PY021G/PY021N: COMPANY CAR

Topic and detailed topic: Income, consumption and elements of wealth, including debts / Income from work
Variable type: Annual
Unit All current household members aged 16 years and over
Reference period: Income reference period
Mode of collection: Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers
In use (period): Yes, since 2007
Series' differences: No changes

VALUES AND FORMAT

1 - 999999.99	Income (national currency)
0	No income

FLAGS

Type of variable	Flag name	Flag comp.	Type of information	Values	Modality label
Income variable	_F	*Two-digit flag: first digit*	Most common source or method	1	Collected via survey/interview
				2	Collected from administrative data
				3	Deductive/logical imputation (also including top- and bottom-coding)
				4	Gross/net conversion
				5	Model-based imputation
				6	Donor imputation
				7	Not possible to establish the most common source or method
		Two-digit flag: second digit	Type of collected value	1	Net of tax on income at source and social contributions
				2	Net of tax on income at source
				3	Net of social contributions
				4	Mix of different nets
				5	Gross
				6	Income component(s) not taxed
				7	Mix of net and gross
				8	Unknown
				9	Not applicable (the value was not collected)
		Alternative: One digit		-4	Amount included in another income component
	_IF	Imputation factor = collected value / recorded value *100		-999999.99-999999.99	Collected value / Recorded value *100
				.	If problem of dividing by 0 appears, if '_F' =-4

DESCRIPTION

Different approaches on how to impute a value for the use of a company car

1. Direct approach

1.1**. Individual tax assessment of the benefit**