

HY140G/HY140N: TAX ON INCOME AND SOCIAL CONTRIBUTIONS

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 labels
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
		<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)
		Alternative: One digit		-1	Missing
	_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'=-1

DESCRIPTION

Tax on income refers to taxes on income, profits, and capital gains. Tax is assessed on the actual or presumed income of individuals, households or tax-unit. Those taxes 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 taken into account.

As a general rule the repayment taxes should be attributed to the year they refer to.