110) is computed using information from survey data (broad question), collecting “Gross” values. The variable composition does not seem to be disaggregated, enclosing only one component, income received by people aged under 16. As the NSI did not provide any additional information regarding the exclusion of transfers between household members and income collected at the household level, we cannot be sure that the definition used follows the Eurostat guidelines.

Slovenia

Income received by people aged under 16 (HY110) is computed using information from register data, collecting “Gross and net of PIT and SC” values. The variable covers income

received by people aged under 16, including wage, allowance for holidays, student work, contract work, etc. Therefore, the definition used seems to follow the Eurostat guidelines.

Spain

Income received by people aged under 16 (HY110) is computed using information from survey data (broad question), collecting "Gross and net of PIT and SC" values. The variable composition does not seem to be disaggregated, enclosing only one component, income received by people aged under 16. As the NSI did not provide any additional information regarding the exclusion of transfers between household members and income collected at the household level, we cannot be sure that the definition used follows the Eurostat guidelines.

Sweden

Income received by people aged under 16 (HY110) is computed using information from register data, collecting "Gross and net of PIT" values. the variable is the aggregate of 5 components: (1) regular net wage; (2) cash benefits or losses from self-employment: (3) education-related allowances; (4) income from rental of a property or land; and (5) interest, dividends, profit from capital investments. The definition used seems to follow the Eurostat guidelines.

United Kingdom

Income received by people aged under 16 (HY110) is computed using information from survey data (questions by type of income), collecting "Gross". The type of collection has also been reported as "Not applicable". The variable is the aggregate of 9 components: (1) bonus amount; (2) benefit amount; (3) amount last payment (child income); (4) amount last payment; (5) amount of bursary fund; (6) EMA amount; (7) full-time education; (8) grant annual amount; and (9) grant annual value. Components 1, 2 and 4 are not very clear. According to the NSI, all components used in the derivation of HY110 are related to the income of people aged under 16. The components that feed into HY110 are any income from state benefits, Christmas bonus related to state benefits, employment, interest or dividends from wealth such as bank accounts or trusts and education-related allowances (e.g., grants, bursaries) for those aged under 16.

The inclusion of 'interest or dividends from wealth such as bank accounts or trusts' is not in accordance with the Eurostat guidelines because it is considered an income collected at the household level, collected under Income from interest, dividends, profits from capital investment in an unincorporated business (HY090). The guidelines indicate that any income collected at the household level (i.e. variables HY040G, HY050G, HY060G, HY070G, HY080G, and HY090G) should be excluded from the values reported. Therefore, it seems that the variable does not follow the Eurostat guidelines.

HY120G/HY120N: REGULAR TAXES ON WEALTH

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Summary

Cross-national studies should take account of the following findings:

- From the 19 countries that responded[37], 16 seem to fully comply with the Eurostat definition for regular taxes on wealth. In most cases that countries do not comply with the Eurostat definition, the problem refers to the inclusion of components that do not seem to fit under HY120 (e.g. tax on waste disposal and reimbursement of student loan) and the omission of local taxes (e.g. land value tax, real estate tax and urban real estate value tax).
- Some countries did not provide sufficient information in MetaSILC to make a detailed assessment.
- Most countries collect information from survey data. However, data are also collected using registers (Denmark, Finland and Sweden), which might affect comparability across countries.
- One country has reported changes to the computation of HY120: Estonia (survey to register data since 2013). Spain (termination of this type of tax) has reported future changes.

Definition

According to the Eurostat definition (Eurostat, 2016a) "*regular taxes on wealth refers to taxes that are payable periodically on the ownership or use of land or buildings by owners, and current taxes on net wealth and on other assets (jewellery, other external signs of wealth). The regular taxes on wealth provided will be those paid during the income reference period.*

It includes any interest charged on arrears of taxes due and any fines imposed by taxation authorities, paid during the income reference period and property taxes paid directly to the taxation authority by tenants during the income reference period.

It excludes:

- *Intermittent taxes such as inheritance taxes, death duties or taxes on gifts inter vivo.*
- *Taxes assessed on holdings of property, land or real estate when these holdings are used as a basis for estimating the income of their owners (these taxes are included under 'Tax on income and social insurance contributions' (HY140G)).*
- *Taxes on land, buildings or other assets owned or rented by enterprises and used by them for production (these taxes are considered as taxes on production and they are deducted from the market output of self-employment income to build the component 'Gross cash benefits or losses from self-employment' (including royalties) (PY050G).*"

[37] Ireland, Portugal, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

Table 28. Variable availability by country: regular taxes on wealth (HY120)

Country	HY120
EU Member States	
Austria	
Belgium	
Bulgaria	X
Croatia	X
Republic of Cyprus	X
Czech Republic	X
Denmark	X
Estonia	X
Finland	X
France	X
Germany	X
Greece	X
Hungary	X
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	
Netherlands	
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	X
Slovenia	X
Spain	X
Sweden	X
United Kingdom	X
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 29. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. For Bulgaria, tax on property is determined along with the municipal waste tax using differentiated rates based on the tax estimate. Sweden includes reimbursement of student loan. Denmark does not register the 'land value tax', a municipal tax on the land value of residential property. Spain also seems to omit some components: real estate tax and urban real estate value tax. Belgium does not collect information on this variable, as a tax on wealth in the sense of variable HY120 does not exist.

Table 29. Country compliance with Eurostat definition: regular taxes on wealth (HY120)

Compliance with Eurostat definition	Countries
Yes	Croatia, Republic of Cyprus, Czech Republic, Estonia, Finland, France, Greece, Hungary, Germany, Italy, Latvia, the Netherlands, Poland, Slovenia, Slovakia, United Kingdom
No	Bulgaria, Denmark, Spain, Sweden

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 30 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on regular taxes on wealth is mainly based on survey data (15 countries); register data (3 countries); and Other (1 country). Many countries use information based on broad questions (i.e., income questions ask about the total income of several benefit schemes and income together). Information based on questions by type of asset or taxes is also used. However, since EU-SILC 2015 country-specific questionnaires are not available for all the countries involved in the analysis, occasionally it was not possible to identify the type of question used to collect the information for some countries.

In contrast to similar tables in other sections of this report, the information on type of data collected was reported as 'Not applicable'.

Table 30. Main source of information by country: regular taxes on wealth (HY120)

Country	Main source of the information
Bulgaria	Survey data (broad question)
Croatia	Survey data (question by type of asset)
Republic of Cyprus	Survey data (broad question)
Czech Republic	Survey data (broad question)
Denmark	Register data
Estonia	Survey data (broad question)
Finland	Register data
France	Survey data (question by type of tax)
Germany	Survey data (question by type of asset)
Greece	Survey data
Hungary	Survey data
Italy	Survey data (question by type of asset)
Latvia	Survey data (broad question)
Luxembourg	Other
Poland	Survey data
Slovakia	Survey data (broad question)
Slovenia	Survey data (broad question)
Spain	Separate question
Sweden	Register data
United Kingdom	Survey data (type of tax)

Source: MetaSILC2015 Database.

Remarks by country

The following analysis provides detailed information by country, combining information from Table 30 with the material collected on the variable components and possible changes in the variable composition.

Bulgaria

Income from regular taxes on wealth (HY120) is computed using information from survey data (broad question). The variable is composed by one component: tax on property and municipal waste tax. As its revenues are allocated directly to the respective local (or municipal) budget, the tax on property is determined along with the municipal waste tax using differentiated rates based on the tax estimate, according to the country's Euromod report[38]. The NSI informed that a household waste tax is payable for collection, transport and disposal services at landfills or other domestic waste facilities, as well as for the maintenance of the cleanliness of the areas for public use.

The inclusion of 'municipal waste tax' does not seem to follow the Eurostat guidelines and it is an unusual practice among the countries.

Croatia

Income from regular taxes on wealth (HY120) is computed using information from survey data (question by type of asset). The variable is the aggregate of 3 components: (1) tax on vacation houses; (2) tax on road motor vehicles; and (3) tax on boats. According to the country's Euromod report[39], there is no general, standard property tax in Croatia. However,

[38] https://www.euromod.ac.uk/sites/default/files/country-reports/year7/Y7_BG_CR_Final_0.pdf
[39] https://www.euromod.ac.uk/sites/default/files/country-reports/year7/Y7_CR_HR_Final.pdf

there are several taxes on different types of assets held and used by natural and legal persons. Eurostat guidelines are not clear about the treatment of taxes on motor vehicles and boats as taxes on wealth. However, one could argue that this practice is in accordance with the guidelines as the taxes paid on ownership of road motor vehicles and boats are applied as an *ad valorem* personal property tax.

Republic of Cyprus

Income from regular taxes on wealth (HY120) is computed using information from survey data. The variable is the aggregate of 2 components: (1) tax paid on real estate for property not rented to others; and (2) tax paid on real estate for property rented to others. The definition used by the country seems to follow the Eurostat guidelines.

Czech Republic

Income from regular taxes on wealth (HY120) is computed using information from survey data (broad question). The variable composition encloses only one component: regular taxes on wealth (buildings and land). The variable seems to follow the Eurostat guidelines.

Denmark

Income from regular taxes on wealth (HY120) is computed using information from register data. The variable is composed by property tax on imputed rent. According to the country's Euromod report[40], this is 'a property value tax that can be described as a progressive state tax on the overall value of property, based on the official/public property value estimate'. In addition to this property tax, the Euromod Country Report also describes the existence of the 'land value tax' (Grundskyld), a municipal tax on the land value of residential property, which does not seem to be included in HY120, nor in any other EU-SILC variable reported in the survey. Given this possible omission, the definition used does not seem to follow the Eurostat guidelines. The NSI informed that corrections can be expected for 2020 data.

Estonia

Income from regular taxes on wealth (HY120) is computed using information from survey data (broad question). The variable composition encloses only one component: regular taxes on wealth. The definition used seems to follow the Eurostat guidelines.

Changes to the computation of the variables has been reported. Since 2013, HY120N has been collected from register data.

Finland

Income from regular taxes on wealth (HY120) is computed using information from register data. The variable is composed by real estate taxes, which seems to be in accordance with the Eurostat guidelines.

France

Income from regular taxes on wealth (HY120) is computed using information from survey data (question by type of tax) (questionnaire block on 'Impôt sur la fortune' - ISF, MEISF and MAISF). The variable is composed by wealth taxes, which is an annual progressive tax payable by individuals on account of their ownership of personal assets when the net value of these exceed a certain amount. Therefore, the definition used seems to follow the Eurostat guidelines. In the EU-SILC dataset, values recorded for HY120G are equal to HY120N.

Germany

Income from regular taxes on wealth (HY120) is computed using information from survey data (question by type of asset). The variable is composed by one component: property tax on land, which seems to be in accordance with the Eurostat guidelines.

[40] https://www.euromod.ac.uk/sites/default/files/country-reports/year6/Y6_CR_DK_final_08-03-2016.pdf

From 2020 onwards, the composition of HY120 will consider the integration of EU-SILC in the microcensus. This might lead to changes in the calculation of the target variable.

Greece
Income from regular taxes on wealth (HY120) is computed using information from survey data, collecting "Net of PIT and SC" values. The variable is composed by the extraordinary financial contribution, a certain tax on wealth (real estate) that were imposed in 2015. The definition used seems to follow the Eurostat guidelines.

Hungary
Income from regular taxes on wealth (HY120) is computed using information from survey data. The variable composition includes only one component: regular taxes on wealth, or regular property tax, which seems to follow the Eurostat guidelines.

Italy
Income from regular taxes on wealth (HY120) is computed using information from survey data. The variable composition includes only one component: regular taxes on wealth, or local tax on property, which seems to follow the Eurostat guidelines.

Latvia
Income from regular taxes on wealth (HY120) is computed using information from survey data (broad question). The variable is composed by one component: real estate and land taxes, which seems to be in accordance with the Eurostat guidelines.

Luxembourg
Income from regular taxes on wealth (HY120) is set to 0 since the tax was abolished in 2006 in Luxembourg.

Netherlands
According to the information provided by the Dutch NSI, there are no regular taxes on wealth in the Netherlands. Yet, there is a tax that can be classified as a tax on wealth in accordance with the definition of HY120. The 'vermogensredementsheffing' assumes a (fictitious) return on wealth equal to 4 percent for all households. This tax (in Dutch: vermogensrendementsheffing) is recorded in target variable HY140G. However, given that the tax is levied on a fictitious rate of return (and the return can be much lower than 4 per cent), we are convinced it should be recorded under HY120. Therefore, the definition used in the Netherlands for HY120 does not seem to follow Eurostat guidelines.

Poland
Income from regular taxes on wealth (HY120) is computed using information from survey data. The variable is composed by property taxes, which is imposed on ownership, co-ownership, possession and co-possession of land, buildings, building structures and construction devices. The definition used seems to follow the Eurostat guidelines.

Slovakia
Income from regular taxes on wealth (HY120) is computed using information from survey data (broad question). The variable composition does not seem to be disaggregated and it includes only one component: regular taxes on wealth. The definition used seems to follow the Eurostat guidelines.

Slovenia
Income from regular taxes on wealth (HY120) is computed using information from survey data (broad question). According to the information provided by the NSI, technically, the questions are applicable to owners and to tenants. The variable is composed by 2 components: (1) compensation for building land; and (2) tax on wealth, or property tax. The

first component is a duty levied on vacant and constructed building land in possession of legal persons and individuals and individuals[41]. Therefore, the definition used seems to follow the Eurostat guidelines.

Spain

Income from regular taxes on wealth (HY120) is computed using information from survey data. The variable is composed by one component, tax on wealth, or property tax (Impuesto sobre el patrimonio). This tax might be suppressed in the short term. The country has 2 additional direct taxes, not reported here, that seem to fit to the regular taxes on wealth definition: real estate tax and urban real estate value tax[42]. According to the additional information provided by the NSI, HY120 only includes the taxes on wealth ("impuesto sobre el patrimonio") that is paid directly to the taxation authority ("Agencia Tributaria - AEAT"). The real estate tax (we only identify one tax: "Impuesto de Bienes Inmuebles") paid to the municipalities is collected from a separate question but is not integrated in HY120. Instead, it is included in HH070 (total housing cost). Due to this omission, the definition used does not seem follow the Eurostat guidelines.

The NSI informed that the omission will be analysed and if necessary, the survey questionnaire will be adapted for 2021.

Sweden

Income from regular taxes on wealth (HY120) is computed using information from register data. The variable is composed by 4 components: (1) property tax (2) building fee, or real property fees; (3) tax credit for property charge (only available for pensioners as a way of trying to decrease the tax burden for individuals 65+ with low incomes); and (4) amount of reimbursement, student loan. According to the additional information provided by the NSI, reimbursement of student loan is handled this way according to Swedish national definitions of disposable income according to the logic that student loans are not comparable to normal bank loans when it comes to interest, mortgage etc., but closer to some kind of tax when looking at it from the perspective of the individual. Even though this logic is in accordance with the Swedish tax system, it is not clear if this follows the Eurostat definition.

United Kingdom

Income from regular taxes on wealth (HY120) is computed using information from survey data (type of tax), collecting "Gross" values. The variable is composed by 2 components: (1) council Tax Rebate Amount; and (2) Northern Irish Council Tax Rebate. Council tax is mainly based on the estimated market value of the property (as of April 1991)[43]. According to the additional information provided by the NSI, the second component is treated as a special case of the first one as the Council tax does not apply in Northern Ireland where the system of domestic rates remains in place. The definition used seems to follow the Eurostat guidelines.

[41] https://www.euromod.ac.uk/sites/default/files/country-reports/year7/Y7_CR_SI_Final.pdf
[42] https://www.euromod.ac.uk/sites/default/files/country-reports/year7/Y7_CR_ES_Final_V2.pdf
[43] https://www.euromod.ac.uk/sites/default/files/country-reports/year7/Y7_CR_UK_Final.pdf

HY140G/HY140N: TAX ON INCOME AND SOCIAL CONTRIBUTIONS

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Summary

Cross-national studies should take account of the following findings:

- From the 24 countries that responded[44], 21 seem to fully comply with the Eurostat definition. In some cases, it is not clear if the Eurostat definition is not applied because the NSIs have not provided sufficient information on the component.
- Many countries compute HY140 using derived values from existing variables. For instance, the variable might be computed by subtracting the net values from the reported gross values. However, some countries also collect directly information on how much taxes and social contributions households have paid. Both types of data collection may be prone to different measurement error and undermine comparability.
- Two countries have reported changes to the computation of HY140: Poland and United Kingdom (survey to imputed data). Belgium (survey to register data) has reported future changes.

Definition

According to the Eurostat definition (Eurostat, 2016a) "*Tax on income refers to taxes on income, profits and capital gains. They are assessed on the actual or presumed income of individuals, households or the tax-unit. They include taxes assessed on holdings of property, land or real estate when these holdings are used as a basis for estimating the income of their owners. Taxes related to pensions received from individual private plans (other than those covered under ESSPROS) should also be considered.*

Taxes on income include:

- *Taxes on individual, household or tax-unit income (income from employment, property, entrepreneurship, pensions, etc.), including taxes deducted by employers (pay-as-you earn taxes), other taxes at source and taxes on the income of owners of unincorporated enterprises paid during the income reference period;*
- *By way of exception, Member States using data from registers and other Member States, for which this is the most suitable way, can report taxes on 'income received' in the income reference year, if it only marginally affects comparability;*
- *Tax reimbursement received during the income reference period related to tax paid for the income received during the income reference period or for income received in previous years. This value will be considered as a reduction of taxes paid; and*
- *Any interest charged on arrears of taxes due and any fines imposed by taxation authorities.*

Taxes on income exclude:

- *Fees paid for hunting, shooting and fishing*

***Social insurance contributions** refer to contributions by employees', the self-employed and if applicable, the unemployed, retired paid during the income reference period to either mandatory government or employer-based social insurance schemes (pension, health, etc.)".*

[44] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

Table 31. Variable availability by country: tax on income and social contributions (HY140)

Country	HY140
EU Member States	
Austria	
Belgium	X
Bulgaria	
Croatia	
Republic of Cyprus	X
Czech Republic	X
Denmark	X
Estonia	X
Finland	X
France	X
Germany	X
Greece	
Hungary	X
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	X
Netherlands	X
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	X
Slovenia	X
Spain	X
Sweden	X
United Kingdom	X
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	X
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 32. Even though most countries seem to comply, there are still a few exceptions. For Malta and Luxembourg, it is not clear whether the definition used complies with the Eurostat definition because the NSIs have not provided sufficient information. For the Netherlands, a component treated as tax on income (vermogensrendementsheffing) should be instead classified as a tax on wealth in accordance with the definition of HY120. Table 33 lists the main source of information and the type of data collected by detailed target variable and country.

Table 32. Country compliance with Eurostat definition: tax on income and social contributions (HY140)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Hungary, Italy, Latvia, Poland, Serbia, Spain Slovakia, Slovenia, Sweden, United Kingdom
Not clear / no	Luxembourg, Malta and the Netherlands

Source: Compliance status based on the analysis of MetaSILC2015 Database.

The way the variable is constructed differs across countries. Some countries reported constructing the variable with an indirect approach, deriving values from existing variables or fully imputing the data. In other words, the values reported for HY140 depend on those reported for the other income target variables. For instance, HY140 might be computed by subtracting the net values from the reported gross values. Other countries reported using a more direct approach using data on the amount of taxes and social contributions paid collected through a survey or from a register. Survey data was used by 8 countries, register data was used for 8, and fully imputed data was used by 3 countries. Five countries reported to use other type of data to compute the variable. Luxembourg and Poland were the only countries to combine register and survey data.

In contrast to similar tables in other sections of this report, the information on type of data collected was reported as ‘Not applicable’.

Table 33. Main source of information by country: tax on income and social contributions (HY140)

Country	Main source of the information
Austria*	Other (derived from existing variables)
Belgium	Survey data (derived from existing variables + question for additional information)
Bulgaria*	Register + survey data in case information is missing
Croatia*	Survey + register data (derived from existing variables)
Republic of Cyprus	Survey + register data (questions by type of income taxed and social contribution)
Czech Republic	Survey data
Denmark	Register data
Estonia*	Register data (derived from existing data)
Finland	Register data
France*	Other (derived from existing data)
Germany	Survey data (questions by type of income taxed and social contribution)
Hungary	Fully imputed
Italy	Other
Latvia	Register data
Luxembourg	Fully imputed + Survey data (broad questions)
Malta	Other
Netherlands	Register data
Poland	Survey data (questions by type of income taxed and social contribution)
Slovakia	Fully imputed
Slovenia*	Survey data (derived from existing variables)
Spain*	Register data (derived from existing variables)
Sweden	Register data
United Kingdom*	Other (derived from existing data)

Notes: (*) information available as additional remark in the database. Source: MetaSILC2015 Database.

Remarks by country

The following analysis provides detailed information by country, combining information from Table 33 with the material collected on the variable components and possible changes in the variable composition.

Austria

According to the additional information provided by the NSI, HY140 is not collected. Instead, a residual variable is constructed based on the difference between gross and net household income. The formula used to calculate the values for HY140 is: HY140g = HY010 – sum (0, HY020, HY130n). Please note that there are no taxes on wealth in Austria. Also, it seems that HY020 here, only considers net income components (as it was done before 2007).

The definition used for Austria seems to follow the Eurostat guidelines. However, its comparability could be compromised in case one of the variables used to calculate HY140 does not follow Eurostat instructions.

Belgium

Tax on income and social contributions is computed using information from existing variables and one survey question to collect additional information. According to the additional information provided by the NSI, HY140 is obtained by the following formula:

HY140 = (Gross income from salaries – net income salaries) **+** (Gross income from self-employments – net income from self-employments) **+** (Gross income from pension allowances – net income from pension allowances) **+** (Gross income from disability, illness allowances – net income disability, illness allowances) **+** (Gross income from jobseeker's allowances - net income from jobseeker's allowances) **+** extra payment of taxes **-** reimbursement of taxes.

The definition used for Belgium seems to follow the Eurostat guidelines.

Future changes to the composition of the variable are being planned for Belgium. From 2018 onwards, register data will be used as source. Once the data are collected, a report which will compare the classification of benefits before and after the change, will be available for data users.

Bulgaria

According to the additional information provided by the NSI, HY140G/HY140N is constructed according to the tax and social contribution payables. The National Revenue Agency provides data from the register of insured persons (PY010 and PY050) and data from the annual tax return. The data from the administrative sources are directly used. If data from registers are missing the respondents reported income gross and/or net at component level. From 2012 Employee cash or near cash income (PY010) collected only net and the gross income was obtained by summing up net value, income tax payments and compulsory social insurance contributions accordance with the legislations. For some kind of income, the respondent reported the annual amounts of tax and social contribution paid. If the information on tax and insurance contributions was missing, the amounts were imputed in accordance with the labour and social insurance legislations. These are the case of:

- o P43.1. Civil contract, work for fee, etc. (PY010)
- o P43.2. Participation in management and supervisory bodies of companies/ firms - board of Directors and others (HY090)
- o P51.1. Liberal professional (PY050)
- o P51.2. Craftsman (PY050)
- o P51.3. Sale of own inventions, works of science and art; royalties (PY050)
- o P51.4. Remunerations for the performance of artists – performers (PY050)
- o P52.1. Farmer (PY050)
- o P52.2. Tobacco-grower (PY050)
- o income from owner/part-owner of a company, sole trader (PY050)
  - P47. What tax did you pay and in what amount?
  - P48. What individual social security contributions did you pay and in what amount?"

The definition used seems to follow the Eurostat guidelines.

Croatia

According to the additional information provided by the NSI, the values for tax on income and social contributions is derived from other EU-SILC variables (employee cash or near cash income, non-cash employee income, cash benefits or losses from self-employment, old age benefits, survivor' benefits and disability benefits). Income tax rules (tax, surtax rates, etc.) are used for the conversion from net incomes to gross incomes. Social contributions are applied according to the Croatian regulations and laws.

The following formula is used for each person within the same household identification:

HY140G = (PY010G-PY010N) + (PY020G-PY020N) + (PY050G-PY050N) + (PY100G-PY100N) + (PY110G - PY110N) + (PY130G-PY130N) - Income tax return + Repayment for tax adjustment.

According to the country's quality report "all variables are recorded gross and net. Some variables have gross value equal to the net value while no taxation or social contributions applies. Both alternatives (gross amounts, net amounts - net of taxes and social insurance contributions) were available to respondents as a type of answer for income from employment. Algorithms based on the national tax rules were then used to calculate the complementary net/gross amount." With regards to social benefits, the quality report indicates that "some income components at household level generally do not fall under tax and social contribution regulations and therefore there is no difference between gross and net value - they can be collected as one type of value and assigned to both gross and net. For income from self-employment respondents were asked about net value and gross value was then calculated using gross/net conversion algorithms (according to national tax rules)."

The definition used for Croatia seems to follow the Eurostat guidelines. However, its comparability could be compromised in case one of the variables used to calculate HY140G does not follow Eurostat instructions.

Republic of Cyprus

Tax on income and social contributions is computed using information from survey and register data (questions by type of income taxed and social contribution). The NSI has not indicated which variables and/or components are collected from registers, therefore, this information was not included in the database.

The variable is the aggregate of 28 components: (1) annual deductions on income for each job as an employee, Income Tax; (2) income Tax paid on income from self-employment in Agriculture/Livestock/Fishing; (3) contributions in Social Insurance and other Funds on income from self-employment in Agriculture/Livestock/Fishing; (4) additional Income tax paid related to previous years related to self-employment in Agriculture/Livestock/Fishing; (5) additional Social Insurance etc. contributions paid related to previous years, e.g. fines, for self-employment; (6) tax paid on Income from Investment jointly owned with other members of the household; (7) tax paid on Income from own Investment; (8) tax and Social Insurance paid on Income from Private Pensions; (9) tax/Social Insurance paid on Old age pension from employer (Public and broad public sector); (10) tax/Social Insurance paid on Social Insurance Pension; (11) tax paid on Lump sum payment due to retirement (Public and broad public sector); (12) annual deductions on income for each job as an employee, Social Insurance, Provident fund, etc.; (13) tax paid on Provident fund due to retirement; (14) tax paid on Other bonus from work due to retirement; (15) tax paid on Provident fund due to widowing/orphanage; (16) tax paid on Provident fund due to disability; (17) tax/Social Insurance paid on Widow's pension; (18) tax/Social Insurance paid on Disability pension; (19) Tax/Social Insurance paid on Invalidity pension; (20) orphan's pension; (21) tax/Social Insurance paid on Pension for victims of violent crimes; (22) weekly/monthly deductions on income for each job as an employee, Income Tax; (23) weekly/monthly deductions on income for each job as an employee, Social Insurance, Provident fund, etc.; (24) deductions (Income tax and Contributions paid) on additional Income of employees for the case that it is not included in the main part of the income, (e.g. 13th or 14th Salary, Overtime, Tips, Commissions, etc.); (25) income Tax paid on income from self-employment other than in Agriculture/Livestock/Fishing; (26) contributions in Social Insurance and other Funds on income from self-employment, other than in Agriculture/Livestock/Fishing; (27) additional Income tax paid related to previous years related to self-employment, other than in Agriculture/Livestock/Fishing; and (28) additional Social Insurance etc. contributions paid related to previous years, e.g. fines, for self-employment.

In addition, the NSI reported that when individuals have more than one job, respondents are requested to indicate separately for each job the corresponding tax or contribution paid. Also, with regards to the 'weekly/monthly paid contributions', the number of weeks or months worked is collected to derive the annual amount. When there are several investments, the respondents are requested to indicate separately the corresponding tax paid for each joint investment or for each own investment. Finally, when there are several Private pensions, the respondents are requested to indicate separately the corresponding tax and contributions paid.

The definition used for Republic of Cyprus seems to follow the Eurostat guidelines.

Czech Republic

Tax on income and social contributions is computed using information from part of an aggregate question. The variable is the aggregate of 3 components: (1) tax on income; (2) social contributions; and (3) income tax bonus. The definition used seems to follow the Eurostat guidelines.

Denmark

Tax on income and social contributions is computed using information from register data. The information reported does not seem to be disaggregate as it is composed by only one component: total income taxes, excluding tax on imputed rent. According to the additional information provided by the NSI, church taxes is considered a contribution, not an income tax or social contribution, therefore it is not part of the income taxes. Total income includes labour market contributions and Health contribution (DK. AMG og sundhedsbidrag). The definition used for Denmark seems to follow the Eurostat guidelines.

Estonia

According to the additional information provided by the NSI, tax on income and social contributions is calculated separately using information from the Estonian Tax and Customs Board and other register data. According to the information provided by the NSI, HY140G = HY010(gross income) - HY020(net income) - HY130G (regular monetary transfers to other households, gross) - HY120G (taxation for land).

It seems that HY020, in the formula above, only considers net income components (as it was done before 2007), which implies that the variable already accounts for repayments/receipts for tax adjustments. Therefore, the definition used seems to follow the Eurostat guidelines.

Finland

Tax on income and social contributions is computed using information from register data. The variable is the aggregate of 10 components: (1) income tax for state; (2) income tax for municipality; (3) source tax paid from interest income taxed at source; (4) tax paid to abroad; (5) public broadcasting tax, net; (6) contribution to medical care coverage; (7) contribution to daily allowance coverage; (8) contribution to national health insurance from pension; (9) employees' and self-employees' obligatory contributions to unemployment and pension insurances; and (10) correction item (technical) for transfers paid.

According to the additional information provided by the NSI, tax paid on other in-kind of benefits than a company car and the tax paid from the capital gains are originally part of the taxes paid. However, they are excluded from HY140 because the EU-SILC income does not include other in-kind benefits than a company car and capital gains. The items are derived from initial register items.

The definition used for Finland seems to follow the Eurostat guidelines.

France

According to the additional information provided by the NSI, the values for tax on income and social contributions seem to be derived from other EU-SILC variables. The formula used to calculate the values for HY140 is: HY140G = sum (HY010, - HY020, - HY120N, - HY130N). HY140N is missing value for all observations. The definition used seems to be in accordance with the Eurostat guidelines, but its comparability could be compromised in case one of the variables used to calculate HY140G does not follow Eurostat instructions.

Germany

Tax on income and social contributions is computed using information from survey data (questions by type of income taxed and social contribution). The variable is the aggregate of 10 components: (1) paid taxes; (2) Income tax back payment; (3) yearly premium for the statutory health insurance; (4) yearly premium for the statutory care insurance; (5) yearly premium for the statutory retirement insurance; (6) yearly premium for the statutory unemployment insurance; (7) yearly premium for the statutory accident insurance (for self-employed); (8) yearly premium for the private health insurance; (9) yearly premium for the private care insurance; and (10) income tax refund. The definition used seems to follow the Eurostat guidelines.

From 2020 onwards, HY140 may be affected by the integration of EU-SILC in the microcensus

Hungary

Tax on income and social contributions is computed using information from fully imputed data. According to the additional information provided by the NSI, the values for tax on income and social contributions seem to be derived from other EU-SILC variables. The formula used to calculate the values for HY140N is: hy140n = (hy010 - hy080g/n) - (hy020 - hy080g/n + hy130g/n) - hy120g/n. The definition used seems to in accordance with the Eurostat guidelines, but its comparability could be compromised in case one of the variables used to calculate HY140N does not follow Eurostat instructions.

Italy

Tax on income and social contributions is computed using information from other sources. The information reported does not seem to be disaggregated as it is composed by only one component: tax on income and social contributions. The NSI informed that tax on income and social contributions are calculated at individual level in IT-SILC combining the results of a microsimulation model and administrative data. In fact, the tax on income is the sum of personal income tax (Irpef), regional and municipal tax, substitute tax on financial assets and income tax with separate taxation, in addition to the repayments/receipts for tax adjustment. The taxes of individuals aged 16 and over are then added to the household level as required by the Eurostat guidelines.

The definition used seems to in accordance with the Eurostat guidelines.

Latvia

Tax on income and social contributions is computed using information from register data. The formula used to calculate the values of HY140G is: HY140 = (HY040G-HY040N)+(HY050G-HY050N)+(HY060G-HY060N)+(HY070G-HY070N)+(HY090G-HY090N)+(HY110G-HY110N)+ sum ((PY010G-PY010N)+(PY021G-PY021N)+(PY050G-PY050N)+(PY080G-PY080N)+(PY090G-PY090N)+(PY100G-PY100N)+(PY110G-PY110N)+(PY120G-PY120N)+(PY130G-PY130N)+(PY140G-PY140N))+HY145N.

The definition used seems to in accordance with the Eurostat guidelines, but its comparability could be compromised in case the definition of any of the variables used to calculate HY140 does not follow Eurostat instructions.

Luxembourg

Tax on income and social contributions is computed using information from fully imputed data and survey data (broad question). The variable is based on 3 components: (1) taxes taken at source; (2) preliminary transfers; and (3) social contributions (imputed data).

Although the NSI did not report any changes in the construction of the variable, there are some differences in the components reported for MetaSILC2010, when deduction at source, Income tax instalments, Tax adjustments and Land tax were part of the variable.

For 2015 data, repayments/receipts for tax adjustment is recorded under HY145N (see below). These values are based, according to the NSI, on LU-SILC questions about whether further payments were received or given to tax administration due to adjustments. According to Eurostat guidelines, the use of HY145N for repayments/receipts for tax adjustment is advised for when income at the component level is reported net. If income at the component level is reported gross or some of the components are reported gross and some net of tax, the guidelines suggest that adjustments will be included, in general, under the variable HY140G.

Luxembourg reports to record many income components as net values but for some components/variables only gross or gross and net values are collected. However, according to the country's quality report "income variables were collected gross (before taxes and social security contributions) and net (after taxes at source and social contributions)." Also, "since the tax base is composed of all taxable income, it is difficult to collect a net income at the component level." Consequently, the net values recorded are proxy values, as indicated in the quality report.

It is not clear why repayments/receipts for tax adjustment are included under HY145N and not HY140, or if any of the components reported in fact includes the values reported under HY145N. Without additional information on the composition of the variable, we cannot be sure if the definition used for Luxembourg follows Eurostat guidelines.

Malta

Tax on income and social contributions is computed using information from other sources. The information reported does not seem to be disaggregated, thus it is composed by only one component: tax on income and social contributions. Therefore, it is not clear if the definition used follows the Eurostat guidelines.

Netherlands

Tax on income and social contributions is computed using information from register data. The variable is the aggregate of 10 components: (1) taxes on income; (2) health care premium; (3) premium National Insurance; (4) general law special medical expenses; (5) contribution to pension scheme employees; (6) premium disability pension; (7) social insurance contribution; (8) social insurance contribution; (9) social insurance contribution; and (10) health care premium self-employed people. According to the additional information provided by the NSI, the Algemene Wet Bijzondere Ziektekosten (""general law on exceptional medical expenses""), often known by the acronym AWBZ, is a Dutch health care law. It aims to provide general insurance covering the Dutch population against special health care needs. In 2015 the AWBZ has been replaced by the act long-term care (in dutch: Wet Langdurige zorg (Wlz)). It concerns a public insurance and paying a premium is mandatory in the Netherlands. This premium is included in HY140G.

Although most components listed seem to fit under HY140, there is a component (vermogensrendementsheffing) treated as tax on income that should be classified as a tax on wealth in accordance with the definition of HY120 (See analysis for HY120 for the Netherlands). Therefore, the definition used in the Netherlands for HY140 does not seem to follow Eurostat guidelines.

The NSI argues that this tax should not be classified under HY120. The starting point is to tax the income generated from wealth. However, they are willing to register the tax in HY120G if Eurostat prefers this because of comparability reasons.

Poland

Tax on income and social contributions is computed using information from survey data (questions by type of income taxed and social contribution). The variable is the aggregate of 38 components: (1) advance income tax payment from wage labour performed in domestic country; (2) social insurance contributions from self-employment other than an economic activity; (3) health insurance premiums from self-employment other than an economic activity; (4) taxes/fees from national pension; (5) taxes/fees from structural pension of individual farmers; (6) taxes/fees from retirement severance pay; (7) taxes/fees from foreign pension; (8) taxes/fees from disability pension, training pension, rehabilitation benefit received in domestic country; (9) taxes/fees from social pension; (10) taxes/fees from disability pension received from abroad; (11) taxes/fees from national survivor' benefit; (12) social security contributions from wage labour performed in domestic country; (13) taxes/fees from foreign survivor' benefit; (14) taxes/fees from unemployment benefit; (15) taxes/fees from other unemployment allowances; (16) taxes/fees from pre-retirement benefit; (17) taxes/fees from other pre-retirement allowances; (18) taxes/fees from severance pay for redundant people; (19) taxes/fees from sickness benefit paid by Social Insurance Institution after termination of employment; (20) taxes/fees from compensation for health damage; (21) taxes/fees from benefits from private retirement funds; (22) taxes/fees from maternity allowance; (23) health insurance premiums from wage labour performed in domestic country; (24) taxes/fees from national pension (filter - people below retirement age); (25) advance income tax payment from wage labour performed abroad; (26) social insurance contributions and health insurance premiums from wage labour performed abroad; (27) advance income tax payment from an economic activity; (28) social insurance contributions and labour fund from an economic activity; (29) health insurance premiums from an economic activity; (30) income tax from self-employment other than an economic activity; (31) taxes/fees from survivor' rent for people aged under 16; (32) taxes/fees from income from other sources for people aged under 16; (33) income tax from property rental; (34) income tax from financial/capital properties; (35) taxes (e. g. agricultural tax, forest tax) from agricultural holding use or due to other agricultural activities; (36) social security contributions from agricultural holding use or due to other agricultural activities; (37) income tax subsidy/advance payment from natural person to Tax Office; and (38) income tax refund/advance payment refund from Tax Office to natural person.

The definition used seems to follow the Eurostat guidelines.

Changes in the computation of the variable were reported for the period between 2010 and 2015. However, no details have been provided.

Serbia

Tax on income and social contributions is computed using information from fully imputed data. According to the additional information provided by the NSI, the formula used to calculate the values for HY140G/N is: HY140G = HY010 - HY020 - HY120G - HY130G. The definition used seems to be in accordance with the Eurostat guidelines, but its comparability could be compromised in case one of the variables used to calculate HY140G/N does not follow Eurostat instructions.

Slovakia

Tax on income and social contributions is computed using information from fully imputed data. The variable is the aggregate of 2 components: (1) tax on income and social contributions - at the household level; and (2) tax on income and social contributions - at the

personal level. The formula used to compute the variable is: (sum for all persons [tax from the main job + tax from the secondary job +tax from self-employment + tax from other incomes] + tax from income from rental of property or land + tax from interests, dividends and profit from capital investments in unincorporated business) + (sum for all persons [compulsory insurance to funds from the main job + compulsory insurance to funds from the secondary job + compulsory insurance to funds self-employment + compulsory insurance to funds from incomes based on agreement).

The variable accounts for tax adjustments and tax bonus.

According to the additional information provided by the NSI, the components are taxes on income and social insurance contributions paid for previous calendar year 2014. Liability to pay taxes and fund contributions for the year 2014 was performed in the year 2015 (i.e. up to date 31/3/2015). Regarding the period of data collection – fieldwork (April-June 2015), it was possible to obtain information on the tax adjustment. Taxes on income (income from dependent activity, incomes from self-employment, incomes from rental of property or land, incomes from capital investments and other incomes, e.g. incomes from occasional activities) were not collected directly in questionnaires, but in EU SILC 2015 were calculated using a unitary tax of 19%. Social insurance contributions were calculated for employees on the basis of premium rates valid according to Act No. 461/2003 on social insurance.

In the case of income from self-employment, social insurance contributions were collected by direct question in questionnaire. To calculate taxes on income, there is a separate block of questions in the personal level questionnaire aimed at collecting the items needed for this calculation. Information on non-taxable parts of tax assessment base for taxpayer was consulted with regards to spouse/husband of taxpayer and others non-taxable parts of tax assessment base (paid contributions to supplementary pension saving and financial resources paid for specific saving), which could be deducted from tax assessment base.

For calculation of this variable, the tax-bonus was considered too. Tax-bonus is an allowance, which is paid on the base of Act No.595/2003 on taxes on income and it serves the purpose of reduction of taxes on income in case of employee and entrepreneur (self-employed person). Those entitled to receive the tax bonus are taxpayers (only one of working parents) with dependent children, living in the same household as the parent. About the fact that the amount of tax-bonus is deducted from taxes on income to make them lower, within the EU SILC 2010-2015 survey this income component was considered in the variable HY140G Tax on income and social insurance contributions.

The definition used seems to be consistent with the Eurostat guidelines.

Slovenia

Tax on income and social contributions is computed using information from survey (derived from existing data). According to the additional information provided by the NSI, the formula used to calculate the values for HY140G is:

HY140G = (HY040G-HY040N) + (HY090G-HY090N) + (HY050G-HY050N) + (HY060G-HY060N) + (HY070G-HY070N) + (HY110G-HY110N) + for every person in HH (PY010G-PY010N) + (PY021G-PY021N) + (PY050G-PY050N) + (PY080G-PY080N) + (PY090G-PY090N) + (PY100G-PY100N) + (PY110G-PY110N) + (PY120G-PY120N) + (PY130G-PY130N) + (PY140G-PY140N) + HY145N

The definition used seems to be in accordance with the Eurostat guidelines, but its comparability could be compromised in case one of the variables used to calculate HY140G does not follow Eurostat instructions.

Spain

Tax on income and social contributions is computed using information from register data. The information reported does not seem to be disaggregated, thus it is composed by only one component: tax on income and social contributions. The formula used is: hy140g = (hy010 – (hy020 + hy120n + hy130n)). The definition used seems to be in accordance with the Eurostat guidelines.

Sweden

Tax on income and social contributions is computed using information from register data. The variable is the aggregate of 11 components: (1) State income tax on earned income; (2) 0.3 * Income Interest and dividends; (3) positive interest distribution, capital; (4) municipal income tax on earned income; (5) fee Paid funeral (tax covering the costs for your funeral); (6) public pension – employment; (7) public pension - other gainful activity; (8) granted income tax credit for sea activities; (9) tax credit for general pension; (10) tax credit for capital deficit; and (11) tax credit for earnings. Components 8, 9, 10 and 11 are deducted or added to the sum of the previous components.

The definition used seems to be in accordance with the Eurostat guidelines.

United Kingdom

According to the additional information provided by the NSI, HY140G is derived from computing the tax- and national insurance amounts on the basis of variables PY010G, PY021G, PY035G, PY050G, PY080G, PY090G, PY100G, PY110G, PY120G, PY130G, HY040G, HY050G, HY060G and HY090G. No additional questionnaire variables are used in the derivation of HY140G that are not covered in the information provided for these variables. The definition used seems to be in accordance with the Eurostat guidelines, but its comparability could be compromised in case one of the variables used to calculate HY140G/N does not follow Eurostat instructions.

In addition, prior to 2012, HY140G was derived by using the respondent's answers to income component questions where both gross and net amounts were asked. From 2012 onwards, the value of HY140G has been derived through theoretically calculating a respondent's income tax and national insurance contributions from their responses to questions on gross income payments.

HY145N: REPAYMENTS/RECEIPTS FOR TAX ADJUSTMENT

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Summary

Cross-national studies should take account of the following findings:

- From the 11 countries that responded[45], 10 seem to fully comply with the Eurostat definition for repayments/receipts for tax adjustment.
- The definition of this variable should be clarified by Eurostat.
- Most countries collect information from survey data. However, data is also collected using registers, which might affect comparability across countries.
- No NSI reported that important income components that should be included under this variable are not included in the EU-SILC UDB.
- Countries have not reported changes to the computation of this variable.

Definition

According to the Eurostat definition (Eurostat, 2016a) "*Repayments/receipts for tax adjustments refer to the money paid to/received from Tax Authorities related to the income received.*

This applies only in cases where taxes at source are deducted from income received and the Tax Authorities compare the amount of taxes of income paid at source with the taxes that correspond to those paid over the total income received for the 'tax unit'. If the 'tax unit' has paid more taxes in advance than those that correspond to the income received, the Tax Authorities reimburse money to the tax unit. These reimbursements can refer to tax paid for the income received during the income reference period or for income received in previous years.

If the 'tax unit' has paid less taxes in advance than those that correspond to the income received, then the 'tax unit' will have to pay more taxes (tax adjustments) to the Tax Authorities.

This variable will be filled when the country has recorded only net income at the component level. If the income at component level is reported gross or some of the components are reported gross and some net of tax, adjustments will be included, in general, under the variable HY140G".

[45] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

Table 34. Variable availability by country: repayments/receipts for tax adjustment (HY145)

Country	HY145
EU Member States	
Austria	X
Belgium	
Bulgaria	
Croatia	X
Republic of Cyprus	
Czech Republic	
Denmark	
Estonia	X
Finland	
France	X
Germany	
Greece	X
Hungary	
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	
Netherlands	
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	
Slovenia	X
Spain	X
Sweden	
United Kingdom	
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to strictly comply are listed in Table 35.

According to the Eurostat guidelines, HY145 "*will be filled when the country has recorded only net income at the component level. If the income at component level is reported gross or some of the components are reported gross and some net of tax, adjustments will be included, in general, under the variable HY140G"*. The use of "in general" seems to leave room for interpretation. As result, Austria, Croatia, Estonia, Poland, Slovenia and Spain opted for also recording tax adjustments under HY145 even though they collect some components gross and some net of tax. This practice differs from countries like Belgium, which include this type of income only under HY140. For Luxembourg, it is not clear if tax adjustments are also accounted under HY140. Since for this country income at component level is reported gross or some of the components are reported gross and some net of tax, it is not clear if the use of variable is purely informative.

Table 35. Country compliance with Eurostat definition: repayments/receipts for tax adjustment (HY145)

Compliance with Eurostat definition	Countries
Yes	Austria, Croatia, Estonia, France, Greece, Italy, Latvia, Slovenia, Poland and Spain
No / not clear	Luxembourg

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 36 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on repayments/receipts for tax adjustment is mainly based on registers data (6 countries) and survey data.

The information on type of data collected is 'Not applicable'.

Table 36. Main source of information by country: repayments/receipts for tax adjustment (HY145)

Country	Main source of the information
Austria	Register data
Croatia	Survey data
Estonia	Register data
France	Register data
Greece	Survey data
Italy	Register data
Latvia	Register data
Luxembourg	Survey data
Poland	Survey data
Slovenia	Survey data
Spain	Register data

Notes: (1) PIT = Personal income tax; SC = Social contribution.

Source: MetaSILC2015 Database.

Remarks by country
The following analysis provides detailed information by country, combining information from Table 36 with the material collected on the variable components and possible changes in the variable composition.

Austria
Repayments/receipts for tax adjustment (HY145N) is computed using information from register data. The information is not disaggregated; thus, it is composed by only one component: repayments/receipts for tax adjustment.

Austria records most of its income components as net values, but for some components/variables only gross or gross and net values are collected. According to the country's quality report, "for income components where register information could be used, gross and net values could be directly obtained or calculated from the registers. For all variables where no register information was available the net and the gross values were asked from the respondents, except for self-employment incomes, for which only the net income was asked."

Eurostat guidelines indicates that if the income at component level is reported gross or some of the components is reported gross and some net of tax, adjustments will be included, in general, under the variable HY140G. By the way HY140 is calculated (see above), HY145N does seems to be accounted under HY140 (in HY020).

The definition used seems to comply with the Eurostat guidelines.

Croatia
Repayments/receipts for tax adjustment (HY145N) is computed using information from survey data. The variable is the aggregate of 2 components: (1) income tax return; and (2) repayment for tax adjustment. Croatia records many of its income components as net values, but for some components only 'gross' values are collected. However, according to the country's quality report "all variables are recorded gross and net. Some variables have gross value equal to the net value while no taxation or social contributions applies. Both alternatives (gross amounts, net amounts - net of taxes and social insurance contributions) were available to respondents as a type of answer for income from employment. Algorithms based on the national tax rules were then used to calculate the complementary net/gross amount." With regards to social benefits, the quality report indicates that "some income components at household level generally do not fall under tax and social contribution regulations and therefore there is no difference between gross and net value - they can be collected as one type of value and assigned to both gross and net. For income from self-employment respondents were asked about net value and gross value was then calculated using gross/net conversion algorithms (according to national tax rules)."

Eurostat guidelines indicates that if the income at component level is reported gross or some of the components is reported gross and some net of tax, adjustments will be included, in general, under the variable HY140G. In the case of Croatia, the components included under HY145N (income tax return and repayment for tax adjustment) are also listed under tax on income and social contributions (HY140G). While we did not receive information about the equivalence of values for the components included in both variables, we can identify 22 households that have the same values for HY140G and HY145N in the EU-SILC 2015 data for Croatia. Therefore, HY145 seems to be already included in HY140.

The definition used seems to comply with the Eurostat guidelines.

Estonia

Repayments/receipts for tax adjustment (HY145N) is computed using information from register data. The information reported is not disaggregated, thus it is composed by only one component: repayments/receipts for tax adjustment. According to the Eurostat guidelines, if the income at component level is reported gross or some of the components is reported gross and some net of tax, adjustments will be included, in general, under the variable HY140G.

According to the information provided by the NSI, HY140G = HY010(gross income) - HY020(net income) - HY130G (regular monetary transfers to other households, gross) - HY120G (taxation for land).

It seems that HY020, in the formula above, only considers net income components (as it was done before 2007), which implies that the variable already accounts for repayments/receipts for tax adjustments. Therefore, values under HY145N can be considered as informative (tax adjustments). The NSI informed from 2019 onwards, the variable will not be filled anymore.

The definition used seems to comply with the Eurostat guidelines.

Changes in the computation of HY145N are reported. Since 2013, the main source used to calculate the variable is administrative data sources.

France

Repayments/receipts for tax adjustment (HY145) is computed using information from register data. The variable is the aggregate of 3 components: (1) income tax; (2) employment bonus; and (3) local residence tax. France records all its income components as net values, the definition used seems to follow the Eurostat guidelines.

According to the additional information provided by the NSI, HY145 includes tax on income paid in year N and calculated by the tax authorities with the income declared in year N-1. The value is net from tax credits or tax reductions. Employment Bonus (Prime pour l'emploi PPE nette of RSA) is also paid in year N.

Greece

Repayments/receipts for tax adjustment (HY145) is computed using information survey data. The variable is composed by taxes on income. As Greece records all of its income components as net values, the definition used seems to follow the Eurostat guidelines.

Italy

Repayments/receipts for tax adjustment (HY145) is computed using information from register data. The information is not disaggregated; thus, it is composed by only one component: repayments/receipts for tax adjustment. Italy records most of its income components as net values but for some components 'gross' values are collected. According to the Eurostat guidelines, if the income at component level is reported gross or some of the components is reported gross and some net of tax, adjustments will be included under the variable HY140.

The NSI informed that tax adjustment is indeed also included under the HY140, being the following expression satisfied: HY020=HY010-HY130G-HY120G-HY140G. However, also to deal with national users' needs, we prefer to release all the income components net of taxes at source and social contributions, i.e. the series of PYxxxN and HYxxxN (when the income components are tax exempt, the corresponding net value is equal to the gross one.). To compute the household net income, using the PYxxxN and HYxxxN, the tax adjustment (HY145N) is needed, being true this expression:

HY020=[for all household members] (PY010N+PY021N+PY050N +PY080N+PY090N +PY100N +PY110N+PY120N+PY130N+PY140N) + HY040N+HY050N+HY060N +HY070N+ HY080N HY090N+ HY110N - HY120N - HY145N - HY130N

Therefore, even if not strictly needed by Eurostat guidelines, the NSI argues that they prefer to release also the tax adjustment HY145N, to better face the analytic needs of the different users. Therefore, the definition used seems to follow the Eurostat guidelines.

Latvia

Repayments/receipts for tax adjustment (HY145N) is computed using information from register data. The information is not disaggregated; thus, it is composed by only one component: repayments/receipts for tax adjustment.

Even though the NSI reported the information above, usually HY145N is recorded as missing for EU-SILC 2015 and other years.

As repayments/receipts for tax adjustment are already accounted under tax on income and social distributions (HY140), the practice does not compromise cross-country comparison of any other variable.

Luxembourg

Repayments/receipts for tax adjustment (HY145) is computed using information from survey data. The variable is the aggregate of 2 components: (1) taxes paid; and (2) returned taxes. According to the additional information provided by the NSI: HY145N = taxes paid - returned taxes.

Luxembourg reports to record many income components as net values but for some components/variables only gross or gross and net values are collected. However, according to the country's quality report "income variables were collected gross (before taxes and social security contributions) and net (after taxes at source and social contributions)." Also, "since the tax base is composed of all taxable income, it is difficult to collect a net income at the component level." Consequently, the net values recorded are proxy values, as indicated in the quality report.

Eurostat guidelines indicates that if the income at component level is reported gross or some of the components is reported gross and some net of tax, adjustments will be included, in general, under the variable HY140G. The NSI informed that LU-SILC questionnaire have extra questions about whether further payments were received or given to tax administration due to adjustments and this is the information that is recorded under HY145N.

It is not clear if tax adjustments accounted under HY145N are also accounted under HY140, as in other countries. Consequently, since income at component level is reported gross or some of the components are reported gross and some net of tax, it is not clear if the use of variable is purely informative for the Luxembourgish case.

Therefore, the definition used does not seem to follow Eurostat guidelines strictly, even though the numbers collected under HY145 in these countries seem to be in line with the essence of the variable.

Poland

Repayments/receipts for tax adjustment (HY145N) is computed using information from survey data. The variable is the aggregate of 2 components: (1) income tax subsidy/advance payment from natural person to Tax Office; and (2) income tax refund/advance payment refund from Tax Office to natural person.

Poland records most income components as net values but for some components gross values are collected. According to the NSI, gross is filled in cases in which gross and net amounts are the same. Also, Eurostat guidelines indicates that if the income at component level is reported gross or some of the components is reported gross and some net of tax, adjustments will be included, in general, under the variable HY140G. In the case of Poland, the components included under HY145N (income tax return and repayment for tax

adjustment) are also listed under tax on income and social contributions (HY140G). The definition used seems to follow the Eurostat guidelines.

Slovenia

Repayments/receipts for tax adjustment (HY145) is computed using information from survey data. The information is not disaggregated; thus, it is composed by only one component: repayments/receipts for tax adjustment. According to the additional information provided by the NSI: HY145N=repayments - receipts.

Slovenia records many income components as 'gross and net' values and for some components 'gross' values are collected. Eurostat guidelines indicates that if the income at component level is reported gross or some of the components is reported gross and some net of tax, adjustments will be included, in general, under the variable HY140G. By the way HY140 is calculated (see above), HY145N is accounted under HY140 (in HY020).

The use of the variable is justified by the fact that the formula used to compute HY020 is based on net amounts instead of gross, as indicated by the Commission Regulation (EC) No 1980/2003. Therefore, tax on income and social distribution (HY140N) is replaced by repayments/receipts for tax adjustments (HY145N), as instructed by Eurostat.

The definition used seems to comply with the Eurostat guidelines.

Spain

Repayments/receipts for tax adjustment (HY145) is computed using information from register data. The variable is composed by tax returns. Spain records many income components as 'gross and net' values and for some components 'gross' values are collected. According to the additional information provided by the NSI, gross and net amounts are recorded for all components (in some cases only one amount is collected because the net amount is not applicable and is equal to the gross amount). Therefore, HY145 is already included in HY140. The definition used seems to comply with the Eurostat guidelines.

United Kingdom

According to the information provided by the NSI, the United Kingdom does not provide this variable as it provides data for all the gross income variables and total tax and social insurance contributions paid by households.

PY010G/PY010N: EMPLOYEE CASH OR NEAR CASH INCOME

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[46], 9 seem to fully comply with the Eurostat definition for employee cash and near cash income. In cases in which the Eurostat definition is not followed, the misclassification of income components is the main reason. Income from car allowances, that should be exclusively included under PY021 (company car) is often included here. Payments from fostering children, which should be considered under PY010, is often accounted for in HY050 (family/children related allowances). The definition is entirely clear regarding which fringe benefits should be added to PY010. However, some countries were not explicit on this matter. Therefore, the comparability of the variable across countries seems to be compromised.
- Most countries collect information from survey data. However, data is also collected using registers and fully imputed data, which might affect comparability across countries. Combining data sources is also common among the countries.
- No NSI reported that important income components that should be included under this variable are not included in the EU-SILC UDB.
- One country has reported changes to the computation of PY010: Estonia (survey to register data since 2013). Belgium (survey to register data) has reported future changes.

Definition

According to the Eurostat definition (Eurostat, 2016a) gross employee cash or near cash income (PY010G) *"refers to the monetary component of the compensation of employees in cash payable by an employer to an employee. It includes the value of any social contributions and income taxes payable by an employee or by the employer on behalf of the employee to social insurance schemes or tax authorities.*

Gross employee cash or near cash income includes the followings items:

- *Wages and salaries paid in cash for time worked or work done in main and any secondary or casual job(s);*
- *Remuneration for time not worked (e.g. holiday payments);*
- *Enhanced rates of pay for overtime;*
- *Fees paid to directors of incorporated enterprises;*
- *Piece rate payments;*
- *Payments for fostering children;*
- *Commissions, tips and gratuities;*
- *Supplementary payments (e.g. thirteenth month payment);*
- *Profit sharing and bonuses paid in cash;*
- *Additional payments based on productivity;*
- *Allowances paid for working in remote locations (regarded as part of the conditions of the job);*
- *Allowances for transport to or from work;*

[46] Ireland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide information for MetaSILC2015 Database. Portugal (1st round) and Finland (2nd round) have provided partial information.

- *Additional payments made by employers to their employees or former employees and other eligible persons to supplement the sick, disability, maternity leave or survivor's pay entitlement from social insurance schemes, where such payments cannot be separately and clearly identified as social benefits (in case these payments can be identified, they should be included in appropriate benefits variables instead);*
- *Payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through sickness, disability or maternity leave where such payment cannot be separately and clearly identified as social benefits.*

It excludes:

- *Reimbursements made by an employer for work-related expenses (e.g. business travel);*
- *Severance and termination pay to compensate employees for employment ending before the employee has reached the normal retirement age for that job and redundancy payments (they are included under 'unemployment benefits' (PY090G));*
- *Allowances for purely work-related expenses such as those for travel and subsistence or for protective clothes;*
- *Lump sum payments at the normal retirement date (included under 'old age benefits' (PY100G));*
- *Union strike pay.*

Notes:

Family allowance for marriage should be included in PY010.

Employers' social insurance contributions are excluded.

***Payments for fostering children**: This refers to the amount of money that the government or NPISHs give to families for taking care of children. These children live in a family instead of living in an institution. The family is not the real family. The children do not have the legal status of 'children of the family'.*

Cash housing allowances paid by the employer should be included in PY010.

***Net employee cash or near cash income (PY010N)**: The net income component corresponds to the gross income component but the tax at source, the social insurance contributions, or both, are deducted*."

Table 37. Variable availability by country: income from employee cash and near-cash (PY010)

Country	PY010
EU Member States	
Austria	X
Belgium	X
Bulgaria	X
Croatia	X
Republic of Cyprus	X
Czech Republic	X
Denmark	X
Estonia	X
Finland	X
France	X
Germany	X
Greece	X
Hungary	X
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	X
Netherlands	X
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	X
Slovenia	X
Spain	X
Sweden	X
United Kingdom	X
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	X
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 38. The reasons for non-compliance are diverse. Austria and France include the income in kind from a company car in PY010 rather than PY021. Finland includes allowances for purely work-related expenses such as those for business travels, which is also not advised by the guidelines. For Bulgaria “income revenue from participation in management and supervisory bodies of companies/ firms (board of Directors and others)” is included under HY090, and not PY010. For Greece and the Netherlands, income from fees to directors of incorporated enterprises are clearly included under PY010. Yet, other countries did not explicitly report under which variable this type of income is included. Estonia includes allowances paid for working in remote locations under social exclusion not elsewhere classified (HY062) instead of PY010. Latvia includes compensation paid by employer for termination of work agreement under PY010, instead of PY090.

For Denmark, fringe benefits were clearly omitted from PY010 and not included elsewhere. The list of items to be included under the variable is clear and contains a number of fringe benefits. For Hungary it was not very clear which fringe benefits are considered. A clear assessment was also not possible for France, Italy, Spain and Sweden. In these cases, it is not possible to identify what are the components included under the variable.

According to the Eurostat guidelines, payments for fostering children must be included under PY010, but most countries do not seem to do so. Only Croatia, Serbia and Greece explicitly reported this type of income under the variable. Bulgaria, Republic of Cyprus, Germany, Latvia, Luxembourg Malta, Poland and Slovakia reported it under family/children related benefits (HY050). However, some of the countries (e.g. Bulgaria, Germany and Poland) argue that the payments included under HY050 are in fact family benefits that households receive due to the presence of a foster child. Therefore, it seems that they differentiate payments for fostering children from transfers paid by the government as a form of social benefits, even though Eurostat guidelines are not clear about this differentiation.

Other countries (Austria, Belgium, Denmark, Estonia, Finland, France, Hungary, Luxembourg, Slovenia, Spain, Sweden and United Kingdom) have not reported this type of income under PY010, nor in any other variable. The Netherlands and Italy confirmed that they do not include the information in EU-SILC.

Table 38. Country compliance with Eurostat definition: income from employee cash and near cash (PY010)

Compliance with Eurostat definition	Countries
Yes	Belgium, Czech Republic, Croatia, Greece, Luxembourg, Serbia, Slovakia, Slovenia, United Kingdom
No / Not clear	Austria, Bulgaria, Republic of Cyprus, Denmark, Estonia, Finland, France, Germany, Hungary, Italy, Latvia, Malta, the Netherlands, Poland, Spain, Sweden,

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 39 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on employee cash or near cash income is mainly based on separate questions in a survey (17 countries). Most countries use separate questions for total income, but some also include a unique question by type of income or an aggregate question in income components that are covered by the target variable are listed. Twelve countries collect the

information from register data. One country collects the information on the basis of a broader question (1 country). For countries like Austria, Estonia, Italy, Latvia and Malta, components that belong to the same target variable have different sources of information (register data and survey data). As regards the type of data collected, the options are: Gross; Net of personal income taxes (PIT); Net of social contributions (SC); Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (13 countries), followed by Gross and net of PIT (4 countries), Gross and net of PIT and SC (8 countries), Net of personal income tax (PIT) (5 countries) Net of PIT and SC (8 countries), Not applicable (4 countries), and Other (4 countries). For countries like Austria, Belgium, Bulgaria, Croatia, Czech Republic, Estonia, Hungary, Italy, Latvia, Malta, Slovenia and Sweden, some components that belong to the same target variable are not collected with the same consideration of taxes and/or social contributions.

Table 39. Main source of information and type of values collected by country: income from employee cash and near cash (PY010)

Country	Main source of the information	Type of values collected (1)
Austria	Fully imputed + Register + Survey data (question by type of income)	Net of PIT and SC + Gross
Belgium	Survey data (questions by type of income)	Gross and net of PIT and SC + Net of PIT and SC
Bulgaria	Survey data (questions by type of income)	Gross and net of PIT and SC + Net of PIT and SC + Not applicable
Croatia	Survey data (questions by type of income)	Gross + Net of PIT and SC
Republic of Cyprus	Survey + Register data (questions by type of income)	Gross and net of PIT and SC
Czech Republic	Survey data (broad questions with components listed)	Gross + Gross and net of PIT and SC
Denmark	Register data	Gross
Estonia	Register + Survey data (questions by type of income)	Gross and net of PIT + Net of personal income tax (PIT) + Net of PIT and SC + Other
Finland	Register data	Gross
France	Register data	Other
Germany	Survey data (broad questions with components listed	Gross + Not applicable
Greece	Survey data (questions by type of income)	Net of PIT and SC
Hungary	Survey data (broad questions)	Gross + Net of personal income tax (PIT)
Italy	Register + survey data (broad questions)	Gross and net of PIT + Net of personal income tax (PIT)
Latvia	Register data + Survey data (questions by type of income)	Net + Gross and net of PIT and SC
Luxembourg	Survey data (questions by type of income)	Gross and net of PIT and SC
Malta	Survey (questions by type of income) + Register data	Gross + Gross and net of PIT
Netherlands	Register data	Gross
Poland	Survey data (broad questions with components listed)	Net of PIT and SC
Serbia	Survey data (broad questions)	Net of personal income tax (PIT)
Slovakia	Survey data (broad questions + questions by type of income)	Gross
Slovenia	Register + survey data (questions by type of income)	Gross and net of PIT and SC + Gross
Spain	Register data	Gross and net of PIT and SC
Sweden	Register data	Gross and net of PIT + Net of personal income tax (PIT) + Net of PIT and SC
United Kingdom	Survey data (broad questions + questions by type of income)	Gross + Not applicable + Other

Notes: (1) PIT = Personal income tax; SC = Social contribution.

Remarks by country

The following analysis provides detailed information by country, combining information from Table 9 with the material collected on the variable components and possible changes in the variable composition.

Austria

Income from employee cash or near cash income (PY010) is composed by 6 components: (1) Income from employment; (2) Lump sum payments; (3) Lump sum payments; (4) Income from employment gross; (5) Income from civilian/military service; and (6) Tips. According to

the additional information provided by the NSI, company car (PY021) is integrated in this variable (PY010). Lump sum payments are partially added to income from employment, unemployment benefits and/or pension payments.

The variable is mainly computed using information from registers. However separate question (tips) and fully imputed data (income from civilian/military service) are also used. Gross and "Net of PIT and SC" values are collected for income from employment and lump sum payments. Tips are not taxable in Austria.

The integration of company car in this variable is not in accordance with the Eurostat guidelines and might compromise the comparability of PY010 with other countries. In response to this report, the NSI informed that the value of company car will no longer be included in PY010 from SILC 2019 onwards.

Belgium

Income from employee cash or near cash income (PY010) is computed using information from survey data (questions by type of income), collecting "Gross and net of PIT and SC" and "Net of PIT and SC" values. The variable is the aggregate of 16 components: (1) Wages and salaries paid in cash for time worked or work done in main job(s); (2) Fourteenth month payments; (3) Holiday payments; (4) Profit sharing and bonuses paid in cash; (5) Company's shares; (6) Allowances paid for working in remote locations (regarded as part of the conditions of the job); (7) Other premium payments or bonus scheme; (8) Earnings from a main job as employee (seasonal, intermittent or casual work); (9) Earnings from an additional job or business; (10) Enhanced rates of pay for overtime; (11) Commissions; (12) Tips; (13) Additional payments based on productivity; (14) End of year bonus; and (15) Thirteenth month payments. The definition used seems to follow the Eurostat guidelines.

Future changes in the composition of PY010 are being planned for Belgium. From 2018 onwards, register data will be used as source. The information collected will be less detailed when compared to the current one. Once the data are collected, a report which will compare the classification of benefits before and after the change will be available for data users.

Bulgaria

Income from employee cash or near cash income (PY010) is the aggregate of 10 components: (1) income from each job; (2) other payments; (3) income from civil contract, work for fee, etc.; (4) income from work as an employee with no written contract; (5) supplement for overtime; (6) bonuses (for Easter, Christmas, etc.); (7) stock options; (8) dividends (share of profits); (9) commissions; and (10) tips.

The variable is computed using information from survey data, with questions by type of income. Income from each job and from work as an employee with no written contract are collected "Net of PIT and SC", while income from civil contract, work for fee, etc. is collected "Gross and net of PIT and SC". All other components do not seem to be taxable in Bulgaria as the type of value was reported as "Not applicable".

According to the additional information provided by the NSI, in some cases, where the information on income is unavailable, a register to obtain missing values is used. The National Revenue Agency keeps a register of all persons for whom employers pay social insurance contributions and of all self-insured persons. Gross incomes were obtained by summing up net earnings, income tax payments and compulsory social insurance contributions. If the information on tax and insurance contributions was missing, the amounts were imputed in accordance with the labour and social insurance legislations.

Although the components listed to be considered under PY010 seem to follow the Eurostat guidelines, the fact that 'payments for fostering children' are mistakenly included under HY050 (family/children related allowances) and not PY010, compromises the definition used for the country.

Croatia

Income from employee cash or near cash income (PY010) is the aggregate of 18 components: (1) Wage from employment (gross and net); (2) Jubilee awards; (3) compensation for public transport; (4) meal allowances; (5) Compensation for disability; (6) Compensation in case of death a close family member; (7) Compensation for sick leave longer than 90 days; (8) Gift for children aged under 15 years; (9) Fieldwork and maritime supplements; (10) Compensation for the birth of a child; (11) Income based on the status of the caregiver or parent-caregiver; (12) Foster compensation; (13) Holiday payment; (14) Christmas bonus; (15) Overtime work paid; (16) bonus for successful business; (17) 13th salary; and (18) separate allowance. With regards to component 11, the NSI informed that according to the country's Social Welfare Act, parent caregiver or caregiver is entitled to compensation, pension and health insurance and unemployment rights as a person under special regulations.

The variable is computed using information from separate questions for each component. Due to more detailed breakdown of particular income components in the questionnaire for 2015, variable PY010G includes three more separate questions regarding compensation for the birth of a child, income based on the status of the caregiver or parent-caregiver, and foster compensation. Values are collected "Gross" for wages and "Net of PIT and SC" for wages and all the other components. According to the additional information provided by the NSI, income components of variable PY010G is calculated from individual net income components of PY010N by using income tax rules (related tax, surtax rates, etc).

The definition used for Croatia follows the Eurostat guidelines.

Republic of Cyprus

Income from employee cash or near cash income (PY010) is the aggregate of 12 components: (1) Annual Gross/Net income for each job as an employee; (2) Gross/Net weekly/monthly income for each job as an employee; (3) Extra Income (Gross/Net) of employees for the case that it is not included in main income, Transport allowances; (4) Extra Income (Gross/Net) of employees for the case that it is not included in main income, Other payments; (5) Extra Income (Gross/Net) of employees for the case that it is not included in main income, due to illness, maternity and disability; (6) Extra Income (Gross/Net) of employees for the case that it is not included in main income, 13th Salary; (7) Extra Income (Gross/Net) of employees for the case that it is not included in main income, 14th Salary; (8) Extra Income (Gross/Net) of employees for the case that it is not included in main income, Overtime; (9) Extra Income (Gross/Net) of employees for the case that it is not included in main income, Tips; (10) Extra Income (Gross/Net) of employees for the case that it is not included in main income, Commissions; (11) Extra Income (Gross/Net) of employees for the case that it is not included in main income, Profit sharing, stock options/bonus; and (12) Extra Income (Gross/Net) of employees for the case that it is not included in main income, Productivity allowances.

The variable is computed using information from survey data (two separate questions and one question with all components listed) and registers (later reported). As the NSI did not indicate which components are based on administrative records, we did not modify the MetaSILC database. For the case that there are several jobs, the respondents are requested for each one to indicate separately the corresponding income received. Values were collected "Gross and net of PIT and SC".

Although the components listed to be considered under PY010 seem to follow the Eurostat guidelines, the fact that "payments for fostering children" is included under HY050 (family/children related allowances), and not PY010, compromises the definition used for the country. The NSI informed that this will be corrected for 2018 data.

Czech Republic

Income from employee cash or near cash income (PY010) is the aggregate of 2 components: (1) Employee cash or near cash income from main employment; (2) Employee cash or near cash income from secondary employment.

The variable is computed using information from two broad questions with components listed. The first question is broken down by type of income, while the second confirms any additional components were included in the previous value collected. In case they were not collected they are included in the second questions. Values are collected "Gross and net of PIT and SC".

Eurostat guidelines requires that payments for fostering children should be considered under PY010. According to the additional information provided by the NSI, there are two kinds of foster parents in the Czech Republic: 1) professional foster parent – in this case the foster receives a wage and this person is employed as a foster parent. This foster income is included under PY010; and 2) foster parent – in this case the foster parent receives a social benefit for a stepchild. Because of the care of this stepchild, she or he does not have the status of employed or working person. This foster income is treated as family/children related allowances (HY050).

The definition used seems to follow Eurostat guidelines, but it is important to highlight that the concept used for 'stepchild' by the NSI is not clear. One would assume that, considering the standard definition, a stepchild would have at least one legal parent living in the household. Consequently, they should receive the legal status of 'children of the family' and the benefits received by the household should be treated as child benefits and included under HY050. However, when considering this possibility, one could also wonder why the component is named "grant for the care of children placed with foster families".

Denmark

Income from employee cash or near cash income (PY010) is computed using information from register data, collecting "Gross" values. The variable is composed by one component: wages excluding fringe benefits, plus employer paid sick leave. No additional information was provided regarding to what type of fringe benefits[47] are excluded from the variable. However, it appears that even basic compensations like remuneration for time not worked, payments for overtime, etc. are not accounted for in the variable. Therefore, the definition used does not seem to follow Eurostat guidelines. The NSI informed us that the variable composition will be reviewed in 2020.

Estonia

Income from employee cash or near cash income (PY010) is computed, since 2013, using information from register data, collecting "Gross and net of PIT", "Net of personal income tax (PIT)", and "Net of PIT and SC". When using separate question, "Other" values were collected. The variable is the aggregate of 15 components: (1) wages from labour; (2) net amount employer paid as compensation for using a personal car; (3) vacation pay; (4) Christmas allowances; (5) other holiday bonuses and allowances; (6) premium performance; (7) overtime payments; (8) replacement fee; (9) additional income - unspent amount from travel expenses covered by employer; (10) annual award; (11) benefit from profit distributions; (12) unit or share of income from disposals; (13) commission payments; (14) amount received in previous calendar year from tip; (15) sickness benefit paid by the employer; and (16) other monetary benefits from employer. With regards to component 12, the NSI informed that it refers to the income from employee stock purchase plans (ESPP), a tax-efficient means by which employees of a corporation can purchase the corporation's

[47] Fringe benefits are additional compensation provided to an employee or partner by an employer, such as health insurance, paid time off, or a company car.

stock, often at a discount. Employees contribute to the plan through payroll deductions, which build up between the offering date and the purchase date.

According to the Eurostat guidelines, any reimbursement made by an employer for work-related expenses (e.g. business travel) or any allowances for purely work-related expenses such as those for travel and subsistence should be excluded from PY010. However, with respect to component 2, the NSI informed that the values included are only the part of the compensation which was not used up on work-related purposes.

Please note that a *Scholarship for teachers in small rural areas* is included in benefits with regards to "Social exclusion not elsewhere classified" (HY062). According to the NSI, the component (also called *young teacher's beginner's allowance*) is paid to a young teacher who commences work at a general education school outside Tallinn or Tartu. The allowance is paid out in three parts: 50% of the beginner's allowance in the first year, 25% in the second and third year. The amount of beginner's allowance for an applicant who submitted the application in 2015 is 12,783 euros, which is paid out in three parts. Eurostat guidelines for PY010 states that the variable should consider allowances paid for working in remote locations (regarded as part of the conditions of the job). Therefore, we believe that *Scholarship for teachers in small rural areas* or *young teacher's beginner's allowance* would be better placed under PY010 and not HY062.

Therefore, even though the components reported seem to comply with Eurostat guidelines. The inclusion of allowances paid for working in remote locations elsewhere seems to compromise the comparability of the variable.

Finland

Income from employee cash or near cash income (PY010) is computed using information from register data, collecting "Gross" values. The variable is the aggregate of 14 components: (1) Monetary wages, salaries and options from main job; (2) Monetary wages, salaries and options from other jobs; (3) Correction item (technical) for monetary wages and salaries; (4) Fees for executing, service charges, share of personnel fund etc.; (5) Other monetary wages and salaries from taxation; (6) Wages and salaries from abroad; (7) Seamen's income; (8) Reservist income; (9) Wages and salaries under payment of taxes in advance; and (10) Wage security and wages and salaries from substitute payer; (11) Wages and salaries of employers from abroad to employees who are not (1021) or are insured (1022) in Finland, or who have net wages agreement; (12) Payments from costs subject to taxation paid by employers; (13) Correction item (technical) for expenses from wages and salaries acquisition; and (14) Expenses from wages and salaries acquisition. According to the NSI, fringe benefits follow the Doc 065 guidelines with very minor exceptions due to taxation sources used for variables construction. Taxable allowances paid for working in remote locations (regarded as part of the conditions of the job); taxable allowances for transport to or from work; and allowances for purely work-related expenses such as those for business travels if they are taxable have been included under PY010. Also, there can be some tax-free benefits paid by employer, which have not been included in the components.

Eurostat guidelines requires that any reimbursement made by an employer for work-related expenses (e.g. business travel) or any allowances for purely work-related expenses such as those for travel and subsistence should be excluded from PY010. Therefore, this inclusion does not seem to comply with the Eurostat guidelines.

France

Income from employee cash or near cash income (PY010) is computed using information from register data. The variable composition is not disaggregated, and it encloses only one component: Employee cash or near cash income. However, according to the additional information provided by the NSI, the variable includes all the components taxable under the

income tax. “Income collected into tax administration data files include a share of social contribution called General Social Security Contribution (CSG) and Social security debt repayment contribution (CRDS) that are taxable at income tax. A microsimulation model estimates social employee contributions. For young people under 25 years old and living in an independent housing, income is collected. The reason is that the matching with data files uses components of the address. As the tax system allows, income of children under this age can be reported with the income of their parents. In this specific case, the matching will probably fail.” This seems to indicate that PY010 might not reliable in the case of households with children under 25 years old (both for parents and for children).

The type of values collected was reported as “Other”, however, the estimation process explained above indicates that the values are in fact “Net of PIT and SC”.

The NSI also informed that company car is included under PY010. This is not in accordance with the Eurostat guidelines and might compromise the comparability of PY010 with other countries

Germany

Income from employee cash or near cash income (PY010) is the aggregate of 3 components: (1) Employer's subsidy to maternity allowance; (2) Employee income (Main job); (3) Employee income (Secondary job). The variable is computed using information from two broad questions with income components listed and (the gross annual income includes a basic income all other special payments made by the employer/company, e.g. Christmas bonus, holiday pay, bonuses, bonus payments). The values collected for both types of Employee income are “Gross”, while for Employer's subsidy to maternity allowance they seem to be not taxed.

Although the components listed to be considered under PY010 seem to follow the Eurostat guidelines, the fact that “payments for fostering children” is included under HY050 (family/children related allowances), and not PY010, might compromise the definition used for the country.

Eurostat guidelines specify that ‘payments for fostering children’ should be included under PY010 (employee cash and near cash income) as foster children do not have the legal status of ‘children of the family’; they live in a family instead of living in an institution. The NSI argues that care allowances for foster children in Germany is not an employee cash or near cash income (PY010). It is a lump sum for the care of the foster child, regulated by the German Social Law - § 39 Sozialgesetzbuch VIII. The monthly lump sum is for material expenses and for expenditure for care and education. The amount is dependent on the age of the foster child, it is not a wage for the foster parents, and in their view, it cannot be assigned to PY010.

Therefore, it seems that in Germany, foster parents do not receive payments for fostering children, but they do receive an equivalent to ‘child benefits/care allowance’ for foster children living in the household. Eurostat guidelines are not clear if these two types of income should be treated differently, therefore, it is not clear if the definition used for the variable is compliant.

From 2020 onwards, the composition of PY010 may be affected by the integration of EU-SILC in the microcensus.

Greece

Income from employee cash or near cash income (PY010) is computed using information from two questions that collect “Net of PIT and SC” by type of income. The variable is the aggregate of 15 components: (1) Employee's income; (2) Other payments; (3) Overtime; (4) Director’s fees in incorporated business; (5) Commission and tips; (6) Piece rate payments; (7) Payments for fostering children; (8) Profit sharing and bonuses; (9) Allowance because of work in remote locations/for transportation from/to work; (10) Remuneration for time not

worked (e.g. holiday payments); (11) Parental leave Allowance; (12) Additional payments based on productivity; (13) Supplementary payments (e.g. thirteenth month payment); (14) Marriage allowance; and (15) Allowance to the workers in the building constructions.

The definition used seems to follow the Eurostat guidelines.

Hungary

Income from employee cash or near cash income (PY010G/PY010N is the aggregate of 3 components: (1) Employee income, main job (gross and net); (2) Employee income, second job (gross and net); (3) Employee income from abroad, in HUF (gross and net). Values are collected "Gross" for the first three components and "Net of PIT" for the others. The variable is computed using information from broad questions without a list of components that should be considered in the values reported. Therefore, it is not clear if respondents consider any fringe benefit in the values reported.

Italy

Income from employee cash or near cash income (PY010G/PY010N is the aggregate of 3 components: (1) employee cash or near-cash income (basic salary); (2) employee cash or near-cash income (salario accessorio); and (3) employee cash or near-cash income (arrears). Basic salary and arrears are computed using "Gross and net of PIT" values collected from register data. "Salario accessorio" is computed from a broad question that refers to additional bonuses and allowances (14 items with very detailed degree of information, according to the NSI) (Net of PIT" values) received by the respondent. However, since the items were not provided, it is hard to assess if the definition used follows the Eurostat guidelines.

With respect to allowances for fostering children, the NSI informed that they are not included. According to them, even though households with foster children are a negligible share of population, i.e. they are not very likely to be sampled, they might update their interviewers' guidelines in order to collect this kind of payments as employee income.

Latvia

Income from employee cash or near cash income (PY010) The variable is the aggregate of 9 components: (1) wages and salaries; (2) Payment for overtime; (3) Commission (depending on value of sold goods/provided services); (4) Tip; (5) Supplementary payment depending on profit of the enterprise; (6) Supplementary payment for working in remote locations; (7) Benefit for vacation; (8) Thirteenth salary at the end of the year and/or premiums; (9) Other payments made by employer. Wages and salaries were collected using information from registers and survey data. The other components are based on survey data (questions by type of income). Register data were collected "Gross and net of PIT and SC", while survey data was collected "Net".

Eurostat guidelines specifies that 'payments for fostering children' should be included under PY010 (employee cash and near cash income) as foster children do not have the legal status of 'children of the family'; they live in a family instead of living in an institution. The NSI argues that in Latvia, they consider that foster children have the legal status of "children of the family" and this is why they include this income component under HY050. According to the NSI, foster families also have the right to receive other benefits (for example maternity benefit, parental benefit, childcare benefit). They also note that the variable RB220 and RB230, used to identify fathers and mothers, includes step/adoptive/foster fathers and mothers. But it is important to highlight that this practice was not reported by any other country.

The NSI informed that compensation paid by employer for termination of work agreement was excluded from PY090 because it was considered that this component is included in income register's data under PY010 and it was impossible to disaggregate it. In 2020 this variable will be revised, and Compensation paid by employer for termination of work

agreement will be included under PY090. Because of this inclusion, the variable does not seem to fully comply with the Eurostat guidelines for PY010.

Luxembourg

Income from employee cash or near cash income (PY010) is computed using information from a separate question by type of income, collecting “Gross and net of PIT and SC” values. The variable is the aggregate of 5 components: (1) salaries; (2) 13th month payment; (3) bonuses; (4) wage from secondary activity; (5) apprentice wage.

The definition used seems to follow the Eurostat guidelines.

Malta

Income from employee cash or near cash income (PY010) is computed using information from survey (questions by type of income) and register data. Values are collected “Gross” with exception of one component ‘extra salary at the end of the year’, which is collected “Gross and net of PIT”. The variable is the aggregate of 9 components: (1) regular wage (from separate question); (2) regular wage (from register data); (3) overtime payments; (4) commissions; (5) tips; (6) profit sharing; (7) stock options; (8) allowance for working in remote locations; and (9) extra salary at the end of the year.

Although the components listed to be considered under PY010 seem to follow the Eurostat guidelines, the fact that “payments for fostering children” is included under HY050 (family/children related allowances), and not PY010, compromises the definition used for the country.

The NSI informed that payments for fostering children will be shifted to PY010 from HY050 from SILC 2019 onwards.

Netherlands

Income from employee cash or near cash income (PY010) is computed using information from register data, collecting “Gross” values. The variable is the aggregate if 3 components: (1) wage employee; (2) wage civil servant; and (3) wage director/substantial shareholder. The NSI informed that fringe benefits are included in PY010G, but payments for fostering children are not included in PY010 and also not classified elsewhere. The fact that “payments for fostering children” is not considered under PY010 or anywhere else might compromise the definition used for the country.

Poland

Income from employee cash or near cash income (PY010) is the aggregate of 4 components: (1) net monetary income from wage labour performed in domestic country; (2) net monetary income from wage labour performed abroad; (3) the amount committed to household purposes from an economic activity treated as income from net wage labour; and (4) the amount of goods or services collected for respondent's own household from an economic activity treated as wage labour.

The variable is computed using information from four broad questions, from which two have income components listed (bonuses, thirteenth salary, company shares received, paid holidays, tips, prizes, lump sum for using the private car to travel to work, as well as sickness and care allowances and compensatory payments paid by the employer). Values are collected “Net of PIT and SC.

According to the additional information provided by the NSI, the amounts recorded for variables DW6N (the amount committed to household purposes from an economic activity treated as income from net wage labour) and DW7N (the amount of goods or services collected for respondent's own household from an economic activity treated as wage labour) are classified into income from self-employment (PY050, Cash benefits or losses from self-

employment) or PY010 (Employee cash or near cash income). Also, they classify the assistance for foster families into HY050 and not into PY010 since granting the benefit is not connected to having a job, which has been pointed it out in EU-SILC quality reports.

Although the components listed to be considered under PY010 seem to follow the Eurostat guidelines, the fact that "payments for fostering children" is included under HY050 (family/children related allowances), and not PY010, compromises the definition used for the country.

Serbia

Income from employee cash or near cash income (PY010) is computed using information from broad questions, collecting "Gross" and "Net of personal income tax (PIT)" values. The variable is the aggregate of the following components: (1) income from contract type 1; (2) income from contract type 2; (3) income from contract type 3; (4) additional allowances; (5) compensation for foster care; (3) other income (in cash and / or in kind).

Additional allowances are computed from a separate question that refers to additional bonuses and allowances received by the respondent. The NSI informed that respondents are asked if they receive any of the following additional allowances: Travel allowances, Overtime, Annual bonuses, Profit sharing, Commission, Tips, Regres, Lunch allowances, Supplementary Payments (e.g. thirteenth month payment), Allowances for transportation to/from work. After that, they are asked if they already included these additional allowances in their annual earnings, and if they were not, to declare the total amount of those allowances.

The definition used seems to follow the Eurostat guidelines.

Slovakia

Income from employee cash or near cash income (PY010) is computed using information from survey data (broad question and by type of income), collecting "Gross" values. The variable is the aggregate of 8 components: (1) wage in the main job; (2) wage in the secondary job; (3) other cash income paid by employer; (4) income on the base of agreement; (5) income from abroad; (6) company benefits; (7) contribution from the social fund, compensation for working readiness; and (8) profit sharing. According to the additional information provided by the NSI, if the respondent did not know exactly to give the sum of gross wage from the main job, the value could have been estimated using proposed intervals. In addition, income components 6, 7 and 8 are included in 1.

The definition used seems to follow the Eurostat guidelines.

Slovenia

Income from employee cash or near cash income (PY010) is the aggregate of 11 components: (1) wage; (2) allowance for holidays; (3) jubilee reward; (4) Other incomes from work; (5) Student work (students entitled to special relief); (6) Student work (students not entitled to special relief); (7) Income from religious workers; (8) contract work; (9) allowance for meal; (10) meal at work place; (11) allowance for transport to/from work.

The variable is mainly computed using information from register data, collecting "Gross and net of PIT and SC" values. However, components 9, 10 and 11 are collected using three separate questions, collecting "Gross" values.

The definition used seems to follow the Eurostat guidelines.

Spain

Income from employee cash or near cash income (PY010) is computed using information from register data, collecting "Gross and net of PIT and SC" values. The variable is composed by employee cash income. Therefore, it is hard to assess if the definition used follows the Eurostat guidelines, for instance in terms of including fringe benefits.

The NSI informed that the construction of PY010 is mainly based on the information available in registers and some small subcomponents may not be included in PY010.

Sweden

Income from employee cash or near cash income (PY010) is computed using information from register data, collecting 3 types of values (Gross and net of PIT, Net of personal income tax (PIT) and Net of PIT and SC). The variable is composed by 5 components: (1) employee cash or near cash income gross; (2) other taxable benefits; and (3) compensation for voluntary military training.

Without additional information regarding component 2 'Other taxable benefits', it is hard to assess if the definition used follows the Eurostat guidelines.

United Kingdom

Income from employee cash or near cash income (PY010) is computed using information from survey data (broad questions and by questions by type of income). When applicable, "Gross" and "Other" values were collected. The variable is the aggregate of 14 components: (1) regular allowance amount; (2) Childcare Vouchers Amount; (3) Normal Childcare Vouchers Amount; (4) Amount of Fuel; (5) What is Usual Fuel Amount; (6) Extra Benefits; (7) Other Deductions; (8) Amount Last Payment (Child Income); (9) Payment for Odd Job; (10) other deductions; (11) bonus amount; (12) Bonus Before/After Tax; (13) Tax paid on bonuses; and (14) Bonus Amount Included.

The NSI informed that the derivation of PY010 is very complex and involves a lot of questionnaire variables. The general approach to deriving PY010 is to sum up from each job:

- Net take-home pay from employment; Income tax deducted from gross pay; National insurance contributions deducted from gross pay; Pension deductions from gross pay; Additional voluntary pension contributions from gross pay; Union fees deducted from gross pay; Friendly society payments deducted from gross pay; Sports club membership fees deducted from gross pay; Deductions from gross pay for repaying loan to employer; Charity payments deducted from gross pay; Student loan repayments deducted from gross pay; Other deductions from gross pay; Value of salary sacrifice smart pension contributions; Value of salary sacrifice child care vouchers; Value of salary sacrifice vouchers; Value of salary sacrifice fuel; Gross bonus payment

And then to subtract:

- Refunds for household expenses; Tax refunds; Mileage allowances from employer; Motoring expenses reimbursed by employer; Statutory maternity, paternity, adoption and sick pay

The money received from any odd jobs is also included in PY010.

The definition used seems to follow the Eurostat guidelines.

PY021G/PY021N: COMPANY CAR

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Summary

Cross national studies should take account of the following findings:

- Due to the complexity of some of the methods used to compute the values for company car (PY021), most countries did not provide additional information on disaggregated components. Therefore, the consistency with Eurostat guidelines could only be assessed when additional information was reported.
- From the 10 countries which reported additional information, 8 seem to be consistent with the Eurostat guidelines. In the two cases of non-compliance (Austria and France), the problem does not refer to the definition used for income from a company car, but to its allocation. Instead of recording the information under PY021, the income is recorded under employee cash or near cash income (PY010). This has an impact on cross-country comparability of PY021 and PY010, but not of the composite variables HY010, HY020, HY022 and HY023.
- Countries use different approaches to impute a value for the use of a company car, which may affect comparability across countries.
- Most countries collect information from survey data. However, data is also collected using registers and fully imputed data, which might affect comparability across countries.
- No changes were reported between 2010 and 2015. One country reported future changes: Belgium (survey to register data).

Definition

The definition for Company car (PY021G) can be found in Eurostat (2016b), Annex 7.

Table 40. Information availability by country: company car (PY021)

Country	PY021
EU Member States	
Austria	X
Belgium	X
Bulgaria	X
Croatia	X
Republic of Cyprus	X
Czech Republic	X
Denmark	X
Estonia	X
Finland	X
France	X
Germany	X
Greece	X
Hungary	X
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	X
Netherlands	X
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	X
Slovenia	X
Spain	X
Sweden	X
United Kingdom	X
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available for EU-SILC 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross national comparability

The consistency with Eurostat guidelines could only be assessed when additional information was reported, which was the case for: Austria, Bulgaria, France, Hungary, Republic of Cyprus, Czech Republic, Malta, Slovakia, Sweden and United Kingdom. Countries that that do not seem to be fully consistent with Eurostat guidelines are listed in Table 41.

The issue with Austria and France does not refer to the definition used for income in kind from a company car, but to its allocation. Instead of recording the information under PY021, as suggested by Eurostat, the income is recorded under employee cash or near cash income (PY010). This has an impact on cross-country comparability of PY021, but not of the composite variables HY010, HY020, HY022 and HY023. The variable is recorded as missing for Servia because the information is not collected. The NSI informed that this is due to low prevalence of company cars.

Table 41. Consistency with Eurostat guidelines for company car (PY021)

Consistency with Eurostat guidelines	Countries
No / Not clear	Austria, France and Serbia

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 42 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on company cars is mainly based on survey data (14 countries), register data (5 countries), fully imputed data (5 countries), and Other (1 country). Most countries that use information from survey data use indirect questions about company cars, which allows the calculation of the values imputed in EU-SILC. However, some countries (Republic of Cyprus, France and Hungary) ask for monetary values received and related to company car use (direct questions) or combine indirect question with direct ones (Poland and United Kingdom). Republic of Cyprus and Malta combine register and survey data to estimate the values for the variable. Gross income is the most common type of data collected among the countries consulted (8 countries), followed by Not applicable (6 countries), Net of personal income tax (PIT) (3 countries), Gross and net of PIT and SC (2 countries), Net of PIT and SC (2 countries), and Other (2 countries).

Eurostat guidelines suggest different approaches on how to impute a value for the use of a company car. Countries were asked to indicate which approach was used (Table 43). The most common method among the countries is Indirect or modelling approach (conversion using tax rules), used by 7 countries; followed by the Direct approach (individual tax assessment of the benefit), used by 6 countries; the Direct approach (car allowance), used by 4 countries; an Indirect or modelling approach (valuation on the basis of accrued saving), was used by 3 countries; and Other approaches, used by 2 countries.

Table 42. Main source of information for the target variable and type of values collected by country: company car (PY021)

Country	Main source of the information	Gross/net collection (1)
Belgium	Fully imputed	Not applicable
Bulgaria	Survey data (indirect questions)	Other
Croatia	Survey data (indirect questions)	Not applicable
Republic of Cyprus	Fully imputed + Survey data (direct questions)	Not applicable
Czech Republic	Survey data (indirect questions)	Gross
Denmark	Register data	Gross
Estonia	Survey data (direct + indirect questions)	Other
Finland	Register data	Gross
France	Survey data (direct question)	Not applicable
Germany	Survey data (indirect questions)	Not applicable
Greece	Other	Net of PIT and SC
Hungary	Survey data (direct question)	Net of personal income tax (PIT)
Italy	Survey data	Net of personal income tax (PIT)
Latvia	Survey data (indirect questions)	Not applicable
Luxembourg	Fully imputed	Gross
Malta	Register data + Survey data (indirect questions)	Gross
Netherlands	Fully imputed	Gross
Poland	Survey data (direct + indirect questions)	Net of PIT and SC
Slovakia	Fully imputed	(blank)
Slovenia	Survey data (indirect questions)	Gross and net of PIT and SC
Spain	Register data	Gross and net of PIT and SC
Sweden	Register data	Net of personal income tax (PIT)
United Kingdom	Survey data (direct and indirect questions)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution. (2) Questions that are indirect do not ask for monetary values. Instead, they ask detailed information about company car (type of car, fuel amount, kilometres, etc.) that will allow the NSI to calculate the values imputed in EU-SILC. Questions that are direct ask for monetary values received and related to company car.

Source: MetaSILC2015 Database.

Table 43. Approach used to compute the value of Company car (PY021): overview by country

Country	Direct approach: individual tax assessment of the benefit	Direct approach: car allowance	Indirect or modelling approach: conversion using tax rules	Indirect or modelling approach: valuation on the basis of accrued saving	Other
Austria	X				
Belgium			X		
Bulgaria			X		
Croatia	X				
Republic of Cyprus				X	
Czech Republic			X		
Denmark	X				
Estonia		X			
Finland					
France		X			
Germany				X	
Greece			X		
Hungary		X			
Italy			X		
Latvia				X	
Luxembourg	X				
Malta					X
Netherlands			X		
Poland					
Poland	X				
Serbia					
Slovakia		X			
Slovenia			X		
Spain			X		
Sweden	X				
United Kingdom					X

Source: MetaSILC2015 Database.

Results by country

The following analysis provides detailed information by country, combining information from Table 41 and 42 with the material collected on the variable components and possible changes in the variable composition. When using survey data, countries were classified into two groups related to the type of question used, indirect and direct. Questions that are indirect do not ask for monetary values. Instead, they ask detailed information about company car (type of car, fuel amount, kilometres, etc.) that will allow the NSI to calculate the values imputed in EU-SILC. Questions that are direct ask for monetary values received and related to the use of a company car.

Austria

For Austria, income in kind from the use of a company car (PY021) is fully integrated in income from employment (uek_n/uek_g) and cannot be separated from these payments. This is not consistent with the Eurostat guidelines. According to the additional information provided by the NSI, from SILC 2019 onwards, the procedure to compute the variable will change and the value of company car will be deducted from PY010.

More than one approach is used to compute the values for the variable: the direct approach (individual tax assessment of the benefit) and other, which is used when the individual tax is included in PY010.

Belgium

Income from the use of a company car (PY021) is fully imputed. The indirect or modelling approach (conversion using tax rules) is used to compute the values for the variable. From 2018 on, the NSI will use fiscal data to construct the variable. According to the information provided by the NSI, a report on the impact of the change will be made available for users.

Bulgaria

Income from the use of a company car (PY021) is computed using information from survey data (indirect questions), collecting “Other” type of values. The indirect or modelling approach (conversion using tax rules) is used to compute the values for the variable. According to the additional information provided by the NSI, the estimation of private use of company car is based on the number of kilometres driven, the number of months in which the car is used, the cost of fuel under statutory spending limits and the average price of fuel for the year. The amount that the employer provides of limit on fuel costs is considered. In case of missing values, imputation is applied with the use of hot-deck and regression imputation with simulated residuals methods. The information provided seems consistent with the Eurostat guidelines.

Croatia

Income from the use of a company car (PY021) is computed using information from survey data (indirect questions). The direct approach (valuation on the basis of accrued saving) was used to compute the values for the variable. According to the additional information provided by NSI, PY021N is calculated based on the total number of kilometres driven with the Company car for private reasons and the official price per km (2 kuna/km). For net values, a 25% VAT is considered. For PY021G, income tax rules are applied. The information provided seems consistent with the Eurostat guidelines.

Republic of Cyprus

Income from company car (PY021) is a combination of fully imputed data and survey (direct questions), for which “Gross” values are collected. The indirect or modelling approach (valuation on the basis of accrued saving) is used to compute the values for the variable. The variable is constructed using information from employer's payments for the company car, including insurance, road tax, fuel, regular and unexpected repairs and depreciation of car

provided by employer. According to the additional information provided by the NSI, the depreciation of the car provided by the employer (component PY020G_7) is calculated based on car information collected in questionnaire and the method recommended by Eurostat. The information provided seems consistent with the Eurostat guidelines.

Czech Republic

Income from the use of a company car (PY021) is computed using information from survey data (indirect questions), collecting "Gross" values. The indirect or modelling approach (conversion using tax rules) is used to compute the values for the variable. According to the additional information provided by the NSI, the amount of CZK 3000 was added to income in kind of an employee for each month of using a company car. The information provided seems consistent with the Eurostat guidelines.

Denmark

Income from the use of a company car (PY021) is computed using information from register data, collecting "Gross" values. The direct approach (individual tax assessment of the benefit) is used to compute the values for the variable.

Estonia

Income from the use of a company car (PY021) is computed using information from survey data (indirect questions), collecting "Other" type of values. The direct approach (car allowance) is used to compute the values for the variable.

Finland

Income from the use of a company car (PY021) is computed using information from register data, collecting "Gross" values. The direct approach (car allowance) is used to compute the values for the variable.

France

Income from the use of a company car (PY021) is computed using information from survey data (direct questions). The direct approach (car allowance) is used to compute the values for the company car advantage. According to the additional information provided by the NSI, income from the use of a company car is collected but not used because car and house advantages are included in the wages by the employer. This is not consistent with the Eurostat guidelines.

Germany

Income from the use of a company car (PY021) is computed using information from survey data (indirect questions). The indirect or modelling approach (valuation on the basis of accrued saving) is used to compute the values for private use of the company's car.

From 2020 onwards, this variable may be affected by the integration of EU-SILC in the microcensus.

Greece

Income from the use of a company car (PY021) is computed using information from "Other" sources, collecting "Net of PIT and SC" values. The Indirect or modelling approach (conversion using tax rules) is used to compute the values for provision of a company car.

Hungary

Income from the use of a company car (PY021) is computed using information from survey data (direct questions), collecting "Net of personal income tax (PIT)" values. The direct approach (car allowance) is used to compute the values for private use of company car.

Italy
Income from the use of a company car (PY021) is computed using information from survey data, collecting “Net of personal income tax (PIT)” values. The indirect or modelling approach (conversion using tax rules) is used to compute the values for the variable component non-cash employee incomes.

Latvia
Income from the use of a company car (PY021) is computed using information from survey data (indirect questions). The indirect or modelling approach (valuation on the basis of accrued saving) is used to compute the values for service or company car.

Luxembourg
Income from the use of a company car (PY021) is computed using fully imputed information. “Gross” values are imputed and the direct approach (individual tax assessment of the benefit) is used to calculate the income from private use of company car.

Malta
Income from the use of a company car (PY021) is computed using information from register data and survey data (indirect questions), collecting “Gross” values. An ‘Other approach’ is used to compute the values for provision of a company car. According to the additional information provided by the NSI, respondents were asked to inform if the employer had provided them with a company car during the 12 months of last year. After that, they were asked the type, model of the car, the year of registration and the type of engine. The amount the respondent received form his/her employer was calculated using Retail Price Index data about cars. The method uses some of the information required in the Valuation on the basis of accrued saving approach and it does seem to be in accordance with Eurostat guidelines.

Netherlands
Income from the use of a company car (PY021) is computed using fully imputed information. “Gross” values are imputed and the indirect or modelling approach (conversion using tax rules) is used to compute the values for the component company car.

Poland
Income from the use of a company car (PY021) is computed using information from survey data (direct and indirect questions), collecting “Net of PIT and SC”. The direct approach (individual tax assessment of the benefit) is used to calculate the values for the benefits/income in kind from the use of an ‘official car’ for private purposes. According to the additional information provided by the NSI, the use of the car is tax free for the employee.

Slovakia
Income from the use of a company car (PY021) is computed using fully imputed information. The type of values collected was not reported. The direct approach (car allowance) is used to calculate the values for the use of a company car. According to the additional information provided by the NSI, the benefit from using a company car for personal purposes was estimated on the basis of depreciated price of the company car for the actual year and other cash benefits, which were provided by the employer in connection with the car for personal purposes – benefits paid for petrol, benefits related to compulsory car insurance and repair and maintenance benefits. As input components for estimating the depreciated price of the car for the actual year, was the market price of a new car, period of amortization established by law (4 years) and age of the car (on the basis of the year of production). The market price of the car for the year 2015 was updated according to available external sources. ¼ of the price of new car is depreciated from the price of a new car every year. Theoretically depreciated price of 5-year car would equal 0. In practice, older cars are used too, and their actual depreciated price does not equal 0. The depreciated price of cars older than 4 years

was calculated “in such a way that ¼ of the price of new car was divided by age of car overlapping 3 years (because for the period of 4 years, there is assigned ¼ of the price).” The total benefit from using a company car represents the sum of the estimated depreciated price of the company car, the amount paid for petrol, compulsory car insurance and the repair and maintenance benefits. The information seems to be consistent with the Eurostat guidelines.

Slovenia

Income from the use of a company car (PY021) is computed using information from separate questions, collecting “Gross and net of PIT and SC” values. The indirect or modelling approach (conversion using tax rules) is used is used to compute the values for company car. According to the additional information provided, several questions are used to compose PY021G/N.

Spain

Income from the use of a company car (PY021) is computed using information from register data, collecting “Gross and net of PIT and SC” values. The indirect or modelling approach (conversion using tax rules) is used to compute the values related to the private use of a company car. The information seems to be consistent with the Eurostat guidelines.

Sweden

Income from the use of a company car (PY021) is computed using information from register data, collecting “Net of personal income tax (PIT)” values. The direct approach (individual tax assessment of the benefit) is used to compute the values for 2 components: (1) car benefit except propellant; and (2) propellant for car. This information seems to be consistent with the Eurostat guidelines.

United Kingdom

Income from the use of a company car (PY021) is computed using information from survey data (direct and indirect questions), collecting “Gross” values. An ‘Other approach’ was used to estimate the variable, starting from the using car value and total contribution made to calculate the values for the variable. According to the additional information received from the NSI, “to accurately provide the monetary benefit of a company car we would need to know the carbon dioxide emissions of the car. The UK does not ask this in the questionnaire as it is believed few respondents would know the answer. Instead the list price and fuel type are used as a proxy for carbon dioxide to get the appropriate tax band for the car. This tax band is then used in combination with the given list price, fuel type, capital contributions and whether the employer has provided fuel for private use (all collected in the questionnaire). The list price and fuel type allow them to get a taxable percentage for the car. They then apply this taxable percentage to the list price of the car minus any capital contributions and this is the monetary benefit of possessing a company car. If the respondent's employer provides fuel for private use, they then apply the taxable percentage figure to a set value determined by the UK tax authorities and add the resulting figure on to the monetary benefit of possessing a company car.” (from correspondence with the NSI)

The information seems to be consistent with the Eurostat guidelines.

PY050G/PY050N: CASH BENEFITS OR LOSSES FROM SELF-EMPLOYMENT

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[48], 23 seem to fully comply with the Eurostat definition for cash benefits or losses form self-employment. In the two cases of non-compliance, the problem relates to the inclusion of income from own consumption, which should be under income from production for own consumption (HY170) (in Croatia); and, in Bulgaria the omission of revenue from the participation in management and supervisory bodies of companies/ firms (board of Directors and others) (misclassified as HY090).
- The collection of accurate income information from the self-employed is one of the most complex areas for surveys given the conceptual difficulties in defining self-employment income. Because of that, Eurostat recommends the use of certain strategies which may result in improved estimates. As the approaches used differ across the countries, comparability might be an issue.
- Most countries collect information from survey data. However, data is also collected using registers, which might affect comparability across countries.
- No NSI reported that important income components that should be included under this variable are not included in the EU-SILC UDB.
- One country has reported changes to the computation of PY050: Estonia (survey to register data since 2013).

Definition

According to the Eurostat definition (Eurostat, 2016a) "*Self-employment income is defined as the income received, during the income reference period, by individuals, for themselves or in respect of their family members, as a result of their current or former involvement in self-employed work. Self-employed work covers those jobs where the remuneration is directly dependent upon the profits (or the potential for profits) derived from the goods and services produced (where own consumption is considered to be part of profits). The self-employed make the operational decisions affecting the enterprise or delegate such decisions while retaining responsibility for the welfare of the enterprise. (In this context 'enterprise' includes one-person operations). The remuneration of hobbies shall be regarded as self-employment.*

If the income collected or compiled corresponds to a time period earlier than the reference period, basic adjustments shall be applied to update the data to the income reference period.

Self-employment income is broken down into:

a. Gross cash benefits or losses from self-employment (including royalties) (PY050G);

b. Value of goods produced for own consumption (HY170G).

Gross cash benefits or losses from self-employment (including royalties) (PY050G)

This includes:

- *Net operating profit or loss accruing to working owners of, or partners in, an unincorporated enterprise, less interest on business loans;*

[48] Ireland, Portugal, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

- *Royalties earned on writing, inventions, and so on not included in the profit/loss of unincorporated enterprises;*
- *Rentals from business buildings, vehicles, equipment, etc. not included in the profit/loss of unincorporated enterprises, after deduction of related costs such as interest on associated loans, repairs and maintenance and insurance charges.*

It excludes:

- *Directors fees earned by owners of incorporated enterprises (which are included under 'Gross employee cash or near cash income' (PY010G));*
- *Dividends paid by incorporated enterprises (which are included under 'Interest, dividends, profits from capital investment in an unincorporated business' (HY090G));*
- *Profits from capital invested in an unincorporated enterprise in which the person does not work ('sleeping partners') (it is included under 'Interest, dividends, profits from capital investment in an unincorporated business' (HY090G));*
- *Rent from land and receipts from boarders or lodgers (which are included under 'Income from rental of a property or land' (HY040G));*
- *Rentals from dwellings that are not included in the profit/loss of unincorporated enterprises (which are included under 'Income from rental of a property or land' (HY040G)).*

In practice, if the self-employed person or business prepares annual accounts for tax purposes, the gross income benefits/losses shall be calculated as net operating benefits/losses shown on this tax account for the most recent 12 months period, before deduction of taxes on income and compulsory social insurance contributions.

In the absence of annual accounts, either for tax purposes or as a business account, the alternative approach to measure self-employment income shall be to collect the amount of money (and goods) drawn out of the business for personal use (for consumption or saving, including the market value of goods produced or purchased by the business but taken for personal use).

Net cash benefits or losses from self-employment (including royalties) (PY050N) The net income component corresponds to the gross income components but the tax at source, the social insurance contributions or both (if applicable) are deducted.

<u>Comments</u>
Royalties: Royalties are regarded as income from self-employment because they are a return to the royalty-holder for effort expended.

Difficulties in detecting the self-employed: Who are the self-employed? The guidelines for interpretation for the EU-SILC, based on ILO recommendations1, provided an overview of the central distinction between self-employment and employee status. The difference is determined by:

- *The nature of the economic risk undertaken by the person concerned;*
- *The mode of remuneration;*
- *The type of authority enjoyed, and the authority to which the respondent is subject;*

There is also a discussion of some of the more complex types of cases. For instance, employees responsible for paying their own social insurance and tax contributions, but who are employees in other respects, should be considered as employees. Outworkers should be considered as employees if (a) there exists an explicit or implicit contract or agreement of employment and (b) the remuneration depends basically on the time worked or the amount produced. However, an outworker should be considered as being self-employed if (a) there is no such contract or agreement and the decision as to the markets, scale of operation and finance is in the hands of the outworker or (b) the person's remuneration is a function of receipts or profits from the sale of his/her products or services.

Summary of distinction between employee and self-employed status

	Employee	***Self-employed***
Economic Risk	*No (or very little) capital investment Has capital investment (not a necessary condition*	*Has capital investment (not a necessary condition, e.g. Professional practice)*
Mode of remuneration	*Wage or salary based on hours worked or amount produced*	*Profit, amount depending on sales of produce or service*
Type of authority 1 (autonomy)	*Existence of implicit or explicit contract/agreement of employment*	*No such contract or agreement*
Type of authority 2 (control)	*No (or very little) say in decisions on markets, scale of operation and finances*	*Final decision on markets, scale of operation and finances*

Among the self-employed, those who employ paid employees are defined as 'employers', while those without paid employees are defined as 'own-account workers'. Often a distinction is made between 'own-account workers' and 'unpaid family workers'. However, in an enterprise in which members of a household are engaged jointly, this distinction can be culturally (especially gender) biased, and in any case arbitrary. Furthermore, the income may not be strictly 'individual', as for example in the case of a household enterprise in which several members of the household are engaged jointly. For the purpose of EU-SILC, both of these groups are to be considered as being 'self-employed', i.e. as sharing self-employment income from the enterprise.

On the other hand, there are growing numbers of self-employed who do not consider themselves to be "running a business" and for whom therefore concepts such as gross revenue or even annual profit or loss have very little meaning. For this reason, some experimentation has been carried out, for example in the UK, to distinguish different groups of self-employed people and to try to tailor questions more closely to their circumstances (see Martin et al, 1996). For some people, such as casual workers and sub-contractors, their remuneration is more akin to employment income than to gross revenue – they have very few, if any, of the outgoings listed above (such as operating costs). They may even be uncertain about their employment status – whether they are in fact self-employed or employees. In the UK, it was found that the best way to distinguish this type of self-employed person from one who is in fact running a business was whether they prepared annual accounts for the tax authority.

If they do not prepare such accounts, it is more appropriate to use a concept akin to that of earnings from employment to capture their income.

Measurement of income from self-employment

It is universally acknowledged that self-employment income is one of the most problematic elements of household income to define and to measure accurately. These difficulties result not only in inaccurate income data but also in lack of comparability both across time and across countries. While it is unrealistic to suppose that all the difficulties can be solved in the context of EU-SILC, the aim should be to draw on current best practice and 'state of the art', so that accuracy and comparability of the information on income from self-employment is improved.

There is also evidence that self-employment is becoming more prevalent in the EU and that it is becoming more heterogeneous in its nature. The types of occupation in which the self-employed are engaged have diversified. More women are becoming self-employed and more

employees are taking on subsidiary work on a self-employed basis. Many of the new self-employed are engaged in the service sector, but the skill level of these jobs varies widely from low paid jobs on temporary contracts to high paid and specialised jobs in the banking and financial services and in information technology. The terms under which people work are also becoming more diverse. The traditional self-employed person running a business, perhaps with a few employees, is joined by people in casual work or involved with sub-contracting. The measurement framework adopted needs to factor in all these possibilities.

Given the conceptual difficulties in defining self-employment income, it is perhaps not surprising that the collection of accurate income information from the self-employed is one of the most problematic areas for surveys:

- *The self-employed often have accounting practices which make it difficult for them to provide accurate responses to survey questions (e.g. they may not separate their business and personal finances);*
- *Their financial and accounting framework does not relate well to that used by statisticians in constructing national accounts or household income analysis;*
- *The self-employed are less likely than the employed to respond to income surveys, and self-employment income variables are subject to higher levels of item non-response;*
- *Not only are the self-employed less likely than employees to respond to surveys, those that do respond are more likely to under-report their income;*
- *The growth in self-employment as a secondary activity for employees creates additional problems. Unless such secondary activities are properly covered in an income survey with questions that are just as detailed as those for the primary employment, this too will be a source of under-reporting.*

<u>Conclusion</u>
It must be accepted that measurement of income from self-employment is one of the most difficult areas for income distribution analysis. However, the following strategies are recommended which may result in improved estimates:

- *The categorisation of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group;*
- *The collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account);*
- *Updating profit/loss data which are for a time period earlier than the reference period to using an appropriate index.*
- *Development of procedures for estimating self-employment income net of income tax and social security contributions, procedures which may differ from those used for other income components".*

Table 44. Variable availability by country: cash benefits or losses from self-employment (PY050)

Country	PY050
EU Member States	
Austria	X
Belgium	X
Bulgaria	X
Croatia	X
Republic of Cyprus	X
Czech Republic	X
Denmark	X
Estonia	X
Finland	X
France	X
Germany	X
Greece	X
Hungary	X
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	X
Netherlands	X
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	X
Slovenia	X
Spain	X
Sweden	X
United Kingdom	X
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	X
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 45. The reasons for non-compliance vary between the two non-compliant countries. In the case of Bulgaria, “income revenue from participation in management and supervisory bodies of companies/ firms (board of Directors and others)” is included under Income from interest, dividends, profits from capital investment in an unincorporated business (HY090), instead of PY050. Own consumption is wrongly considered for Croatia. Instead, it should be under income from production for own consumption (HY170).

Table 45. Country compliance with Eurostat definition: cash benefits or losses from self-employment (PY050)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Republic of Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Italy, Latvia, Luxembourg, Malta, the Netherlands, Poland, Serbia, Slovakia, Slovenia, Spain Sweden, and United Kingdom
No / Not clear	Croatia and Bulgaria

Source: Compliance status based on the analysis of MetaSILC2015 Database.

The collection of accurate income information from the self-employed is one of the most complex areas for surveys given the conceptual difficulties in defining self-employment income. Because of that, Eurostat recommends the use of certain strategies which may result in improved estimates. Therefore, an additional question on the approach(es) used to compute PY050 was added to the questionnaire. Four possibilities were given to the respondents. Respondents could select more than one approach[49]. Belgium, Hungary, Serbia and United Kingdom used more than one approach. The use of different approaches across the countries might compromise comparability.

Table 46 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on cash benefits or losses from self-employment is mainly based on separate questions for each basic income component (16 countries), register data (9 countries), an aggregation of questions (4 countries) and other (2 countries). For countries like Estonia, Italy, Malta, Poland and Slovenia, components that belong to the same target variable have different source of information. As regards the type of data collected, the options are: Gross; Net of PIT; Net of SC; Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (10 countries),

[49] (1) the categorisation of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group; selected by 12 countries (Bulgaria, Belgium, Croatia, Republic of Cyprus, Estonia, Finland, Greece, Hungary, Luxembourg, Poland, Serbia and United Kingdom).
(2) the collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account); selected by 8 countries (Austria, Czech Republic, France, Germany, Hungary, Slovenia, Sweden and United Kingdom).
(3) updating profit/loss data which are for a time period earlier than the reference period to using an appropriate index and; selected by 3 countries (the Netherlands, Slovenia and United Kingdom).
(4) development of procedures for estimating self-employment income net of income tax and social security contributions, procedures which may differ from those used for other income components; selected by 4 countries (Belgium, Italy, Serbia and Spain).

followed by Gross and net of PIT and SC (7 countries), Net of PIT and SC (5 countries), Other (4 countries); Gross and net of PIT (3 countries), Net of PIT (3 countries) and Not applicable (3 countries).

Table 46. Main source of information and type of values collected by country: cash benefits or losses from self-employment (PY050)

Country	Main source of the information	Type of values collected (1)
Austria	Survey data (questions by type of income, with detailed activities)	Net of PIT and SC
Belgium	Survey data (questions by type of income)	Gross and net of PIT and SC + Net of PIT and SC
Bulgaria	Survey data (questions by type of income, with detailed activities)	Gross and net of PIT and SC + Other
Croatia	Survey data (questions by type of income)	Net of personal income tax (PIT) + Net of PIT and SC + Gross
Republic of Cyprus	Survey data (broad questions)	Gross
Czech Republic	Survey data (broad questions)	Gross + Gross and net of PIT and SC
Denmark	Register data	Other
Estonia	Register + Survey data (questions by type of income)	Net of PIT and SC + Other
Finland	Register data	Gross
France	Register data	Other
Germany	Survey data (broad questions)	Gross
Greece	Survey data (broad question)	Gross and net of PIT and SC
Hungary	Survey data (broad questions + questions by type of income)	Net of personal income tax (PIT)
Italy	Register data + Other	Gross and net of PIT + Net of personal income tax (PIT)
Latvia	Survey data (questions by type of income)	Gross and net of PIT and SC
Luxembourg	Survey data (questions by type of income)	Not applicable
Malta	Register + Survey data (broad question)	Gross
Netherlands	Register data	Gross
Poland	Survey data (questions by type of income)	Net of PIT and SC
Serbia	Survey data (questions by type of income)	Gross and net of PIT
Slovakia	Survey data (broad questions)	Gross
Slovenia	Register + Survey data (questions by type of income)	Gross + Gross and net of PIT and SC
Spain	Register data	Gross and net of PIT and SC
Sweden	Register data	Gross and net of PIT
United Kingdom	Survey data (questions by type of income)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution. Source: MetaSILC2015 Database.

Remarks by country

The following analysis provides detailed information by country, combining information from Table 46 with the material collected on the variable components and possible changes in the variable composition.

Austria

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (questions by type of income, with detailed activities), collecting “Net of PIT and SC” values per month as well as the number of months receiving this income. The collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account) was the approach used to construct the variable.

The variable is composed by 7 elements: (1) Income from farming or forestry; (2) income from trade or business; (3) income from freelancing; (4) income from service contract; (5) other self-employed incomes; (6) contributions to social insurance; (7) Income tax payment. Income from rent and lease are questioned under PY050G/PY050N in the national questionnaire but excluded and labelled as HY040 in accordance with the definition of Eurostat. Therefore, the definition used seems to follow the Eurostat guidelines.

Note: in MetaSILC 2010 Austria only gives the following categories: Self-employment income from (1) agriculture, (2) commerce, (3) freelance work, and (4) contracts for work and labour.

Belgium

Cash benefits or losses from self-employment (PY050) is computed using information from, survey data (questions by type of income), collecting “Gross and net of PIT and SC” or “Net of PIT and SC” values (see quality report).

The variable is composed by 3 elements: (1) profit or loss of the company or professional activity for the year 2014, by accounting logic of taxes and social insurance contributions*; (2) wages paid to yourself; and (3) profit for the household after counting off all professional costs, irrespective of accounting logic. With regards to component 2, the Belgium NSI highlighted that it refers to self-employed persons are driven to create firms (mainly one-person firm) for fiscal reasons. According to the NSI, the majority of the self-employed they have in their database (who consider themselves as self-employed in the self-defined status) will then have employee incomes. However, this does not reflect the right situation of these persons, as the financial risk they are exposed to is not comparable to employee's risk. The definition used seems to follow the Eurostat guidelines,

Two approaches were used to construct the values in the variable: the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group and; the development of procedures for estimating self-employment income net of income tax and social security contributions, procedures which may differ from those used for other income components. The procedure developed is based on three steps:

“1) do we get answer to the following question: When we should leave your accountancy logic (profit-loss), could you tell us, after counting off all professional costs, how much your activities are profit for the household in 2014 (for the whole year)? If yes, this is considered as net income. If no, second step

2) do we get answer to the following question: If you paid yourself a wage, how much was this gross/net wage a month in 2014? If yes, these answers give the gross and net income for the self-employed if no, third step.

3) do we get information following the accountancy logic (profit-loss): How big was the profit or loss before taxation of this company or of this professional activity for the year 2014? Does the given-up amount concerns loss or profit? Is the given amount before or after taxes? Is the given amount before or after social insurance contributions? How much were the

advances (for taxes on the income) in the year 2014? Have you already paid in 2014 your social insurance contributions on your taxable income? How much were your social insurance contributions in that year? / if no, 4 types of imputation: imputation of last year given income, imputation on the basis of the total household income, median income for the same type of business, and finally, when we don't have any information at all, general median)

The order of the 3 steps (priority given to the collected information) was set on the basis of experience through years, where we saw that accountancy logic questions were so difficult to answer and also the collected answers if any were so far from real standard of living of the interviewed persons." (quote from correspondence with the Belgian NSI)

Note: No changes compared to MetaSILC 2010. Net income is more often filled than gross income (68.65% imputed for gross, and 12.92% imputed for net).

Bulgaria

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (questions by type of income, with detailed activities), collecting "Gross and net of PIT and SC" values for income from following activities: (1) Liberal profession; (2) Craftsman; (3) Sale of own inventions, works of science and art; royalties; (4) Remunerations for the performance of artists – performers; (5) from selling agricultural/ farm products as: Farmer or Tobacco-grower.

In addition, following questions are used to create (PY050): (1) annual amount, net or gross, of personal income which is received from your company after deducting expenditures on salaries, rents and other costs (2) money or products from business to cover personal or household needs. According to the additional information provided by the NSI, component 2 refers to amounts that are part of the profits but are used for personal needs (only). Although this seems to be an unusual component, when compared to the components listed by the other countries, the definition used seems to follow the Eurostat guidelines. However, the fact that that "income revenue from participation in management and supervisory bodies of companies/ firms (board of Directors and others)" is included under Income from interest, dividends, profits from capital investment in an unincorporated business (HY090), rather than PY050, might compromise the definition used for the country.

According to the additional information provided by the NSI, "HY090 included only the dividends and profit from capital investment in an unincorporated business in which the person does not work". However, even though Eurostat guidelines are not clear on what to do in this specific case, this component seems to fit better under cash benefits or losses from self-employment (PY050), as done by Croatia, considering external board members as an independent contractor (self-employed). Also, in general, treating board members as employees is often seen as a conflict of interest.

The approach used to construct the variable was the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group.

Note: 56.8% of the values are imputed and for 0.7% only partial information was available.

Croatia

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (questions by type of income), collecting gross values for income from following activities: (1) agriculture; (2) the value of food and drink grown in the private plot, the garden or farm that weekly is spent for domestic consumption; and (3) renting business premises, vehicles or equipment. Separate questions also collect income "Net of PIT" and "Net of PIT and SC" for (1) copyright contract; (2) service contract; (3) direct negotiations; (4) other compensations for a job; and (5) income from employment, intended for consumption or household savings (income from a business or own enterprise, income from a freelance

profession. As part of a an aggregate question, “Net of personal income tax (PIT)” or “Net of PIT and SC” income is collected for compensations for (1) members of the Assembly and supervisory boards of companies; (2) members of electoral committees (elections and referendums); (3) the members of representative and executive bodies of state and local authorities (e.g. the members of the city assembly, etc.); (4) sports judges and delegates; (5) law judges or court experts; (6) other unmentioned compensations.

For income from self-employed respondents were asked about net values, while gross values were then calculated using gross/net conversion algorithms (according to national tax rules). To better construct this variable, data were also collected about paid tax and paid social contributions regarding income from agriculture, income from renting business premises, vehicles or equipment, income from small business or own company, income from free professions. Furthermore, data were collected about the number of household members older than 16 years who worked or helped on the farm/agriculture (fishing, hunting, forestry) and those involved in agricultural activities for which contributions were paid.

As own consumption is included (the value of food and drink grown in the private plot, the garden or farm that weekly is spent for domestic consumption), the definition used for the variable does not seem to follow the Eurostat guidelines. According to the additional information provided by the NSI, this misallocation will be corrected for EU-SILC 2018; own consumption will be removed form PY050 and included under HY170.

The approach used to construct the variable was the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group.

Republic of Cyprus

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (broad question), collecting “Gross” values. The approach used to construct the variable was the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group.

The variable is the aggregate of 3 components: (1) gross income from Self-Employment (not in Agriculture/Livestock/Fishery), after the deduction of the business expenses; (2) amount of money that was drawn from the business account (which is used only for business) for personal needs or needs of the household; and (3) gross income from Self-Employment in Agriculture/Livestock/Fishing, after the deduction of the business expenses. The definition used seems to follow the Eurostat guidelines.

Note: No imputation.

Czech Republic

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (broad question), collecting “gross” values for cash benefits or losses from (1) main self-employment; and (2) secondary self-employment as well as “Gross and net of PIT and SC” values for income from (1) income from own production; and (2) royalties.

Both alternatives (gross amounts, net amount – net of taxes and social insurance contributions) were available to respondents for income from self-employment income. In addition, information on claimed tax deductions was collected from respondents. Algorithms based on detailed application of the national tax rules were then used to calculate the complementary net/gross amount. Social benefits are generally tax-exempt – therefore there is no difference between gross and net values – they can be collected as one value and assigned to both gross and net.

According to additional information, income from own production refers to the income received from the sale of agricultural/homemade products as surplus from the own farm. The definition used for the variable seems to follow the Eurostat guidelines.

The collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account) was the approach used to construct the variable.

Note: No imputation

Denmark

Cash benefits or losses from self-employment (PY050) is computed using information from register data, collecting "Other" values. The variable is composed by Income for self-employed*. The definition used for the variable seems to follow the Eurostat guidelines. The approach used to construct the variable was not reported.

*Remark: Income for self-employed is counted in the year the business has a profit. The self-employed can choose to keep profits in the business (virksomhedsordningen) and have them paid out in later years. We do not adjust for this. Provisional tax paid by the self-employed is part of the income taxes." (quote from correspondence with NSI)

Note: In MetaSILC 2010 the variable was composed from several elements: (1) Net profits of self-employment (incl. certain fees) before capital income and expense; (2) Fee payments that are labour market contributions (remuneration by lectures, etc.); (3) Fees which are not paid labour and provisional tax but are taxable; (4) Interest income related to employment (including interest income from abroad if they are not exempt from tax) and income tax gains in business; (5) Net interest income in foreign subsidiary; (6) Interest in business; (7) Net income for the shares; (8) Other income from capital in the company than interest income, excluding capital from abroad.

Note: No imputation.

Estonia

Cash benefits or losses from self-employment (PY050) is computed using information from register and survey data (questions by type of income), collecting "Net of PIT and SC" for (1) profit or loss from self-employment; (2) incomes scientific or creative activities; and "Other" values for income from unregistered business (the private fee-charging services, their production of food and consumer goods sales, brokerage, household agricultural and forestry activities, etc.). The definition used for the variable seems to follow the Eurostat guidelines.

The approach used to construct the variable was the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group.

Changes in the computation of PY050G/PY050N are reported. Since 2013, the main source used to calculate the variable is administrative data sources.

Note: 4.3 % of the values are imputed and for 0.6% only partial information was available.

Finland

Cash benefits or losses from self-employment (PY050) is computed using information from register data, collecting "gross" values. The variable is the composed from 11 elements: (1) earned income from agriculture (excl. income from corporations); (2) remuneration from copyright etc. as earned income; (3) remuneration from copyright etc. as capital income; (4) correction item (technical) for self-employee income; (5) capital income from agriculture (excl. income from corporations); (6) proceeds from timber sales, gross; (7) subsidies for income from forestry; (8) expenses from forestry income acquisition; (8) earned income from business activities; (9) capital income from business activities; (10) earned income from corporations; and (11) capital income from corporations. The definition used for the variable seems to follow the Eurostat guidelines.

According to the additional information provided by the NSI, components (1), (5), (6) (8) (9) consist of separate underlying items. Entrepreneurial income from forestry (item of PY050G) is based wholly on register data since 2015. Earlier, expenses for forests sale income were imputed. The change effect was verified to be slight on the total disposable household income (quality report).

The approach used to construct the variable was the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group.

Note: No imputations.

France

Cash benefits or losses from self-employment (PY050) is computed using information from register data. The variable consists of gross cash benefits or losses from self-employment. Gross income means income declared to tax administration. This includes a share of social contribution called (CSG, CRDS), that are taxable at income tax: CSG = General Social Security Contribution & CRDS= Social security debt repayment contribution. Social contributions are estimated with a microsimulation model. A separate question is used to know the private withdrawals made by the self-employed from the company's resources during the year. The private withdrawal is retained if available and not lower than the fiscal income. The definition used for the variable seems to follow the Eurostat guidelines.

The collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account) was the approach used to construct the variable.

Note: 0.3 % of the values are imputed and for 0.2% only partial information was available.

Germany

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (broad question), collecting "gross" values. The collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account) was the approach used to construct the variable.

The variable is the aggregate of 3 components: (1) gross cash benefits from self-employment; (2) gross cash losses from self-employment; and (3) personal drawing from business assets. According to the additional information provided by the NSI, shareholders' directors (GmbH) receive the same compensation elements as other employees of the GmbH, i.e. monthly salary, holiday and Christmas bonuses. These payments are not part of PY050 but are taken into account in the salary details of the employee (PY010). For private companies or sole proprietor (in Germany also GbR- Gesellschaft bürgelichen Rechts) the personal withdrawal from business assets are not comparable to a wage in terms of PY010 and should be part of PY050. Therefore, the definition used for the variable seems to be consistent with the Eurostat guidelines.

From 2020 onwards, the composition of PY050G/PY050N may be affected by the integration of EU-SILC in the microcensus.

Greece

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (broad question), collecting "Gross and net of PIT and SC" values. The variable is composed by self-employment income. The definition used for the variable seems to follow the Eurostat guidelines.

The approach used to construct the variable was the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group.

Hungary

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (broad questions and by type of income), collecting “Net of PIT” values. Two approaches were used to construct the variable: the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group and; the collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account).

The variable is the aggregate of 4 income elements: (1) self-employment at home; (2) self-employment abroad; (3) authorship; and (4) from agricultural production. The definition used for the variable seems to follow the Eurostat guidelines.

Note: 26.4% of the values are imputed for which only partial information was available.

Italy

Cash benefits or losses from self-employment (PY050) is computed using information that is collected “Gross and net of PIT” from ‘other’ sources for cash benefits or losses from self-employment; and from register data for income of subcontractors. Values of royalties are collected “Net of PIT” from register data. The definition used for the variable seems to follow the Eurostat guidelines.

According to Italy’s EU-SILC Quality Report “the standard procedure requires collecting the amount of money drawn out of self-employment activity only when the profit/loss resulting from accounting books or the taxable self-employment income (net of corresponding taxes) are not available. For the Italian EU-SILC, both administrative and survey micro-data are available, through an exact matching of tax and sample records. The income from self-employment is set equal to the maximum value between: (i) the (net) self-employment income resulting from the Tax Report and (ii) the (net) self-employment income reported by the interviewee. In the questionnaire, the self-employment income question is preceded by a 'reminder question' that provides a YES/NO list of the possible personal uses of earnings (consumption and saving). The departure from the standard definition (using both sampling and administrative data) is adopted to minimise either tax avoidance in the administrative data or under-reporting in the survey data, depending on which of the two is greater. With respect to the standard one, the procedure adopted for the Italian EU-SILC leads to more comparable data, under the assumption that other countries' self-employment incomes are not underestimated. 0.8 % of the values are imputed and for 5.3% only partial information was available.”

The approach used to construct the variable was the development of procedures for estimating self-employment income net of income tax and social security contributions, procedures which may differ from those used for other income components. The method used was based on Consolini P., Donatiello G., Improvements of data quality through the combined use of survey and administrative sources and micro simulation model, in "The use of registers in the context of EU–SILC: challenges and opportunities", Eurostat Statistical Working Paper, 2013.

Latvia

Cash benefits or losses from self-employment (PY050) is computed using information from survey question on income from self-employment and business (questions by type of income), collecting “Gross and net of PIT and SC” values. The variable is composed by income from: (1) entrepreneurship or self-employment (including EU payments from Rural Support Service for agricultural area in agricultural production); (2) amount withdrawn for own consumption (asked both for the year and average per month); (3) amount of money paid in taxes from business or self-employment; (4) losses related to business or self-employment. The definition used for the variable seems to follow the Eurostat guidelines.

Note: Respondents were asked to tell the net amount of self-employment income they had for the personal use (incl. making private savings) or losses from self-employment activities during the income reference period. There were also questions about the paid taxes to evaluate the gross income. The overall question surveyed the following income elements: Did you run a business or were you a self-employed person during the previous calendar year? How many months did you receive income from business or self-employment during the previous calendar year? Did you pay taxes on income from business or self-employment during the previous calendar year?

Luxembourg

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (questions by type of income). Households are asked to keep a regular profits/losses balance of their self-employment activity. If they do not, an estimate is asked. Finally, it is asked whether the amount is before or after social insurance contributions. The definition used for the variable seems to follow the Eurostat guidelines.

The approach used to construct the variable was the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group.

Note: In MetaSILC 2010 tax advances were also part of PY050. .

Malta

Cash benefits or losses from self-employment (PY050) is computed using information from survey (broad question) and register data, collecting “Gross” values. The variable is compiled through a combination of register data and survey responses. The definition used for the variable seems to follow the Eurostat guidelines.

Netherlands

Cash benefits or losses from self-employment (PY050) is computed using information from register data, collecting “Gross” values for (1) benefits or losses from own business; and (2) other labour income. The definition used for the variable seems to follow the Eurostat guidelines.

To construct the variable, the approach used updated profit/loss data which are for a time period earlier than the reference period to using an appropriate index.

Note: No imputations.

Poland

Cash benefits or losses from self-employment (PY050) is collected “Net of PIT and SC” values from survey data based on questions on (1) the amount committed to household purposes from a net economic activity; and (2) the amount of goods or services collected for respondent's own household from an economic activity. For this question, a filter is used to classify income from self-employment to PY050 (Cash benefits or losses from self-employment) or PY010 (Employee cash or near cash income). Furthermore, separate questions are asked on (1) the net income from self-employment other than an economic activity; (2) the sum collected for household purposes due to agricultural holding use; and (3) the subsidy/grants received due to possession of an agricultural holding or land. In all variables “Net of PIT and SC” means that respondents were asked about net amounts, taxes and contributions. The definition used for the variable seems to follow the Eurostat guidelines.

The approach used to construct the variable was the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group.

Serbia

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (questions by type of income), collecting “Gross and net of PIT” values.

The variable is the aggregate of earnings and losses for 7 components: (1) income from freelancing (freelance artist, athlete or person performing activities in the field of culture, arts, religion); (2) income from assistance to other households; (3) income from sale of craft products that you produce; (4) income from resells purchased robe; (5) income from the provision of services; (6) other earnings; and (7) income from sale of agricultural products. The definition used for the variable seems to follow the Eurostat guidelines.

Two approaches were used to construct the variable: the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group and; the development of procedures for estimating self-employment income net of income tax and social security contributions, procedures which may differ from those used for other income components. In the procedure developed, self-employed was defined as all self-employed individuals or unpaid family members.

Slovakia

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (broad question), collecting “Gross” (and “net”) values. The variable consists of two income elements (1) gross (and net) profit/loss of self-employment. (2) lump-sums and regular cash withdrawals from self-employment used for personal purposes. The definition used for the variable seems to follow the Eurostat guidelines.

The NSI reported to have used two approaches for obtaining information on variable PY050G.

i. Direct statement of annual sum of profit/loss from self-employment: respondents could report the annual amount of profit/loss (gross or net): if respondents did not know the exact amount, they could indicate an income interval. Interval ranges were used in Euro and were adjusted to correspond with income intervals used for variable PY010G.
ii. Annual sum of lump-sums and regular cash withdrawals from self-employment used for personal purposes.

If respondents used only one of the approaches mentioned above, the output variable (PY050G) was filled accordingly. If respondents used both approaches, the output variable was filled based on the higher value.

The definition used for the variable seems to follow the Eurostat guidelines.

Note: No changes compared to MetaSILC 2010. No imputation.

Slovenia

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (questions by type of income). Incomes are collected “Gross” for (1) income from own workshop; (2) income from agriculture. In addition, from register data, “Gross and net of PIT and SC” values are collected for (1) profit; (2) profit without norm costs; (3) income from transfer of properties; and (4) income from leading the corporation as well as “gross” values for subsidies from agriculture. The definition used for the variable seems to follow the Eurostat guidelines.

Two approaches were used to construct the variable: the collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account) and; updating profit/loss data which are for a time period earlier than the reference period to using an appropriate index

Note: 18.19 % of the values are imputed and for 16.62% only partial information was available.

Spain

Cash benefits or losses from self-employment (PY050) is computed using information from register data, collecting “Gross and net of PIT and SC” values of income from self-employment. Or, the variable is composed by Questions 47-63 of the Individual Questionnaire. The definition used for the variable seems to follow the Eurostat guidelines.

The variable was constructed through the development of procedures for estimating self-employment income net of income tax and social security contributions, procedures which may differ from those used for other income components. In general, the maximum between the questionnaire amount and the tax register amount was used.

Note: 2 % of the values are imputed

Sweden

Cash benefits or losses from self-employment (PY050) is computed using information from register data, collecting “Gross and net of PIT” values for the following income elements: (1) income from active business; (2) income from passive business activity; (3) income based co-payments / payroll taxes, service; (4) pension Insurance premium; (5) travel housing work; (6) not use deficits in previous years; (7) income from private companies that are recognized as income; (8) sick benefits from social insurance; and (9) loss of business; (10) revenue that is not pensionable. The definition used for the variable seems to follow the Eurostat guidelines.

The collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account) was the approach used to construct the variable.

Note: No imputation.

United Kingdom

Cash benefits or losses from self-employment (PY050) is computed using information from survey data (questions by type of income), collecting “Gross” values. The variable is the aggregate of 3 components: (1) profit or loss accruing to working owners of, or partners in, an unincorporated enterprise; (2) money from the job/business that is used for personal, domestic, non-business use; and (3) payment for odd job. The components used to compute the variable seems to be consistent with the Eurostat guidelines.

Three approaches were used to construct the variable: the categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group; the collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account) and; updating profit/loss data which are for a time period earlier than the reference period to using an appropriate index

Note: 1.6 % of the values are fully imputed and for 0.3% only partial information was available.

PY080G/PY080N: PENSION FROM INDIVIDUAL PRIVATE PLANS

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Summary

Cross-national studies should take account of the following findings:

- From the 23 countries that responded[50], 18 seem to fully comply with the Eurostat definition. In most cases of non-compliance, the problem refers to the inclusion of components that should be allocated to interest, dividends, profits from capital investment in an unincorporated business (HY090) and old-age benefits (PY100).
- Most countries collect information from survey data. However, data is also collected using registers, which might affect comparability across countries. There is also variation in the level of detail with which the information is collected in surveys, and with regard to collecting the variable gross or net of taxes.
- No NSI reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- One country has reported changes to the computation of PY080: Estonia (survey to register data since 2013). Belgium (survey to register data) has reported future changes.

Definition

According to the Eurostat definition (Eurostat, 2016a) "*Regular pensions from private plans (other than those covered under ESSPROS) refer to pensions and annuities received, during the income reference period, in the form of interest or dividend income from individual private insurance plans, i.e. fully organised schemes where contributions are at the discretion of the contributor independently of their employers or government. It includes old age, survivors, sickness, disability and unemployment pensions received as interest or dividends from individual insurance private plans. It excludes pensions from mandatory government schemes; and pensions from mandatory employer-based schemes.*

Net Regular pensions from individual private plans (other than those covered under ESSPROS) (PY080N): The net income component corresponds to the gross income components but the tax at source, the social insurance contributions or both (if applicable) are deducted. Difference with the EU-SILC Regulations: Contributions to individual pension plans (PY035G)/ (PY035N) should not be deducted from the household's total disposable income. Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G)/(PY080N) are treated as a component of property income and should be included in total gross household income (HY010) and in the total disposable household income (HY020)[51]. Inclusion of PY080 in total disposable income variables (HY020, HY022 and HY023) should be implemented by countries from the 2011 operation onwards".

[50] Ireland, Iceland, Lithuania, Norway, Portugal, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

[51] This follows a recommendation from the TF on methodological issues. The Indicator Sub Group (ISG) agreed in 2010 to include PY080 in the income definition and consequently in the computation of OMC indicators.

Table 47. Variable availability by country: pension from individual private plans (PY080)

Country	PY080
EU Member States	
Austria	X
Belgium	X
Bulgaria	X
Croatia	X
Republic of Cyprus	X
Czech Republic	X
Denmark	
Estonia	X
Finland	X
France	X
Germany	X
Greece	X
Hungary	
Ireland (1)	
Italy	X
Latvia	X
Lithuania (1)	
Luxembourg	X
Malta	X
Netherlands	X
Poland	X
Portugal (1)	
Romania (1)	
Slovakia	X
Slovenia	X
Spain	X
Sweden	X
United Kingdom	X
Other countries	
FYROM (2)	
Iceland (1)	
Montenegro (2)	
Norway (1)	
Serbia	X
Switzerland (1)	
Turkey (2)	

Notes: (1) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (2) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 48. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. France includes pension or annuity received in the form of interest or dividend income from individual private insurance plans under interest, dividends, profits from capital investment in an unincorporated business (HY090). Malta and the United Kingdom seem to include pensions from mandatory employer-based schemes, that should be accounted under old-age benefits (PY100). The Netherlands includes secondary income without any additional information to what this refers to. Luxembourg seems to omit life annuity, included in HY090 (income from interest, dividends, profits from capital investment in an unincorporated business) instead.

Table 48. Country compliance with Eurostat definition: income from pension from individual private plans (PY080)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Bulgaria, Croatia, Czech Republic, Republic of Cyprus, Estonia, Finland, Germany, Greece, Italy, Latvia, Serbia, Slovakia, Slovenia, Spain, Poland, Sweden
No	France, Luxembourg, Malta, the Netherlands, United Kingdom

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 49 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on pension from individual private plans is mainly based on survey (18 countries) and register data (6 countries). While most countries use information based on survey data from broad questions (income questions ask about the total value of several incomes together), Austria, Belgium, Republic of Cyprus and Greece are the only countries to use separate questions for each type of income. Estonia is the only country with components that have different source of information, combining survey and register data. As regards the type of data collected, the options are: Gross; Net of PIT; Net of SC; Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (8 countries), followed by Net of PIT and SC (5 countries), Gross and net of PIT (3 countries), Gross and net of PIT and SC (3 countries), Not applicable (3 countries), Net of PIT (1 country) and Other (1 country).

Table 49. Main source of information and type of values collected by country: income from pension from individual private plans (PY080)

Country	Main source of the information	Type of values collected (1)
Austria	Survey data (questions by type of income)	Net of PIT and SC
Belgium	Survey data (questions by type of income)	Not applicable
Bulgaria	Survey data (broad question)	Gross and net of PIT and SC
Croatia	Survey data (broad question)	Net of PIT and SC
Republic of Cyprus	Survey data (question by type of income + broad question)	Gross
Czech Republic	Survey data	Net of PIT and SC
Estonia	Register data + Survey data (broad question)	Other
Finland	Register data	Gross
France	Register data	Gross
Germany	Survey data (broad questions with components listed)	Gross
Greece	Survey data (questions by type of income)	Net of PIT and SC
Italy	Survey data (broad question with components listed)	Net of personal income tax (PIT)
Latvia	Survey data (broad question)	Not applicable
Luxembourg	Survey data (broad question)	Gross and net of PIT and SC
Malta	Survey data (broad question)	Gross
Netherlands	Register data	Gross
Poland	Survey data (broad question with components listed)	Net of PIT and SC
Serbia	Survey data (broad question)	Gross and net of PIT
Slovakia	Survey data (broad question)	Gross
Slovenia	Survey data (broad question)	Gross and net of PIT and SC
Spain	Register data	Gross and net of PIT
Sweden	Register data	Gross and net of PIT
United Kingdom	Survey data (broad questions)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution.

Source: MetaSILC2015 Database.

Remarks by country
The following analysis provides detailed information by country, combining information from Table 49 with the material collected on the variable components and possible changes in the variable composition.

Austria
Pension from individual private plans (PY080) is computed using information from survey data (questions by type of income), collecting “Net of PIT and SC” values.

The variable is the aggregate of 3 components: (1) private pension; (2) payments from private sickness insurance; and (3) payments from private accident insurance. The definition used seems to follow the Eurostat guidelines.

Belgium
Pension from individual private plans (PY080) is computed using information from survey data (questions by type of income). The type of collection has been reported as “Not applicable”.

The variable is the aggregate of 2 components: (1) supplemental pension from a life insurance; and (2) supplemental pension from pension savings. The components used to construct the variable seem to fit under PY080. Even though the NSI has reported the inclusion of pension or annuity received in the form of interest or dividend income from individual private insurance plans under interest, dividends, profits from capital investment in an unincorporated business (HY090), they specify that this component is also accounted under PY080. They explained that “the difference between PY080 and HY090 is in the amount. What is asked for HY090 concerns only the 'profit' made, i.e. what is additional to the money injected. What we measure in PY080 is what the people who retired and withdraw their third pillar pension receive at that moment, i.e. a quite large amount where part of it is 'profit' and part of it is what they have injected all the preceding years” Therefore, the definition seems to follow the Eurostat guidelines, even though we are not aware of any other country making this kind of distinction.

Future changes in the composition of PY080 are being planned for Belgium. From 2018 onwards, register data will be used as source. Once the data are collected, a report which will compare the classification of benefits before and after the change will be available for data users.

Bulgaria
Pension from individual private plans (PY080) is computed using information from survey data (broad question), collecting “Gross and net of PIT and SC” values.

The variable is composed by one component, pension and pension supplements from individual private plans. The definition used seems to follow the Eurostat definition.

Croatia
Pension from individual private plans (PY080) is computed using information from survey data (broad question), collecting “Net of PIT and SC” values.

The variable is composed by payments received from the third pillar of pension insurance. According to the Croatian Financial Services Supervisory Agency[52], “the third pillar pension system constitutes voluntary pension insurance and implies individual savings in voluntary pension funds of open-ended or closed-ended type. Open-ended pension funds are open for membership to any natural person interested in becoming a member of an open-ended pension fund, whereas closed-ended pension funds form their membership out of natural persons who are either employed with an employer, or are trade union members, members

[52] http://www.hanfa.hr/pillar-ii-and-iii-pensions-and-pension-payments/

of associations of self-employed persons or self-employed persons". Therefore, the definition used for PY080 seems to follow the Eurostat definition.

Republic of Cyprus

Pension from individual private plans (PY080) is computed using information from survey data (question by type of income + broad question), collecting "Gross" values.

The variable is the aggregate of 2 components: (1) old Age Private Pension Plan; and (2) other private pension plans. The definition used seems to follow the Eurostat guidelines.

Czech Republic

Pension from individual private plans (PY080) is computed using information from survey data, collecting "Net of PIT and SC" values.

The variable is the aggregate of 2 components: (1) pensions from individual private plans; and (2) living allowances. The inclusion of component 2 does not seem to be consistent with the Eurostat guidelines. However, living allowances, as explained by the NSI, are related to private survivors' pension. Therefore, the definition used seems to follow the Eurostat guidelines.

Estonia

Pension from individual private plans (PY080) is computed using information from register data and survey data (broad question), collecting "Other" values.

The variable is the aggregate of 2 components: (1) net pension from individual private plans (other than those covered under ESSPROS); and (2) payments from other insurance companies. The definition used seems to follow the Eurostat guidelines.

Changes to the computation of PY080 are reported. Since 2013, the main source used to calculate the variable consists of administrative data.

Finland

Pension from individual private plans (PY080) is computed using information from register data, collecting "Gross" values.

The variable is composed by 2 components: (1) pension and other income based on private insurance; and (2) compensation for earned income loss based on private insurance. According to the information provided by the NSI, the component "pension and other income based on private insurance" consists of separate items at 5-digit level, but the NSI has not reported any of those. The definition does not seem to follow the Eurostat guidelines.

France

Pension from individual private plans (PY080) is computed using information from register data, collecting "Gross" values.

The variable is composed by one component: pensions from individual private plans. The component used to construct the variable seems to fit under PY080, however, the NSI has reported the inclusion of 'life insurance' under interest, dividends, profits from capital investment in an unincorporated business (HY090). Therefore, the definition does not seem to follow the Eurostat guidelines.

According to the information provided, PY080N = PY080G – Social Contributions on income property. Personal income taxes on pension from individual private plans are included in HY145N.

Germany

Pension from individual private plans (PY080) is computed using information from survey data (broad questions with components listed), collecting "Gross" values.

The variable is the aggregate of 2 components: (1) pension from private pensions (Life, retirement, occupational disability or accident insurance); and (2) payments from private care insurance or sick pay insurance. The definition used for Germany seems to follow the Eurostat guidelines.

From 2020 onwards, the variable may be affected by the integration of EU-SILC in the microcensus.

Greece

Pension from individual private plans (PY080) is computed using information from survey data (questions by type of income), collecting "Net of PIT and SC" values.

The variable is composed by on component: income from individual private pension schemes. Although not disaggregated, the definition used seems to follow the Eurostat guidelines. According to the additional information provided by the NSI, the question used to collect this information refers to income from private old age pensions, widowhood, sickness, disability, unemployment pensions, etc., regularly paid by the interviewee or by the dead spouse or relative.

Italy

Pension from individual private plans (PY080) is computed using information from survey data (broad question with components listed), collecting "Net of PIT" values.

The variable is composed by on component: pensions from individual private plans. Although not disaggregated, the definition seems to follow the Eurostat guidelines.

Latvia

Pension from individual private plans (PY080) is computed using information from survey data (broad question). The type of collection has been reported as "Not applicable".

The variable is composed by the monetary amount received from private pension funds. The definition used seems to follow the Eurostat guidelines.

Luxembourg

Pension from individual private plans (PY080) is computed using information from survey data (broad question), collecting "Gross and net of PIT and SC" values.

The variable is composed by one component: pensions from individual private plans. As income from life annuity is included under HY090 (income from interest, dividends, profits from capital investment in an unincorporated business), the definition used for the variable does not seem to follow the Eurostat guidelines. The NSI informed that the error will be correct for 2018 data.

Malta

Pension from individual private plans (PY080) is computed using information from survey data (broad question), collecting "Gross" values.

The variable is composed by one component: pensions from individual private plans. Although the additional information provided by the NSI highlights that the pensions considered in PY080 do not refer to government pensions, they do not exclude the possibility of being pensions from employer-based schemes. Therefore, it is not clear if the definition used follows the Eurostat guidelines.

Netherlands

Pension from individual private plans (PY080) is computed using information from register data, collecting "Gross" values.

The variable is the aggregate of 4 components: (1) payment from private insurance plan (illness or disability); (2) other payment (life annuity); and (3) secondary income, unknown. The inclusion of the third component does not seem to be consistent with the guidelines from Eurostat. The NSI informed us that in response to our report, component 3 has been removed from the variable for 2016 data onwards.

Poland

Pension from individual private plans (PY080) is computed using information from survey data (broad question with components listed), collecting "Net of PIT and SC" values. Information on taxes and social contributions were also collected.

The variable is composed by on component: benefits from individual private pension plans e.g. occupational pension schemes. Occupational pension schemes refer to voluntary forms of collecting money to supplement future pensions. They are voluntary employer-based schemes. Therefore, the definition used seems to follow the Eurostat guidelines.

Future changes in the computation of PY080G/PY080N are being planned for Poland: all benefits will be broken down in accordance with the ESSPROSS classification.

Serbia

Pension from individual private plans (PY080) is computed using information from survey data (broad question), collecting "Gross and net of PIT" values.

The variable is composed by one component: pension from individual private plans. Although not disaggregated, the definition seems to follow the Eurostat guidelines.

Slovakia

Pension from individual private plans (PY080) is computed using information from survey data (broad question), collecting "Gross" values.

The variable is composed by one component: pension from individual private plans Although not disaggregated, the definition seems to follow the Eurostat guidelines.

Slovenia

Pension from individual private plans (PY080) is computed using information from survey data (broad question), collecting "Gross and net of PIT and SC" values.

The variable is composed by one component: pension from individual private plans. According to additional information provided by Slovenia, this kind of income is very rare in Slovenia. Private pension's plans are a relatively recent phenomena in Slovenia, consequently now only some persons get income from private plans. Usually these persons paid into the private plans abroad, because they used to work abroad and returned to Slovenia close to/after retirement. Therefore, the definition seems to follow the Eurostat guidelines.

Spain

Pension from individual private plans (PY080) is computed using information from register data, collecting "Gross and net of PIT" values.

The variable is composed by one component: pensions from private plans. It is not possible to disaggregate this information. Only one category is considered in the administrative file. Although not disaggregated, the definition seems to follow the Eurostat guidelines.

Sweden

Pension from individual private plans (PY080) is computed using information from register data, collecting "Gross and net of PIT" values.

The variable is composed by one component: private pension or annuity, occupational pensions. We cannot be sure that the occupational pensions mentioned here are on voluntary basis, however, since all obligatory pensions have been reported properly in other variables, we can assume that the definition used follows the Eurostat definition.

United Kingdom

Pension from individual private plans (PY080) is computed using information from survey data (broad question), collecting “Gross” values.

The variable is the aggregate of 2 components: (1) income from an occupational pension from an overseas government or company paid in a foreign currency in the last 12 months; and (2) last pension Payment. Given the inclusion of component 1, the definition used by the United Kingdom does not seem to follow the Eurostat guidelines. The component may include pensions from mandatory employer-based schemes from abroad. The NSI informed us that in response to these concerns, this issue has been corrected from the 2018 data onwards.

PY090G/PY090N: UNEMPLOYMENT BENEFITS

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Summary

Cross-national studies should take account of the following findings:

- From the 26 countries that responded[53], 21 seem to fully comply with the Eurostat definition for Unemployment benefits. In most cases of non-compliance, the problem relates to the lack of additional information on some components that cannot be clearly classified as unemployment benefits, or to inclusion of benefits that should be included elsewhere.
- Most countries collect information from survey data. However, data is also collected using registers, which might affect comparability across countries. Combining data sources is also common among the countries.
- No NSI reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- Most NSIs provide disaggregated variables, making a distinction between (1) contributory and means-tested; (2) contributory and non-means-tested; (3) non-contributory and means-tested; and (4) non-contributory and non-means-tested benefits.
- Two countries have reported changes to the computation of unemployment benefits: Denmark (political reforms that cause sub-components to change, but no breaks in series) and Estonia (survey to register data). Three countries reported future changes: Belgium (change in main source of data from survey to register), Czech Republic (exclusion of component – service allowance) and Poland (apply ESSPROSS classification on all benefits).

Definition

According to the Eurostat definition (Eurostat, 2016a), "*gross unemployment benefits (PY090G) refers to benefits that:*

- *Replace, in whole or in part, income lost by a worker due to the loss of gainful employment;*
- *Provide a subsistence (or better) income to persons entering or re-entering the labour market;*
- *Compensate for the loss of earnings due to partial unemployment;*
- *Replace, in whole or in part, income lost by an older worker who retires from gainful employment before the legal retirement age because of job cuts made by their employer for economic reasons;*
- *Contribute to the cost of training or re-training people looking for employment; or Help unemployed persons meet the cost of travelling or relocating to obtain employment.*

These includes:

- *Full unemployment benefits: benefits compensating for loss of earnings where a person is capable of working and available for work but is unable to find suitable employment, including persons who had not previously been employed;*
- *Partial unemployment benefits: benefits compensating for the loss of wages or salary due to formal short-time working arrangements, and/or intermittent work schedules, irrespective of their cause (business recession or slow-down, breakdown of equipment,*

[53] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

climatic conditions, accidents and so on), and where the employer/employee relationship continues;

- *Early retirement for labour market reasons: periodic payments to older workers who retire before reaching standard retirement age due to unemployment or to job reductions caused by economic measures such as the restructuring of an industrial sector or of a business enterprise. These payments normally cease when the beneficiary becomes entitled to an old age pension.*
- *Vocational training allowance: payments by social security funds or public agencies to targeted groups of persons in the labour force who take part in training schemes intended to develop their employability;*
- *Mobility and resettlement benefits: payments by social security funds or public agencies to unemployed persons to encourage them to move to another locality or change their occupation in order to seek or to obtain work;*
- *Severance and termination payments: benefits compensating employees for employment that ends before the employee has reached the normal retirement age for that job;*
- *Redundancy compensation: capital sums paid to employees who have been dismissed through no fault of their own by an enterprise that is ceasing to operate or cutting down its activities.*
- *Other cash benefits: other financial assistance, particularly payments made to the long-term unemployed.*

It excludes:

- *Family allowances paid for dependent children (which are included under 'Family/children related allowances' (HY050G))*

The net income component (PY090N) corresponds to the gross income components but the tax at source, the social insurance contributions, or both, (if applicable) are deducted.

Comments about unemployment benefits: There are two concepts related to vocational training allowance under the unemployment benefit function:

- *The vocational training allowance, i.e. payment by social security funds or public agencies to targeted groups of persons in the labour force who take part in training schemes intended to develop their potential for employment. This is considered as benefit in cash and thus included in PY090;*
- *A benefit (in kind) related to vocational training, i.e. payments by social security funds or public agencies to institutions that provide."*

Table 50. Variables available by country: unemployment benefits (PY090)

Country	Variable codes (1)				
	PY090	PY091	PY092	PY093	PY094
EU Member States					
Austria		X	X	X	X
Belgium			X		X
Bulgaria			X		
Croatia		X			X
Republic of Cyprus			X		X
Czech Republic			X		X
Denmark			X	X	X
Estonia			X		
Finland (2)					
France			X		
Germany		X		X	X
Greece			X		
Hungary		X			
Ireland (2)					
Italy			X		
Latvia	X				
Lithuania (2)					
Luxembourg					X
Malta		X	X	X	
Netherlands			X		
Poland	X				
Portugal		X	X		
Romania (2)					
Slovakia			X		X
Slovenia			X		
Spain			X	X	
Sweden	X				
United Kingdom			X	X	X
Other countries					
FYROM (3)					
Iceland (2)					
Montenegro (3)					
Norway (2)					
Serbia		X			
Switzerland (2)					
Turkey (3)					

Notes: (1) PY090: no distinction between types of benefits; PY091: Contributory and means-tested; PY092: Contributory and non-means-tested; PY093: Non-contributory and means-tested; PY094: Non-contributory and non-means-tested.

(2) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (3) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 51. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. In the case of Belgium, time credits are included which in some cases should be included under HY050, when they are received because of taking care of someone else in the household. In the case of Hungary, it is not clear if 'aid for persons in active age, regular assistance' relates to (un)employment situation or to social exclusion (HY060). For Poland, 'training schemes payments for people trying to get back to work after sickness' is included under PY100 (old-age benefits). For Greece, income components that seem to fit under unemployment benefits are allocated under social exclusion benefits not elsewhere classified (HY060) and old age benefits (PY100). For Hungary it is not clear if certain components should be under unemployment benefits. For Latvia, compensation paid by employer for termination of work agreement are included under employee cash or near cash income (PY010) instead of PY090.

Table 51. Country compliance with Eurostat definition: unemployment benefits (PY090)

Compliance with Eurostat definition	Countries
Yes	Austria, Bulgaria, Croatia, Czech Republic, Republic of Cyprus, Denmark, Estonia, France, Germany, Italy, Luxembourg, Malta, the Netherlands, Poland, Portugal, Serbia, Slovakia, Slovenia, Spain, Sweden and United Kingdom
No / Not clear	Belgium, Greece, Hungary, Latvia, Poland

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 52 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on unemployment benefits is mainly based on survey data (14 countries), register data (7 countries), or a combination of both (4 countries). Most countries that use information based on survey used separate questions for each type of income. However, Bulgaria, Republic of Cyprus and Hungary used information based on at least one broad question (i.e., income questions asked about the total income of several benefit schemes together). Countries often combine different sources of information for the same variable (France, Italy, Latvia and Spain). As regards the type of data collected, the options are: Gross; Net of PIT; Net of SC; Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (12 countries), followed by Gross and net of PIT (4 countries), Net of PIT (3 countries), Net of PIT and SC (3 countries), Gross and net of PIT and SC (2 countries), Gross and net of SC (2 countries), and Other (2 countries). Since some countries record information in more than one type of variable, the main source and type of data collected might differ within the countries and target variable. This is the case of Italy, in which the type of data collected for PY092 is Gross and net of SC, while for PY091 is Net of PIT and SC.

Table 52. Main source of information and type of values collected: unemployment benefits (PY090)

Country (1)	Variable code	Main source of the information	Type of values collected (2)
Austria	PY091 / PY092 PY093 / PY094	Register data	Net of PIT and SC / Gross and net of SC / Net of PIT and SC
Belgium	PY092 / PY094	Survey data (question by type of income)	Gross
Bulgaria	PY092	Survey data (broad questions)	Gross
Croatia	PY091 / PY094	Survey data (question by type of income)	Gross
Republic of Cyprus	PY092 / PY094	Survey data (question by type of income + broad question)	Gross
Czech Republic	PY092 / PY094	Survey data	Net of PIT and SC
Denmark	PY092 / PY093 PY094	Register data	Gross
Estonia	PY092	Register data	Gross
France	PY092	Register data + Survey data (question by type of income)	Other
Germany	PY091 / PY093 / PY094	Survey data (questions by type of income / questions by type of income / broad question)	Gross
Greece	PY092	Survey data (question by type of income)	Net of PIT
Hungary	PY091	Survey data (broad questions)	Net of PIT
Italy	PY092	Register data + Survey data (question by type of income)	Gross and net of PIT + Net of PIT
Latvia	PY090	Register data + Survey data (question by type of income)	Gross and net of PIT + Other
Luxembourg	PY094	Survey data (question by type of income)	Gross and net of PIT and SC
Malta	PY091 / PY092 PY093 /	Register data	Gross
Netherlands	PY092	Register data	Gross
Poland	PY090	Survey data (question by type of income)	Net of PIT and SC
Portugal	PY091 / PY092	Survey data (question by type of income)	Gross
Serbia	PY091	Survey data (question by type of income)	Gross and net of SC
Slovakia	PY092 / PY094	Survey data (question by type of income)	Gross
Slovenia	PY092	Register data	Gross and net of PIT and SC
Spain	PY092 / PY093	Register data / Register + Survey data (question by type of income)	Gross and net of PIT
Sweden	PY090	Register data	Gross and net of PIT
United Kingdom	PY092 / PY093 PY094	Survey data (question by type of income)	Gross

Notes: (1) For Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland, data is available for EU-SILC 2015, but no information was provided for MetaSILC2015 Database. For FYROM, Montenegro and Turkey, data availability not confirmed for EU-SILC 2015. (2) PIT = Personal income tax; SC = Social contribution.
Source: MetaSILC2015 Database.

Remarks by country

The following analysis provides detailed information by country, combining information from Table 52 with the material collected on the variable components and possible changes in the variable composition.

Austria

All types of unemployment benefits are collected from register data. Contributory and means-tested unemployment benefits (PY091) are computed using information from two types of benefits, collecting income net of PIT and SC: (1) Unemployment benefits in trainings and (2) training allowance. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from two types of benefits, collecting income Gross and net of SC: (1) Unemployment benefits and (2) transition benefit. Non-contributory and means-tested unemployment benefits (PY093) are computed using information from one type of benefit, collecting income net of PIT and SC: Unemployment assistance. Non-contributory and non-means-tested unemployment benefits (PY094) are computed using information from one type of benefit, collecting income net of PIT and SC: 'other unemployment benefits'. All variables seem to follow the Eurostat guidelines.

Note: Difference with MetaSILC 2010: In 2010 survey data were used and following elements were questioned: Unemployment benefits, Unemployment assistance, Subsistence benefits for unemployed, Early old age pension because of unemployment, Other unemployment benefits.

Belgium

All types of unemployment benefits are collected from survey data. Contributory and non means-tested unemployment benefits (PY092) are computed using information from seven types of benefits, collecting income gross: (1) Unemployment benefits, (2) Payments for career interruption or 'time credit', (3) Payment out of fund for social security (for example technical unemployment in the building sector), (4) Nursery- or mobility compensation, (5) unemployment benefit with additional company payment (a pre- retirement scheme), (6) resignation allowance (in one payment) or golden handshake in one payment from former employer, and (7) Income guarantee-payment (forced part-time work). Non-contributory and non-means-tested unemployment benefits (PY094) is computed using information from two types of benefits, collecting income gross: (1) Integration allowance (waiting payment for school-leavers), and (2) Additional payment for attending a professional formation. Time credits (component 2) can also be taken up to care for relatives. In these cases, it would be more appropriate to include them under HY050. Therefore, this variable does not seem to follow the Eurostat guidelines.

Note: From 2018 on register data will be used. This will come at the cost of the level of detail. A technical report on the transition to the new situation will be available for users.

Note: Difference with MetaSILC 2010 where data were collected Gross and Net + more detailed information was provided. It seems that in MetaSILC 2015 some benefits are grouped in e.g. various payments for career interruption or 'time credit'.

Bulgaria

Contributory and non-means-tested unemployment benefits (PY092) are computed using information from two types of benefits that are survey data (broad questions), collecting income Gross: (1) Unemployment benefits for insured persons and (2) Redundancy/ retirement benefits. The NSI informed that Redundancy compensation is the capital sums paid to employees who have been dismissed through no fault of their own by an enterprise that is ceasing to operate or cutting down its activities. 'Retirement' benefits include compensation of employees due to termination and interruption of their payments under an employment contract. The definition used seems to follow Eurostat guidelines.

Note: Difference with MetaSILC 2010: data were collected net

Croatia

All types of unemployment benefits are collected from survey data (question by type of income + broad question). Contributory and means-tested unemployment benefits (PY091) are computed using information from one type of benefit, collecting income Gross: Unemployment benefit (financial compensation after termination of employment). According to additional information reported by the NSI, they cannot provide more detailed information for PY091, because all components are collected in one question. They are considering splitting this question in more than one for SILC2018. Non-contributory and non-means-tested unemployment benefits (PY094) are computed using information from one type of benefit, collecting income gross: Severance termination payments for employment that ends due to continuous problem of surplus workers. Both variables seem to follow the Eurostat guidelines.

Note: In MetaSILC 2010 3 components were registered (1) financial compensation during unemployment; (2) financial assistance and reimbursement of expenses during education / qualification, and (3) assistance and compensation for travel and relocation expenses.

Republic of Cyprus

Contributory and non-means-tested unemployment benefits (PY092) are computed using information from 3 types of benefits, collecting income gross: (1) Unemployment benefits, (2) Provident Fund due to termination of employment or early retirement, and (3) Compensation from Redundancy Fund. Non-contributory and non-means-tested unemployment benefits (PY094) are computed using information from two types of benefits, collecting income gross: (1) Compensation/bonus due to termination of employment, and (2) Self-Employment scheme for tertiary education graduates. Both variables are based on survey data (questions by type of income + broad question) and seem to follow the Eurostat guidelines.

Note: Difference with MetaSILC 2010: 'Provident Fund' and 'Redundancy Fund' were not included in 2010.

Czech Republic

All types of unemployment benefits are collected from survey data. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from one type of benefit, collecting income net of PIT and SC: Unemployment benefits. Non-contributory and non-means-tested unemployment benefits (PY094) are computed using information from one type of benefit, collecting income net of PIT and SC: service allowance. This allowance will be abolished, and from 2016 on it will not be collected. According to the EU's Mutual Information System on Social Protection (MISSOC), there is a retraining benefit for jobseekers who cannot find work in their current area of professional focus. State funds can be used to cover tuition fees and other costs associated with retraining, for instance travel costs.

The NSI informed that service allowances are a "regular monthly allowances to which members of the security corps are entitled after termination of their service". Retraining benefit for jobseekers is included under service allowances and cannot be disaggregated from it. The definition used seems to follow the Eurostat guidelines.

Note: Difference with MetaSILC 2010: data were collected Gross and Net and the service allowance was not included.

Denmark

All types of unemployment benefits are collected from register data. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from two types of benefits, collecting income Gross: (1) unemployment benefits, and (2) Voluntary Early Retirement Scheme (VERS). Non-contributory and means-tested unemployment benefits (PY093) are computed using information from 9 types of benefits, collecting income gross: (1) cash benefits - activation, (2) Cash benefits for immigrants (Integrationsydelse), (3) Cash benefits, asylum, (4) tax free cash benefits, (5) green check, (6) wage subsidy, (7) cash benefit - resource course, (8) Cash benefit for youth, and (9) Cash benefit, pay-backs (subtracted). Non-contributory and non-means-tested unemployment benefits (PY094) are computed using information from one type of benefit, collecting income gross: Unemployment benefit for people eligible for subsidised jobs. Both variables seem to follow the Eurostat guidelines.

Note: PY093: Many political reforms cause sub-components to change. This may also explain difference with MetaSILC 2010, where even more detailed information was provided.

Estonia

All types of unemployment benefits are collected from register data. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from four types of benefits, collecting income Gross: (1) the redundancy, (2) Unemployment benefits, (3) unemployment allowance[54], (4) allowances for unemployed persons for travel and accommodation. The variable seems to follow the Eurostat guidelines.

Note: Variable is compiled with register data from 2013 onwards. This may also explain some differences with what was recorded in MetaSILC 2010.

France

Contributory and non-means-tested unemployment benefits (PY092) are computed using information from two types of benefits, collecting income "other": (1) unemployment benefits, and (2) early retirement allowances. The former is based on register data, while the latter is based on survey data. The definition used for the variable seems to follow the Eurostat guidelines.

According to the additional information provided by the NSI, early retirement allowances are declared with unemployment benefits into the tax return. There is no breakdown between the two components in the survey as recommended by EUROSTAT guidelines. Early retirement allowances can be not taxable and therefore they are collected in the survey. Some of them are considered like unemployment benefits in the survey, when early retirement allowance has been paid under measures following a job loss, a social plan, or a difficulty to find a job.

Germany

All types of unemployment benefits are collected from survey data. Contributory and means-tested unemployment benefits (PY091) are computed using information from four types of benefits, collecting income gross: (1) Unemployment benefit, (2) Support for setting up of self-employed business activities (start-up subsidies), (3) Short-time allowance, seasonal short-time allowance, winter allowance, insolvency payment, etc.; and (4) Interim allowance during the participation in actions to promote the inclusion in working life. Non-contributory and means-tested unemployment benefits (PY093) are computed using information from one type of benefit, collecting income gross: unemployment benefit. Non-contributory and non-means-tested unemployment benefits (PY094) are computed using information from three

[54] "If you do not meet the conditions to receive an unemployment insurance benefit, or if you have exhausted your rights to a benefit, you may still qualify for the unemployment allowance" [Retrieved from: https://www.eesti.ee/en/pensions-and-allowances/benefits-and-allowances/unemployment-allowance/].

types of benefits, collecting income gross: (1) Compensation before regular retirement age was reached or for termination of employment for operational reasons, (2) Compensation for additional expenses through job opportunity (one-euro job), and (3) Subsidy for further training. The definition used for all variables seem to follow the Eurostat guidelines.

Greece

All types of unemployment benefits are collected from survey data. Contributory and non means-tested unemployment benefits (PY092) are computed using information from 11 types of benefits, collecting income Net of PIT: (1) Full unemployment allowance, (2) Exceptional financial allowance due to dishonest employer (e.g. Dismissal due to bankruptcy etc.), (3) Suspension allowance, (4) Unemployment benefit for self-employed, (5) Vocational training allowance for unemployed, (6) Reimbursement due to dismissal from work, (7) Seasonal unemployment benefit for persons seasonally working (e.g. actresses, musicians, building workers, hotel staff, etc.), (8) Allowance for young persons aged 20-29 years, and (9) Allowance for joining the army, (10) Full unemployment allowance for unemployed moved in EU, and (11) Other allowances. Component 9 it is not listed at the EU's Mutual Information System on Social Protection (MISSOC). Therefore, as it is not clear what component 9 refers to, we cannot be sure if the definition used for the variables follows the Eurostat guidelines.

In addition, the 'allowances to long-standings unemployed aged 45-65' is included under HY060 (social exclusion benefits not elsewhere classified), and early retirement pension due to resignation included under old age benefits (PY100), which is not in accordance with the Eurostat guidelines, as they should be included in PY090.

The NSI informed us that from 2019 onwards, the allowance for joining the army was removed from this category since it is does no longer exist; allowances to long-standing unemployed aged 20-66 was removed from social assistance and included in unemployment benefits (PY090); and early retirement due to resignation was removed from pensions (PY100) and included in unemployment benefits (PY090).

Hungary

All types of unemployment benefits are collected from survey data (broad questions). Contributory and means-tested unemployment benefits (PY091) are computed using information from four types of benefits, collecting income net of PIT and SC: (1) unemployment benefit, (2) unemployment aid (before pension age), (3) Aid for persons in active age, regular assistance, and (4) Aid for helping to become employed. It is not clear what kind of income component 3 refers to and if it relates to unemployment benefits. The NSI informed that the listed benefits are all related to unemployment but did not provide any additional explanation on the component. Therefore, we cannot be sure if it fits to the definition suggested by Eurostat.

Note: Noteworthy differences with MetaSILC 2010: The following items were collected gross: Termination pay; Job search benefit; Job search allowance; Regular social allowance; Other assistance (retraining etc.).

Italy

Contributory and non-means-tested unemployment benefits (PY092) are computed using information from five types of benefits: (1) Full-unemployment benefits, (2) Partial unemployment benefits paid by social security, and (3) Severance and termination payments. Two are based on a separate question and collected net of PIT: (1) Partial unemployment benefits paid by employer, and (2) Vocational training allowances. Gross and net of PIT values are collected from register data. The definition used for the variable seems to follow the Eurostat guidelines.

Latvia

Unemployment benefits still follow the old type of PY090 unemployment benefits. One type is collected by register data, gross and net of PIT: (1) unemployment benefits. Two types are based on separate questions and asked 'other', or net.: (2) scholarship for participation in activities organized by State Employment Agency, and (3) mobility benefit for employees of entrepreneurs (compensation of transport expenditures and/or covering the rent). The NSI informed that component 2 refers to a vocational training allowance (payments by the State Employment Agency to targeted groups of persons in the labour force who take part in training schemes intended to develop their employability); and component 3 refers to a mobility and resettlement benefit (payment by State Employment Agency to unemployed persons to encourage them to move to another locality or change their occupation in order to seek or to obtain work).

The NSI also informed that compensation paid by employer for termination of work agreement was excluded from PY090 because this component is included in income register's data under PY010 and it was impossible to disaggregate it. In 2020 these variables will be revised, and compensation paid by employer for termination of work agreement will be included under PY090.

Due to the omission of compensation paid by employer for termination of work agreement, the variable does not seem to fully comply with the Eurostat guidelines for PY090.

Note: The following items were collected gross and net according to MetaSILC 2010: (1) Unemployment benefit, (2) Stipends for training courses of unemployed persons, (3) Compensation paid by employer for termination of work agreement

Luxembourg

All types of unemployment benefits are collected from survey data. Non-contributory and non-means-tested unemployment benefits (PY094) are computed using information from three types of benefits, collecting income gross and net of PIT and SC: (1) Early retirement benefits, (2) Unemployment allowance, and (3) Compensation in lieu of notice. The definition used for the variable seems to follow the Eurostat guidelines.

Note: No changes compared to MetaSILC 2010.

Malta

All types of unemployment benefits are collected from register data. Contributory and means-tested unemployment benefits (PY091) are computed using information from one type of benefit, collecting income gross: Special unemployment. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from one type of benefit, collecting income gross: unemployment benefits. Non-contributory and means-tested unemployment benefits (PY093) are computed using information from three types of benefits, collecting gross: (1) unemployment assistance, (2) subsidiary unemployment assistance, and (3) unemployment assistance tapering[55]. The definition used for the variable seems to follow the Eurostat guidelines.

Netherlands

All types of unemployment benefits are collected from register data. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from two types of benefits, (1) collecting income gross: unemployment benefits, and (2) unemployment benefit for civil servants.

[55] The principle of 'tapering' works on the premise that rather than losing the unemployment benefits immediately as soon as one has found a job, the benefits are phased out over a number of years.

According to additional information provided by the NSI, early retirement pensions are included in PY100G. As an individual insurance[56], the benefit does not seem to be related to labour market reasons. Therefore, the definition used for the variables seems to follow the Eurostat guidelines.

Note: No changes compared to MetaSILC 2010. Statistics Netherlands has no information available on benefits (in-kind) related to vocational training (Quality report 2015).

Poland

Unemployment benefits still follow the old type of PY090 unemployment benefits and are collected from survey data and net of PIT and SC. Four types are used: (1) unemployment benefit, (2) vocational training allowance, (3) Early retirement for labour market reasons, and (4) severance/redundancy payment. The component included under the variable seems to comply with the Eurostat definition. However, as 'training schemes payments for people trying to get back to work after sickness' is included under PY100 (old-age benefits), it seems that the definition used to construct PY090 does not follow the Eurostat guidelines.

Note: for early retirement two questions are used because of changes in Polish law, but benefits are the same. Some respondents may still receive the previous allowances. No noteworthy changes compared to MetaSILC 2010.

Portugal

Contributory and means-tested unemployment benefits (PY091) are computed using information from one type of benefit, collecting income gross from survey data: social unemployment benefit. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from three types of benefits (survey data and gross values): (1) unemployment benefit, (2) redundancy compensation, and (3) other unemployment cash benefits. The definition used for both variables seems to follow the Eurostat guidelines.

Serbia

All types of unemployment benefits are collected from survey data. Contributory and means-tested unemployment benefits (PY091) are computed using information from two types of benefits, collecting income gross and net of SC: (1) unemployment benefits, and (2) severance pay for termination of employment. The definition used for the variable seems to follow the Eurostat guidelines.

Slovakia

All types of unemployment benefits are based on survey data. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from one type of benefit, collecting income gross: unemployment benefit. Non-contributory and non-means-tested unemployment benefits (PY094) are computed using information from three types of benefits, collecting income gross: (1) other periodical cash allowances and benefits, (2) other lump-sum cash payments, and (3) severance pay. According to additional information provided by the NSI, in "Other lump-sum cash benefits" within the variable PY090 Unemployment benefits, are collected benefits related to the loss of employment, and with help to job seekers at inclusion to the work process, e.g. self-employment activity benefit; benefit related to moving due to job; redundancy payment; and wage compensation at invalid dismiss of employer. The definition used for both variables seems to follow the Eurostat guidelines.

Note: no noteworthy changes compared to MetaSILC 2010.

[56] http://ec.europa.eu/social/main.jsp?catId=1122&langId=en&intPageId=4993

Slovenia

All types of unemployment benefits are collected from register data. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from one type of benefit, collecting income gross and net of PIT and SC: unemployment benefit[57]. The definition used for the variable seems to follow the Eurostat guidelines.

Spain

All types of unemployment benefits are collected Gross and net of PIT. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from two types of benefit from register data: (1) unemployment benefit, (2) redundancy compensation. Non-contributory and means-tested unemployment benefits (PY093) are computed using information from three types of benefits. Two are collected from register data: (1) Social Assistance unemployment benefit, (2) Other unemployment benefit. One is collected from survey data: vocational training allowances. The definition used for both variables seems to follow the Eurostat guidelines.

Note: data have become more detailed compared to MetaSILC 2010 where only unemployment benefits and unemployment compensation where included in PY090.

Sweden

Unemployment benefits still collected in one variable (PY090) and are collected from register data, gross and net of PIT. Three types of benefits are included: (1) payment of the unemployment fund, (2) Social employment measures, and (3) Activity support / other educational grants[58]. The definition used for the variable seems to follow the Eurostat guidelines.

Note: data have become more detailed compared to MetaSILC 2010 where only gross unemployment benefits where mentioned to be included in PY090.

United Kingdom

All types of unemployment benefits are based in survey data and collected Gross. Contributory and non-means-tested unemployment benefits (PY092) are computed using information from one type of benefit: contribution-based jobseeker's allowance. Non-contributory and means-tested unemployment benefits (PY093) are computed using information from one type of benefit: income-based jobseeker's allowance. Non-contributory and non-means-tested unemployment benefits (PY094) are computed using information from two types of benefits: (1) government training schemes, and (2) redundancy payments. The definition used for all the variables seems to follow the Eurostat guidelines.

Note: no noteworthy changes compared to MetaSILC 2010.

[57] Unemployed persons are to unemployment benefits when they were compulsorily insured for unemployment prior to becoming unemployed and who have become unemployed against their will or not as a result of their own fault [Retrieved from: http://ec.europa.eu/social/main.jsp?catId=1128&langId=en&intPageId=4785].

[58] Young people under 25, those who have recently moved to Sweden, the long-term unemployed and people with disabilities can get extra support from the Swedish Public Employment Service to get into work in the form of training, start-up grants and placements [Retrieved from: http://ec.europa.eu/social/main.jsp?catId=1130&langId=en&intPageId=4817].

PY100G/PY100N: OLD AGE BENEFITS

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[59], 15 seem to fully comply with the Eurostat definition for Old-age benefits. In most cases of non-compliance, the problem refers to the inclusion of components that seem to belong under Unemployment benefits (PY090), Survivors' benefits (PY110), Education allowances (HY140), Family/children related allowances (HY050) and Housing allowances (HY070).
- Most countries collect information from survey data. However, data is also collected using registers and fully imputed data, which might affect comparability across countries. Combining data sources is also common among the countries.
- No NSI reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- Most NSIs provide old-age benefits at a more disaggregated level, making a distinction between: (1) contributory and means-tested; (2) contributory and non-means-tested; (3) non-contributory and means-tested; and (4) non-contributory and non-means-tested benefits.
- Two countries have reported changes to the computation of old-age benefits: Estonia and Latvia. They reported changes in the main source of data (survey to register data). Two countries reported future changes: Poland (apply ESSPROSS classification on all benefits) and Malta (change in main source of data, from survey to register).

Definition

According to the Eurostat definition (Eurostat, 2016a), "*The Old Age function refers to the provision of social protection against the risk linked to old age, loss of income, inadequate income, lack of independence in carrying out daily tasks, reduced participation in social life, and so on.*

Old age benefits cover benefits that provide a replacement income when the person retires from the labour market or which guarantee a certain income when a person has reached a prescribed age.

These include:

- *Old age pensions: periodic payments intended to maintain the income of the beneficiary after retirement from gainful employment at the standard age, or to supplement the income of old persons;*
- *Anticipated old age pensions: periodic payments intended to maintain the income of beneficiaries who retire before the standard age as defined in the relevant scheme or in the scheme of reference. This may occur with or without a reduction of the normal pension;*
- *Partial retirement pensions: periodic payments of a portion of the full retirement pension to older workers who continue to work but who reduce their working hours or for whom the income from a professional activity is below a defined ceiling;*

[59] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

- *Care allowances: benefits paid to old people who need frequent or constant assistance to help them meet the additional costs of obtaining care that is required to assist them in old age (other than medical care) when the benefit is not a reimbursement of certified expenditure;*
- *Disability cash benefits paid after the standard retirement age;*
- *Lump-sum payments at the normal retirement date;*
- *Other cash benefits: other periodic and lump-sum benefits paid upon retirement or on account of old age, such as capital sums paid to people who do not fully meet the requirements for a periodic retirement pension, or who were members of a scheme designed to provide only capital sums at retirement.*

These exclude:

- *Family allowances for dependent children (which are included under 'family/children related allowances' (HY050G));*
- *Early retirement benefits paid for labour market reasons or in the case of reduced capacity to work (they are included respectively under 'unemployment benefits' (PY090G) or under 'disability benefits' (PY130G));*
- *Benefits paid to old people who need frequent or constant assistance to help them meet the additional costs of additional costs of care associated with old age when the benefits are reimbursed against a certified expenditure."*

Table 53. Variables available by country: old-age benefits (PY100)

Country	Variable codes (1)				
	PY100	PY101	PY102	PY103	PY104
EU Member States					
Austria			X		X
Belgium			X	X	
Bulgaria			X		
Croatia			X	X	X
Republic of Cyprus			X	X	X
Czech Republic			X		
Denmark			X	X	X
Estonia			X		
Finland (2)					
France			X	X	
Germany		X	X	X	X
Greece			X		
Hungary			X		X
Ireland (2)					
Italy			X	X	X
Latvia	X				
Lithuania (2)					
Luxembourg			X		X
Malta			X	X	X
Netherlands		X	X		X
Poland	X				
Portugal			X	X	X
Romania (2)					
Slovakia		X	X		X
Slovenia			X	X	X
Spain		X	X	X	
Sweden	X				
United Kingdom			X	X	X
Other countries					
FYROM (3)					
Iceland (2)					
Montenegro (3)					
Norway (2)					
Serbia		X			
Switzerland (2)					
Turkey (3)					

Notes: (1) PY100: no distinction between types of benefits; PY101: Contributory and means-tested; PY102: Contributory and non-means-tested; PY103: Non-contributory and means-tested; PY104: Non-contributory and non-means-tested.

(2) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (3) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 54. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. Denmark includes income from private pensions, which should be considered under PY080 (pension from individual private plans). Croatia includes benefits compensating employees for employment that ends before the employee has reached the normal retirement age under PY100 instead of PY090 (unemployment benefits). Greece treats 'early retirement pension due to resignation' as an old-age benefit. However, Eurostat recommends that early retirement benefits paid for labour market reasons should be included under 'unemployment benefits' or (PY090). Luxembourg, Hungary, the Netherlands consider survivor's benefits under PY100 instead of PY110.

Poland includes training schemes payments for people trying to get back to work after sickness and scholarship for disability students. The first component should be treated as an education allowance (HY140) or unemployment benefit (PY090), while the second should be treated as education allowance. Portugal includes 'complement due to dependency', a component that seem to fit better under family/children related allowances (HY050G). As Slovenia includes 'life rent for victims of war' without any additional explanation, we could not be sure if the component belongs under old-age benefits or elsewhere.

Table 54. Country compliance with Eurostat definition: old-age benefits (PY100)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Bulgaria, Republic of Cyprus, Czech Republic, Estonia, France, Germany, Italy, Latvia, Malta, Serbia, Slovakia, Spain and United Kingdom
No/ Not clear	Denmark, Croatia, Greece, Hungary, Luxembourg, the Netherlands, Poland, Portugal, Slovenia, Sweden

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 55 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on Old-age benefits is mainly based on survey data (13 countries); register data (6 countries); or a combination of survey and register data (4 countries. In some countries the variable is fully or partially imputed. Most countries that use information based on survey used separate questions for each type of income. However, Bulgaria and Czech Republic seem to use information based on broad questions (i.e., income questions ask about the total income of several benefit schemes together). Countries often combine different sources of information for the same variable (Latvia, Malta, Poland, Spain and United Kingdom). As regards the type of data collected, the options are: Gross; Net of PIT; Net of SC; Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (13 countries), followed by Net of PIT and SC (5 countries), Gross and net of PIT and SC (4 countries), Gross and net of PIT (3 countries), Net of PIT (3 countries), Gross and net of SC (1 country) and Other (3 countries). Since some countries (Austria, Belgium, Croatia, Republic of Cyprus, Denmark, France, Hungary, Italy, Luxembourg, Malta, Netherlands, Portugal, Slovakia, Slovenia, Spain, and United Kingdom) record information on old-age benefits in more than one variable, the main source and type of data collected might differ within the countries and target variable. This is the case of

Austria, in which the type of data collected for PY102 is Gross and net of PIT and SC and Net of PIT and SC, while for PY104 is Net of PIT and SC.

Table 55. Main source of information and type of values collected by country: old-age benefits (PY100)

Country	Variable code	Main source of the information	Type of values collected (1)
Austria	PY102 / PY104	Register data	Gross and net of PIT and SC + Net of PIT and SC / Net of PIT and SC
Belgium	PY102 / PY103	Survey data (questions by type of income)	Gross
Bulgaria	PY102	Survey data (two broad questions)	Gross
Croatia	PY102 / PY103 / PY104	Survey data (questions by type of income)	Net of PIT and SC / Gross / Net of PIT and SC
Republic of Cyprus	PY102 / PY103 / PY104	Survey data (questions by type of income)	Gross
Czech Republic	PY102	Survey data (one broad question)	Net of PIT and SC
Denmark	PY102 / PY103 / PY104	Register data	Gross
Estonia	PY102	Register data + Survey data (one question by type of income)	Gross
France	PY102 / PY103	Register data	Other
Germany	PY101 / PY102 / PY103 / PY104	Survey data (questions by type of income)	Gross
Greece	PY102	Survey data (questions by type of income)	Net of PIT
Hungary	PY102 / PY104	Survey data (questions by type of income)	Net of PIT
Italy	PY102 PY103 / PY104	Register + Survey data Register data	Gross and net of PIT + Net of PIT / Gross and net of PIT
Latvia	PY100	Register data + Survey data (questions by type of income)	Gross and net of PIT + Other
Luxembourg	PY102 / PY104	Survey data (questions by type of income)	Gross and net of PIT and SC
Malta	PY102 / PY103 / PY104	Fully imputed + Register + Survey data / Register data	Gross
Netherlands	PY101 / PY102 / PY104	Register data	Gross
Poland	PY100	Survey data (questions by type of income + broad questions)	Net of PIT and SC
Portugal	PY102 / PY104 PY103	Survey data (questions by type of income)	Gross and net of PIT and SC / Gross Gross
Serbia	PY101	Survey data (questions by type of income)	Gross and net of SC
Slovakia	PY101 / PY102 / PY104	Survey data (questions by type of income)	Gross
Slovenia	PY102 PY103 / PY104	Register data	Gross Gross and net of PIT and SC / Gross
Spain	PY101 / PY103 PY102	Register data Register + Survey data	Gross and net of PIT
Sweden	PY100	Register data	Net of PIT and SC + Other
United Kingdom	PY102 PY103 / PY104	Survey data Fully imputed + Survey data	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution.
Source: MetaSILC2015 Database.

Remarks by country

The following analysis provides detailed information by country, combining information from Table 55 with the material collected on the variable components and possible changes in the

variable composition. Components that do not seem to be disaggregated and is not complemented by any additional information could not be properly assessed and was classified as 'not clear'.

Austria

The information on old-age benefits is recorded on PY102 and PY104. Therefore, it is a contributory and non-means-tested and a non-contributory and non-means-tested benefit, respectively.

PY102 is computed using information from register data, collecting "Gross and net of PIT and SC" and "Net of PIT and SC" values. The variable is the aggregate of 3 components: (1) Regular old-age pension; (2) Invalidity pension; and (3) Disability pension (> 60/65 years). PY104 is computed using information from register data, collecting "Net of PIT and SC" values. The variable is composed by one component: long-term care benefit. Both variables seem to follow the Eurostat guidelines.

Belgium

The information on old-age benefits is recorded on PY102 and PY103. Therefore, it is a contributory and non-means-tested and a non-contributory and means-tested benefit, respectively. Both variables are computed using information from survey data, collecting "Gross" values.

PY102 is the aggregate of 4 components: (1) Old-age benefit; (2) public pension, unspecified (type unknown); (3) supplemental pension from a pension fund; (4) supplemental pension from a group insurance. Component 2 refers to public pensions in which respondents not exactly knowing which pension from the government they receive. Component 3 and 4 seems to be a complementary pension plan with insurance company (group insurance) or managed by the employer (pension fund). PY103 is the aggregate of 2 components: (1) Guaranteed income for persons in old age (income guarantee for the elderly); and (2) Allowance for assistance to the elderly (integration allowance). Both variables seems to follow the Eurostat guidelines.

Future changes in the composition of PY103 are being planned for Belgium. From 2019 onwards, register data will be used as source.

Bulgaria

The information on old-age benefits is recorded on PY102, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from survey data, collecting "Gross" values.

Income from old-age benefits is the aggregate of 2 components: (1) Old age pensions and social old-age pensions; (2) Other pensions (personal, special merit and others). According to the additional information provided, pension supplements are added to the main pension. The definition used seems to follow the Eurostat guidelines.

Croatia

The information on old-age benefits is recorded on PY102, PY103 and PY104. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively.

PY102 is computed using information from survey data, collecting "Net of PIT and SC" values. The variable is composed by one component: old age and anticipated old age pensions.

PY103 is computed using information from survey data, collecting "Gross" values. The variable is composed by one component: lump-sum payments to retirement persons, social assistance to old people who need assistance to help them meet basic needs. The variable seems to follow the Eurostat guidelines.

PY104 is computed using information from survey data, collecting “Net of PIT and SC” values. The variable is composed by one component: severance termination payments paid by employers upon retirement at the standard age or before standard retirement age. According to the Eurostat guidelines, benefits compensating employees for employment that ends before the employee has reached the normal retirement age should be included under PY090 (unemployment benefits). Therefore, the variable does not seem to follow the Eurostat guidelines.

According to the NSI, from 2018 onwards, severance termination payments paid by employers upon retirement before standard retirement age, will be included under PY090 (unemployment benefits) and excluded from PY104.

Republic of Cyprus

The information on old-age benefits is recorded on PY102, PY103 and PY104. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All three variables are computed using information from survey data, collecting “Gross” values.

PY102 is the aggregate of 4 components: (1) old age pension from employer (public and broad public sector); (2) social insurance pension; (3) lump sum payment due to retirement (public and broad public sector); and (4) provident fund due to retirement. PY103 is the aggregate of 3 components: (1) benefit for pensioners with low income-with old age pension from social insurance fund; (2) benefit for pensioners with low income-with social pension (housewife pension); and (3) public benefit due to old age. PY104 is the aggregate of 2 components: (1) social pension (housewife pension); and (2) other bonus from work due to retirement. According to the additional information provided by the NSI, there are other components under the broad category of PY104, but they are in kind and therefore were not included in the list of components.

The definition used for all three variables seems to follow the Eurostat guidelines.

Czech Republic

The information on old-age benefits is recorded on PY102, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from survey data (one broad question on the receipt of old-age benefits), collecting “Net of PIT and SC” values.

The definition used f seems to follow the Eurostat guidelines.

Denmark

The information on old-age benefits is recorded on PY102, PY103 and PY104. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. PY102 and PY103 are computed using information from register data, collecting “Gross” values. PY104 is computed using information from register data, but the type of data collection was not informed.

PY102 is the aggregate of 5 components: (1) obligatory supplementary pension; (2) civil servant pension; (3) private and labour market pensions; (4) former employer pensions; and (5) former employer pensions. PY103 is the aggregate of 2 components: (1) heating assistance elders; and (2) old-age pension supplement. PY104 is composed by one component: basic old age-pension. According to the additional information provided, the variables are only added up for old-age pensioners (>64 years old). According to the NSI, it is not possible to differentiate between private pension plans and obligatory employer pensions at pay-out, consequently, pension from individual private plans (PY080G) is included in old-age benefits (PY100G) (see component 3). Therefore, the definition used for PY102 does not follow the Eurostat guidelines. One might also question if the inclusion of heating assistance in PY103 is appropriate, however, there is no clear suggestion from

Eurostat about the variable in which support with utility bills such as heating allowances should be included.

Estonia

The information on old-age benefits is recorded on PY102, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from survey and register data, collecting “Gross” values.

Income from old-age benefits is the aggregate of 4 components: (1) old-age pension; (2) disability pension or other disability benefits for old age people; (3) one- time lump sum upon retirement from employer; and (4) one-time payment to the pensioners who live Tallinn city. The definition used to construct the variable seems to follow the Eurostat guidelines.

Changes in the composition of old-age benefits are reported for the period between 2010 and 2015: until 2012 PY100N was collected with the questionnaire, from 2013 onwards it started to be compiled from register data.

France

The information on old-age benefits is recorded on PY102 and PY103. Therefore, it is a contributory and non-means-tested and a non-contributory and means-tested benefit, respectively. Both variables are computed using information from register data, collecting “Gross” values. PY103 is a non-taxable (SC and PIT) social benefit that replaced the minimum pension for elderly “Minimum vieillesse” as of 1st of January 2006. According to the additional information provided by the NSI, with regards to PY102, income collected into the tax administration data files includes a share of social contribution called General Social Security Contribution (CSG) and Social security debt repayment contribution (CRDS), both taxable at income tax. A specific adjustment is done to obtain values for old-age-benefits that are net of CSG and CRDS and estimate the total of CSG and CRDS. Early retirement allowances can be not taxable and therefore they are collected (but it represents less than 50 adults in the survey). Some of them are considered like old-age benefits in the survey, when variable typpre ='3'. Please note that typpre='3' means that early retirement allowance has been paid under measures following voluntary acceptance or personal application of early retirement. For the survey, they are considered like Old-age benefits.

According to the NSI, the breakdown of the early retirement allowances collected is the following:

“*IF (typpre in (' ','1'))*

THEN imp_mt_preret_cho=imp_mt_preret; [are considered like unemployment benefits]

ELSE IF (typpre='2') THEN imp_mt_preret_han=imp_mt_preret; [are considered like disabled benefits]

ELSE IF (typpre='3') THEN imp_mt_preret_vol= imp_mt_preret; [are considered like pension and added to Old-age benefit]”

Please note that typpre='1' means that early retirement allowance has been paid under measures following a job loss, a social plan , or a difficulty to find a job; typpre='2' means that early retirement allowance has been paid under measures following the recognition of an individual situation of accident disability or work disability.

Therefore, PY102 is the aggregate of 2 components: (1) old age benefit not included survivor's pension; and (2) early retirement allowances, while PY103 is composed by one component: solidarity allowance for the elderly. The definition used for both variables seems to follow the Eurostat guidelines.

Germany

The information on old-age benefits is recorded on PY101, PY102, PY103 and PY104. Therefore, the benefit can be contributory and means-tested, contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All variables are computed using information from survey data, collecting "Gross" values.

PY101 is the aggregate of 8 components: (1) subsidies from the retirement insurance for the optional or private health insurance (only for pensioners who are 65+ years old); (2) old-age pension from the statutory retirement insurance; (3) pension from the supplementary pension fund of the civil service; (4) company pension; (5) pension from professional pension schemes, agricultural pension funds or from selling land; (6) pensions from abroad; (7) pension from the statutory accident insurance (if the person is 65+ years old); and (8) reduced earning capacity pension or disability pension from a statutory or corporate retirement insurance (if the person is 65+ years old). This composition seems to follow the Eurostat guidelines.

PY102 is composed by one component: care allowance from the nursing insurance (if the person is 65+ years old).

PY103 is the aggregate of 3 components: (1) retirement pension; (2) invalidity Pension (if the person is 65+ years old); and (3) SED (Socialist Unity Party of Germany) victim's pension (if the person is 65+ years old). This composition seems to follow the Eurostat guidelines.

PY103 is the aggregate of 5 components: (1) compensation for termination of employment for operational reasons (if the person is 65+ years old); (2) early retirement pension; (3) compensation for going into retirement; (4) pension for equalization of burdens or for war victims (if the person is 65+ years old); and (5) disability benefit for the blind (if the person is 65+ years old). This composition seems to follow the Eurostat guidelines.

Future changes in the composition of PY101, PY 102, PY103 and PY104 are being planned for Germany, but no details were provided.

Greece

The information on old-age benefits is recorded on PY102, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information survey data, collecting "Net of PIT" values.

Income from old-age benefits is the aggregate of 7 components: (1) old age pension from public sector; (2) supplementary pension from public sector; (3) early retirement pension due to resignation; (4) parallel pension from private sector (paid by the employer); (5) lump sum due to retirement; (6) national resistance pension; (7) other pensions. The classification of component 3 as an old age benefit does not seem to follow the Eurostat guidelines. Eurostat recommends that early retirement benefits paid for labour market reasons should be included under 'unemployment benefits' or (PY090). In addition, 'pension for over age people' are included under HY063 (social exclusion benefits not elsewhere classified) instead of PY103.

According to the NSI, from 2019, early retirement due to resignation was removed from pensions (PY100) and included in unemployment benefits (PY090). However, Social Solidarity benefits to non-insured old age people was not removed from social assistance (HY060) as by law, it is considered to be a benefit and not a pension (PY100). However, without any additional information on the benefit, we argue that it does seem to fit under PY100 as 'other cash benefits', which according to the guidelines are 'other periodic and lump-sum benefits paid upon retirement or on account of old age, such as capital sums paid to people who do not fully meet the requirements for a periodic retirement pension, or who were members of a scheme designed to provide only capital sums at retirement.'

Hungary

The information on old-age benefits is recorded on PY102 and PY104. Therefore, it is a contributory and non-means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from survey data, collecting "Net of PIT" values.

PY102 is the aggregate of 4 components: (1) old age pension; (2) widow, widowers' pension; (3) pension from abroad; and (4) other assistance. With regards to component 2, Eurostat suggests that survivor's pension should be include in PY110 even after the standard retirement age.

PY104 is composed by one component: allowance for old age persons, which is in accordance with the Eurostat guidelines. However, 'elderly allowance' is also reported under PY134 (disability benefits). According to the Eurostat, disability cash benefits paid after the standard retirement age should be treated as old-age benefit and not a disability one. The NSI reported that disability benefits are granulated according to pension age. Those who receive it under pension age are reported in PY130, while that above pension age are reported in old-age benefits (PY100). However, no additional information was provided on what type of income 'elderly allowances' refers to. Thus, it is not clear if the variable definition follows Eurostat guidelines.

Italy

The information on old-age benefits is recorded on PY102, PY103 and PY104. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All variables are computed using information from register data, collecting "Gross and net of PIT" values. However, PY102 is also collected using information from survey data, collecting "Net of PIT" values.

PY102 is the aggregate of 4 components: (1) after retirement pensions from first pillar; (2) after retirement pensions second pillar; and (3) disability pension paid to workers. The definition use for PY102 seems to follow the Eurostat guidelines under the assumption that the 'workers' referred to on component 3 are retired ones.

PY103 is composed by one component: non-contributory pension. PY104 is the aggregate of 2 components: (1) non-contributory disability pensions; and (2) care allowance (Pensione di accompagnamento). The composition of PY103 and PY104 seems to follow the Eurostat guidelines as the public information consulted (MISSOC) indicates that this component seems to be connected to unemployment benefits.

Moreover, the NSI informed that old age benefits also include the severance and termination payment for retired workers. Since no additional information on the component was provided, we did not include it in the database.

Latvia

The information on old-age benefits is recorded on PY100, therefore, its collection category is not specified. The variable is computed using information from register and survey data, collecting "Gross and net of PIT" and "Other" values.

Income from old-age benefits is the aggregate of 18 components: (1) old age pension; (2) supplementary payment to old age pension for employment seniority; (3) state social maintenance benefit paid to persons who are unemployed and 5 years exceeding official retirement age, which according to the Law on Pensions is defined to the person for having rights to receive old age pension; (4) disability pension to person who has reached retirement age (in other cases it is PY130); (5) state social maintenance benefit paid to person who is acknowledged to be disabled, who exceeds age of 18 and who has no rights to receive disability pension but who has reached retirement age (in other cases it is PY130); (6) pension paid by other country (excluding Russian Federation, Republic of Belarus and

Ukraine); (7) old age pension paid by other country (by Russian Federation, Republic of Belarus and Ukraine); (8) state service pension; (9) pension for former members of Supreme Council Republic of Latvia (10) institutional service pension; (11) service or special pension (Service or special pensions administered by Ministry of Defence, the Constitution Protection Bureau as well as preliminary pensions administered by Rural Support Service); (12) pension from private pension fund covered by employer; (13) compensation to person who has reached retirement age (in other cases it is PY130): State social benefit for the liquidators of the Chernobyl nuclear accident; (14) compensation to person who has reached retirement age (in other cases it is PY130): Compensation of transportation costs for the disabled with mobility problems; (15) compensation to person who has reached retirement age (in other cases it is PY130): Insurance indemnity related to accident at work or occupational disease, if damage is made after 01.01.1997; (16) compensation to person who has reached retirement age (in other cases it is PY130: Compensation of damages to Persons involved in mitigation of consequences after accident in Chernobyl nuclear accident paid to person with diagnosis of disability); (17) compensation to person who has reached retirement age (in other cases it is PY130): Compensation related to accident at work or occupational disease, if damage is made before 01.01.1997; and (18) compensation to person who has reached retirement age (in other cases it is PY130): Benefit for a disabled person in need for care. The composition used seems to follow the Eurostat guidelines.

Changes in the composition of old-age benefits are reported for the period between 2010 and 2015: more income components from registers are being used to compute the variable.

Luxembourg

The information on old-age benefits is recorded on PY102 and PY104. Therefore, it is a contributory and non-means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from survey data, collecting "Gross and net of PIT and SC" values.

PY102 is the aggregate of 10 components: (1) old-age benefits from private sector; (2) old-age benefits from public sector; (3) additional old-age benefits given by the employer; (4) survivor's or orphan's benefits from private sector; (5) survivor's or orphan's benefits from public sector; (6) invalidity pension; (7) additional benefits to mine and iron workers; (8) long-term care allowance; (9) insurance annuities; and (10) end-of-year allowance. Survivors' benefits as components 4 and 5, should be consider under PY112 even after retirement age. Therefore, the composition does not follow the Eurostat guidelines. According to the NSI, this will be correct for 2018 data.

PY104 is the aggregate of 4 components: (1) post-war pension; (2) health care benefits; (3) severe disability allowance; and (4) mammerente[60]. The variable seems to follow the Eurostat guidelines

Malta

The information on old-age benefits is recorded on PY102, PY103 and PY104. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. All variables are computed using information from register data, collecting "Gross" values. However, PY102 is also computed using information from fully imputed data and survey.

PY102 is the aggregate of 8 components: (1) decreased national minimum pension; (2) increased national minimum pension; (3) pensjoni tal-irtirar (retirement pension); (4) national minimum pension; (5) retirement pension; (6) two-thirds pension; (7) treasury pension[61]; and

[60] Every beneficiary is entitled to mammerent pension at age 60, given that they didn't work or worked for a short period of time to take care of the education of their children.

[61] In addition, to the general regime, there are pension schemes applicable to Malta Government employees

(8) foreign pension. PY103 is the aggregate of 2 components: (1) old-age allowance; and (2) age pension. PY104 is composed by one component: senior citizenship grant. According to the additional information provided, as per DocSILC065, benefits such as disability benefits, are classified as old-age benefits after the standard retirement age. The composition used for all three variables seems to be in accordance with the Eurostat guidelines.

Future changes in the composition of PY102. The component for treasury pensions will be based on information from registered data, instead of being fully imputed.

Netherlands

The information on old-age benefits is recorded on PY101, PY102 and PY104. Therefore, it is a contributory and means-tested, contributory and non-means-tested and a non-contributory and non-means-tested benefit, respectively. Both variables are computed using information from register data, collecting "Gross" values.

PY101 is composed by one component: survivor' benefits (AWW) for people older than 65 are collected in PY101. PY102 is the aggregate of 2 components: (1) state pension; and (2) occupational pension. PY104 is composed by one component: war pension, which refers to pensions for persons who participated in National Resistance. The definition used for PY101 does not seem to follow the Eurostat guidelines, which suggests that survivors' benefits should remain under PY110 even after the standard retirement age.

Poland

The information on old-age benefits is recorded on PY100, which implies that the disaggregated variables are not available. The variable is computed using information from survey data (broad questions and questions by type of income), collecting "Net of PIT and SC" values.

Income from old-age benefits is the aggregate of 9 components: (1) disability pension; (2) training schemes payments for people trying to get back to work after sickness; (3) disability pension for person who never worked; (4) care allowance; (5) scholarship for disability students; (6) other allowance to old age benefits; (7) old age pension; (8) benefit for farmer before the state pension age in case of i.e. sign the farm over to somebody; and (9) severance payment for retire people. Components 2 and 5 seem to be misclassified as they seem to fit better under PY090 (unemployment benefits) and HY140 (education allowances), respectively. As regards the disability benefits, they are correctly allocated under this variable, if it exclusively concerns persons above the standard retirement age. Therefore, the composition used for PY100 does not seem follow the Eurostat guidelines.

According to information provided, only net amounts were collected for components 4, 5 and 6, because there were no taxes or contributions that levy over the benefit. For all other components, net amounts, taxes and contributions were collected.

Future changes in the composition of PY100 are being planned for Poland. All benefits will be broken down in accordance with the ESSPROSS classification.

Portugal

The information on old-age benefits is recorded on PY102, PY103 and PY104. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively.

PY102 is computed using information from survey data, collecting "Gross and net of PIT and SC" values. The variable is the aggregate of 3 components: (1) old-age pension; (2) anticipated old-age pension; and (3) Other cash benefits. PY103 is computed using

[who had joined the service prior to 15 January 1979, which are under the administration of the Treasury Department and are governed by „ad hoc" legislation] (From: https://www.oecd.org/countries/malta/43469300.pdf)

information from part of broader question, collecting “Gross” values. The variable is the aggregate of 2 components: (1) old-age pension; and (2) Solidarity Supplement for the Elderly [62]. PY104 is computed using information from survey data, collecting “Gross” values. The variable is composed by one component: complement due to dependency. While PY102 and PY103 seem to follow the Eurostat guidelines, PY104 does not. Eurostat suggest that family allowances for dependent persons should be included under ‘family/children related allowances’ (HY050G).

Serbia

The information on old-age benefits is recorded on PY101, therefore, it is a contributory and means-tested benefit. The variable is computed using information from survey data, collecting “Gross and net of SC” values. Income from old-age benefits is the aggregate of 4 components: (1) regular severance for retirement; (2) old age pension; (3) pension from abroad; and (4) sport's pension[63], national pension, thirteenth pension. The definition used seems to be in accordance with the Eurostat guidelines.

Slovakia

The information on old-age benefits is recorded on PY101, PY102 and PY104. Therefore, it is a contributory and means-tested, contributory and non-means-tested and a non-contributory and non-means-tested benefit, respectively. All variables are computed using information from survey data, collecting “Gross” values.

PY101 is composed by one component: other lump-sum old age benefits and allowances. PY102 is the aggregate of 4 components: (1) old-age pension; (2) early retirement pension; (3) pension for extended employment; and (4) other periodical cash old-age benefits. PY104 is composed by one component: redundancy payment. According to the information provided, “redundancy payment was collected in the questionnaire within a group of questions related to variable PY010G (Cash or near-cash employee income). Under national legal enactment – Labour Code – retirement benefits are paid by employer to the employee in the case of the first termination of employment after gaining of pension right, disability pension or pension for extended employment. However, in accordance with valid EU SILC methodology, there is retirement benefit taken into account within variable PY100G.” Therefore, the definition used for all three variables seem to follow the Eurostat guidelines.

Slovenia

The information on old-age benefits is recorded on PY102, PY103 and PY104. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively. PY102 and PY104 are computed using information from register data, collecting “Gross” values. Although PY103 is also computed using information from register data, “Gross and net of PIT and SC” values are collected.

PY102 is the aggregate of 3 components: (1) gross pension from obligatory insurance; (2) allowance of pensions from obligatory insurance; (3) gross recognition allowance[64]. PY103

[62] The Solidarity Supplement for the Elderly [Complemento Solidário para Idosos (CSI)] is a monthly cash benefit paid to pensioners with limited means who have reached or passed the normal state pension age under the general social security scheme (or, in other words, 66 years and 2 months) and who are resident in Portugal. (Retrieved from: http://ec.europa.eu/social/main.jsp?catId=1125&langId=en&intPageId=4740).

[63] In Serbia, all athletes in Olympic sports discipline, who won the medals at European, World Championship or Olympic Games, receiving salaries by the government from the age of 35.

[64] A special permanent recognition allowances to teachers of supplementary lessons in the Slovenian language who did not receive any payment for their services. Eligibility criteria is: persons who have completed the age of 70 years; and persons who have provided teaching lessons of the Slovenian language, which is supported with evidence, for Slovenians living outside the Republic of Slovenia, for at least 15 years

is composed by one variable: addition to pension. This additional allowance is paid to pensioners once per year. The amount depends on the amount of pension. The higher the pension, the lower this allowance. PY104 is the aggregate of 3 components: (1) life rent for victims of war; (2) compensation for physical disability; (3) help and assistance allowance. The composition used for PY102 and PY103 seem to follow the Eurostat guidelines. However, for PY104, 'life rent for victims of war', without any additional explanation, does not allow us to be sure if the component belongs under old age benefits instead of housing allowances (HY070) or Social benefits not elsewhere classified (HY060).

The NSI informed that 'life rent for victims of war' suits the best into the category PY100 and the rent for war victims have no connection to HY060 or HY070. However, no additional explanation was provided. Therefore, it is still unclear if the definition used follows the Eurostat guidelines.

Spain

The information on old-age benefits is recorded on PY101, PY102, and PY103. Therefore, the benefit can be contributory and means-tested, contributory and non-means-tested, and non-contributory and means-tested and, respectively. All variables are computed using information from register data, collecting "Gross and net of PIT" values. However, PY102 is also computed using information from survey data.

PY101 is composed by one component: old-age pension (supplement to minimum). PY102 is the aggregate of 3 components: (1) old-age pension; (2) private old-age pension (employment-based schemes); and (3) other old-age benefits. PY103 is composed by one component: old-age non-contributory pension. The definitions used for all three variables seem to follow the Eurostat guidelines.

Sweden

The information on old-age benefits is recorded on PY100, therefore, the disaggregated variables are not available. The variable is computed using information from register data, collecting "Net of PIT and SC" and "Other" values.

Income from old-age benefits is the aggregate of 4 components: (1) public pension or supplementary pension; (2) total tax-exempt part of annuities and pensions; (3) child pension, tax-exempt part; and (4) survivor support to children. The type of income that components 3 and 4 refer to is unclear and without additional information, it does not seem to be under old age benefits. The NSI informed that survivor's benefits aren't included in PY100 but in PY110, but no additional information was provided regarding the two components. Therefore, we cannot be sure if the definition used is in line with the guidelines.

United Kingdom

The information on old-age benefits is recorded on PY102, PY103 and PY104. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively.

PY102 is computed using information from part of broader question while PY103 and PY104 are computed using information from fully imputed data and part of broader question. All values collected are "Gross".

[Retrieved from: http://www.uszs.gov.si/en/press_centre/news/archive/2010/2/select/sporocilo_za_javnost/article/764/1609/].

PY102 is the aggregate of 3 components: (1) state retirement pension; (2) occupational pension from former employer; and (3) employment Support Allowance (contribution-based)[65].

PY103 is the aggregate of 3 components: (1) pension credit[66]; (2) Christmas bonus; and (3) employment Support Allowance (income-based).

PY104 is the aggregate of 9 components: (1) winter fuel payment; (2) attendance allowance; (3) disability living allowance care component; (4) disability living allowance mobility component; (5) personal independence payment care component; (6) personal independence payment mobility component; (7) severe disablement allowance; (8) industrial injury disablement benefit; and (9) armed forces compensation scheme.

According to the additional information provided by the NSI, the Employment Support Allowance benefit included in PY102 and 103 are only for people of state pension age. Attendance Allowance, Disability Living Allowance, Personal Independence Payment, Severe Disablement Allowance, Industrial Injury Disablement Benefit and Armed Forces Compensation Scheme benefits included in PY104 are also only for people of state pension age. Therefore, the definition used for all three variables seem to follow the Eurostat guidelines. One might question if the inclusion of 'winter fuel payment' is appropriate, however, there is no clear suggestion from Eurostat about the variable in which support with utility bills such as heating allowances should be included.

[65] For ill or disabled individuals.

[66] Pension Credit is an income-related benefit made up of 2 parts - Guarantee Credit and Savings Credit. Guarantee Credit tops up your weekly income if it's below £159.35 (for single people) or £243.25 (for couples). Savings Credit is an extra payment for people who saved some money towards their retirement, for example a pension. (Retrieved from: https://www.gov.uk/pension-credit/overview)

PY110G/PY110N: SURVIVOR'S BENEFITS

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[67], 16 seem to fully comply with the Eurostat definition for Survivors' benefits. In most cases of non-compliance, the problem refers to the inclusion of different types of funeral allowances. Misallocation of components into old-age benefits and from housing allowances and disability benefits were also identified.
- Most countries collect information from survey data. However, data is also collected using registers, which might affect comparability across countries.
- No NSI reported that important benefits that should be included under this variable are not included in the EU-SILC UDB.
- Four countries have reported changes to the computation of survivors' benefits: Estonia, Latvia, Poland and Portugal. Countries reported changes in main source of data (survey to register data) and inclusion of components (Estonia and Latvia). Poland has introduced the changes in EU-SILC methodology in 2011, which included in PY110 all survivors' benefit, including those paid after the retirement age. For Portugal, in EU-SILC 2014, life insurance was classified as a non-means-tested benefit, instead of a means-tested one. Three countries reported future changes: Belgium (change from survey to register data in 2018), Poland (apply ESSPROSS classification on all benefits) and Slovenia (change in main source of data from survey to imputed).

Definition

According to the Eurostat definition (Eurostat, 2016a), "s*urvivors' benefits refer to benefits that provide a temporary or permanent income to people below the retirement age who have suffered from the loss of their spouse, partner or next-of-kin, usually when the latter represented the main breadwinner for the beneficiary.*

Survivors eligible for benefit may be the spouse or ex-spouse of the deceased person, his or her children, grandchildren, parents or other relatives. In some cases, the benefit may also be paid to someone outside the family.

A survivor's benefit is normally granted on the basis of a derived right, that is, a right originally belonging to another person whose death is a condition for granting the benefit.

It includes:

- *Survivor's pension: periodic payments to people whose entitlement derives from their relationship with a deceased person protected by a scheme (widows, widowers, orphans and similar) (even after the standard retirement age);*
- *Death grant: a single payment to someone whose entitlement derives from their relationship with a deceased person (widows, widowers, orphans and similar);*
- *Other cash benefits: other periodic or lump-sum payments made by virtue of a derived right of a survivor.*

It excludes:

[67] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

- *Family allowances for dependent children (These benefits are included under Family/children related allowance (HY050G));*
- *Funeral expenses;*
- *Additional payments made by employers to other eligible persons to supplement the survivors' benefits pay entitlement from a social insurance scheme, where such payments cannot be separately and clearly identified as social benefits (those payments are included under 'gross employee cash or near cash income' (PY010G));*

Note: periodic payments to people whose entitlement derives from their relationship with a deceased person during a war are included in PY110."

Table 56. Variables available by country: survivors' benefits (PY110)

Country	Variable codes (1)				
	PY110	PY111	PY112	PY113	PY114
EU Member States					
Austria					X
Belgium			X		
Bulgaria			X		
Croatia			X	X	
Republic of Cyprus			X	X	X
Czech Republic			X		X
Denmark				X	
Estonia			X		
Finland (2)					
France			X		
Germany		X		X	
Greece			X		
Hungary			X		
Ireland (2)					
Italy			X		
Latvia	X				
Lithuania (2)					
Luxembourg			X		X
Malta			X		
Netherlands		X			
Poland	X				
Portugal			X	X	X
Romania (2)					
Slovakia			X		X
Slovenia			X	X	X
Spain		X	X		
Sweden	X				
United Kingdom			X		X
Other countries					
FYROM (3)					
Iceland (2)					
Montenegro (3)					
Norway (2)					
Serbia		X			
Switzerland (2)					
Turkey (3)					

Notes: (1) PY110: no distinction between types of benefits; PY111: Contributory and means-tested; PY112: Contributory and non-means-tested; PY113: Non-contributory and means-tested; PY114: Non-contributory and non-means-tested.

(2) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (3) Data availability not confirmed for EU-SILC 2015.

Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 57. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. The Czech Republic, Portugal and Slovakia consider different types of funeral allowances as survivors' benefits. For Luxembourg, it is not clear if additional benefits to mine and iron workers can be included under survivors' benefits. Also, benefits like 'survivor's or orphan's benefits from private sector' and 'survivor's or orphan's benefits from public sector' were included under old-age benefits. For Hungary and the Netherlands, survivors' benefits that seem to be received by people above the retirement age are also included under PY100 (old-age benefits). For Slovenia, social exclusion benefits not elsewhere classified (HY060) or disability benefits (PY130) are included. In the case of Belgium, the inclusion of a 'payment in case of the death of a family due to occupational accident or disease' under PY130 (disability benefits) compromises the comparability of the variable. For Republic of Cyprus, it is not clear if 'pension for victims of violent crimes' refers only to the compensation for dependents of persons who have died as result of violent crimes.

In addition to survivors' pension, the Eurostat guidelines also mentions two other types of survivors' benefits: death grant and other cash benefits. But some countries (Bulgaria, Belgium, Serbia) have not mentioned in the data or questionnaire any detail about possible additional components to survivors' pension. As we cannot be sure if any additional benefits exist or not in those country countries, we have considered that in these cases the definition used by them are in compliance with the Eurostat guidelines.

Table 57. Country compliance with Eurostat definition: survivors' benefits (PY110)

Compliance with Eurostat definition	Countries
Yes	Austria, Bulgaria, Croatia, Denmark, Estonia, France, Greece, Germany, Italy, Latvia, Malta, Poland, Serbia, Spain, Sweden, United Kingdom
No / Not clear	Belgium, Republic of Cyprus, Czech Republic, Hungary, Luxembourg, the Netherlands, Portugal, Slovakia, Slovenia

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 58 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on survivors' benefits is mainly based on survey (14 countries) and register data (11 countries). While most countries that use information based on survey data from separate questions for each type of income, Hungary, Portugal and Spain seem to use information based on broad questions (i.e., income questions ask about the total income of several benefit schemes together). Countries often combine different sources of information for the same variable (Poland, Portugal and Spain). As regards the type of data collected, the options are: Gross; Net of PIT; Net of SC; Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (13 countries), followed by Net of PIT and SC (4 countries), Gross and net of PIT and SC (3 countries), Gross and net of PIT (2 countries), Net of PIT (2 countries), Gross and net of SC (1 country) and Other (1 country). Since some countries (Croatia, Republic of Cyprus, Czech Republic, Denmark, Germany, Luxembourg, Portugal, Slovakia, Slovenia, United Kingdom) record information on survivors' benefits in more than one variable, the main source and type of data collected might differ within the countries according to the detailed target variable.

This is the case of Croatia, in which the type of data collected for PY112 is Net of PI and SC while for PY113 is Gross.

Table 58. Main source of information and type of values collected by country survivors' benefits (PY110)

Country	Variable code	Main source of the information	Type of values collected (1)
Austria	PY114	Register data	Gross and net of PIT and SC
Belgium	PY112	Survey data (one question)	Gross
Bulgaria	PY112	Survey data (one question)	Gross
Croatia	PY112 / PY113	Survey data (questions by type of income)	Net of PIT and SC / Gross
Republic of Cyprus (2)	PY112 / PY113 / PY114	Survey data (questions by type of income)	Gross
Czech Republic	PY112 / PY114	Survey data (questions by type of income)	Net of PIT and SC
Denmark (2)	PY113	Register data	Gross
Estonia	PY112	Register data	Gross
France	PY112	Register data	Other
Germany	PY111 / PY113	Survey data (questions by type of income)	Gross
Greece	PY112	Survey data (questions by type of income)	Net of PIT
Hungary	PY112	Survey data (broad question with components listed)	Net of PIT
Italy	PY112	Register data	missing info
Latvia	PY110	Register data	Gross and net of PIT
Luxembourg	PY112 / PY114	Survey data (questions by type of income)	Gross and net of PIT and SC
Malta	PY112	Register data	Gross
Netherlands	PY111	Register data	Gross
Poland	PY110	Survey data	Net of PIT and SC
Portugal	PY112 / PY113 /PY114	Survey data (broad questions + questions by type of income) (broad questions) / (questions by type of income)	Gross + Gross and net of PIT and SC Gross
Serbia	PY111	Survey data (one question)	Gross and net of SC
Slovakia	PY112 / PY114	Survey data (questions by type of income	Gross
Slovenia	PY112 / PY113 / PY114	Register data	Gross
Spain	PY111 / PY112	Register data / Register data + Survey data (one broad question)	Gross and net of PIT
Sweden	PY110	Register data	Net of PIT and SC
United Kingdom	PY112 / PY114	Survey data (questions by type of income)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution. (2) Republic of Cyprus has missing information for a component in PY112. Denmark has missing information for a component in PY113.
Source: MetaSILC2015 Database.

Remarks by country
The following analysis provides detailed information by country, combining information from Table 58 with the material collected on the variable components and possible changes in the variable composition.

Austria
The information on survivors' benefits is recorded on PY114, therefore, it is a non-contributory and non-means-tested benefit. The variable is computed using information from register data, collecting "Gross and net of PIT and SC" values.

Income from survivors' benefits is the aggregate of 2 components: (1) survivor's pension from pension insurance; and (2) survivor's pension from accident insurance. The benefit definition used for Austria seems to follow the Eurostat definition.

Belgium
The information on survivors' benefits is recorded on PY112, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from survey data, collecting "Gross" values.

Income from survivors' benefits is composed by one component: survival pension for widows and orphans. Although the inclusion of this component is in accordance with the Eurostat definition, the inclusion of a 'payment in case of the death of a family due to occupational accident or disease' under PY130 compromises the comparability of the variable. Therefore, the definition used for the variable does not seem to follow the Eurostat guidelines. According to the NSI, this has been corrected for 2017 data.

Future changes to the composition of PY112 are being planned for Belgium. From 2018 onwards, register data will be used as source. A report which will compare the classification of benefits before and after the change will be available for data users.

Bulgaria
The information on survivors' benefits is recorded on PY112, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from part of broader question, collecting "Gross" values.

Income from survivors' benefits is composed by one component: survivors' pension. According to the data reported, pension supplements in case of deceased spouse are added to the survivors' pension variable. As the supplement is granted for life (terminated only in case of re-marriage) and it can be accumulated with other pensions (Boshnakov, Dimitrova and Draganov, 2015), it might be paid to people above the retirement age.The definition used for Bulgaria seem to follow the Eurostat definition for survivors' benefits.

Croatia
The information on survivors' benefits is recorded on PY112 and PY113. Therefore, it is a contributory and non-means-tested and a non-contributory and means-tested benefit, respectively.

PY112 is computed using information from survey data, collecting "Net of PIT and SC" values. The variable is composed by one component: survivors' pensions. With regards to this variable, the definition used for Croatia seems to follow the Eurostat definition.

PY113 is computed using information from survey data, collecting "Gross" values. The variable is composed by 1 component: lump-sum payments or social assistance payments as a derived right of the survivor. With regards to this variable, the definition used for Croatia seems to follow the Eurostat definition.

Republic of Cyprus

The information on survivors' benefits is recorded on PY112, PY113 and PY114. Therefore, the benefit can be contributory and non-means-tested, non-contributory and means-tested and non-contributory and non-means-tested, respectively.

PY112 is computed using information from survey data, collecting "Gross" values. The variable is the aggregate of 4 components: (1) widow's pension; (2) orphan's pension; and (3) provident fund for widows and orphans. Information on funeral allowances is collected but is not included under PY112.

PY113 is computed using information from survey data, collecting "Gross" values. The variable is the aggregate of 4 components: (1) public benefit allowance due for widows and orphans; (2) benefit for pensioners with low income-with widow's pension; (3) benefit for pensioners with low income-with orphan's pension; and (4) benefit for pensioners with low income-with pension for victims of violent crimes.

PY114 is computed using information from survey data, collecting "Gross" values. The variable is composed by one component: pension for victims of violent crimes.

By definition, claimants of compensation for victims of violent crimes (Law 51(I) of 1997) are: victims of violent crime (i.e., any offense that is committed intentionally and contains the element of violence, and which is the direct cause of death, serious bodily injury, or impairment of health); dependents of homicide victims, including a husband or wife, or a child under the age of 15 (child includes a stepchild, child born out of wedlock, and legally adopted child); and a child, regardless of age, who is permanently incapable of supporting him- or herself. Therefore, as it is not clear if the component included in PY113 and PY114 refers only to compensation for dependents of persons who have died as result of violent crimes, it is also not clear if the definition used for PY113 and PY114 follows the Eurostat guidelines.

Czech Republic

The information on survivors' benefits is recorded on PY112 and PY114. Therefore, the benefit can be contributory and non-means-tested or non-contributory and non-means-tested, respectively.

PY112 is computed using information from survey data, collecting "Net of PIT and SC" values. The variable is the aggregate of 2 components: (1) widow's or widower's pension; and (2) survivor's pension for orphans. With regards to this variable, the definition used for Czech Republic seems to follow the Eurostat definition.

PY114 is computed using information from survey data, collecting "Net of PIT and SC" values. The variable is composed by one component: death grant. According to the NSI, it refers to 'a fixed amount of 5000 CZK to a person who arranges for the deceased person a funeral and to a person who is directly related to the deceased person (widows, widowers, orphans). Therefore, it appears to be a combination of death and funeral grant, which does not seem to be in line with the Eurostat definition.

Denmark

The information on survivors' benefits is recorded on PY113, therefore, it is a non-contributory and means-tested benefit. The variable is computed using information from register data, collecting "Gross" values.

Income from survivors' benefits is composed by one component: survivors' benefit. According to the information provided, the component is considered only for survivors under 65 years old. The benefit definition used for Denmark seems to follow the Eurostat definition.

Estonia

The information on survivors' benefits is recorded on PY112, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from register data, collecting "Gross" values.

Income from survivors' benefits is composed by one component: survivors' pension. Thus, the benefit definition used for Estonia seems to follow the Eurostat definition.

Until 2012, the variable was computed using information from survey data, but from 2013 onwards the information is compiled from register data.

France

The information on survivors' benefits is recorded on PY112, therefore, it is a contributory and non-means-tested benefit.

Income from survivors' benefits is composed by one component: survivors' benefit. The benefit definition used for France seems to follow the Eurostat definition. The variable is computed using information from register data, collecting "Other" values.

According to the additional information provided by the NSI, income collected into the tax administration data files includes a share of social contribution called General Social Security Contribution (CSG) and Social security debt repayment contribution (CRDS), both taxable at income tax.

Germany

The information on survivors' benefits is recorded on PY111 and PY113. Therefore, the benefits can be contributory and means-tested or non-contributory and means-tested, respectively.

PY112 is computed using information from survey data, collecting "Gross" values. The variable is the aggregate of 2 components: (1) surviving dependents' pension; and (2) subsidies from the retirement insurance for the optional or private health insurance (only for pensioners who are 64 years or younger). The definition used for Germany seems to follow the Eurostat definition.

PY113 is computed using information from survey data, collecting "Gross" values. The variable is composed by one component: surviving dependents' pension. With regards to this variable, the definition used for Germany seems to follow the Eurostat definition.

Future changes in the composition of PY111 and PY113 are being planned for Germany, but no details were provided.

Greece

The information on survivors' benefits is recorded on PY112, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from a survey data, collecting "Net of PIT" values.

Income from survivors' benefits is the aggregate of 6 components: (1) old age pension from public sector; (2) supplementary pension from public sector; (3) parallel pension from private sector (paid by the employer); (4) orphans' pension; (5) pension of war victims; and (6) Other pensions/benefits. With regards to this variable, the definition used for Greece seems to follow the Eurostat definition.

Hungary

The information on survivors' benefits is recorded on PY112, therefore, it is a contributory and non-means-tested benefit. The variable is computed using information from survey data, collecting "Net of PIT" values.

Income from survivors' benefits is composed by one component: Widows, widowers' pension. However, this type of benefit seems also to be included under PY102 (old-age benefits). According to the Eurostat guidelines, even after retirement age, survivors' benefits should be considered under PY110. Therefore, the definition used for PY110 does not seem to follow the Eurostat definition.

Italy

The information on survivors' benefits is recorded on PY112, therefore, it is a contributory and non-means-tested benefit.

Income from survivors' benefits is the aggregate of 2 components: (1) survivors' benefits; and (2) severance payments to survivors. Then, the benefit definition used for Italy seems to follow the Eurostat definition.

The variable is computed using information from register data. Information on the type of data collected is missing.

Latvia

The information on survivors' benefits is recorded on PY110, therefore, its collection category is not specified. The variable is computed using information from register data, collecting "Gross and net of PIT" values.

Income from survivors' benefits is the aggregate of 8 components: (1) State survivor's pension; (2) Social maintenance benefit paid to person who has lost one or two breadwinners and who has no rights to receive state survivor's pension; (3) State social benefit paid to family of liquidator participating in the mitigation of Chernobyl nuclear accident; (4) Insurance indemnity for loss of breadwinner; (5) Compensation for damages paid to family of liquidator participating in mitigation of Chernobyl nuclear accident ; (6) State special benefit for children whose parents died during regaining independence of state; (7) State survivor's pension paid by other country (by Russian Federation, Republic of Belarus and Ukraine); and (8) Others. The benefit definition used for Latvia seems to follow the Eurostat definition.

Luxembourg

The information on survivors' benefits is recorded on PY112 and PY114. Thus, the benefit can be contributory and non-means-tested or non-contributory and non-means-tested, respectively.

PY112 is computed using information from survey data, collecting "Gross and net of PIT and SC" values. The variable is the aggregate of 4 components: (1) Survivor's or orphan's benefits from private sector; (2) Survivor's or orphan's benefits from public sector; (3) Additional benefits to mine and iron workers; and (4) End-of-year allowance. With regards to this variable, it is not clear if the definition used for Luxembourg follows the Eurostat definition due to the inclusion of component 3. In addition, benefits like 'survivor's or orphan's benefits from private sector' and 'survivor's or orphan's benefits from public sector', that were included in PY102, should instead be included here. According to information provided by the NSI, component 3 'benefits to iron and mine workers' are no longer collected, since 2018.

PY114 is computed using information from survey data, collecting "Gross and net of PIT and SC" values. The variable is composed by one component: mammerente[68]. Since this benefit seems to be an additional amount paid to recipients of survivor's benefits, the definition used for Luxembourg seems to follow the Eurostat definition.

[68] Every beneficiary is entitled to mammerent pension at age 60, given that they didn't work or worked for a short period of time to take care of the education of their children.

Malta

The information on survivors' benefits is recorded on PY112, then, it is a contributory and non-means-tested benefit. The variable is computed using information from register data, collecting "Gross" values.

Income from survivors' benefits is the aggregate of 6 components: (1) Early survivor's pension; (2) National minimum widow's pension; (3) Orphan's allowance; (4) Survivor's pension; (5) Widows' pension; and (6) Widows' remarriage[69]. The definition used for Malta seems to follow the Eurostat definition.

Netherlands

The information on survivors' benefits is recorded on PY111, therefore, it is a contributory and means-tested benefit. The variable is computed using information from register data, collecting "Gross" values.

Income from survivors' benefits is composed by one component: ANW survivors' benefits. According to the additional information provided by the NSI, if people are still under the AOW pension age and they meet other conditions, they can get an ANW survivor benefit if the partner dies. The benefit is means tested. People get an ANW survivor benefit if, on the day their partner died, they were: (i) caring for their own child or a stepchild or foster child (the child must be under 18); (ii) at least 45% incapacitated for work. This definition seems to be aligned with the Eurostat guidelines; however, survivors' benefits seem also to be included under old-age benefits (survivor' benefits (AWW) for people older than 65 are collected in PY101). Eurostat suggests that even after retirement age, survivors' benefits should be recorded under PY110. Therefore, the definition used for the Netherlands does not seem to follow the Eurostat guidelines.

Poland

The information on survivors' benefits is recorded on PY110, therefore, it is not disaggregated by eligibility condition. The variable is computed using information from survey data, collecting "Net of PIT and SC" values.

Income from survivors' benefits is the aggregate of 2 components: (1) survivors' benefit; and (2) other allowance to the survivors' benefits. Therefore, the definition used for Poland seems to comply with the Eurostat definition.

According to information provided, only net amounts were collected for the first component (survivor's benefit component, variable original code DS2E) because there were no taxes or contributions that levy over the benefit. For the second component (other allowances to the survivors' benefits), net amount, taxes and contributions were collected.

Changes in the composition of PY110 are reported for the period between 2010 and 2015 due to changes in the EU-SILC methodology, in 2011: even after the standard retirement age, survivors' benefits used to be included in the first component. Future changes in the composition of PY110 are being planned for Poland. All benefits will be broken down in accordance with the ESSPROSS classification.

Portugal

The information on survivors' benefits is recorded on PY112, PY113 and PY114. Thus, the benefit can be contributory and non-means-tested, non-contributory and means-tested, or non-contributory and non-means-tested.

PY112 is computed using information that is part of a broader question in the survey, collecting "Gross" and "Gross and net of PIT and SC" values. The variable is the aggregate

[69] Re-marriage grant is payable to a widow who remarries and hence forfeits her right to a widow's pension payment equivalent to one year's pension.

of 6 components: (1) survivors' pension; (2) funeral expenses; (3) reimbursement of funeral expenses; (4) death grant (5) life insurance (employers' insurance); and (6) other cash benefits. Guidelines from Eurostat (2016) are clear: funeral expenses like components 2 and 3 should not be considered as survivors' benefits. Therefore, the definition used for PY112 in Portugal does not seem to follow the Eurostat guidelines.

PY113 is computed using information that is part of a broader question, collecting "Gross" values. The variable is the aggregate of 2 components: (1) window or widower's pension; and (2) orphan's pension. With regards to this variable, the definition used for Portugal seems to follow the Eurostat definition.

PY114 is computed using information from survey data, collecting "Gross" values. The variable is composed by one component: complement due to dependency. With regards to this variable, the definition used for Portugal seems to follow the Eurostat definition.

Changes in the composition of PY112 and PY114 are reported for the period between 2010 and 2015. In EU-SILC 2014, life insurance (employers' insurance) were treated as non-contributory and non-means-tested benefit (PY114) instead of contributory and non-means-tested (PY112).

Serbia

The information on survivors' benefits is recorded on PY111, therefore, it is a contributory and means-tested benefit. The variable is computed using information from survey data, collecting "Gross and net of SC" values.

Income from survivors' benefits is the aggregate of one component: survivor's pension. The definition used for Republic of Servia seems to follow the Eurostat definition.

Slovakia

The information on survivors' benefits is recorded on PY112 and PY114. Thus, the benefit can be contributory and non-means-tested or non-contributory and non-means-tested.

PY112 is computed using information from part of a broader question, collecting "Gross" values. The variable is the aggregate of 4 components: (1) widow's and widower's pension; (2) orphan's pension; and (3) other periodical cash benefits; and (4) other lump-sum cash benefits. The definition used for PY112 seems to follow the Eurostat definition.

PY114 is computed using information from part of a broader question, collecting "Gross" values. The variable is composed by one component: funeral allowance (a fixed amount for the person who arranges the funeral). Guidelines from Eurostat (2016) are clear: funeral expenses should not be considered as survivors' benefits. Therefore, the definition used for PY114 in Slovakia does not seem to follow the Eurostat guidelines.

Slovenia

The information on survivors' benefits is recorded on PY112, PY113 and PY114. Thus, the benefit can be contributory and non-means-tested, non-contributory and means-tested, or non-contributory and non-means-tested.

PY112 is computed using information from register data, collecting "Gross" values. The variable is the aggregate of 4 components: (1) pension from obligatory insurance; (2) allowance of pensions from obligatory insurance; (3) recognition allowance; and (4) addition to pension for recreation. According to the additional information reported, if PY110G>0, then PY112G= pension from obligatory insurance (+) allowance of pensions from obligatory insurance (+) recognition allowance (-) addition to pension. It is not clear if the definition used for Slovenia follows the Eurostat definition.

PY113 is computed using information from register data, collecting "Gross" values. The variable is composed by one component: addition to pension. The benefit is paid once a year

to those who receive the regular pension. The amounts depend on amount of pension. The definition used for Slovenia seems to follow the Eurostat definition.

PY114 is computed using information from register data, collecting "Gross" values. The variable is the aggregate of 3 components: (1) rent for victims of war; (2) compensation for physical disability; and (3) help and assistance allowance. Component 1 seems to be a periodic payment to people whose entitlement derives from their relationship with a deceased person during a war, therefore should be included PY110. However, without any additional explanation, we cannot be sure if components 2 and 3 belong under survivors' benefits. Both benefits seem to fit better under PY130 (disability benefits) or HY060 (social exclusion benefit not elsewhere classified).

Spain

The information on survivors' benefits is recorded on PY111 and PY112. Therefore, the benefit can be contributory and means-tested or contributory and non-means-tested, respectively.

PY111 is computed using information from register data, collecting "Gross and net of PIT" values. The variable is composed by one component: survivor pension (supplement to minimum). The definition used for Spain seems to follow the Eurostat definition.

PY112 is computed using information from register data, collecting "Gross and net of PIT" values. The variable is the aggregate of 3 components: (1) survivor pension; and (2) private survivor pension (employment-based schemes); and (3) other survivor benefits. With regards to this variable, the definition used for Spain seems to follow the Eurostat definition.

Sweden

The information on survivors' benefits is recorded on PY110, therefore, it is not available in a disaggregated way. The variable is computed using information from register data, collecting "Net of PIT and SC" values.

Income from Survivors' benefits is the aggregate of 3 components: (1) survivor's pension; (2) child pension[70]; (3) survivor's child pension. The definition used for PY110 seems to follow the Eurostat definition.

United Kingdom

The information on survivors' benefits is recorded on PY112 and PY114. Therefore, the benefit can be contributory and non-means-tested or non-contributory and non-means-tested, respectively.

PY112 is computed using information from part of a broader question, collecting "Gross" values. The variable is the aggregate of 3 components: (1) spouse's occupational pension from a former employer; (2) bereavement allowance, widow's pension and widowed parent's allowance; (3) bereavement payment. The definition used for PY112 seems to follow the Eurostat definition.

PY114 is computed using information from part of a broader question, collecting "Gross" values. The variable is composed by one component: war widow pension. With regards to this variable, the definition used for the United Kingdom seems to follow the Eurostat definition.

[70] Children who have a deceased parent may receive a child pension. The child pension compensates part of the support that was contributed by the deceased parent. If the child receives a low, or no child pension, he or she may also receive a child survivor's benefit (Retrieved from: http://www.government.se/495457/globalassets/government/dokument/socialdepartementet/socialinsuranceinsweden_august-2016.pdf)

PY120G/PY120N: SICKNESS BENEFITS

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries[71] that responded, 20 seem to fully comply with the Eurostat definition for Sickness benefits. In most cases of non-compliance, countries still include inappropriate components as maternity benefits (should be included in HY050) and other benefits in the computation of Sickness benefits.
- The use of register data in some countries and survey data in other countries may affect comparability across countries.
- Only Poland has reported that an important income component is not included in the EU-SILC UDB variable: sickness benefits paid when there is no termination of employment.
- Eight countries have reported changes to the computation of sickness benefits: Belgium, Estonia, France, Germany, Latvia, Portugal and Spain. Countries reported changes in the type of data collection and inclusion and exclusion of components, which may affect comparability across time. Only 2 countries reported future changes to the computation of sickness benefits: Belgium (data will be collected using register data) and Poland (apply ESSPROSS classification on all benefits).

Definition

According to the Eurostat definition (Eurostat, 2016a) "*sickness benefits refer to cash benefits that replace in whole or in part loss of earnings during temporary inability to work due to sickness or injury. It includes: paid sick leave (flat-rate or earnings-related payments intended to compensate the protected person in full or in part for the loss of earnings caused by temporary inability to work due to sickness or injury. These benefits may be paid by autonomous social protection schemes, but they may also be provided by the employer in form of a continued payment of wages and salaries during the period of sickness); paid leave in case of sickness or injury of a dependent child; other cash benefits: miscellaneous payments made to protected people in connection with sickness or injury. It excludes: cash benefits that replace loss of earnings during temporary inability to work in case of pregnancy; cash benefits that replace loss of earnings during temporary inability to work in case of disability; payments made for employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through sickness where such payment cannot be separately and clearly identified as social benefits (these payments are included under 'gross employee cash or near cash income' (PY010G); additional payments made for employers to an employee to supplement the sickness leave pay entitlement from a social insurance scheme, where such payments cannot be separately and clearly identified as social benefits (those payments are included under 'gross employee cash or near cash income' (PY010G))*".

[71] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

Table 59. Variables available by country: sickness benefits (PY120)

Country	Variable codes (1)				
	PY120	PY121	PY122	PY123	PY124
EU Member States					
Austria			x		
Belgium			x		
Bulgaria			x		
Croatia			x		
Republic of Cyprus			x		
Czech Republic			x		
Denmark			x		
Estonia			x		
Finland (3)					
France			x		
Germany		x			
Greece			x		
Hungary			x		
Ireland (3)					
Italy (2)					
Latvia	x				
Lithuania (3)					
Luxembourg			x		
Malta			x	x	
Netherlands			x		
Poland	x				
Portugal			x		
Romania (3)					
Slovakia			x		
Slovenia			x		
Spain			x	x	
Sweden	x				
United Kingdom			x		x
Other countries					
FYROM (4)					
Iceland (3)					
Montenegro (4)					
Norway (3)					
Serbia		x			
Switzerland (3)					
Turkey (4)					

Notes: (1) PY120: no distinction between types of benefits; PY121: Contributory and means-tested; PY122: Contributory and non-means-tested; PY123: Non-contributory and means-tested; PY124: Non-contributory and non-means-tested. (2) Information missing in MetaSILC2015 Database; (3) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (4) Data availability not confirmed for EU-SILC 2015. Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 60. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. In the case of Denmark and France the reason for non-compliance with the Eurostat definition for sickness benefits is of maternity/paternity benefits, which should be included under family/children related allowances (HY050). For Greece, caution is required because of the inclusion of benefits in kind. In the case of Latvia, permanent benefits for sickness are computed under sickness benefits, when it should be classified as a disability benefit (PY130). Finally, in the case of Portugal, the inclusion of reimbursement of health care costs under sickness benefits does not comply with the Eurostat definition.

Table 60. Country compliance with Eurostat definition: sickness benefits (PY120)

Compliance with Eurostat definition	Countries
Yes	Belgium, Bulgaria, Czech Republic, Germany, Serbia, Austria, Republic of Cyprus, Czech Republic, Estonia, Spain, Finland, Croatia, Hungary, Luxembourg, the Netherlands, Poland, Sweden, Slovenia, Slovakia, and United Kingdom.
No / Not clear	Denmark, France, Greece, Latvia and Portugal.

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 61 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on sickness benefits is mainly based on survey (16 countries) and register data (9 countries). While most countries use information based on survey data from separate questions for each type of income, Republic of Cyprus, France, Hungary and Spain seem to use information based on broad questions (i.e., income questions ask about the total income of several benefit schemes together). As regards the type of data collected, the options are: Gross; Net of PIT; Net of SC; Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (13 countries), followed by Gross and net of PIT (3 countries), Net of PIT and SC (3 countries), Net of PIT (2 countries), Other (2 countries), Gross and net of PIT and SC (1 country), and Gross and net of SC (1 country). Since some countries (Spain, Malta and United Kingdom) record information on Sickness benefits in more than one variable, the main source and type of data collected might differ within the countries according to the detailed target variable. This is the case of Spain, in which the main source for PY122 is Register data while for PY123 is collected through a Separate question in the survey.

Table 61. Main source of information and type of values collected by country: sickness benefits (PY120)

Country	Variable code	Main source of the information	Gross/net collection ([1])
Austria	PY122	Register data	Gross and net of PIT
Belgium	PY122	Survey data (questions by type of income)	Gross
Bulgaria	PY122	Survey data (questions by type of income)	Gross
Croatia	PY122	Survey data (question by type of income)	Gross
Republic of Cyprus	PY122	Survey data (broad questions with components listed)	Gross
Czech Republic	PY122	Survey data (question by type of income)	Net of PIT and SC
Denmark	PY122	Register data	Gross
Estonia	PY122	Register data	Gross
France	PY122	Survey data (broad questions with components listed)	Other
Germany	PY121	Survey data (questions by type of income)	Gross
Greece	PY122	Survey data (questions by type of income)	Net of PIT
Hungary	PY122	Survey data (one broad question)	Net of PIT
Italy	-	-	-
Latvia	PY120	Register data	Gross and net of PIT and Other
Luxembourg	PY122	Survey data (questions by type of income)	Gross and net of PIT and SC
Malta	PY122 / PY123	Register data	Gross
Netherlands	PY122	Register data	Gross
Poland	PY120	Survey data (questions by type of income)	Net of PIT and SC
Portugal	PY122	Survey data (questions by type of income)	Gross
Serbia	PY121	Survey data (question by type of income)	Gross and net of SC
Slovakia	PY122	Survey data (questions by type of income)	Gross
Slovenia	PY122	Register data	Gross
Spain	PY122 / PY123	Register + Survey data (one broad question)	Gross and net of PIT
Sweden	PY120	Register data	Net of PIT and SC
United Kingdom	PY122 / PY124	Survey data (questions by type of income)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution.
Source: MetaSILC2015 Database.

Remarks by country
The following analysis provides detailed information by country, combining information from Table 61 with the material collected on the variable components and possible changes in the variable composition.

Austria
The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is the aggregate of 2 components: (1) Sickness benefit (health insurance); and (2) Sickness benefit (public employment service). The Sickness benefits definition used for Austria seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting “Gross and net of PIT” values.

Belgium
The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is the aggregate of 3 components: (1) Primary incapacity allowance (sickness benefit); (2) Payment for industrial accident or accident on the way to work due to temporary industrial incapacity for work; (3) Payment for occupational disease due temporary industrial incapacity for work. The Sickness benefits definition used for Belgium seems to follow the Eurostat definition. Please note that benefits for permanent incapacity for work are collected in the variable on disability benefits (PY132, PY133 and PY134).

The variable is computed using information from survey data, collecting “Gross” values.

Some changes to the variable seems to have taken place, and further changes are planned. For EU-SILC 2010 it was reported that also the ‘Flemish health insurance benefit’ and the ‘Intervention for Persons with Disabilities (income replacement or integration allowance)’ were included in PY120. Future changes in the composition of PY122 are being planned for Belgium. From 2018 onwards, register data will be used as source. The information collected will be less detailed when compared to the current one. A report which will compare the classification of benefits before and after the change will be available for data users.

Bulgaria
The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is the aggregate of 2 components: (1) Cash benefits related to temporary incapacity to work; (2) sickness benefit due to a general illness for insured persons that are still in their ‘waiting period’ and therefore cannot request disability pension due to a general illness. The definition used for Bulgaria seems to follow the Eurostat definition.

The variable is computed using information from survey data, collecting “Gross” values.

Croatia
The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is composed by one component: paid sick leave. The definition used for Croatia seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting “Gross” values.

Republic of Cyprus
The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is the aggregate of 2 components: (1) Sickness benefit; and (2) Injury benefit. As injury benefit is payable up to a period of 12 months[72]. Therefore, the definition used for the Republic of Cyprus seems to follow the Eurostat guidelines.

The variable is computed using information from survey data (one broad question with components listed), collecting "Gross" values.

Czech Republic
The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from sickness benefits is composed by one component, identified as a benefit from sickness insurance. The definition used for Czech Republic seems to follow the Eurostat definition.

The variable is computed using information from a separate question, collecting "Net of PIT and SC" values.

For the Czech Republic, the original variable code in the national dataset is NEMOC, which includes maternity benefits. However, for EU-SILC PY122, maternity benefits are excluded.

Denmark
Income from Sickness benefits is the aggregate of 2 components: (1) Sick and maternity leave -pay-outs; (2) Sick and maternity leave pay-outs from employer. As reported, the aggregate variable for Denmark, includes allowances for maternity leave, which is not part of the Eurostat definition. Therefore, the definition used does not seem to follow the Eurostat definition.

According to the NSI, since 2018, sickness and maternity benefits have now been separated.

The variable is computed using information from register data, collecting "Gross" values.

Estonia
The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is composed by one component. According to additional information provided by the NSI, PY122 refers to 'sickness benefit' and 'maintenance benefit', in principle they mean the same thing, but maintenance benefit is granted for parents whose child is ill and have to take days of from work for take care of their children. The definition used for Estonia seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting "Gross" values.

Changes in the composition of PY122 are reported for the period between 2010 and 2015. Until 2012, the information for Sickness benefits, recorded in PY120N, was collected by questionnaire. From 2013 onwards, the information has been compiled from register data.

France
The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is the aggregate of 2 components: (1) daily sickness benefits, or maternity and paternity benefits; and (2) daily sickness benefits in case of work accident.

[72] Koutsampelas, C., Polycarpou, A. (2014)

As allowance for maternity and paternity is considered, the definition used for France does not seem to follow the Eurostat definition.

The variable is computed using information from survey data (broad questions with components listed). The type of value collected was not specified.

During a previous consultation, for EU-SILC 2010, it was reported that this variable was collected using a matching procedure with social files.

Greece

The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is the aggregate of 5 components: (1) Paid sick leave; (2) Benefit for accident at work; (3) Benefit for spa therapy, airing etc.; (4) Assistance for movement of sick persons; (5) Other benefits/allowances. It is not entirely clear whether components 3, 4 and 5 comply with the definition of Eurostat. In any case, no other countries are reporting to include this kind of benefits, even though they may exist also in other countries. Therefore, some caution is required, and in any case, it would be good if the definition of Eurostat could be clarified on this point.

According to the NSI, from 2019 onwards, components 3 and 4 are no longer included in PY120.

The variable is computed using information from survey data, collecting “Net of PIT” values.

Germany

The information on sickness benefits is recorded on PY121, therefore, it is a contributory and means-tested benefit.

Income from Sickness benefits is the aggregate of 3 components: (1) Sickness allowance from the statutory health insurance; (2) Temporary allowance from the statutory pension insurance; and (3) Injury allowance/temporary allowance from the statutory accident allowance. The Sickness benefits definition used for Germany seems to follow the Eurostat definition.

The variable is computed using information from survey data, collecting “Gross” values.

Changes in the composition of PY121 are reported for the period between 2010 and 2015, but no further details were provided by the NSI.

Hungary

The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is composed by one component. The definition used for Hungary seems to follow the Eurostat definition.

The variable is computed using information from survey data (broad question), collecting “Net of PIT” values.

Latvia

The information on sickness benefits is recorded on PY120 and is not available at a more disaggregated level.

Income from sickness benefits is the aggregate of 3 components: (1) Sickness benefit; (2) Compensation of damages to persons involved in mitigation of consequences after Chernobyl nuclear accident paid to person with loss of work ability 10-25%; and (3) Social

benefits for meeting basic needs - health care (paid by municipalities)[73]. The second benefit seems to be a permanent benefit, rather than a temporary compensation for sickness. As we understand it, this component should be classified as a disability benefit (PY130). Therefore, it seems that Latvia does not comply with the Eurostat definition.

The variable is computed using information from register data, collecting "Gross and net of PIT and other" values.

During the period 2010-2015, the composition of PY120 for Latvia went through some changes: more income components from register data are being used to compute the variable when compared to previous years. According to the additional information provided by the NSI, from 2019 onwards, component 2 'Compensation of damages to persons involved in mitigation of consequences after Chernobyl nuclear accident paid to person with loss of work ability 10-25%' has been reclassified as disability benefits (PY130).

Luxembourg

The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is the aggregate of 2 components: (1) Compensations in case of work incapacity; and (2) Compensations in case of sickness. The definition used for Luxembourg seems to follow the Eurostat definition.

The variable is computed using information from survey data, collecting "Gross and net of PIT and SC" values.

As far as comparability across time is concerned, for EU-SILC 2010, it was reported that maternity benefits were also included in PY120. This seems no longer to be the case.

Malta

The information on sickness benefits is recorded on PY122 and PY123. Therefore, it is a contributory and non-means-tested and a non-contributory and means-tested benefit, respectively.

For PY122, income from Sickness benefits is the aggregate of 2 components: (1) Injury benefit; and (2) Sickness benefit. With regards to this variable, the definition used for Malta seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting "Gross" values.

For PY123, income from Sickness benefits is the aggregate of 3 components: (1) Leprosy assistance; (2) Sickness assistance; (3) Tuberculosis assistance. With regards to this variable, the definition used for Malta seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting "Gross" values.

Netherlands

The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is composed by one component: Sickness Benefits Act. The definition used for the Netherlands seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting "Gross" values.

[73] EUROMOD country report translates this benefit as "Health service benefit provided by municipalities". (Pļuta et al., 2015)

Poland

The information on sickness benefits is recorded on PY120, therefore, it is not available at a more disaggregated level.

Income from sickness benefits is the aggregate of 3 components: (1) Sickness benefit from the Social Insurance Institution (ZUS) paid after termination of employment; (2) Sickness benefit for farmers from the Agricultural Social Insurance Fund (KRUS); and (3) Compensation for body injury. According to the information collected, the Polish PY120 does not contain all sickness benefits as only benefits paid in case of termination of employment are collected. When employment is not terminated, sickness benefits are included in the salary, creating difficulties for respondents to identify its exact amount. As is clear from the Eurostat definition, in that case, sickness benefits should be included in PY010 (cash and near-cash employee income), indeed. Therefore, the sickness benefits definition used for Poland seem to comply with the Eurostat definition. Nonetheless, given the specific organization of sickness benefits in Poland, some caution is required from the perspective of cross-country comparability.

The variable is computed using information from survey data, collecting “Net of PIT and SC” values. According to information provided by Poland’s NSI, the type of information collected for Sickness benefit for farmers from the Agricultural Social Insurance Fund (KRUS) is reported as "Net of PIT and SC", meaning that no taxes or contributions are levied on the benefit in question.

Future changes in the composition of PY120 are being planned for Poland. All benefits will be broken down in accordance with the ESSPROSS classification.

Portugal

The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is the aggregate of 3 components: (1) Paid sick leave; (2) Insurance for accident at work insurance; and (3) Other cash benefits related to sickness. As Insurance for accident at work is included in the variable, reimbursement of health care costs is also included[74]. Therefore, the definition used for Portugal does not seem to follow the Eurostat definition.

The variable is computed using information from survey data, collecting “Net of PIT and SC” values.

Changes in the composition of PY122 are reported for the period between 2010 and 2015. Insurance for accidents at work and other cash benefits have been included in PY122. In 2014 the information was recorded in PY124.

Serbia

The information on sickness benefits is recorded on PY121, therefore, it is a contributory and means-tested benefit.

Income from Sickness benefits is composed by one component: compensation for temporary absence from work. The definition used for Republic of Servia seems to follow the Eurostat definition.

The variable is computed using information from survey data, collecting “Gross and net of SC” values.

[74] European Commission (2012)

Slovakia
The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is the aggregate of 3 components: (1) Sickness benefit; (2) Allowance for care of family member; and (3) Other cash benefit. According to the information collected, sickness benefit is provided on the basis of sickness insurance of the employee from the 11th day of his/her temporary working disability. For the first 10 days of working disability the employer provides compensation of income to employee in the case of temporary working disability. The compensation of income in the case of temporary working disability is included within the variable PY010G. The, the definition used for Slovakia seems to follow the Eurostat definition.

The variable is computed using information from survey data, collecting “Gross” values.

Slovenia
The information on sickness benefits is recorded on PY122, therefore, it is a contributory and non-means-tested benefit.

Income from Sickness benefits is composed by one component: Sickness leave. According to the information collected, it is calculated using administrative data and a question about “the days leaving the employment because of sickness”. Therefore, the definition used for Slovenia seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting “Gross” values.

Spain
The information on sickness benefits is recorded on PY122 and PY123. Therefore, it is a contributory and non-means-tested and a non-contributory and means-tested benefit, respectively.

For PY122, income from Sickness benefits is composed by one component: Temporary incapacity benefit. With regards to this variable, the definition used for Spain seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting “Gross and net of PIT” values.

According to the information collected, the benefit amount is collected gross and net.

As is the case for many other variables, over time Spain has changed the collection of information from survey to register data.

For PY123, income from sickness benefits is composed by one component: Other sickness benefits. With regards to this variable, the definition used for Spain seems to follow the Eurostat definition.

The variable is computed using information from survey data (broad questions), collecting “Gross and net of PIT” values.

According to the information collected, benefit amount is collected gross and net.

Sweden
The information on sickness benefits is recorded on PY120, therefore, it is not available at a more disaggregated level.

Income from Sickness benefits is the aggregate of 5 components: (1) Sickness benefits; (2) Parents compensation for sick childcare; (3) Compensation income from employment; (4) Compensation for occupational injury for employees; (5) Rehabilitation benefit (sometimes translated as ‘Disability Allowance’). The Sickness benefits definition used for Sweden seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting “Net of PIT and SC” values.

United Kingdom

The information on sickness benefits is recorded on PY122 and PY124. Therefore, it is a contributory and non-means-tested and a non-contributory and non-means-tested benefit, respectively.

For PY122, income from Sickness benefits is composed by one component: Incapacity Benefit. With regards to this variable, the definition used for the United Kingdom seems to follow the Eurostat definition.

The variable is computed using information from part of a broader question, collecting “Gross” values.

For PY124, income from sickness benefits is composed by one component: Statutory Sick Pay. With regards to this variable, the definition used for the United Kingdom seems to follow the Eurostat definition.

The variable is computed using information from survey data, collecting “Gross” values.

PY130G/PY130N: DISABILITY BENEFITS

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[75], 17 seem to fully comply with the Eurostat definition for disability benefits. In most cases of non-compliance, countries still include inappropriate components when computing the EU-SILC target variable of disability benefits. This mainly refers to the misclassification of old-age pension or survivor's benefits or of minimum income and family-related allowances.
- The use of register data in some countries and survey data in others may affect comparability across countries.
- Portugal reported the misclassification of early retirement pension due to incapacity for work. This used to be included into the variable PY144G (education-related allowances). This was corrected for EU-SILC 2014, and the benefit is now recorded in the disability benefit variable.
- Some countries provide insufficient information on their data by including "other disability-related benefits" into the various disability target variables. This makes it impossible to evaluate whether benefits have been assigned to the target variables in accordance with the Eurostat definition.
- Estonia has moved from survey to register data since 2013. Belgium has announced to start using register data for this variable from EU-SILC 2018 onwards.

Definition

According to the Eurostat definition (Eurostat, 2016a), disability benefits "refer to benefits that provide an income to persons below the standard retirement age whose ability to work and earn is impaired beyond a minimum level laid down by legislation by a physical or mental disability".

This includes:

- *Disability pension: periodic payments intended to maintain or support the income of someone below the standard retirement age who suffers from a disability which impairs his or her ability to work or earn beyond a minimum level laid down by legislation;*
- *Early retirement in the case of a reduced ability to work: periodic payments to older workers who retire before reaching standard retirement age as a result of reduced ability to work. These pensions normally cease when the beneficiary becomes entitled to an old age pension;*
- *Care allowance: benefit paid to disabled people who are below the standard retirement age who need frequent or constant assistance to help them meet the additional costs of care related to their disability (other than medical care). The benefit must not be a reimbursement of certified expenditure;*
- *Economic integration of the handicapped: allowances paid to disabled people when they undertake work adapted to their condition, normally in a sheltered workshop, or when they undergo vocational training;*
- *Disability benefits to disabled children in their own right, irrespective of dependency;*
- *Other cash benefits: periodic and lump-sum payments not falling under the above headings, such as occasional income support and so on;*

[75] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

- *Periodic payment intended to maintain or support the income of someone below the standard retirement age who suffers from a disability obtained during a 'war'.*

It excludes:
- *Benefits provided to replace, in whole or in part, earnings during temporary incapacity to work due to sickness or injury (these benefits are included under 'sickness benefits' (PY120G));*
- *Family allowances paid to recipients of disability benefits (these benefits are included under 'family/children related allowances' (HY050G));*
- *Benefits paid to the surviving dependants of disabled people, such as pensions (these benefits are included under 'Survivors benefits' (PY110G));*
- *Benefits that are a reimbursement of certified expenditure;*
- *Disability cash benefits paid after the standard retirement age (these benefits are included under 'old age benefits' (PY100G));*
- *Payments made by employers to an employee or former employee in lieu of wages and salaries through a social insurance scheme when unable to work through disability where such payment cannot be separately and clearly identified as social benefits (these payments are included under 'gross employee cash or near cash income' (PY010G);*
- *Additional payments made by employers to an employee or former employee to supplement the disability leave pay entitlement from a social insurance scheme, where such payments cannot be separately and clearly identified as social benefits (those payments are included under 'gross employee cash or near cash income' (PY010G));*

Table 62. Variables available by country: for disability benefits (PY130)

Country	Variable codes (1)				
	PY130	PY131	PY132	PY133	PY134
EU Member States					
Austria			X		X
Belgium			X	X	X
Bulgaria			X	X	X
Croatia			X	X	X
Republic of Cyprus			X	X	X
Czech Republic			X		X
Denmark			X	X	X
Estonia			X		
Finland (2)					
France			X	X	
Germany		X	X	X	X
Greece		X			
Hungary			X		X
Ireland (2)					
Italy			X		X
Latvia	X				
Lithuania (2)					
Luxembourg			X		X
Malta			X	X	X
Netherlands			X		
Poland	X				
Portugal			X	X	X
Romania (2)					
Slovakia			X	X	
Slovenia			X	X	X
Spain		X	X	X	
Sweden	X				
United Kingdom			X	X	X
Other countries					
FYROM (3)					
Iceland (2)					
Montenegro (3)					
Norway (2)					
Serbia		X			
Switzerland (2)					
Turkey (3)					

Notes: (1) PY130: no distinction between types of benefits; PY131: Contributory and means-tested; PY132: Contributory and non-means-tested; PY133: Non-contributory and means-tested; PY134: Non-contributory and non-means-tested.
(2) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (3) Data availability not confirmed for EU-SILC 2015.
Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 63. Although most of them seem to comply with the provided definition, there are still a few exceptions. The reasons for non-compliance vary across countries. In Belgium, the 'payment for death of a family member due to occupational accident or disease' is included in one of the disability benefit target variables although it should be assigned to survivors' benefits (PY110). In the case of Latvia, some permanent sickness benefits seem to be included under PY120 (sickness benefits) instead of PY130.

Apart from these obvious deviations from the Eurostat definition of disability benefits, there are some doubts about benefit classifications in the following cases: In Belgium, the inclusion of 'other payments related to illness or accident' risks to include sickness- rather than a disability-related benefits. Greece includes a 'nutrition allowance for people suffering from a diabetes' into the target variable PY131, whereby it is not clear whether these are benefits related to a short-term or a long-term health condition. In the latter case, they would be correctly classified as a disability benefit. Another doubtful case is Poland's classification of the 'scholarship for disabled students' as a disability benefit and not as an education-related benefit (PY140). Finally, Slovenia reports two benefits with the same name and original variable code in different disability benefit target variables. Once the 'addition to pension for recreation' is classified as PY132 and once as PY133. It is not clear whether this is done by accident or whether there are indeed two versions of the same benefit.

Finally, it might be worth to check a few cases in which very general information is provided without indicating the type of benefits that are actually included (container concept): Bulgaria (PY133, "various targeted benefits for people with disabilities", Estonia (PY132, "disability-related benefits for people below retirement age"), Greece (PY131, "other benefits/allowances"), Portugal (PY132, other disability-related cash benefits), Slovakia (PY133, "other lump-sum cash benefits for disabled"), and Spain (PY132, "other disability-related benefits). In those cases, it is unclear whether the Eurostat definition was followed or not.

Table 63. Country compliance with Eurostat definition: disability benefits (PY130)

Compliance with Eurostat definition	Countries
Yes	Austria, Bulgaria, Czech Republic, Germany, Denmark, Estonia, Spain, France, Croatia, Italy, Luxembourg, Malta, the Netherlands, Portugal, Republic of Cyprus, Serbia, United Kingdom
No / Not clear	Belgium, Hungary, Latvia *There are doubts about the following countries:* Greece, Poland, Sweden, Slovakia, Slovenia

Source: Compliance status based on the analysis of MetaSILC2015 Database. Serbia did not provide any meta information on disability benefits.

Table 64 lists the main source of information and the type of the collected data by detailed target variable and country. Among the consulted countries, the target variables including information on disability benefits are mainly based on survey (16 countries) and register data (10 countries). While most countries that use information based on survey data from separate questions for each type of income, Croatia, Hungary, Poland and Spain seem to use all or part of the information based on broad questions (i.e., income questions ask about the total income of several benefit schemes together). Few countries combine different sources of information for the same variable (France and Spain). As regards the type of the collected

data, the options are: Gross; Net of PIT; Net of SC; Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Contrary to, for instance, the variable on sickness benefits, the type of the collected data varies a lot for the different disability target variables. Among the consulted countries, most of the data are collected as gross income (12 countries). This is followed by data collected exclusively or partly as gross and net of PIT and SC (6 countries) and as net of PIT and SC (4 countries). Three countries collected data as net of PIT, and in one country the data are collected via other means. Since many countries record information on disability benefits in more than one target variable, the main source and type of the collected data might differ within the countries according to the specific target variable. Additionally, in one country (Austria), the data collection type even differs for the various benefits included within one specific target variable.

Table 64. Main source of information and type of values collected by country: disability benefits (PY130)

Country	Variable code	Main source of the information	Type of values collected (1)
Austria	PY132 / PY134	Register data	Gross and net of PIT and SC + Gross and net of SC / Net of PIT and SC
Belgium	PY132 / PY133 / PY134	Survey data (questions by type of income)	Gross
Bulgaria	PY132 / PY133 / PY134	Survey data (questions by type of income)	Gross
Croatia	PY132 / PY133 / PY134	Survey data (question by type of income / one broad question / question by type of income)	Net of PIT and SC / Gross / Net of PIT and SC
Republic of Cyprus	PY132 / PY133 / PY134	Survey data (questions by type of income)	Gross
Czech Republic	PY132 / PY134	Survey data (questions by type of income)	Net of PIT and SC
Denmark	PY132 / PY133 / PY134	Register data	Gross
Estonia	PY132	Register data	Gross
France	PY132 / PY133	Survey data (question by type of income) / Register + Survey data (question by type of income)	Other
Germany	PY131 / PY132 / PY133 / PY134	Survey data (questions by type of income)	Gross
Greece	PY131	Survey data (questions by type of income)	Net of PIT
Hungary	PY132 / PY134	Survey data (broad questions)	Net of PIT
Italy	PY132 / PY134	Register data	Gross and net of PIT
Latvia	PY130	Register data	Gross and net of PIT
Luxembourg	PY132 / PY134	Survey data (questions by type of income)	Gross and net of PIT and SC
Malta	PY132 / PY133 / PY134	Register data	Gross
Netherlands	PY132	Register data	Gross
Poland	PY130	Survey data (questions by type of income + broad question)	Net of PIT and SC
Portugal	PY132 / PY134 / PY133	Survey data (questions by type of income)	Gross and net of PIT and SC /Gross Gross
Serbia	PY131	Survey data (question by type of income)	Gross and net of SC
Slovakia	PY132 / PY133	Survey data (questions by type of income)	Gross
Slovenia	PY132 / PY133 / PY134	Register data	Gross
Spain	PY131 / PY133 PY132	Register data Register + survey data (questions by type of income + broad question)	Gross and net of PIT
Sweden	PY130	Register data	Gross and net of PIT and SC
United Kingdom	PY132 / PY133 / PY134	Survey data (questions by type of income)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution.
Source: MetaSILC2015 Database.

Remarks by country
The following analysis provides detailed information by country, combining information from Table 64 with the material collected on the variable components and possible changes in the variable composition.

Austria
The income information on disability benefits is included in the two target variables PY132 and PY134. Austrian disability benefits are thus either contributory and non-means-tested or non-contributory and non-means-tested benefits.

Concerning PY132, income from disability benefits is an aggregate of 2 components: (1) invalidity pension and (2) an accident pension benefit. Both income components seem to follow the Eurostat definition. The first component is collected as income gross and net of PIT and SC. The second component is collected as income gross and net of SC.

The income reported in PY134 is based on a care allowance. This income has been collected as income net of PIT and SC and it seems to be in line with the Eurostat definition.

Belgium
Information on disability benefit income is included in the three target variables PY132, PY133, and PY134. Disability benefits in Belgium are thus a composition of contributory and non-means-tested, non-contributory and means-tested as well as of non-contributory and non-means-tested benefits.

Concerning PY132, income from disability benefits are an aggregate of (1) an invalidity payment, (2) a payment for industrial accident or accident of the way to work with a permanent disability as a consequence, (3) a payment for an occupational disease resulting in a permanent disability, (4) a payment in case of the death of a family due to occupational accident or disease, and (5) other payments referring to illness or accident. Component #4 does not seem to be in line with the Eurostat definition. In fact, it seems to be a misclassified survivor's benefit (target variable PY110). The NSI informed that this will be corrected for 2017. Further, component #5 might rather include sickness-related (PY120) than a disability-related benefits. Due to the broad description, it is not clear whether this follows the Eurostat definition. It would be interesting to know whether, for instance, cash care allowances ('assurance soins') have been included.

With regards to PY133, benefits included are either coming from an income replacement allowance or from an integration allowance. Both seem to follow the Eurostat definition.

For PY134, income from a payment for an occupational disease that resulted into a permanent disability are included. This also seems to be in line with the Eurostat definition.

All information on disability benefit income was collected via survey and as gross income.

Following the remarks from the Belgian NIS authorities, EU-SILC income data will be retrieved from administrative registers with the beginning of 2018. Currently, it is checked which database suits best to provide the information. A comparison report of the different options will be made available to users.

Bulgaria
Information on disability benefit income in EU-SILC is included in the three target variables PY132, PY133, and PY134. Consequently, Bulgarian disability benefits are a composition of contributory and non-means-tested, non-contributory and means-tested as well as of non-contributory and non-means-tested benefits.

Regarding PY132, income consists of a disability pension. This information is in accordance with the Eurostat definition. The data were based on the survey and were collected as gross income.

The target variable PY133 includes various targeted benefits for people with disabilities, including 'pensions for military disability' or 'pensions for civil disability' or 'social pension for disability'. Also, a care allowance for assistance of dependents is paid in addition to the basic amount of the pension. Depending on the type of basic pension a care allowance for assistance of dependents is included in PY132 or PY133. The information seems to follow the Eurostat definition, but it is not clear what exactly has been included. The variable is computed using information from register data, collecting “Gross” values.

Income included in PY134 is based on a monthly social integration allowance. The information seems to be in line with the Eurostat definition. These data are also collected via survey and collected as gross income.

Croatia

Information on disability benefit income is included in the three target variables PY132, PY133, and PY134. Consequently, Croatian disability benefits are a composition of contributory and non-means-tested, non-contributory and means-tested as well as of non-contributory and non-means-tested benefits.

PY132 includes income from a disability pension scheme. The data are gathered via survey and are provided as income net of PIT and SC.

PY133 consists of income from a personal disability benefit and care allowance. The information is gathered via survey (broad question) and is values are collected gross. Both PY132 and PY133 seem to follow the Eurostat definition.

The third target variable PY134 includes income from a severance termination payment provided by employers in case of a disability-related early retirement. It might be surprising that such an employer-provided benefit is classified as a non-contributory benefit, however, according information provided by the NSI, the severance termination payment provided by employers in case of a disability-related early retirement is classified as non-contributory benefit because this benefit is not regulated by law. There is no special contributory fund for severance termination payment and employers entitle this benefit on voluntary basis from own resources. Therefore, the definition used seems to follow the Eurostat guidelines.

According to the EU’s Mutual Information System on Social Protection (MISSOC), there is a personal disability allowance (‘osobua invalidnina’). This allowance is collected together with disability pensions in one amount, because payments of this benefit are done together with disability pensions. The NSI responded that it is not possible to split this benefit from the pension.

Republic of Cyprus

Information on disability benefit income is included in the three target variables PY132, PY133, and PY134. Consequently, disability benefits are a composition of contributory and non-means-tested, non-contributory and means-tested as well as of non-contributory and non-means-tested benefits.

PY132 includes income from four aggregated disability benefits: (1) a disability pension, (2) an invalidity pension, (3) a provident fund to cover for disability, and (4) a disability-related lump sum payment. They all seem to follow the Eurostat definition, and are gathered via survey and as gross incomes.

The three benefit components included in the PY133 target variable are: (1) a public allowance due to disability/invalidity, (2) a benefit for pensioners with low disability pension income, and (3) a benefit for pensioners with low invalidity pension income. They seem to be in line with the Eurostat definition of disability benefits. All data for these components are collected via survey and as gross income data.

The PY134 target variable includes the following two benefit components: (1) a grant to blind people and (2) a financial assistance to cover special needs of disabled people. Both seem to follow the Eurostat definition, are collected via survey, and as gross incomes.

According to MISSOC, there seems to be quite a number of cash care allowances for disabled people. It would be interesting to know if and where they have been included into EU-SILC.

Czech Republic

Information on Czech disability benefits are included in the two target variables PY132 and PY134. They are thus a composite of contributory and non-means-tested benefits and non-contributory and non-means-tested benefits.

The first benefit type (PY132) consists of disability pension income and seems to follow the Eurostat definition. The second benefit category (PY134) includes income from care allowance. This information also seems to fulfil the Eurostat definition. Data for both target variables are collected via survey and as income net of PIT and SC.

Denmark

In the Danish case, the disability benefit information is built of three benefit types. According to the information provided by the NSI, it is a composite of PY132, PY133, and PY134. Information on overall disability benefit income would consequently include contributory and non-means-tested, non-contributory and means-tested as well as of non-contributory and non-means-tested benefits.

The first category (PY132) includes 5 components: (1) obligatory supplementary pension - only for disability pensioners; (2) civil servant pension - only for disability pensioners; (3) private and labour market pensions - only for disability pensioners; (4) former employer pensions - only for disability pensioners; and (5) former employer pensions - only for disability pensioners. This seems to follow the Eurostat definition.

In the PY133 target variable, income from a ‘heating aid’ is included. According to additional information provided by the NSI, it is a minor benefit scheme only available for pensioners. This seems to follow the Eurostat definition.

The PY134 target variable aggregated income data from the following three benefits: (1) a disability pension, (2) a benefit for temporarily impaired, and (3) a tax-free supplement for disability pensioners. This seems to follow the Eurostat definition.

All information included in PY133 and PY134 has been gathered via register data and as gross incomes.

According to MISSOC, there is cash care allowances for disabled (‘Borgerstyret personlig assistance’). However, the NSI informed that care allowances are not included in the income as it is not considered as a cash benefit, but instead as non-cash public service.

Estonia

All income information on disability benefits is included in the target variable PY132. This means that all Estonian disability benefits are contributory and non-means-tested benefits.

PY132 is an aggregate of three income components: (1) a disability pension, (2) disability-related benefits for people below retirement age, and (3) a caregiver support allowance. This seems to follow the Eurostat definition of disability benefits. However, the description of component #2 is too broad to know what exactly has been included and if this really respects the Eurostat definition.

All data are derived from administrative registers and are collected as gross income data.

The information provided by the NIS in the remarks section of the MetaSILC2015 database is a bit confusing. It explains that information for the variable PY120 (sickness benefits!) was collected via questionnaires until 2012 and is compiled from register data since 2013. It is not clear why this information is provided in the section about disability benefits, unless this was a typo and actually means the data collection for PY130 has been changed. According to the MetaSILC2010 report on disability benefits, Estonia changed the data collection source for disability pension and other disability-related benefits from surveys to administrative registers in 2013. This might indicate that the comment indeed relates to disability benefits.

France

Information on disability benefits are included in the two target variables PY132 and PY133. French disability benefits can therefore be contributory and non-means-tested as well as non-contributory and means-tested benefits.

In the first category (PY132), a disability pension benefit is included. This seems to follow the Eurostat definition. This information is provided via survey.

In the second category (PY133), the following two benefits are included: (1) a disability allowance for handicapped adults and their supplement benefits and (2) early-retirement benefits granted in the case of a work accident or long-term work incapacity. Both seem to follow the Eurostat definition. The first component is collected via register data; the second via survey.

All income data are collected in a format that is not gross or net of taxes and social contributions. From the information included into MetaSILC2015, it does not become clear what exactly this means.

Germany

Information on disability benefits in Germany is included in all the possible disability-related target variables (PY131, PY132, PY133, and PY134). This means disability benefits can be contributory and means-tested, contributory and non-means-tested, non-contributory and means-tested as well as non-contributory and non-means-tested.

The PY131 target variable is an aggregate of the following three components: (1) subsidy for optional or private health insurance paid by the statutory pension scheme, (2) a pension from the statutory accident insurance scheme (paid to less than 64 years old), and (3) a reduced earning capacity pension or disability pension from a statutory or occupational pension scheme (for people aged less than 65). All components seem to be in line with the Eurostat definition.

The income included in PY132 consists of care allowances for people aged less than 65 years. This also seems to follow the Eurostat definition.

PY133 is based on income from an invalidity pension scheme, which seems to be in line with the Eurostat definition.

Finally, PY134 is an aggregate of the following two disability benefits: (1) a pension for equalisation of burdens or for war victims and (2) a disability pension for blind people. Both seem to be in accordance with the Eurostat definition.

Information on all income components is gathered via survey and as gross incomes.

Greece

All income information on disability benefits is included in the target variable PY131. This means that all Greek disability benefits are contributory and means-tested benefits.

PY131 is an aggregate of five income components: (1) a disability pension that turns into a regular old age pension upon reaching retirement age, (2) a benefit for persons with special

needs, (3) care allowance for disabled people, (4) nutrition allowance for people suffering from diabetes, and (5) other benefits/allowances that are not specified.

The components 1 to 4 seem to follow the Eurostat definition. However, there are doubts as to the 5th component. It is hard to determine if 'other benefits' are in line with the Eurostat definition. More information would be needed to evaluate the classification of this component.

All information included in PY131 is collected via survey and as income net of PIT.

Hungary

Information on disability benefit income is included in the two target variables PY132 and PY134. Consequently, disability benefits are a composition of contributory and non-means-tested as well as of non-contributory and non-means-tested benefits.

The first category (PY132) is an aggregate of the following three benefits: (1) a disability pension, (2) other assistance benefits, and (3) a disability benefit from abroad. According to the additional information provided by the NSI, the variable is not broken down by different benefits, assistances, annuities related to any disability, health damage, etc., but collected in one common variable that can be disaggregated into means tested/non-means tested, contributory/non-contributory. Work accident annuity (Baleseti járadék) is included. Therefore, it is not clear to what extent and how the composition fits the Eurostat definition. More information would be needed to get a better understanding of the benefit classification.

Regarding the PY134 target variable, it includes elderly allowance. According to the NSI, the disability benefits are granulated according to pension age. Those who receive it under pension age are reported in PY130, while that above pension age are reported in old-age benefits (PY100). However, the NSI did not provide additional information to what type of income 'elderly allowances' refers to and it is not clear if the variable definition follows Eurostat guidelines.

Both disability-related target variables are computed using information from survey data (broad questions) and by collecting "net of PIT" values.

Italy

Information on disability benefit income is included in the two target variables PY132 and PY134. Consequently, disability benefits are a composition of contributory and non-means-tested as well as of non-contributory and non-means-tested benefits.

The income included in PY132 is a disability pension paid to workers. The PY134 target variable includes the following two benefits: (1) a non-contributory disability pension to people aged less than 65 years and (2) a mobility allowance.

All income information seems to follow the Eurostat definition, is derived from administrative registers and is gathered as income gross and net of PIT.

According to MISSOC, there is a special care allowance for partially blind as well as for death persons. It would be interesting to find out if and where this cash benefit is included or why this has not been done.

Latvia

Information on disability benefit income is included in the general and non-specified target variable PY130. Thus, no detailed information is available as to the contributory or means-tested eligibility criteria of the various benefits.

The benefits included in the overall target variable are: (1) a state disability pension, (2) a state social maintenance benefit paid to individuals aged 18 to official retirement age with no right to receive the first benefit, (3) a state social benefit for liquidators of the Chernobyl nuclear accident, (4) a compensation of transport costs for disabled with mobility issues, (5) an insurance indemnity related to work accidents and occupational diseases in case

damaged occurred after 01 January 1997, (6) a compensation of damages to persons involved in the mitigation of consequences after the Chernobyl nuclear accident who have been diagnosed a disability, (7) a compensation related to work accidents or occupational diseases if damaged occurred prior to 1st January 1997, and (8) a benefit for disabled persons in need of care.

Generally, all benefits seem to be in accordance with the Eurostat definition. However, some permanent sickness benefits seem to be included under PY120 (sickness benefits) instead of PY130. Because of that, the definition used for the variable does not seem to follow the Eurostat guidelines. The NSI informed that this will be corrected for 2019 data.

The information is retrieved from administrative registers and collected as income gross and net of PIT.

Luxembourg

Information on disability benefit income is included in the two target variables PY132 and PY134. Consequently, disability benefits are a composition of contributory and non-means-tested as well as of non-contributory and non-means-tested benefits.

The income included in PY132 aggregates the following three benefits: (1) an invalidity pension, a long-term care allowance, and incapacity (insurance) annuities. The PY134 target variable includes two benefits: (1) a health care allowance and (2) a severe disability allowance. All classifications seem to follow the Eurostat definition. Data are gathered via survey and provided as income gross and net of PIT and SC.

Malta

Information on disability benefit income is included in the three target variables PY132, PY133, and PY134. Consequently, disability benefits are a composition of contributory and non-means-tested, non-contributory and means-tested as well as of non-contributory and non-means-tested benefits.

The target variable PY132 includes six different benefits: (1) a disablement gratuity, (2) a decreased national invalidity pension, (3) a disablement pension, (4) an increased invalidity pension, (5) an invalidity pension, and (6) a national minimum invalidity pension.

The PY133 variable consists of income for a blind pension. The two benefits included in the target variable PY134 are: (1) a handicapped pension and (2) a severely handicapped pension.

All benefits seem to follow the Eurostat definition, were gathered via administrative register records, and collected as gross income.

Netherlands

All income information on disability benefits is included in the target variable PY132. This means that all Dutch disability benefits are contributory and non-means-tested benefits.

Only one benefit has been included in the target variable PY132, namely a disability benefit after sickness benefits have been used to its maximum. The benefit seems to be in accordance with the Eurostat definition. It has been collected as gross income via administrative records.

Poland

Information on disability benefit income is included in the general and non-specified target variable PY130. Thus, no detailed information is available as to the contributory or means-tested eligibility criteria of the various benefits.

Information was collected from survey data, with most questions by type of income, but one broad. All income data are gathered as net of PIT and SC.

The benefits included in the overall target variable are: (1) a disability pension, (2) a training scheme payment for people trying to re-enter the labour market after a longer sickness period, (3) a disability pension for people with no employment record, (4) care allowance, (5) a scholarship for disabled students, and (6) other disability allowances.

According to additional information provided by the NSI, in Poland, training schemes payments for people trying to get back to work after sickness are recorded in PY130 (see component #2). They argue that receiving this payment is not connected with unemployment status. The only condition is disability. It means that this benefit is specific to group of people with disabilities and it gives disabled people the chance of retraining. According to Eurostat guidelines PY130 includes allowances paid to disabled people when they undergo vocational training. A scholarship for disabled students is also considered under PY130, however it is not clear if this type of income should be better allocated under education allowances (PY140). Moreover, the last benefit included in PY130 variable (component #6) seems to represent one or several disability-related allowances. The NSI explains that this component refers to a group of allowances granted only with the main benefit. It could be one or several allowances depending on respondent age and other entitlements.

Except for the scholarship, all benefits seem to be in accordance with the Eurostat definition. Scholarships are supposed to be included in the EU-SILC target variable PY140. The NSI informed that corrections can be expected for 2019 data.

Following MISSOC, there is medical care supplement available to disabled people (e.g. ‘dodatek pielęgnacyjny’), a training and rehabilitation supplement for disabled children (‘dodatek z tytułu kształcenia i rehabilitacji dziecka niepełnosprawnego‘) as well as a nursing benefit (‘świadczenie pielegnacyjne’) and a Special Attendance Allowance (specjalny zasiłek opiekuńczy). According to the additional information provided by the NSI, the medical care supplement available to disabled people (e.g. ‘dodatek pielęgnacyjny’) – DS2E variable original code in national dataset – is a supplement to the main benefit which is in this variable with another additional payment. It’s assigned to the appropriate variable (PY100, PY110, PY130) according to the main benefit. For example, if person is in the standard retirement age then the amount in DS2E is recorded in PY100. The training and rehabilitation supplement for disabled children (‘dodatek z tytułu kształcenia i rehabilitacji dziecka niepełnosprawnego‘) – DG17F variable original code in national dataset - is a supplement to family benefit granted to a family which meets the income criterion and has a disabled child, which is assigned to HY050. The nursing benefit (‘świadczenie pielegnacyjne’) – DG17H variable original code in national dataset - is granted to disabled children parents who give up the job to take care of them and is assigned to HY050. The Special Attendance Allowance (specjalny zasiłek opiekuńczy) – DG17M variable original code in national dataset - is granted to handicapped person keeper who give up the job to take care of this person. It is a means-tested benefit and is also assigned to HY050.

According to the remarks by the NSI within the MetaSILC2015 database, values were collected “net of PIT and SC”.

Portugal

Information on disability benefit income is included in three target variables: PY132, PY133, and PY134. Consequently, Portuguese disability benefits are a composition of contributory and non-means-tested, non-contributory and means-tested as well as of non-contributory and non-means-tested benefits.

The first benefit category, (PY132) comprises the following three benefits: (1) a disability pension, (2) an anticipated pension (in case of work incapacity), (3) other disability-related cash benefits. From the last category it is not totally clear to what extent this respects the Eurostat definition. It is only specified that these are benefits provided to people who have

not yet reached retirement age. The other benefits included in the target variable seem, however, to be in line with the Eurostat definition.

PY133 includes two benefit schemes: (1) a disability pension and (2) an extraordinary solidarity complement. The category of non-contributory and means-tested benefits (PY134) consists of a complement due to dependency allowance (long-term care allowance). Both categories seem to follow the Eurostat definition of disability benefits.

All information has been collected via survey. Income included in PY132 is collected as income gross of PIT and SC, whereas income included in PY133 and PY134 is gathered as gross income.

Following the explanations provided in the MetaSILC2015 database, in EU-SILC 2014, anticipated pension due to reduced work capacity (as now included in PY132) was misclassified in PY144G. What confuses is that the same remark is made regarding the target variable PY134, which does not include any anticipated pension benefits.

Serbia

The information on disability benefits is recorded on PY131, therefore, it is a contributory and means-tested benefit.

The variable is composed by 3 components: (1) disability pension; (2) war disability pension; and (3) compensations for assistance and care of others. The definition used for Republic of Servia seems to follow the Eurostat definition.

The variable is computed using information from survey data, collecting “Gross and net of SC” values.

Slovakia

Information on disability benefits are included in the two target variables PY132 and PY133. Slovak disability benefits can therefore be contributory and non-means-tested as well as non-contributory and means-tested benefits.

PY132 includes a disability pension benefit. This seems to follow the Eurostat definition.

The benefits included in to the PY133 target variable are the following six: (1) a cash allowance for disabled, (2) a periodical financial contribution for compensation, (3) other periodical disability-related cash benefits, (4) a nursing allowance, (5) a lump-sum for compensation, and (6) other lump-sum cash benefits for disabled people. The classification seems to follow the Eurostat definition. However, the last component is rather unspecific to see whether it is truly in line with the definition.

All information was collected from survey data and as gross income.

According to MISSOC, there is an Injury Annuity Benefit (‘úrazová renta’) as well as some mobility-related benefits for disabled people. The NSI has informed that the Annuity Benefit is only collected within the PY120 (Sickness benefits variable (Other cash benefits). However, it is not clear if this a case of omission or misallocation of components. The NSI informed that the mentioned discrepancy will be analysed in compliance with ESSPROS methodology and possibly adaptation will be taken into account during the data processing in 2019.

Slovenia

Information on disability benefit income is included in the three target variables PY132, PY133, and PY134. Consequently, Slovenian disability benefits are a composition of contributory and non-means-tested, non-contributory and means-tested as well as of non-contributory and non-means-tested benefits.

PY132 aggregates three different benefits: (1) a statutory disability pension, (2) a compensation benefit from the statutory pension and disability insurance, and (3) a recognition allowance. This seems to be in accordance with the Eurostat definition.

In PY133, an additional to pension is included. The benefit is paid once a year to those who receive regular pension. The amounts depend on amount of pension. From this information, it is not clear how this differs from the previous benefit category, which also lists such a benefit. This seems to be in accordance with the Eurostat definition.

The target variable PY134 is an aggregate of the following three benefits: (1) a rent for victims of wars, (2) a compensation for physical disability, and (3) an assistance and attendance allowance. This seems to be in line with the Eurostat definition.

All data are collected via administrative registers and as gross income.

Some doubts about a misclassification arise when looking at 'the compensation for physical disability' ('Znesek nadomestila za telesno okvaro') that has been included into the target variables PY104 and PY114. Where this benefit is paid to disabled people prior to retirement age, it might also classify as a disability benefit. Moreover, according to MISSOC there is a supplement for a care and assistance ('dodatek za tujo nego in pomoč') in addition to the insurance-based assistance and attendance allowance ('dodatek za pomoč in postrežbo').

Spain

Information on disability benefit income is included in the three target variables PY131, PY132, and PY133. Consequently, disability benefits in Spain can either be contributory and means-tested, contributory and non-means-tested or non-contributory and means-tested benefits.

The PY131 target variable includes information of one benefit: a permanent incapacity pension (supplement to minimum). This seems to be in line with the Eurostat definition.

Target variable PY132 is an aggregate of four components: (1) a permanent state incapacity pension, (2) an employment-based permanent incapacity pension, (3) an economic integration allowance for handicapped persons, and (4) other disability-related benefits. According to additional information provided by the NSI, the severe disability pension is included in PY132 and 'Care payments', received by the disabled person, can be included in "other disability benefits". This seems to follow the Eurostat definition.

Finally, PY133 consists of a disability non-contributory pension benefit. This seems to be in line with Eurostat definition.

Data included in PY133 and PY131 are derived from administrative registers. For the target variable PY132, most data have been gathered from survey, using questions by type of income and one broad question. Income is collected gross and net of PIT and SC.

Sweden

Information on disability benefit income is included in the general and non-specified target variable PY130. Thus, no detailed information is available as to the contributory or means-tested eligibility criteria of the various benefits.

The benefits included in the overall target variable are: (1) a work injury life annuity, (2) an income-related sickness and activity benefit, (3) an activity benefit guarantee for disabled, (4) a sickness allowance guarantee for disabled, (5) a disability allowance, and (6) a child supplement, only paid out to disabled parents.

All benefits seem to follow the Eurostat definition.

Usually, the Eurostat definition requires the inclusion of unspecific family/children-related benefits into the target variable HY050. However, there is a risk that the inclusion of care

allowance for disabled children (‘vårdbidrag’) within the target variable HY050 (family/child-related benefits) is a misclassified disability benefit.

All data are retrieved from administrative registers and are collected as income gross of PIT and SC.

According to MISSOC, there is an assistance allowance (‘assisansersättning’) for persons up to the age of 65 years who have severe functional disabilities and need personal assistance. There is also a mobility care allowance for persons with functional disorders (‘bilstöd’). However, according to the additional information provided by the NSI, these allowances are not included in the disposable income.

United Kingdom

Information on disability benefit income is included in the three target variables PY132, PY133, and PY134. Consequently, British disability benefits are a composition of contributory and non-means-tested, non-contributory and means-tested as well as of non-contributory and non-means-tested benefits.

The benefit included in PY132 consists of the contribution-based version of the Employment Support Allowance. This is in line with the Eurostat definition.

The benefit included in the second category (PY133) is the income-based/means-tested version of the Employment Support Allowance. This also seems to follow the Eurostat definition.

All other benefits are aggregated into the last category of the non-contributory and non-means-tested benefits (PY134). This includes: (1) an attendance allowance, (2) a disability living allowance care component, (3) a disability living allowance mobility component, (4) a personal independence payment care component, (5) a personal independence allowance mobility component, (6) a severe disability allowance, (7) an industrial injury disablement benefit, and (8) a benefit from an armed forces compensation scheme. The information provided seems to follow the Eurostat definition.

All information is collected from survey data and gathered as gross income.

According to the MetaSILC2010 report on disability benefits, the UK NSI stated that from June 2013 no new claims made for the Disability Living Allowance will be included into EU-SILC anymore, and that instead claims for Personal Independence Payment will be included.

PY140G/PY140N: EDUCATION ALLOWANCES

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Summary

Cross-national studies should take account of the following findings:

- From the 25 countries that responded[76], 17 seem to fully comply with the Eurostat definition for education allowances. In most cases of non-compliance, countries omit education-related benefits and include them elsewhere, mainly as components of 'Family/child related benefits' (HY050) or as 'Social exclusion not elsewhere classified' (HY060). These components could be included in PY140 if they do not apply (mainly) to individuals aged less than 16. A general remark about the collection of the PY140 variable is that it is collected in the personal file of EU-SILC, therefore this variable is only recorded for individuals being at least 16 years old. However, we know that in some countries (for example Belgium), there are education-related allowances who benefit younger children, therefore the results in EU-SILC could give an underestimation of the real size of this social benefit.
- It should be clarified whether student loans should be included in this variable, which is currently (only) done by Estonia and Sweden.
- The use of register data in some countries and survey data in other countries may affect comparability across countries.
- Only three countries have reported changes to the computation of Education-related allowances: The Republic of Cyprus (student grant became means-tested), Latvia (more use of register data) and Poland (scholarship became the aggregate of two components). The changes to the type of data collection and the aggregation level may affect comparability across time. Four countries reported future changes to the computation of education allowances: Estonia (data will be collected using register data), Germany (not specified), the Netherlands (basic grants will not be available for new students, instead students in higher education will be able to take a loan) and Poland (will apply ESSPROSS classification on all benefits).

Definition

According to the Eurostat definition (Eurostat, 2016a), "*education allowances refer to grants, scholarships and other assistance for education that is received by students.*

Comments: There are two concepts related to vocational training allowance under the unemployment benefit function:

- *The vocational training allowance, i.e. payment by social security funds or public agencies to targeted groups of persons in the labour force who take part in training schemes intended to develop their potential for employment. This is considered as benefit in cash and thus included in PY090;*
- *A benefit (in kind) related to vocational training, i.e. payments by social security funds or public agencies to institutions that provide training courses to unemployed people. These benefits are excluded from EU-SILC.*

The net income component corresponds to the gross income components, but the tax at source, the social insurance contributions, or both, if applicable) are deducted."

[76] Ireland, Finland, Iceland, Lithuania, Norway, Romania and Switzerland did not provide any information for MetaSILC2015 Database.

Table 65. Variables available by country: education allowances (PY140)

Country	Variable codes (1)				
	PY140	PY141	PY142	PY143	PY144
EU Member States					
Austria				X	
Belgium				X	
Bulgaria				X	
Croatia					X
Republic of Cyprus				X	X
Czech Republic					X
Denmark				X	
Estonia			X		
Finland (2)					
France				X	
Germany				X	X
Greece					X
Hungary					X
Ireland (2)					
Italy					X
Latvia	X				
Lithuania (2)					
Luxembourg				X	
Malta					X
Netherlands				X	X
Poland	X				
Portugal					X
Romania (2)					
Slovakia					X
Slovenia				X	X
Spain				X	
Sweden	X				
United Kingdom				X	
Other countries					
FYROM (3)					
Iceland (2)					
Montenegro (3)					
Norway (2)					
Serbia		X			
Switzerland (2)					
Turkey (3)					

Notes: (1) PY140: no distinction between types of benefits; PY141: Contributory and means-tested; PY142: Contributory and non-means-tested; PY143: Non-contributory and means-tested; PY144: Non-contributory and non-means-tested. (2) Data available in EU-SILC UDB 2015, but no information was provided for MetaSILC2015 Database; (3) Data availability not confirmed for EU-SILC 2015. Source: MetaSILC2015 Database.

Data analysis

General results on cross-national comparability

Countries that seem to fully comply with the Eurostat definition and countries that do not seem to fully comply are listed in Table 66. Even though most countries seem to comply, there are still a few important exceptions. The reasons for non-compliance vary across countries. The main reason for non-compliance is the misplacement of income components that should be included in Education allowances but are instead included somewhere else. In Greece some education related benefits or allowances are included in Family/children related allowances (HY050), while in the Netherlands and Slovakia some scholarships are included in 'Social exclusion not elsewhere classified' (HY063). In the case of Estonia and Sweden, include student loans in the Education-related allowances. The definition for the variable and all the information available on the guidelines is not clear regarding under which variable student loans should be included or if it should be considered an income. It would be good to clarify the Eurostat guidelines on this point.

The Netherlands seems to be another case of misclassified incomes since the *Study cost compensation* is a component of HY063 (i.e. a means-tested non-contributory benefit in 'social exclusion not elsewhere classified'), which can compromise cross-country comparability. At last, in the case of Germany, it is not entirely clear if subsidy for the health/care insurance for students receiving student grant should considered under PY140.

It is important to highlight that in France and in Luxembourg some education related benefits or allowances are included in Family/children related allowances (HY050). And in Slovakia some scholarships are included in 'Social exclusion not elsewhere classified' (HY063). This is not necessarily against Eurostat guidelines, but as most countries include this type of benefit under PY140 (education related allowances), cross-country comparability might be compromised

Table 66. Country compliance with Eurostat definition: education allowances (PY140)

Compliance with Eurostat definition	Countries
Yes	Austria, Belgium, Bulgaria, Croatia, Republic of Cyprus, Czech Republic, Denmark, Finland, France, Hungary, Latvia, Luxembourg, Poland, Portugal, Republic of Servia, Slovenia, Slovakia, Spain and United Kingdom.
No	Estonia, Germany, Greece, the Netherlands and Sweden

Source: Compliance status based on the analysis of MetaSILC2015 Database.

Table 67 lists the main source of information and the type of data collected by detailed target variable and country. Among the countries consulted, the target variable used to record information on Education allowances is mainly based on survey (19 countries) and register data (7 countries). Countries use information based on survey used separate questions for each type of income, or broad questions (i.e., income questions ask about the total income of several benefit schemes together) (Croatia, Serbia, Slovakia and Spain), or a combination of both (Bulgaria, Republic of Cyprus, Germany, Greece, Latvia, and Hungary). As regards the type of data collected, the options are: Gross; Net of PIT; Net of SC; Net of PIT and SC; Gross and Net of PIT; Gross and Net of SC; Gross and Net of PIT and SC; Other; and Not applicable (e.g. variable on taxes). Gross income is the most common type of data collected among the countries consulted (12 countries), followed by Net of PIT and SC (5 countries), Other (3 countries), Gross and net of PIT (2 countries), Net of PIT (2 countries), Gross and net of PIT and SC (1 country), and Gross and net of SC (1 country). Some countries (Republic of Cyprus, Germany, the Netherlands and Slovenia) record information on Education allowances in more than one variable, while other countries (Latvia and Sweden) use different

sources or collect different type of data for one target variable. For instance, in Latvia, the main source for PY140 is both based on Register data and on a Separate question in the survey.

Table 67. Main source of information and type of values collected by country: education allowances (PY140)

Country	Variable code	Main source of the information	Gross/net collection (1)
Austria	PY143	Register data	Net of PIT and SC
Belgium	PY143	Survey data (questions by type of income)	Gross
Bulgaria	PY143	Survey data (question by type of income + broad question)	Gross
Croatia	PY144	Survey data (one broad question)	Net of PIT and SC
Republic of Cyprus	PY143 / PY144	Survey data (question by type of income + broad question)	Gross
Czech Republic	PY144	Survey data	Net of PIT and SC
Denmark	PY143	Register data	Gross
Estonia	PY142	Survey data (question by type of income + broad question)	Gross
France	PY143	Survey data (question by type of income)	Other
Germany	PY143 / PY144	Survey data (broad question / question by type of income)	Gross
Greece	PY144	Survey data (questions by type of income + broad question)	Net of PIT
Hungary	PY144	Survey data (one broad question)	Net of PIT
Italy	PY144	Register data	Gross and net of PIT
Latvia	PY140	Register data + Survey data (broad question)	Other
Luxembourg	PY143	Survey data (question by type of income)	Gross and net of PIT and SC
Malta	PY144	Survey data (questions by type of income)	Gross
Netherlands	PY143 / PY144	Register data	Gross
Poland	PY140	Survey data (questions by type of income)	Net of PIT and SC
Portugal	PY144	Survey data (questions by type of income	Gross
Serbia	PY141	Survey data (one broad question)	Gross and net of SC
Slovakia	PY144	Survey data (one broad question)	Gross
Slovenia	PY143 / PY144	Register data	Gross
Spain	PY143	Survey data (one broad question)	Gross and net of PIT
Sweden	PY140	Register data	Net of PIT and SC
United Kingdom	PY143	Survey data (questions by type of income)	Gross

Notes: (1) PIT = Personal income tax; SC = Social contribution.
Source: MetaSILC2015 Database.

Remarks by country
The following analysis provides detailed information by country, combining information from Table 67 with the material collected on the variable components and possible changes in the variable composition.

Austria
The information on Education allowances is recorded on PY143, therefore, it is a non-contributory and means-tested benefit.

Income from Education allowances is the aggregate of 3 components: (1) Education allowance; (2) Student allowance; and (3) Other education related benefits from regions or communities. The Education allowances definition used for Austria seems to follow the Eurostat definition. Please note that vocational training allowances are included in unemployment benefits (PY091).

The variable is computed using information from register data, collecting “Net of PIT and SC” values.

Belgium
The information on Education allowances is recorded on PY143, therefore, it is a non-contributory and means-tested benefit.

Income from Education allowances is the aggregate of 2 components: (1) Scholarship for primary or secondary education; and (2) Scholarship for higher education. The Education allowances definition used for Belgium seems to follow the Eurostat definition. Please note that allowances for professional formation are included in unemployment benefits (PY094).

In the MetaSILC 2010, the NSI reported that education-related allowances in Belgium covered more than the two included components for EU-SILC. The Belgium school premium and scholarships for kindergarten and primary education are not accounted for. However, as the Belgium school premium (reformed to the yearly age supplement) is part of the child benefit system, it should therefore be included in the variable concerning child benefits.

The variable is computed using information from survey data, collecting “Gross” values.

Bulgaria
The information on Education allowances is recorded on PY143, therefore, it is a non-contributory and means-tested benefit.

Income from Education allowances is the aggregate of 2 components: (1) Scholarship/ European scholarship; and (2) Other education allowances. The Education allowances definition used for Bulgaria seems to follow the Eurostat definition.

The variable is computed using information from survey data (combination of question by type of income and broad question), collecting “Gross” values.

Croatia
The information on Education allowances is recorded on PY144, therefore, it is a non-contributory and non-means-tested benefit.

Income from Education allowances consists of one component: Scholarships and other payments related to education. The Education allowances definition used for Croatia seems to follow the Eurostat definition.

The variable is computed using information from survey data (broad question), collecting “Net of PIT and SC” values.

Republic of Cyprus

The information on Education allowances is recorded on PY143 and PY144. Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively.

For PY143, income from Education allowances is the aggregate of 3 components: (1) Student grant; (2) Public scholarship; (3) Other education related allowances: Student package and rent subsidy. With regards to this variable, the definition used for Republic of Cyprus seems to follow the Eurostat definition.

The variable is computed using information from a separate question, collecting “Gross” values.

Changes in the composition of PY143 are reported for the period between 2010 and 2015. Up to 2011 (2012 survey year), the component 'Student grant' (PY140G_1) was a non-means tested benefit allocated to all students of public and private higher education. In 2011, the state introduced income criteria (Republic of Cyprus EUROMOD Country Report, 2014: p.7).

For PY144, income from Education allowances consists of one component: Other non-public scholarship. With regard to this variable, the definition used for Republic of Cyprus seems to follow the Eurostat definition.

The variable is computed using information from survey data (combination of questions by type of income and broad question), collecting “Gross” values.

Czech Republic

The information on Education allowances is recorded on PY144, therefore, it is a non-contributory and non-means-tested benefit.

Income from Education allowances consists of one component: scholarship. The Education allowances definition used for Czech Republic seems to follow the Eurostat definition.

The variable is computed using information from survey data, collecting “Net of PIT and SC” values.

Denmark

The information on Education allowances is recorded on PY143, therefore, it is a non-contributory and means-tested benefit.

Income from Education allowances consists of one component: Education grants. The Education allowances definition used for Denmark seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting “Gross” values.

Estonia

The information on Education allowances is recorded on PY142, therefore, it is a contributory and non-means-tested benefit.

Income from Education allowances is the aggregate of 4 components: (1) Education allowance or state stipend; (2) Scholarship; (3) Scholarship or grant awarded by a fund; and (4) Student loan written-off (by the state) to a certain extent. The first three components seem to follow Eurostat guidelines. However, based on the definition for the variable and all the information available on the guidelines, it is not clear if ‘Student loan written-off (by the state) to a certain extent’ should be considered here. Only one other country (Sweden) follows the same practice. It would be good to clarify the Eurostat guidelines on this point.

The variable is computed using information from survey data, collecting “Gross” values.

Future changes in the composition of PY142 are being planned for Estonia. From 2016 onwards, the information on Education allowances is recorded on PY144.

According to additional information provided by the NSI, component 4 will no longer be treated as education allowances.

France

The information on Education allowances is recorded on PY143, therefore, it is a non-contributory and means-tested benefit.

Income from Education allowances consists of one component: Student grant. There are two other education-related allowances included as components of the family/children related allowances: *Mean-tested education related family benefit*, which is a means-tested and non-contributory benefit (HY053) and *Education allowance for handicapped children,* which is a non-means-tested and non-contributory benefit (HY054). According to additional information provided by the NSI, only allowances received by students are collected in the survey and included in PY140. The definition used seems to comply with the Eurostat definition. However, it is important to highlight that as most countries include this type of benefit under PY140 (education related allowances), cross-country comparability might be compromised.

The variable is computed using information from survey data. The type of value collected was not specified.

Germany

The information on Education allowances is recorded on PY143 and PY144. Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively.

For PY143, income from Education allowances consists of one composite component: Student grant, scholarship, vocational training grants.

There are omitted education-related allowances included as components of the family/children related allowances: *Allowance for lunch, learning support, culture, sport, school transport* and *Allowance for school supply* which are both means-tested and non-contributory benefits (HY053). If this is for children below the age of 16, this is not necessarily against Eurostat guidelines, but as most countries include this type of benefit under PY140 (education related allowances), cross-country comparability might be compromised. Please note that another subsidy for further vocational training is included in unemployment benefits (PY094).

The variable is computed using information from survey data (broad question), collecting “Gross” values.

For PY144, income from Education allowances consists of one component: Subsidy for the health/care insurance for students receiving student grant. It is not entirely clear whether this benefit is in accordance with the Eurostat definition, since it is directed to students but not related to education. It could also be included in Sickness benefits where “Other cash benefits: miscellaneous payments made to protected people in connection with sickness or injury” are part of the definition. In any case, no other countries are reporting to include this kind of benefit, even though it may exist also in other countries. According to the NSI, since 2017, this component is part of PY143. They argue that only students who get the grants according to the Bundesausbildungsförderungsgesetz (BaföG) are eligible for the subsidies an in their view it is an assistance for education that is received by a special part of students. In any case, some caution is required, and it would be good if the definition of Eurostat could be clarified on this point.

The variable is computed using information from survey data (question by type of income), collecting “Gross” values.

Future changes in the composition of both PY143 and PY144 are being planned, but not specified.

Greece

The information on Education allowances is recorded on PY144, therefore, it is a non-contributory and non-means-tested benefit.

Income from Education allowances is the aggregate of 3 components: (1) Benefit received for participation in research programs; (2) Scholarships; and (3) Other educational benefits/allowances. The means-tested, non-contributory *Student's allowance* (HY053) is a component of the family/children related benefits, this could be included in PY140 if it does not apply (mainly) to individuals aged less than 16. Another issue with the definition used for Greece is the inclusion of benefits received for participation in research programs, which is not specific for students. Therefore, the Education allowances definition used for Greece does not seem to be in accordance with the Eurostat definition.

According to additional information provided by the NSI, from 2019 onwards, the 'benefit received for participation in research programs' was removed from PY140 since it is already included in salaries. 'Student's housing allowance' is removed from family related benefits-allowances (HY050) and included to education related benefits (PY140).

Please note that vocational training allowances are included in unemployment benefits (PY092).

The variable is computed using information from survey data, collecting "Net of PIT" values.

Hungary

The information on Education allowances is recorded on PY144, therefore, it is a non-contributory and non-means-tested benefit.

Income from Education allowances consists of one component: Social scholarship. The Education allowances definition used for Hungary seems to follow the Eurostat definition.

The variable is computed using information from survey data, collecting "Net of PIT" values.

Italy

The information on Education allowances is recorded on PY144, therefore, it is a non-contributory and non-means-tested benefit.

Income from Education allowances consists of one component. The Education allowances definition used for Italy seems to follow the Eurostat definition. Please note that vocational training allowances are included in unemployment benefits (PY092).

The variable is computed using information from register data, collecting "Gross and net of PIT" values.

Latvia

The information on Education allowances is recorded on PY140, therefore, it is not available at a more disaggregated level.

Income from Education allowances is the aggregate of 2 components: (1) social benefits for meeting basic needs - compulsory education (paid by municipalities); and (2) Educational grant or scholarship. The Education allowances definition used for Latvia seems to follow the Eurostat guidelines. Note that there is a Scholarship for participation in activities organized by State Employment Agency, which is included in unemployment benefits (PY090).

The first component of the variable is computed using information from register data (SOPA), the second component is based on survey data (broad question), both collecting "Net" values.

During the period 2010-2015, the composition of PY140 for Latvia went through some changes: more income components from register data are being used to compute the variable when compared to previous years.

Luxembourg
The information on Education allowances is recorded on PY143, therefore, it is a non-contributory and means-tested benefit.

Income from Education allowances consists of one component: Scholarship grants. The definition used seems to comply with the Eurostat definition. However, the *Allocation de rentrée scolaire* (compensation of costs of the new school year for children > 6 years) and the *Allocation d' éducation* are non-means-tested and non-contributory components of the family/children related allowances (HY054). According to the NSI, the "allocation de rentrée scolaire" and the "allocation d'éducation" do not (mainly) apply to students aged 16 or more.

The variable is computed using information from survey data, collecting “Gross and net of PIT of SC” values.

Malta
The information on Education allowances is recorded on PY144, therefore, it is a non-contributory and non-means-tested benefit.

Income from Education allowances is the aggregate of 5 components: (1) Stipends; (2) Smart card or similar vouchers distributed for educational purposes; (3) Scholarship; (4) Subsidies on private school fees; and (5) Other education benefits. The Education allowances definition used for Malta seems to follow the Eurostat definition.

The variable is computed using information from survey data, collecting “Gross” values.

Netherlands
The information on Education allowances is recorded on PY143 and PY144. Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively.

In the case of PY143, income from Education allowances consists of one component: supplementary scholarship, which depends on the level of education and the income of the parents. The paid amounts also depend on the income of the student and are conditional on the progress in education. If the student fails to meet the progress required, the scholarship is treated as an educational loan. As the Eurostat guidelines do not specify how the NSIs should treat conditional scholarships, it seems that the definition used follows the Eurostat guidelines.

The variable is computed using information from register data, collecting “Gross” values.

In the case of PY144, income from Education allowances is the aggregate of 2 components (1) Basic grant; and (2) Basic allowance >18. The *Study cost compensation* is a component of HY063 (i.e. a means-tested non-contributory benefit in ‘social exclusion not elsewhere classified’), this should be included in PY140 if it does not apply (mainly) to children aged less than 16. Therefore, with regards to this variable, the definition used for the Netherlands is not in accordance with the Eurostat definition.

The variable is computed using information from register data, collecting “Gross” values.

Future changes are planned for PY144 as from 1 September 2015 the basic grants is no longer available for new students. Instead, students in higher education are able to take a loan (Netherlands EUROMOD Country Report, 2014: p.6). From 2016 onwards, the *Study cost compensation* is included in PY140 (and PY143).

Poland
The information on Education allowances is recorded on PY140, therefore, it is not available at a more disaggregated level.

Income from Education allowances is the aggregate of 2 components: (1) Merit scholarship; and (2) Social scholarship. A Scholarship for disabled students is included as a part of Old age benefits (PY100) as well as Disability benefits (PY130), however this could be included in education-related allowances, as well.

The Education allowances definition used for Poland seems to comply with the Eurostat definition, but may not be fully comparable to other countries.

Please note that vocational training allowances are included in unemployment benefits (PY090). There are also “Training schemes payments for people trying to get back to work after sickness”, or on disability, included as a component of PY100 and PY130.

The variable is computed using information from survey data, collecting “Net of PIT of SC” values. According to information provided by Poland’s NSI, the type of value "Net of PIT and SC" means that no taxes or contributions are levied on the benefit in question.

In 2015, the composition of PY140 for Poland went through some changes: scholarships were split into categories *merit* and *social*. Before, those scholarships referred to the same variables (DS6). Future changes in the composition of PY140 are being planned. All benefits will be broken down in accordance with the ESSPROSS classification.

Portugal

The information on Education allowances is recorded on PY144, therefore, it is a non-contributory and non-means-tested benefit.

Income from Education allowances is the aggregate of 2 components: (1) Scholarship; and (2) Other cash benefits. The Education allowances definition used for Portugal seems to follow the Eurostat guidelines.

The variable is computed using information from survey data, collecting “Gross” values.

Serbia

The information on Education allowances is recorded on PY141, therefore, it is a contributory and means-tested benefit.

Income from Education allowances is the aggregate of one component: compensation with regard to education. The Education allowances definition used for the Serbia seems to follow the Eurostat definition.

The variable is computed using information from survey data (broad question), collecting “Gross and net of SC” values.

Slovakia

The information on Education allowances is recorded on PY144, therefore, it is a non-contributory and non-means-tested benefit.

Income from Education allowances consists of one component: education contribution. The definition used for the variable seems to comply with Eurostat guidelines. However, there are also means-tested *allowances for students of secondary schools, special schools, vocational schools and training centres* included in ‘Social exclusion not elsewhere classified’ (HY063). This is not necessarily against Eurostat guidelines for PY144, unless they are paid for/to children aged 16 and over.

The variable is computed using information from survey data (broad question), collecting “Gross” values.

Slovenia

The information on Education allowances is recorded on PY143 and PY144. Therefore, it is a non-contributory and means-tested and a non-contributory and non-means-tested benefit, respectively.

For PY143, income from Education allowances consists of one component: Scholarship from the state. With regards to this variable, the definition used for Slovenia seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting “Gross” values.

For PY144, income from Education allowances consists of one component: Other kinds of scholarships. With regards to this variable, the definition used for Slovenia seems to follow the Eurostat definition.

The variable is computed using information from register data, collecting “Gross” values.

The division between PY143 and PY144 depends on the kind of scholarship.

Spain

The information on Education allowances is recorded on PY143, therefore, it is a non-contributory and means-tested benefit.

Income from Education allowances consists of one component. The Education allowances definition used for Spain seems to follow the Eurostat definition.

Please note that vocational training allowances are included in unemployment benefits (PY093).

The variable is computed using information from survey data (one broad question), collecting “Gross and Net of PIT” values.

According to the information collected, benefit amount is collected gross and net. National datasets follow the same nomenclature as the Eurostat dataset.

Sweden

The information on Education allowances is recorded on PY140, therefore, it is not available at a more disaggregated level.

Income from Education allowances is the aggregate of 9 components: (1) Education grant; (2) Student aid, loan; (3) Supplementary allowance to housing; (4) Additional supplements; (5) Additional Contributions to student aid; (6) Development Compensation / other educational grant tax-free; (7) Swedish for Emigrants bonus; (8) Adult student grant; (9) Education grants graduate students. The education-related allowances for Sweden include Student aid (Studiemedel) which consists of grants and loans. The student can choose between applying only for the grant or applying for both grant and loan. The loan must be paid back during a few years after the studies are finished (Sweden EUROMOD Country Report, 2014: p.8). Based on the definition for the variable and all the information available on the guidelines, it is not clear if student loan should be considered here. Only one other country (Estonia) follows the same practice. It would be good to clarify the Eurostat guidelines on this point.

According to the NSI, the inclusion of student loans in PY140 are in line with Swedish national definitions of disposable income according to the logic that student loans are not comparable to normal bank loans when it comes to interest, mortgage etc. Thus, according to the NSI, the reimbursement is comparable to some kind of tax when looking at it from the perspective of the individual.

The variable is computed using information from register data, collecting “Net of PIT of SC” values.

United Kingdom

The information on Education allowances is recorded on PY143, therefore, it is a non-contributory and means-tested benefit.

Income from Education allowances consists of 4 components: (1) Discretionary Learner Support; (2) Education Maintenance Allowance; (3) Bursary Fund Award; (4) Any other educational grant, scholarship, bursary or award. The Education allowances definition used for the UK seems to follow the Eurostat definition.

Please note that Government training scheme payments are included as a component of unemployment benefits (PY094).

The variable is computed using information from a survey data, collecting “Gross” values.

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ANNEX A: OVERVIEW OF VARIABLES WITH REMARKS BY COUNTRY

Table 68. List of variables with remarks with regards to their composition, by country

Country	Variables
Austria	PY010 PY021
Belgium	HY090 HY050 HY080 PY090 PY110 PY130
Bulgaria	HY040 HY090 HY050 HY120 PY010 PY050
Croatia	PY010 PY050 PY100
Republic of Cyprus	HY050 HY070 PY110 PY010
Czech Republic	PY110 HY080
Denmark	HY023 HY040 HY090 HY050 HY080 HY120 PY010 PY100 PY120
Estonia	HY060 HY070 PY140 PY010
Finland	HY040 PY010
France	HY023 HY090 HY050 HY060 PY120 PY010 PY021 PY080
Germany	HY050 PY010 PY140
Greece	HY050 HY060 PY090 PY100 PY120 PY130 PY140 HY080 HY110
Hungary	HY040 PY090 PY100 PY110 PY130 HY080 HY110 PY010
Italy	HY040 HY090 HY110 PY010
Latvia	HY060 PY090 PY120 PY130 HY110
Luxembourg	HY040 HY090 HY070 PY100 PY110 HY140 HY145 PY080
Malta	HY050 HY110 HY140 PY010 PY080
The Netherlands	HY022 HY023 HY040 HY060 PY100 PY110 PY140 HY140 PY010 PY080
Poland	HY040 HY060 PY090 PY100 PY130 PY010
Portugal	HY050 PY100 PY110 PY120
Serbia	HY010 HY020 HY022 HY023 HY040
Slovakia	HY050 HY060 HY070 HY110 PY110 PY130
Slovenia	HY060 PY100 PY110 PY130
Spain	HY022 HY023 HY110 HY120 PY010
Sweden	HY060 HY090 PY100 PY130 PY140 HY080 HY120 PY010
United Kingdom	HY110 PY080

Source: Elaborated by the authors on the basis of MetaSILC 2015.

Table 69. Changes and prospective adjustments announced by NSIs in response to the analysis of MetaSILC 2015

Income variables	Countries
Total disposable household income before social transfers including old age and survivor's benefits (HY023)	Denmark (2020)
Income from rental of a property or land (HY040)	Denmark (2020), Luxembourg (2018) and the Netherlands (2016)
Family/children related allowances (HY050)	Republic of Cyprus (2017), Denmark (2018) Greece (2018/2019), Malta (2019) and Sweden (NA)
Social exclusion not elsewhere classified (HY060)	France (2020), Greece (2019), Latvia (2019), the Netherlands (2016), Slovenia (2018)
Housing allowances (HY070)	Republic of Cyprus (2017) and Estonia (2017)
Regular inter-household cash transfer received (HY080)	Czech Republic (2016) and Denmark (2020)
Interest, dividends, profit from capital investments in unincorporated business (HY090)	Belgium (2020) and Luxembourg (2018)
Income received by people aged under 16 (HY110)	Greece (2019/2020) and Latvia (2019)
Regular taxes on wealth (HY120)	Denmark (2020) and Spain (2021)
Tax on income and social contributions (HY140)	the Netherlands (NA)
Repayments/receipts for tax adjustment (HY145)	Estonia (2019)
Employee cash or near cash income (PY010)	Austria (2019), Republic of Cyprus (2018), Denmark (2020), Latvia (2020) and Malta (2019)
Company car (PY021)	Austria (2019)
Cash benefits or losses from self-employment (PY050)	Croatia (2018)
Pension from individual private plans (PY080)	Luxembourg (2018) and United Kingdom (2018)
Unemployment benefits (PY090)	Greece (2019) and Latvia (2020)
Old age benefits (PY100)	Croatia (2018), Greece (2019) and Luxembourg (2018)
Survivor' benefits (PY110)	Belgium (2017), Luxembourg (2018) and Slovenia (NA)
Sickness benefits (PY120)	Denmark (2018), France, Greece (2019) and Latvia (2019)
Disability benefits (PY130)	Belgium (2017), Latvia (2019), Poland (2019), Slovakia (2019) and Slovenia (NA)
Education related allowances (PY140)	Greece (2019), the Netherlands (2016)

NB: Changes and prospective adjustments listed are based on the information received in 2019, after the main data collection period. In the MetaSILC 2015 dataset, they can be found under the field for additional remarks.
Source: Elaborated by the authors on the basis of MetaSILC 2015.

ANNEX B: RESPONDENTS

Table 70. MetaSILC respondents by country and affiliation

Country	Affiliation	Respondents
Austria	Statistics Austria	Magdalena Skina-Tabue, Nadja Lamei, Richard Heuberger
Belgium	Statistics Belgium	Geneviève Geenens
Bulgaria	National statistical institute - Republic of Bulgaria	Desislava Dimitrova, Evelin Jordanova, Rositza Balakova
Croatia	Croatian Bureau of Statistics	Vesna Lipavić, Vlatka Marjanović, Zvjezdana Barić
Republic of Cyprus	Statistical Service of the Republic of Cyprus (CYSTAT)	Charalambos Charalambous, Demetra Costa
Czech Republic	The Czech Statistical Office (CZSO)	Jaromir Kalmus, Jiří Vopravil, Martin Zelený, Michaela Brázdilová, Táňa Dvornáková
Denmark	Statistics Denmark	Jarl Quitzau
Estonia	Statistics Estonia	Karl Viilmann, Tatjana Ljašenko, Tatjana Portnova, Tiiu-Liisa Rummo
Finland	Statistics Finland	Kaisa-Mari Okkonen, Marie Reijo
France	National Institute of Statistics and Economic Studies (INSEE)	Lucie Calvet, Melanie Vanderschelden, Olivier Guillemin
Germany	Statistisches Bundesamt	Anna Wieber, Sebastian Czajka
Greece	Hellenic Statistical Authority (ELSTAT)	Giorgos Ntouros
Hungary	Hungarian Ventral Statistical Office	Eva Menesi
Italy	Italian National Institute of Statistics (ISTAT)	Gabriella Donatiello, Paolo Consolini
Latvia	Central Statistical Bureau of Latvia	Viktors Veretjanovs
Luxembourg	National Statistical Institute of Luxembourg (STATEC)	Guillaume Osier
Malta	National Statistics Office - Malta	Clayton Debono, Josianne Galea, Lynsey Schembri, Sarah Gusman
Netherlands	Statistics Netherlands	Bart Huynen
Poland	Central Statistical Office of Poland	Bogusława Gawza, Joanna Wawrzyniak, Magdalena Fijałkowska, Marta Buchalska, Martyna Paluszek
Portugal	National Statistical Institute of Portugal (INE)	Eduarda Góis
Serbia	Statistical Office of the Republic of Serbia (SORS)	Katarina Marjanović, Tijana Čomić
Slovakia	The Statistical Office of the Slovak Republic	Róbert Vlačuha, Yvona Kováčová
Slovenia	The Statistical Office of the Republic of Slovenia	Brigita Vrabic Kek, Rihard Inglic
Spain	National Statistics Institute (INE-Spain)	Jose Maria Mendez
Sweden	Statistics Sweden	Alvaro Miranda, Thomas Helgeson
United Kingdom	Office for National Statistics	Matthew Minifie, Ross Bowen

Source: MetaSILC 2015 Database.

ANNEX C: QUESTIONNAIRES

NET-SILC3 ONLINE CONSULTATION: 1ST ROUND QUESTIONNAIRE

Welcome to the NetSILC3 online consultation on the validity and comparability of EUSILC income, health and housing variables.

Before you start, please read carefully the following information.

The “Third Network for the Analysis of EUSILC” (NetSILC3) is a project of major importance for the European Statistical System which requires the input from all National Statistical Institutes. The 2016 consultations will seek to gather detailed information on the collection, processing and aggregation of income components and on the collection of health and housing variables as this will be the focus of the first NetSILC3 Best Practices Workshop that will take place at the end of 2017.

The focus of this first round of consultation is to gain a better insight into the exact composition of the various income variables in EUSILC 2015. Even though general and country specific descriptions of income target variables are available in the EUSILC methodological guidelines and in the national quality reports, it is often not clear how exactly each of the national income components is classified and aggregated into a target variable in practice. Therefore, the purpose of this consultation is to build an accessible database which should allow both EU-SILC producers and users to easily find more information on the content, classification, and comparability of the income variables. After completion, this database will be made freely available to all EUSILC data producers and data users.

The structure of the questionnaire is as follows:
I - Variables on total income before and after transfers (1st round of NetSILC3 consultation)
II - Variables on income from benefits (1st round)

At the end of the questionnaire, please provide your contact details so that we can appropriately acknowledge your input in the publications that will follow from this project. Note that the survey can be filled out in several sessions: if you close your browser and come back later, your answers will not be lost.

Q0. Indicate the country of reference for your NSI

Q00. What is the period (dd/mm/yyyy) of data collection for your country in the 2015 EUSILC? Please note that the definition for data collection refers to the period 4.3 (running collection) in the terminology of the Generic Statistical Business Process Model (GSBPM).

Start __/__/____ End __/__/____

VARIABLES ON TOTAL INCOME BEFORE AND AFTER TRANSFERS

In this first set of questions, we would like to know whether the constructed target variables have been computed in accordance with the formula given in the 2015 EUSILC guidelines. If not, please specify the deviation. We are particularly interested in any detail about missing and redundant income components, or specific treatment of some variables.

Q1. Total household gross income (HY010)
Is the following formula in accordance with how the variable has been computed for *[country name]* in the 2015 EUSILC?
HY010 = HY040G + HY050G + HY060G + HY070G + HY080G + HY090G + HY110G +[for all household members](PY010G + PY021G + PY050G + PY080G + PY090G +PY100G + PY110G + PY120G + PY130G + PY140G)

Yes No

If no, please specify the deviation providing as much detail as possible.

Q2. Total disposable household income (HY020)
Is the following formula in accordance with how the variable has been computed for *[country name]* in 2015?
HY020 = HY010 – HY120G – HY130G – HY140G

Yes No

If no, please specify the deviation providing as much detail as possible.

Q3. Total disposable household income before social transfers other than old-age and survivor's benefits (HY022)
Is the following formula in accordance with how the variable has been computed for *[country name]* in 2015?
HY022 = HY040G + HY080G + HY090G + HY110G – HY120G – HY130G – HY140G + [for all household members] (PY010G + PY021G + PY050G + PY080G + PY100G + PY110G)

Yes No

If no, please specify the deviation providing as much detail as possible.

Q4. Total disposable household income before social transfers including old-age and survivor's benefits (HY023)
Is the following formula in accordance with how the variable has been computed for *[country name]* in 2015?
HY023 = HY040G + HY080G + HY090G + HY110G – HY120G – HY130G – HY140G + [for all household members] (PY010G + PY021G + PY050G + PY080G)

Yes No

If no, please specify the deviation providing as much detail as possible.

VARIABLES ON INCOME FROM BENEFITS

In this second part of the survey, we would like to know how the target variables for income benefits are constructed for *[country name]* in the 2015 EUSILC. Please provide a complete list of the precise income components that are included in the computation of the target variable.

E.g., in the case of Austria for the 2010 EUSILC, the income components to compute PY100 (Old-age benefits) are:
Old age pension
Company pension
Early pension because of long insurance time
Other old age benefits
Care allowance (if the person is above the legal retirement age: 65+ for men and 60+ for women)
Invalidity pension (if the person is above the legal retirement age: 65+ for men and 60+ for women)
Pensions due to accidents at work (if the person is above the legal retirement age: 65+ for men and 60+ for women)

Q5. Some countries already provide the new, more detailed, income target variables. Are the detailed target variables for income from benefits available for *[country name]* in the 2015 EUSILC?

The detailed target variables break down the different income from benefits into four categories:
1. Contributory and means-tested
2. Contributory and non-means-tested
3. Non-contributory and means-tested
4. Non-contributory and non-means-tested

Yes No

If yes, please select the detailed target variables for income from benefits available for *[country name]* in the 2015 EUSILC.

Family/children related allowances	HY051	HY052	HY053	HY054
Social exclusion not elsewhere classified	HY061	HY062	HY063	HY064
Housing allowances	HY071	HY072	HY073	HY074
Unemployment benefits	PY091	PY092	PY093	PY094
Old-age benefits	PY101	PY102	PY103	PY104
Survivor' benefits	PY111	PY112	PY113	PY114
Sickness benefits	PY121	PY122	PY123	PY124
Disability benefits	PY131	PY132	PY133	PY134
Education-related allowances	PY141	PY142	PY143	PY144

If no, verify the list of non-detailed target variables for income from benefits and continue!

Q6. Please name the various income components for *[variable name]* and specify how the data were collected. In the case of a questionnaire, please indicate whether the component is measured with a separate question or as part of an aggregate question together with other benefits.

In this case, an income component can be defined as the most basic part of an income variable and identified as a separate benefit in the national legislation.

Please note that when filling out the main source for the income components used to construct *[variable name]* five options are available: separate question, part of a broader question, fully imputed, register data, and other. The fully imputed option refers to cases in which a model is used to estimate the values of the income component (e.g. a regression or a microsimulation model). The register data option refers to cases in which the income component is collected directly form register data. In other words: if register data are used to estimate a model, which is subsequently applied to EUSILC, 'fully imputed' should be chosen rather than 'register data'. In addition, when specifying the question, the number of the original question is only sufficient if you are able to provide us with a copy of the original questionnaire, in both original language and English.

	Income component name		Original code of variable	Main source	Data collected gross and/or net?	Please specify the
	Official (in national language)	English	in national dataset			question/ source
1		e.g. Birth grant for fir				
2						
3						
4						
5						

The options included in the online table are:

Main source

Separate question
Part of an aggregate question
Fully imputed
Register data
Other

Gross or net collected

Gross
Net of personal income tax (PIT)
Net of social contributions (SC)
Net of PIT and SC
Gross and Net of PIT
Gross and Net of SC
Gross and Net of PIT and SC
Other
Not applicable (e.g. variable on taxes)

Q7. Are there other components included in *[variable name]*?

Yes No

If yes, please name the various income components for *[variable name]* and specify how the data were collected. In the case of a questionnaire, please indicate whether the component is measured with separate a question or as part of an aggregate question together with other benefits.

	Income component name		Original code of variable	Main source	Data collected gross and/or net?	Please specify the
	Official (in national language)	English	in national dataset			question/ source
1		e.g. Birth grant for fir:				
2						
3						
4						
5						

Q9. Are there any income components that belong to the same category as the target variable *[variable name]*, but are not included? For instance, a benefit not included in the questionnaire that theoretically belongs to the same target variable, or an income component classified in the national income legislation as family or child allowance but excluded from the Eurostat definition.

Yes No

Q10. Please provide the Official and the English name of the missing component and specify the reason why the component is not included.

	Income component name		Reason	Please specify
	Official (in national language)	English		if other
1				
2				
3				
4				
5				

Q11. Are there important changes in the composition of the target variable *[variable name]* between the years 20102015?

Yes No

If yes, please specify the changes providing as much detail as possible.

Q12. Are there important changes in the composition of the target variable *[variable name]* planned for future waves?

Yes No

If yes, please specify the changes providing as much detail as possible.

Q13. Are there any additional remarks you would like to share regarding the construction of the variable *[variable name]*?

INCOME COMPONENTS NOT INCLUDED IN EUSILC TARGET VARIABLE

Below you can list the various benefits and allowances that are included in the national survey used as reference for EU-SILC but do not belong to a particular EUSILC target variable.

Q14. Please identify the components and specify how the data were collected. In the case of a questionnaire, please indicate whether the component is measured with separate questions or as part of an aggregate question together with other benefits.

	Income component name		Original code of variable	Main source	Data collected gross and/or net?	Please specify the
	Official (in national language)	English	in national dataset			question/ source
1		e.g. Birth grant for fir				
2						
3						
4						
5						

Q14. Are there any additional remarks you would like to share?

NET-SILC3 ONLINE CONSULTATION: 2ND ROUND QUESTIONNAIRE

Welcome to the second round of the NetSILC3 online consultation on the validity and comparability of the EUSILC income, health and housing variables[77].

The "Third Network for the Analysis of EUSILC" (NetSILC3) is a project of major importance for the European Statistical System which requires the input from all National Statistical Institutes (NSIs). The 2016 consultations seek to gather detailed information on the collection, processing and aggregation of income components and on the collection of health and housing variables as this will be the focus of the first NetSILC3 Best Practices Workshop that will take place at the end of 2017.

An important deliverable of NetSILC3, for which this consultation is a major input, will be a user-friendly database which will allow both EUSILC producers and users to easily find more information on the content, classification, and comparability of the income variables in the various EUSILC countries. After completion, this database will be made freely available to all EU-SILC data producers and data users.

The structure of the questionnaire is as follows:
I - Variables on total income before and after transfers (1st round of NetSILC3 consultation)
II - Variables on income from benefits (1st round)
III - Variables on income from work and other sources, social contributions and taxes (2nd round)
IV - Outlier detection and data treatment (2nd round)
V - Health and housing modules (2nd round)

The focus of the second round of consultation is to gain a better insight into the exact composition of variables on income from work and other sources that are not related to social benefits, as well as on social contributions and taxes. The focus is on EUSILC 2015. Even though general and country specific descriptions of income target variables are available in the EUSILC methodological guidelines and in the national quality reports, it is often not clear how exactly each of the national components for income, social contributions and taxes are classified and aggregated into a target variable in practice. An additional focus is given to outlier detection and data treatment as well as to the EUSILC modules for health and housing.

Please note that the survey can be filled out in several sessions: if you close your browser and come back later (on the same computer), your answers will not be lost. It is also possible to fill out the survey with several colleagues: at the start of the survey the variables for which information will be provided can be selected. Please make sure that all variables are covered when the work is divided among several persons.

Q0. Indicate the country of reference for your NSI.

Q00. Are you the only respondent for your country?
Yes No

[77] This report refers only to the income variables, therefore, the questions on health and housing variables are not displayed.

VARIABLES ON INCOME FROM WORK AND OTHER SOURCES, SOCIAL CONTRIBUTIONS AND TAXES

In this part of the survey, we would like to know how the target variables for income from work and other sources, social contributions and taxes are constructed for *[country name]* in the 2015 EUSILC.

The following questions refer to the variables listed below. Please uncheck the variables that *[country name]* does not collect data on. If several persons complete the survey for your country, please select only the variables for which you will provide the answers *[the questions are structured in a loop in the website].*

Other sources of income

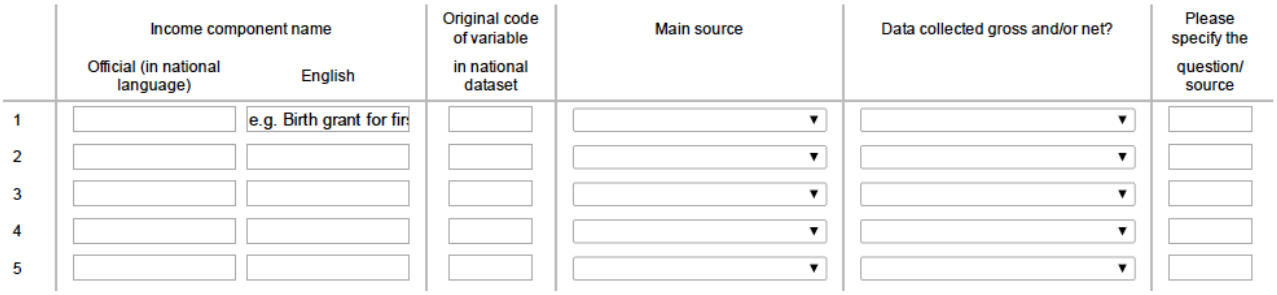
- ☑ PY050G/PY050N - cash benefits or losses from self-employment
- ☑ PY080G/PY080N - pensions from individual private plans
- ☑ PY200G - gross monthly earnings for employees
- ☑ PY010G/PY010N - employee cash or near cash income
- ☑ PY020G/PY020N - non-cash employee income
- ☑ PY021G/PY021N - company car
- ☑ HY030G/HY030N – imputed rent
- ☑ HY040G/HY040N - income from rental of a property or land
- ☑ HY080G/HY080N - regular inter-household cash transfers received
- ☑ HY081G/HY081N - alimonies received (compulsory + voluntary)
- ☑ HY090G/HY090N - interest, dividends, profit from capital investments in unincorporated business
- ☑ HY110G/HY110N - income received by people aged under 16

Social contribution, taxes, and other expenses

- ☑ HY120G/HY120N - regular taxes on wealth
- ☑ HY130G/HY130N - regular inter-household cash transfers paid
- ☑ HY131G/HY131N- alimonies paid (compulsory + voluntary)
- ☑ HY140G/HY140N - tax on income and social contributions
- ☑ HY145N - repayments/receipts for tax adjustment
- ☑ PY030G - employer's social insurance contributions
- ☑ PY031G - optional employer's social insurance contributions
- ☑ PY035G/PY035N - contributions to individual private pension plans
- ☑ HY100G/HY100N - interest repayments on mortgage

Q1. Please name the various components included in the target variable *[variable name]* and specify how the data were collected. In the case of a questionnaire (rather than register data), please indicate whether the component is measured with a separate question or as part of an "aggregate" question covering 2 or more components. For this survey, a component is defined as the most basic part of the variable and identified as a separate source of income or social contribution or taxes according to the national legislation. (For instance, PY010 may include the following components: regular wage, lump sum payments, overtime payment, tips, commissions, etc.) Please note that when filling out the main source for the components used to construct *[variable name]* five options are available: separate question, part of an aggregate question, fully imputed, register data, and other. The fully imputed option refers to cases in which a model is used to estimate the values of the component (e.g. a regression or a microsimulation model). The register data option refers to cases in which the component is collected directly form register data. In other

words: if register data are used to estimate a model, which is subsequently applied to EUSILC, 'fully imputed' should be chosen rather than 'register data'. When specifying the question in the last column of the table, feel free to only refer to the number of the question in the questionnaire if you are able to provide us with a copy of the original questionnaire, in both the original language(s) and English.



The options included in the online table are:

Main source

Separate question
Part of an aggregate question
Fully imputed
Register data
Other

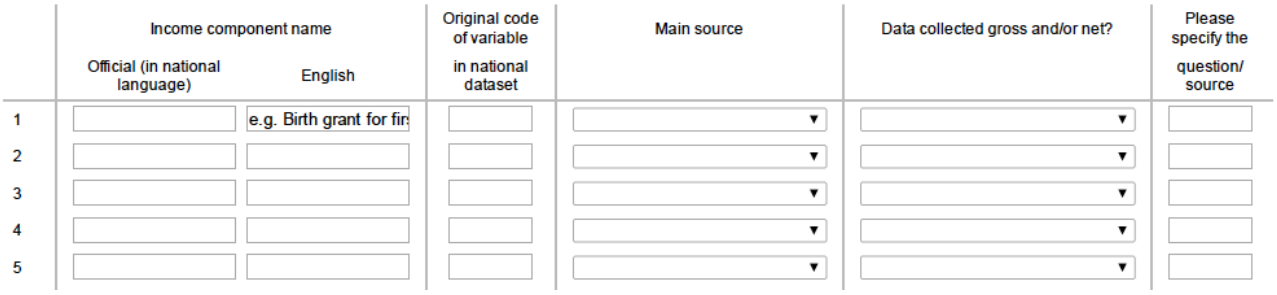
Gross or net collected

Gross
Net of personal income tax (PIT)
Net of social contributions (SC)
Net of PIT and SC
Gross and Net of PIT
Gross and Net of SC
Gross and Net of PIT and SC
Other
Not applicable (e.g. variable on taxes)

Q2. Are there other components included in [*variable name*]?

Yes No

If yes, please name the additional components for the target variable *[variable name]* and specify how the data were collected. In the case of a questionnaire, please indicate whether the component(s) is/are measured by a separate question or as part of an aggregate question.



Q3. Are there any income components that belong to the same category as the target variable [*variable name*], but are not included? For instance, an item not included in the questionnaire that theoretically belongs to the same target variable, or a component classified in the national legislation as part of the indicator represented by the target variable but excluded from the Eurostat definition.
If yes, please provide the "official" and the English name of the missing component(s) and specify the reason(s) why the component(s) is not included.

	Income component name		Reason	Please specify
	Official (in national language)	English		if other
1				
2				
3				
4				
5				

The options included in the online table are:

Reason

Not included in the questionnaire
Excluded in accordance with the definition of Eurostat
Other

Q4. Have there been important changes in the composition of the target variable *[variable name]* between the years 2010 and 2015?

Yes No

If yes, please specify the changes providing as much detail as possible and kindly explain the reason(s) for these changes.

Q5. Are there important changes in the composition of the target variable *[variable name]* planned for future waves?

Yes No

If yes, please specify the changes providing as much detail as possible and kindly explain the reason(s) for these changes.

Q6. Are there any additional remarks or suggestions you would like to share regarding the construction of the variable *[variable name]?*

ADDITIONAL QUESTIONS FOR SPECIFIC VARIABLES

The following questions will collect additional information for HY030, PY021 and PY050.

HY030G/HY030N – Imputed rent

Q7. Which method has been used to estimate imputed rent?

- ❑ The regression/stratification method based on actual rents
- ❑ The user cost method based on the estimation of cost incurred for homeownership by foregoing the opportunity to invest in financial assets from which real income flows are created in the form of income from interest and dividends
- ❑ The self-assessment method
- ❑ The administrative assessment method, generally for fiscal purposes
- ❑ Other

Please provide some more details if more than one method is used.

If other, please specify providing as much detail as possible.

PY021G/PY021N - company car

Q8. Which approach has been used to compute the value of a company car?

- ❑ Direct approach: individual tax assessment of the benefit
- ❑ Direct approach: car allowance
- ❑ Indirect or modelling approach: conversion using tax rules
- ❑ Indirect or modelling approach: valuation on the basis of accrued saving
- ❑ Other, please specify

Please provide some more details if more than one method is used.

If other, please specify providing as much detail as possible.

PY050G/PY050N: Cash benefits or losses from self-employment

Q9. The collection of accurate income information from the self-employed is one of the most complex areas for surveys given the conceptual difficulties in defining self-employment income. Because of that, Eurostat recommends the use of certain strategies which may result in improved estimates. Has one or more of the approaches bellow been used to compute PY050?

- ❑ The categorization of the self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group;
- ❑ The collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account);
- ❑ Updating profit/loss data which are for a time period earlier than the reference period to using an appropriate index.
- ❑ Development of procedures for estimating self-employment income net of income tax and social security contributions, procedures which may differ from those used for other income components.

If the fourth option is selected, please specify providing as much detail as possible.

OUTLIERS' DETECTION AND DATA ERROR CORRECTION

Q10. Does your institute apply a correction for extreme or outlying values for any of the previously mentioned income related variables?

Yes No

If yes, was the data treatment applied at:

- the most basic income component level
- the level of each target variable separately
- the level of the aggregate income variables (e.g. HY020)

Please describe briefly the procedure used for detecting and correcting extreme values.

Are there any studies or reports available on the correction of extreme / outlying values in EU-SILC in your country? Please provide bibliographic details (author, title, publisher, link if available online). We are also interested in studies that are only available in the national language.

Q11. Was the distribution of incomes collected through the EU-SILC survey aligned to the distribution of incomes as documented by administrative data or other survey data?

Yes No

If yes, please briefly explain the procedure.

Q12. Was any of the following procedures used to correct apparent mistakes in the income variables after the data collection?

- Match with register data
- Run microsimulation model
- Other

If other, please specify.

Q13. During the interview, are respondents requested to fill out the questionnaire with the help of their tax form/salary statement?

Yes No

Q14. Is there any additional remark on data correction that you would like to share?