

HY145N: REPAYMENTS/RECEIPTS FOR TAX ADJUSTMENT

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Taxes and contributions actually paid after reductions

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register

In use (period): Yes, since first year of EU-SILC data collection

Series' differences: No changes

VALUES AND FORMAT

-999999.99 - 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	<i>Two-digit flag: first digit</i>	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
	_IF	<i>Two-digit flag: second digit</i>	Type of collected value	1	Net of tax on income at source and social contributions
				9	Not applicable (the value was not collected)
	_IF	Imputation factor = collected value / recorded value *100		-999999.99-999999.99	Collected value / Recorded value *100
				.	If problem of dividing by 0 appears

DESCRIPTION

Repayments/receipts for tax adjustments refer to the money paid to/received from Tax Authorities related to the income received. This applies only for cases in which taxes on income received are deducted at the source and the Tax Authorities compare the amount of taxes on 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.

This variable should 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 recorded in the variable HY140G.