



Description of flags

Flags used for this variable are the same as the ones used for HY100.

This income source uses two-digit flags.

When two-digit flags are used, the first digit of the flag collects information for ‘most common source or method’ used, the second digit of the flag collects information for the ‘type of collected value’.

The modalities used for the first digit are the same as other income variables while for the type of collected values have only two modalities ‘1-Net of tax on income at source and social contributions’ and ‘9- Not applicable (the value was not collected)’.

For HY145N the only acceptable modality for the type of collected value is “1 – net of tax on income at source and social contributions” (or “9 – Not applicable (the value was not collected)” if that is the case).

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.