housing. An essential criterion for defining the scope of a Housing allowance is the existence of a qualifying means-test for the benefit.

Allowances to compensate for costs such as rent, gas, electricity, heating, water, and utility bills should be classified under housing allowances (HY070).

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.
- 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).
- 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.

The "Non-contributory" and "means-tested" definitions are the same as applied in ESSPROS.

Non-contributory schemes are social 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.

Means-tested social benefits are social benefits which are explicitly or implicitly conditional on the beneficiary's income and/or wealth falling below a specified level.

Description of flags

HY073 is used only one-digit or three-digit flags.

The three-digit flag is used only for disaggregated income variables. If a three-digit flag is used, the first and second digit of the flag should be defined in the same way as it is described in the section of the flags and with the same logic as used in the other incomes. The main source should be based on the share of the value of the main source used. The second digit will be based on the type of collected value. The third digit is used to mark if the value of variable contains only the kind of components related to the scheme the variable refers to or also other kind of components (in this latter case the flag '2 -Filled with mixed components' is to be used).

One–digit flag '-5' is used when the scheme does not exist at national level.

The imputation factor shows what percentage of a recorded (transmitted) value is collected and what percentage is imputed. The value should be recorded with two decimal places. Negative values are allowed.