

It includes:

- Interest receipts Interest: payments received from assets accounts with banks, certificates of deposit, bonds, etc. (not included in the profit/loss of an unincorporated enterprise).
- Dividends: receipts from investment in an unincorporated enterprises in which the investor does not work. This includes “silent” or “sleeping partners”. Dividends should be recorded net of any expenses incurred in earning them.

It does not include:

- Income from rental of a property or land (HY040);
- Pensions received from individual private plans (other than those covered under ESSPROS) (PY080);
- Interest expenses that are not due to mortgages (included in HY100G);
- Interest on business loans (included in PY050G);
- Other interest expenses – such as for study credits, consumption goods etc.

Please note that income from interest, dividends, and profits from capital investment in an unincorporated business (HY090G) is a type of property income. Property income refers to all income received, less expenses, occurring during the income reference period by the owner of a financial asset or a tangible non-produced asset (land) in return for providing funds to, or putting the tangible non-produced asset at the disposal of, another institutional unit. In EUSILC, it is broken down into:

- Income from rental of a property or land (HY040G);
- Interest, dividends, profits from capital investment in an unincorporated business (HY090G);
- Pensions received from individual private plans (other than those covered under ESSPROS) (PY080).

The gross income series refers to income values for which means that neither taxes nor social contributions have been deducted at source. The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted.

Recommendation: The respondents should not only be given the opportunity to provide the exact amount, but also the option to choose from among a range of values.

Description of flags

This income source uses two-digit flags. The first digit of the flag collects information for ‘most common source or method’ used, the second digit of the flag collect information for the ‘type of collected value’ and the third digit is not used for this income. In such cases when one does not have interest, dividends, profit from capital investments in unincorporated business than the value should be ‘0’.

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.

Suggested question:

During last year (during 2022, income reference period,...), did you receive any interests, dividends or profit from capital investments?

If your answer is ‘Yes’, please write down the total amount ____ in national currency.