

HB010: YEAR OF THE SURVEY

Topic and detailed topic: Technical items / Data collection information

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Frame

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

Series' differences: No changes

VALUES AND FORMAT

Format: Four-digit number, no decimals

FLAGS

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DESCRIPTION

Year in which the survey data collection, or most of the collection, is carried out.

HB020: COUNTRY OF RESIDENCE

Topic and detailed topic: Technical items / Data collection information

Variable type: Core Variable/ Annual

Unit: Household

Reference period: Constant

Mode of collection: Frame

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

Series' differences: Yes. Before 2012, Greece was abbreviated as GR.

Montenegro, North Macedonia, Serbia, Albania and Kosovo added (North Macedonia in 2010, Montenegro and Serbia in 2013, Albania in 2017, Kosovo in 2018 and Bosnia and Herzegovina in 2022)

VALUES AND FORMAT

SCL GEO Code

| | | | |
|----|------------|----|------------------------|
| BE | Belgium | NL | Netherlands |
| BG | Bulgaria | AT | Austria |
| CZ | Czechia | PL | Poland |
| DK | Denmark | PT | Portugal |
| DE | Germany | RO | Romania |
| EE | Estonia | SI | Slovenia |
| IE | Ireland | SK | Slovakia |
| EL | Greece | FI | Finland |
| ES | Spain | SE | Sweden |
| FR | France | UK | United Kingdom |
| HR | Croatia | CH | Switzerland |
| IT | Italy | IS | Iceland |
| CY | Cyprus | NO | Norway |
| LV | Latvia | ME | Montenegro |
| LT | Lithuania | MK | North Macedonia |
| LU | Luxembourg | RS | Serbia |
| HU | Hungary | TR | Türkiye |
| MT | Malta | AL | Albania |
| | | XK | Kosovo |
| | | BA | Bosnia and Herzegovina |

FLAGS

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DESCRIPTION

The country of residence is the country in which the person/household has his/her usual residence. The list of countries is defined according to the Eurostat Standard Code list (SCL) GEO which is largely based on the International Organization for Standardization (ISO) 3166 country codes (3166-1 alpha-2). The SCL GEO is available here:

https://ec.europa.eu/eurostat/ramon/nomenclatures/index.cfm?TargetUrl=LST_NOM_DTL&StrNom=CL_GEO&StrLanguageCode=EN&IntPcKey=&StrLayoutCode=HIERARCHIC.

Information on the country of residence should be obtained in accordance with the current national boundaries.

To the extent to which all possible participants in a specific social micro data-collection need to be usual residents, and the country of residence of all the reporting units corresponds to the reporting country. Consequently, a reference question is not needed for this variable.

Country of residence with the year and ID, is an important variable used as key to merge different files.

HB030: HOUSEHOLD ID

Topic and detailed topic: Technical items / Identification

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Frame, register or interviewer

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

Series' differences:

VALUES AND FORMAT

Household ID (HB030) is the same with DB030. This variable is needed as part of the key variables to merge the different files together.

Household number ranges from 1 to 9999999 (maximum seven digits)

Household ID = Household number + split number (two digits)

The split number for the first wave will always take value '00'.

FLAGS

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DESCRIPTION

Every household will receive a household number. This number is the base upon which to construct the Household ID and the Personal ID. It should be a sequential number and should not contain other information. It must NOT contain any information that conflicts with confidentiality rules. This number must be unique for all the years of the survey. This number is used as a key variable for analysis purpose, for sampling, tracking rules and followed up.

Household ID (maximum nine digits) = Household number (maximum seven digits) + split number (two digits)

The split number for the first wave will always take value '00'.

In the case of the household remaining entire, it keeps the Household number and Split number from one wave to the next.

In the case of a split-off, the initial household will keep the Household number and Split number from one wave to the next. The other households, i.e. the split-off households will keep the same Household number, but will be assigned the next available unique Split number in sequence.

In the case of a fusion of two sample households, if the new household remains at a previous address, it must retain the Household number and Split number of the household that was at that address in the previous wave. If the new household is at a new address, the Household number and Split number of the household of the sample person who now has the lowest person number in 'the household register' will be retained.

HB040: DAY OF HOUSEHOLD INTERVIEW

Topic and detailed topic: Technical items / Data collection information

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Interviewer

In use (period): Yes, since 2008 (except in 2014)

Series' differences: No changes

VALUES AND FORMAT

1 - 31 Day

FLAGS

| | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

'Day of household interview' means the day in which the data are collected, or the household is interviewed.

HB050: MONTH OF HOUSEHOLD INTERVIEW

Topic and detailed topic: Technical items / Data collection information

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Interviewer

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

Series' differences: No changes

VALUES AND FORMAT

1 - 12 Month

FLAGS

| | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

'Month of household interview' means the month in which the data are collected, or the household is interviewed.

HB060: YEAR OF HOUSEHOLD INTERVIEW

Topic and detailed topic: Technical items / Data collection information

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Interviewer

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

Series' differences: No changes

VALUES AND FORMAT

Year (*four digits*)

FLAGS

1 Filled

DESCRIPTION

'Year of household interview' means the year in which the data is collected or the household is interviewed.

HB070: PERSON RESPONDING TO THE HOUSEHOLD QUESTIONNAIRE

Topic and detailed topic: Technical items / Identification

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Interviewer

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

Series' differences: No changes

VALUES AND FORMAT

ID number Personal ID

FLAGS

| | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

The household respondent is the person from whom household-level information is obtained. Given that the household-level response is going to be attributed to all household members, it is essential that the information be collected from someone who can, in some sense, 'speak for' the household.

For instance, if the 'selected respondent' is the 16-year old son or daughter, this person is highly unlikely to be able to provide good quality information on such issues as mortgage or rent payments, housing costs, income from family and other benefits.

The household respondent will be chosen according to the following priorities:

Priority (1): the person responsible for the accommodation

Priority (2): a household member aged 16 and over who is the best placed to provide the information.

For the second and following waves, the household respondent will be chosen according to the following list of priority:

Priority (1): the household respondent in the last wave

Priority (2): a 'sample person' aged 16 and over giving priority to the person responsible for the accommodation or the best placed to provide the information.

Priority (3): a 'non-sample person' aged 16 and over.

HB100: NUMBER OF MINUTES TO COMPLETE THE HOUSEHOLD QUESTIONNAIRE

Topic and detailed topic: Technical items / Data collection information

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Interviewer

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

Series' differences: No changes

VALUES AND FORMAT

1-90 Minutes

FLAGS

| | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

The value of this variable refers to the count of minutes required to fill the household interview.

HB110: HOUSEHOLD TYPE

Topic and detailed topic: Person and household characteristics / Household composition - additional specific details

Variable type: Core Variable/Annual

Unit: Household

Reference period: Current

Mode of collection: Derived

In use (period): New, from 2021

Series' differences: No changes

VALUES AND FORMAT

| | |
|---|---|
| 1 | One-person household |
| 2 | Lone parent with at least one child aged less than 25 |
| 3 | Lone parent with all children aged 25 or more |
| 4 | Couple without any child(ren) |
| 5 | Couple with at least one child aged less than 25 |
| 6 | Couple with all children aged 25 or more |
| 7 | Other type of household |

FLAGS

| | |
|----|-------------------------------|
| 1 | Filled |
| -1 | Missing |
| -7 | Not applicable (HB010 < 2021) |

DESCRIPTION

The household grid (R file variables - RG_Z#: GRID) provides basic information for constructing this variable. This variable was introduced as part of the list of standardised variables and will be implemented from 2021 onwards. Therefore, in those cases where the grid or the age of children is missing this variable should have the value missing and the flag '-1' should be filled.

Household type is defined by a private household composition, where:

- A 'couple' is defined as a pair of individuals considered as partners in terms of their actual living arrangements within the household, regardless of whether the relationship with the partner is legally registered (e.g., marriage or civil union) or a de facto relationship (cohabiting partners).
- The term 'child(ren)' refers to the presence of son(s) or daughter(s) in the household, either natural/adopted or stepson/stepdaughter.

'Natural/adopted son/daughter or stepson/stepdaughter' refers to a natural (biological), adopted or step member of the family (regardless of age or partnership/relationship status) who has usual residence in the household of at least one of the parents.

'Adoption' means taking and treating a biological child of other parents as one's own in so far as provided by the laws of the country whereby means of a judicial process the adopted child - whether related or not to the adopter - acquires the rights and status of a biological child born to the adopting parents.

'Stepson/stepdaughter' refers to a situation in which a stepparent treats the child of his/her partner as one's own in so far as provided by the laws of the country, without adopting it; and foster children and children-in-law are not covered by this category.

- A 'lone parent' is a parent not living with a (legal or de facto) partner in the same household who has most of the day-to-day responsibilities in raising the child or children.
- Other type of households are those which do not fall in any of the above categories.

The categories used for the variable 'household type' describing different types of household compositions refer only to one-generation (one-person household; couple without any children) or two-generation (lone parent with children; couple with children) households. Multigenerational households (like those consisting of more than two generations) should be classified as 'other type of household'.

Households with a different composition than one-person household, lone parent with at least one child or couple with or without children are to be classified as 'other type of household'. For example, households with three members where (a) two are a couple and the third is a nephew or (b) two are lone parent and his or her child and the third is the aunt of the lone parent are classified as 'other type of household'. 'Skip-generation households' are also included here.

In the context of the variable 'household type', the 24 (less than 25) year-old threshold needs to be considered for the children members of the household, in order to classify the household in the right category of 'household type'. More specifically, attention needs to be paid to whether there is at least one child aged less than 25 or, alternatively, all children are aged 25 or more. For example, a household of three members where one is a lone parent and the other two are children aged 24 and 26 would be classified in the category 'lone parent with at least one child aged less than 25'.

The concept of 'age in completed years **at the end of income reference period (RB081)**' should be used to determine age of household members.

For more information on the algorithm to construct household type, please see the annex 11 on variable construction.

HB120: HOUSEHOLD SIZE

Topic and detailed topic: Person and household characteristics /Household composition - additional specific details

Variable type: Core Variable/Annual

Unit: Household

Reference period: Current

Mode of collection: Derived

In use (period): New, from 2021

Series' differences: No changes

VALUES AND FORMAT

1-99 Total number of members of the household

FLAGS

| | |
|----|-------------------------------|
| 1 | Filled |
| -7 | Not applicable (HB010 < 2021) |

DESCRIPTION

The household grid will provide basic information for constructing this variable. The variable should take into consideration current situation (moving out and moving in, died, born, etc.). It will count all current household members, RB110: MEMBERSHIP STATUS=1, 2, 3 or 4.

The variable reports on the number of members of a private household.

This variable is introduced as part of the list of standardised variables and will be implemented from 2021 onwards.

When the information is collected during the interview the recommended question should be:

"How many people usually live in your household? Please include yourself."

HB130: INTERVIEW MODE USED (HOUSEHOLD)

Topic and detailed topic: Technical items / Interview characteristics

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Interviewer

In use (period): New, from 2021

Series' differences: No changes

VALUES AND FORMAT

- | | |
|---|--|
| 1 | Paper assisted personal interview (PAPI) |
| 2 | Computer assisted personal interview (CAPI) |
| 3 | Computer assisted telephone interview (CATI) |
| 4 | Computer assisted web-interview (CAWI) |
| 5 | Other |

FLAGS

- | | |
|----|-------------------------------|
| 1 | Filled |
| -1 | Missing |
| -7 | Not applicable (HB010 < 2021) |

DESCRIPTION

This variable is standardised variable. It will be implemented from 2021 onwards.

The category concepts describe the interviewing mode (more predominantly) used to collect information from the respondent, whether PAPI, CAPI, CATI, CAWI, or other.

The variable aims to collect the interview mode used for household questionnaire. When some variables are collected from administrative data and the main interview is done using CAPI mode then option '2' Computer assisted personal interview (CAPI) should be recorded.

The variable for personal interview time is included in P file - PB120: minutes to complete the personal questionnaire.

The category 'other' is to be chosen when the interviewing mode used is not covered by the given variable categories, e.g. paper assisted self-administered interview (PASI), or non-web-based computer assisted self-administered interview (CASI). For example, information may have been collected combining interview data with data obtained from registers (i.e. administrative data) or imputed data.

In addition, different interviewing modes may as well be combined (i.e. mixed-mode interview). In such cases, the interviewing mode more predominantly used should be reported. For example, in a situation where a person has been first contacted by phone and some data (main part) has been collected via computer assisted web-interview (CAWI) but the missing data (remaining part) is collected at a later stage via computer assisted personal interview (CAPI), the variable should report on CAWI as the interviewing mode used. Specific rules concerning quality reporting may be provided for each micro-data collection.

When administrative and survey data and/or different interviewing modes are combined—, it is recommended to retain the information on the data collection method and on the interviewing mode used at the variable level. This will help assessing impact of the interviewing mode on the survey results.

HH010: DWELLING TYPE

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Main housing characteristics

Variable type: First wave/Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent or registers

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

Series' differences: No changes

VALUES AND FORMAT

| | |
|---|---|
| 1 | Detached house |
| 2 | Semi-detached or terraced house |
| 3 | Apartment or flat in a building with less than 10 dwellings |
| 4 | Apartment or flat in a building with 10 or more dwellings |
| 5 | Some other kind of accommodation |

FLAGS

| | |
|----|------------------------------------|
| 1 | Collected via survey/interview |
| 2 | Collected from administrative data |
| 3 | Imputed |
| 4 | Not possible to establish a source |
| -1 | Missing |

DESCRIPTION

This variable is standardised variable.

Building: A building is defined as any independent structure containing one or more dwellings, rooms or other spaces, covered by a roof and enclosed within external walls or dividing walls which extend from the foundations to the roof. Thus, a building may be a detached dwelling, apartment building, etc. It is recommended that countries follow the former practice by counting each house in the row house unit as an individual building.

Dwelling is generally defined as a room or suite of rooms and its accessories (e.g., lobbies, corridors) in a permanent building or structurally separated part thereof, which, by the way it has been built, rebuilt or converted, is designed for habitation by one private household. It should have separate access to the street, direct or via a garden or grounds, or to a common space within the building (staircase, passage, gallery, etc.), but it does not necessarily need to have a bathroom or toilet available for the exclusive use of its occupants. Accommodations that are situated in buildings that are for use other than housing (schools,...) and fixed habitation like a hut or a cave are included.

A building with two entrances will be considered as one single building if one can access all apartments from both entrances; otherwise, it will be two separate buildings.

House: House means that no internal space or maintenance and other services are normally shared with other dwellings. Sharing of a garden or other exterior areas is not precluded.

Detached: Detached means the dwelling has no common walls with another dwelling. If it is a separate building, without any common walls or ceiling with other dwelling is counted as a detached house.

Semi-detached: Semi-detached refers to two dwellings sharing at least one wall, and 'terraced' refers to a row of (more than two) joined-up dwellings, we would consider houses in which are more than one dwelling, sharing at least one wall (or ceiling) but have separate entrances.

Apartments or flats: Apartments or flats in a building normally share some internal space or maintenance and other services with other units in the building. Apartments or flats in a building normally share some internal space or maintenance and other services with other units in the building. Commonly there is also shared entrance to the building as such.

Other kind of accommodation: Other kinds of accommodation include accommodations that are situated in buildings that are for use other than housing (i.e., schools) and fixed habitations like a hut or a cave.

This variable is supposed to collect only the first wave households and to be reported annually.

In the cases that the household has moved from the previous address this information should also be collected for the households in the new address.

Please see [Annex 8](#) to see examples of classification of dwelling types.

Suggested question:

How would you describe the main residence that your household lives in?

HH021: TENURE STATUS

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Main housing characteristics

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent or registers

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

Series' differences: Yes, 2010 (HH020 was replaced by HH021)

VALUES AND FORMAT

From 2010 onwards

- | | |
|---|------------------------------------|
| 1 | Owner without outstanding mortgage |
| 2 | Owner with outstanding mortgage |
| 3 | Tenant, rent at market price |
| 4 | Tenant, rent at reduced price |
| 5 | Tenant, rent free |

Before 2010

- | | |
|---|---|
| 1 | Owner |
| 2 | Tenant or subtenant paying rent at prevailing or market rate |
| 3 | Accommodation is rented at a reduced rate (lower price than the market price) |
| 4 | accommodation is provided free |

FLAGS

- | | |
|----|------------------------------------|
| 1 | Collected via survey/interview |
| 2 | Collected from administrative data |
| 3 | Imputed |
| 4 | Not possible to establish a source |
| -1 | Missing |

DESCRIPTION

This variable is a standardised variable. From the 2010 operation onwards, it replaces the variable HH020³⁰.

Ownership: The owner of the accommodation should be a member of the household. If for instance the accommodation is provided by a relative (such as by parents to their children) who is not a member of the household, then one of the other categories should be selected, depending on whether or not rent is paid by this household. A person is an owner if he/she possesses a title deed independently of whether the house is fully paid or not. A reversionary owner should be considered as the owner. In both variables HH070 and HH021 mortgage is taken into account only when it has been taken for the purpose of purchasing main dwelling.

Outright owner: The owner is considered as 'outright owner' when he/she has no mortgage to pay for his/her main dwelling.

An owner who has a mortgage only for a second dwelling and/or for repairs, renovation, maintenance, etc. should be treated as 'outright owner'.

Owner paying mortgage: An owner is considered as an 'owner paying mortgage' when he/she has to pay

³⁰ An agreement was made at the Living Conditions Working Group meeting in June 2009 that the variable HH020 will be replaced by the variable HH021 with five answer categories. In 2010, the LC WG agreed to suppress HH020 and to keep only HH021 from the 2011 operation onwards.

a mortgage to buy the main dwelling. Other types of loans should be considered only if taken for the purpose of buying the main dwelling and should be included in the modality 'Owner with outstanding mortgage'.

Reference period for those variables should be 'current'. However, if information on mortgage is not available for current situation, income reference period can be used instead (e.g. by obtaining information from variable "Interest paid on mortgage" (HY100)).

Owner with outstanding mortgage and owner without outstanding mortgage

Households of which at least one member is the owner of the housing unit in which the household lives, regardless whether any other member of the household is a tenant of all or part of the housing unit. A person is an owner if he or she possesses a title deed, independently of whether the house is fully paid or not.

If the housing unit is owned by a relative (not living in the household) to one household member (e.g. by a parent to a child living in the household) the household member (e.g. child) does not qualify as an owner.

Tenant or subtenant paying rent at prevailing or market rate: Tenant/subtenant, paying rent at prevailing or market rent covers also the situation whereby the rent is wholly covered from housing benefits or other sources, including public, charitable, or private sources. No distinction is made here when the accommodation is directly rented from a 'landlord', or as a subtenant renting from someone who himself is a tenant.

Accommodation is rented at a reduced rate (lower price than the market price): The key issue is the distinctiveness of the 'prevailing' and 'reduced-rent' sectors.

In some countries, there is a fairly clear distinction between the market or private sector renters and subsidised or public sector renters. Reduced-rate renters would include those (a) renting social housing, (b) renting at a reduced rate from an employer and (c) those in accommodation where the actual rent is fixed by law. All tenants in this situation would be included in category 4 (Accommodation rented at a reduced rate).

If there is a clear, nationally meaningful distinction between the market or prevailing rent and 'reduced-rent' sectors, along these lines, it should be used to distinguish between categories 3 and 4.

However, there is no clear distinction between a 'prevailing rent' and 'reduced-rent' sector in rental accommodation: there is no (or almost no) market sector in rents, either because virtually every household owns their home, because all tenants live in social housing, all (or most tenancies) are long-term with restrictions on rent increases, or all rents are fixed. If this is the case, the concept of market rent does not have a real empirical meaning in the country: at least in terms of trying to usefully distinguish a group paying market rents from a group that pays rents below that value.

In a situation where there is no clear distinction between a 'prevailing rent' sector and a 'reduced rent' sector, all renters would be classified as 'tenant or subtenant paying rent at prevailing or market rate'.

Empirical importance of length of tenure is a separate issue

If the national situation is one where *all* tenants benefit from lower rents based on length of tenancy (or there is no readily distinguishable group that benefits more than another), all renting households (other than those belonging to a clearly distinct 'reduced-rent' sector) should be coded in category 3 (prevailing rent) on the tenure variable, and length of tenure collected as a separate item. If there is a clearly distinct 'reduced-rent' sector this should be coded as category 4 on the tenure variable.

If the national situation is one where only some tenants (in fixed-rent accommodation, for instance) benefit from lower rents based on length of tenancy, these tenants should be coded as category 4 on the tenure variable (reduced rent).

Length of tenancy refers to the length of time the household has been renting the accommodation. It is different from the length of the lease.

Households where at least one member pays partly rent and partly mortgage for the housing unit in which the household lives should be classified under 'owner with outstanding mortgage' if the household member possesses a title deed.

The category 'tenant, rent at market price' applies to households of which at least one member is the tenant or subtenant who pays rent at prevailing or market prices. The category also applies where rent at market price is paid but is partly or wholly reimbursed from housing benefits or other sources, including public, charitable, or private sources.

The category 'tenant, rent at reduced price' covers households living in housing units at a reduced price, i.e. a price is below the market price (but not rent-free), and includes cases where the price reduction is granted

- (a) by law
- (b) as a result of a social housing scheme
- (c) for private reasons
- (d) by an employer

Accommodation provided rent-free: 'Accommodation provided rent-free' applies only when there is no rent to be paid, such as when the accommodation comes with the job²⁶ or is provided rent-free from a private source.

The situation when rent is recovered from housing benefit or other sources is covered in the previous category.

Note: Households who pay part rent and part mortgage for their accommodation should be classified as 'owners' if they possess a title deed.

This category covers households living in housing units rent-free, i.e. where no rent is paid, and includes cases where the free rent is granted

- (a) by law
- (b) as a result of a social housing scheme
- (c) for private reasons
- (d) by an employer

All the private households that do not live in conventional dwellings as defined in Regulation (EC) No 1201/2009³¹ are not included to no one of the modalities.

According to standardised variables the recommended question are:

"Does your household own this housing unit or do you rent it?",

"Do you still have to repay money from an outstanding loan or mortgage for this accommodation?" in case that the household is the owner; or by:

"Does your household rent this housing unit at market price, below market price, or use it free of charge?" in the case that the household is renting the housing unit.

³¹ <http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1412688906102&uri=CELEX:32009R1201>

HH030: NUMBER OF ROOMS AVAILABLE TO THE HOUSEHOLD

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Main housing characteristics

Variable type: First wave/Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent or registers

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

Series' differences: No changes

VALUES AND FORMAT

| | |
|-------|------------------|
| 1–9.9 | Number of rooms |
| 10 | 10 or more rooms |

FLAGS

| | |
|----|------------------------------------|
| 1 | Collected via survey/interview |
| 2 | Collected from administrative data |
| 3 | Imputed |
| 4 | Not possible to establish a source |
| -1 | Missing |

DESCRIPTION

Room: A room is defined as a space of a housing unit of at least four square meters such as bedrooms, dining rooms, living rooms and habitable cellars, attics, kitchens and other separated spaces used or intended for dwelling purposes with a height over two meters and accessible from inside the unit.

Kitchens are only excluded if the space is used only for cooking. A single room used as kitchen-cum-dining room is included as one room in the count of rooms.

The following space of a housing unit does not count as a room: bathroom, toilet, corridor, utility room, lobby and veranda.

A room used solely for business use is excluded but is included if shared between private and business use.

If the dwelling is shared by more than one household and some rooms are shared with other households (within the same dwelling), the number of shared rooms should be divided by the number of households and the equal share should be added to each household. This variable can consequently be coded with one decimal. In the case of several households sharing a unique room, the variable is coded to '1' (zero is difficultly interpretable).

This variable is supposed to collect only the first wave households and to be reported annually.

In such cases that the household has moved from the previous address this information should also be collected even for the households in the new address.

Suggested question:

How many rooms does your household have altogether in your main residence that is excluding kitchen, bathrooms, toilets, corridors and lobby?

(A room is defined as a space of at least four square meter in a housing unit).

HH050: ABILITY TO KEEP HOME ADEQUATELY WARM

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Material deprivation

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

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

Series' differences: No changes

VALUES AND FORMAT

| | |
|---|-----|
| 1 | Yes |
| 2 | No |

FLAGS

| | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

This question is about affordability (ability to pay) to keep the home adequately warm, regardless of whether the household actually needs to keep it adequately warm.

Suggested question is:

Can your household afford to keep its home adequately warm?

HH060: CURRENT RENT RELATED TO THE OCCUPIED DWELLING

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Housing cost including reduced utility cost

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent or registers

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

Series' differences: Yes, 2012 (flags revised according new identifier used)

VALUES AND FORMAT

1 - 999999.99 Rent

FLAGS

From 2021 onwards

- 1 Collected via survey/interview
- 2 Collected from administrative data
- 3 Imputed
- 4 Not possible to establish a source
- 1 Missing
- 2 Not applicable (HH021 not equal to 3 or 4)

From 2012 onwards

- 1 Filled
- 1 Missing
- 2 Not applicable (HH021 not = 3 or 4)

Before 2012

- 1 Filled
- 1 Missing
- 2 Not applicable (HH020 not = 2 or 3)

DESCRIPTION

The variable refers to the total monthly rent that is currently paid for the main residence of the household. The rent refers to the monthly amount paid for the use of an unfurnished dwelling. Rentals also include payments for the use of a garage to provide parking in connection with the dwelling.

Other payments which are made at the same time as the rent (such as for electricity, heating etc.), should be excluded. Regular repairs and maintenance and other services related to the dwelling should also be excluded. Only rent related to the principal residence is taken into account.

In cases where part of the rent may be paid through a housing benefit (either paid to the tenant or paid directly to the landlord), the rent paid refers to the total rent payable: that is to the amount paid by the tenant from his or her own income plus the amount paid by housing benefit.

For example, if:

- The owner requires a rent for the dwelling: 700 €
- The household pays the owner (from their own resources): 500 €
- The housing allowances (paid directly to the owner or through the household): 200 € (recorded as a part of appropriate housing allowances variables)

then: HH060 = 700 € (= 500 € + 200€), The amount provided should be in the national currency.

Suggested question:

What was the total amount your household was due to pay for rent for the main residence in the last month? (it should not include payment for any of the following services: electricity, gas, water, oil/solid fuel or heating)

Please enter the amount in national currency_____

HH070: TOTAL HOUSING COST

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Housing cost including reduced utility cost

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent or registers

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

Series' differences: Yes, 2007 (revised description)

VALUES AND FORMAT

0 - 999999.99 Housing cost

FLAGS

| | |
|----|------------------------------------|
| 1 | Collected via survey/interview |
| 2 | Collected from administrative data |
| 3 | Imputed |
| 4 | Not possible to establish a source |
| -1 | Missing |

DESCRIPTION

The term housing cost refers to monthly costs connected with the household's right to live in the accommodation. The costs of utilities (water, electricity, gas and heating) resulting from the actual use of the accommodation are also included.

Only housing costs that are actually paid are taken into account (regardless of who covers it).

Components that must be included in housing costs:

Owners: Mortgage interest payments³² (net of any tax relief), gross of housing benefits (i.e. housing benefits should not be deducted from the total housing cost), structural insurance, mandatory services and charges (sewage removal, refuse removal, etc.), regular maintenance and repairs³³, taxes, and the cost of utilities (water, electricity, gas and heating).

Tenants (at market price): Rental payments, gross of housing benefits (i.e. housing benefits should not be deducted from the total housing cost), structural insurance (if paid by the tenants), services and charges (sewage removal, refuse removal, etc.) (if paid by the tenants), taxes on dwelling (if applicable), regular maintenance and repairs²⁸ and the cost of utilities (water, electricity, gas and heating).

Tenants (at reduced price): Rental payments, gross of housing benefits (i.e. housing benefits should not be deducted from the total housing cost), structural insurance (if paid by the tenants), services and charges (sewage removal, refuse removal, etc.) (if paid by the tenants), taxes on dwelling (if applicable), regular maintenance and repairs and the cost of utilities (water, electricity, gas and heating).

Rent free: gross of housing benefits (i.e. housing benefits should not be deducted from the total housing cost), structural insurance (if paid by the rent-free tenant), services and charges (sewage removal, refuse removal, etc.) (if paid by the rent-free tenant), taxes on dwelling (if applicable), regular maintenance and repairs and the cost of utilities (water, electricity, gas and heating).

For example, in the case of tenants at reduced price, if:

- The household has to pay for the charges (electricity, water, etc.): 300 €
- The owner requires a rent for the dwelling: 700 €
- The household pays the owner (from their own resources): 500 €
- The housing allowances are paid directly to the owner or through the household: 200 €

³² Included only in case of mortgage taken for the purpose of buying the main dwelling

³³ Only the regular maintenance and repairs should be included. According to the COICOP/HBS: 'regular maintenance or repairs of the dwelling are distinguished by two features: first, they are activities that have to be undertaken regularly in order to maintain the dwelling in good working order; second, they do not change the dwelling's performance, capacity or expected service life.'

then:

HH060 = 700 € (= 500 € + 200 €)

HH070 = 1000 € (= 500 € + 200 € + 300€)

The total housing cost (HH070) should be greater than the current rent related to the occupied dwelling (HH060).

It is necessary to impute a value of housing cost items that are not included in the rent, but which are paid, such as the cost of the utilities, sewage removal, structural insurance, etc.

It is necessary to spread over the 12 months of the year, those expenses that are seasonal (for example 'heating') or those for which the payment is different for different months of the year.

If the household manages to pay housing cost through borrowing (from bank, relatives or friends) or even somebody else pays for them, it is considered in the same way as if the household had managed to pay using its own resources the housing costs and should be recorded in HH070 the total value.

If the housing costs are covered by other household, it should be recorded as a cost in HH070 but also as Regular inter household cash transfer received in HY080.

Suggested question:

What is the amount your household pays as a total housing cost per month?

(It includes the costs related to rent/mortgage, structural insurance, mandatory services and charges as e.g. the costs of utilities – water, electricity, gas and heating)

Please enter the amount in national currency_____

HH071: MORTGAGE PRINCIPAL REPAYMENT

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Housing cost including reduced utility cost

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

In use (period): Yes, since 2010

Series' differences: Yes (2012)

VALUES AND FORMAT

| | |
|---------------|--|
| 0 | No mortgage principal repayment |
| 1 - 999999.99 | Mortgage principal repayment (national currency) |

FLAGS

From 2012 onwards

- 1 Filled
- 1 Missing
- 2 Not applicable (HH021 not equal to 2)

Before 2012

- 1 Filled
- 1 Missing

DESCRIPTION

The term mortgage principal repayment (net of any tax relief) refers to monthly payments connected with the households' total housing cost.

The same definition applies for including the mortgage or not as for variable HH070. The repayments will be included only when a mortgage is taken for the purpose of buying the main dwelling. Mortgages taken for other purpose than purchasing main dwelling should be excluded.

Mortgage interest payments and other mortgage payments, such as mortgage protection insurance, should be excluded.

Only those amounts that are actually paid have to be taken into account.

The HH071 is relevant only for households who are paying the mortgage for their main dwelling or HH021 equal to '2'.

HS011: ARREARS ON MORTGAGE OR RENTAL PAYMENTS

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Arrears

Variable type: Annual

Unit: Household

Reference period: Last 12 months

Mode of collection: Household respondent

In use (period): Yes, since 2008

Series' differences: Yes, 2008 (replaces HS010 from 2008 onwards)

VALUES AND FORMAT

From 2008 onwards

- 1 Yes, once
- 2 Yes, twice or more
- 3 No

Before 2008

- 1 yes
- 2 no

FLAGS

- 1 Filled
- 1 Missing
- 2 Not applicable (HH021 equal to 1 or 5)

DESCRIPTION

This variable replaces, from the 2008 operation onwards the variable HS010³⁴.

The variable records whether the household has been in arrears in the past 12 months, that is, was unable to pay on time (as scheduled) the rent and/or the mortgage payment for the main dwelling. Only situations when household was unable to cover the costs due to financial difficulties should be recorded. If household was late with payment e.g. as forgot to pay the bill but had required amount of money, it should not be recorded. If the household manages to pay through borrowing (from bank, relatives or friends) it is considered in the same way as if the household had managed to pay using its own resources.

Loans for decoration, maintenance, refurbishment etc. are excluded.

However, loans concerning major repairs or other expenses in relation to the main dwelling which cannot be separated from the loan that was used to purchase or to build the main dwelling, could be included in variable HS011.

Under these circumstances, the focus is put on the risk for the household of losing its main dwelling (being evicted). Any other type of housing loan (e.g. related to the second dwelling), which is not included in the variable HS011, will be included in variable HS031.

Suggested question:

In the past twelve months, has the household been in arrears, i.e. has been unable to pay on time due to financial difficulties for:

(a) rent

³⁴ The Living conditions Working Group agreed during its 2010 meeting to suppress HS010 and to keep only HS011 starting from the 2011 operation.

(b) mortgage repayment for the main dwelling?

- 1 Yes, once
- 2 Yes, twice or more
- 3 No

HS021: ARREARS ON UTILITY BILLS

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Arrears

Variable type: Annual

Unit: Household

Reference period: Last 12 months

Mode of collection: Household respondent

In use (period): Yes, since 2008

Series' differences: Yes, 2008 (replaces HS020 from 2008 onwards)

VALUES AND FORMAT

From 2008 onwards

- | | |
|---|--------------------|
| 1 | Yes, once |
| 2 | Yes, twice or more |
| 3 | No |

Before 2008

- | | |
|---|-----|
| 1 | yes |
| 2 | no |

FLAGS

- | | |
|----|-----------------------------------|
| 1 | Filled |
| -1 | Missing |
| -2 | Not applicable (no utility bills) |

DESCRIPTION

This variable has replaced the variable HS020³⁵ from the 2008 operation onwards.

The variable records whether the household has been in arrears in the past 12 months, that is, unable to pay on time (as scheduled) utility bills (heating, electricity, gas, water, etc.) for the main dwelling. The question refers to financial difficulties, therefore, for example, if the household was unable to pay on time once/twice or more as result of lack of money, Only situations when household was unable to cover the costs due to financial difficulties should be recorded. If household was late with payment e.g. as forgot to pay the bill but had required amount of money, it should not be recorded..

Telephone bills should not be considered as utility bills in this item. However, sewage and rubbish bills are taken into account in this item.

If the household manages to pay through borrowing (from bank, relatives or friends), it is considered the same as if the household had managed to pay through its own resources.

If somebody from outside the household pays utility bill, flag -2 should be used³⁶.

The amount paid by other household should be recorded as a cost in HH070 but also as Regular inter household cash transfer received in HY080.

Suggested question:

In the past twelve months, has the household been in arrears, i.e. has been unable to pay the utility bills (e.g. heating, electricity, gas, water, waste disposal etc.) of the main dwelling on time due to financial difficulties?

³⁵ The Living conditions Working Group agreed during its 2010 meeting to suppress HS020 and to keep only HS021 starting from the 2011 operation.

³⁶ The Living Condition Working Group meeting on 24-25 October 2017

HS022: REDUCED UTILITY COSTS

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Housing cost including reduced utility costs

Variable type: Annual

Unit: Household

Reference period: Last 12 months

Mode of collection: Household respondent or registers

In use (period): New, from 2021

Series' differences: No changes

VALUES AND FORMAT

| | |
|---|-----|
| 1 | Yes |
| 2 | No |

FLAGS

| | |
|----|---|
| 1 | Collected via survey/interview |
| 2 | Collected from administrative data |
| 3 | Imputed |
| 4 | Not possible to establish a source |
| -1 | Missing |
| -2 | Not applicable (this does not exist in the country) |
| -7 | Not applicable (HB010 < 2021) |

DESCRIPTION

HS022 is introduced from 2021 onwards.

The aim of this variable is to collect information if the household has their utility cost reduced or fully covered by central/local government or NPISHs.

The reduction could be for one item (e.g. electricity) or all of them. Even when household has subsidised one type of utility cost the answer 1 yes should be selected.

If other household covers part of the utility costs it should be not considered in this variable.

Not in all countries exist governmental schemes which reduce or cover the cost of utility bills for some groups of population. When it is not applicable in the country flag -2 should be used.

HS031: ARREARS ON HIRE PURCHASE INSTALMENTS OR OTHER LOAN PAYMENTS

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Arrears

Variable type: Annual

Unit: Household

Reference period: Last 12 months

Mode of collection: Household respondent

In use (period): Yes, since 2008

Series' differences: Yes, 2008 (replaces HS030 from 2008 onwards)

VALUES AND FORMAT

From 2008 onwards

- 1 Yes, once
- 2 Yes, twice or more
- 3 No

Before 2008

- 1 yes
- 2 no

FLAGS

- 1 Filled
- 1 Missing
- 2 Not applicable (no hire purchase instalments and no other loan payments)

DESCRIPTION

This variable replaces the variable HS030³⁷ from the 2008 operation onwards.

The variable records whether the household has been in arrears in the past 12 months, that is, unable to pay on time (as scheduled) repayments for hire purchase or other non-housing loans.

Other loans include all types of commercial credits, for instance for decoration, maintenance, refurbishment, credit cards/ store cards, catalogue mail order, loans of any kind of for technical equipment (i.e., cars, motorcycles), housing equipment, education loans, holidays (holiday packages plus time-share holidays).

Only situations when household was unable to cover the costs due to financial difficulties should be recorded. If household was late with payment e.g., as forgot to pay the bill but had required amount of money, it should not be recorded.

For further information or required technical details, a bank overdraft and a negative balance at the "end of the month statement" should not, normally, enter into consideration when estimating the arrears status of the household except if not paying has direct consequence for the household situation (fine, disruption of service in case the household does not ensure minimum/full repayment). Mortgage instalments for the main dwelling are excluded.

Suggested question: *In the past twelve months, has the household been in arrears on hire purchase instalments or other loan payments (for example, a car loan, consumer bills, bills from day-care, school, health...), i.e., has been unable to pay these on time due to financial difficulties?*

³⁷ The Living conditions Working Group agreed during its 2010 meeting to suppress HS030 and to keep only HS031 starting from the 2011 operation.

HS040: CAPACITY TO AFFORD PAYING FOR ONE WEEK ANNUAL HOLIDAY AWAY FROM HOME

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Material deprivation

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

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

Series' differences: No changes

VALUES AND FORMAT

| | |
|---|-----|
| 1 | Yes |
| 2 | No |

FLAGS

| | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

This question focuses mainly on **the affordability** of some aspects of living standards. The wording of the question refers to the affordability and to the actual meaning 'ability to pay' i.e. 'the household has the resources to afford...' regardless of whether the household wants it.

The answer is 'YES' if, according to the household respondent, the whole household can afford to go for a week's annual holiday away from home. If the household can (only) afford holidays by using its 'social network' (friends, etc.) or can afford subsidised holidays (government schemes), or its second dwelling, the answer should be 'YES'. These cases are included in this particular variable because it is not possible to specify the amount that is required for a household to have a week's holiday every year; in many cases, where the household makes use of its second dwelling for holidays or stays with friends, it could still generate cost and also, the case of subsidized holidays is in fact considered as an 'invisible' part of the household's income. Cases where the household cannot go e.g. because of 'shortage of time' are not included (the answer should be 'YES').

If at least one household member cannot afford to go for holidays, the answer should be 'NO' (e.g. when parents can afford to send children to a summer camp but cannot afford to go for a holiday for themselves, or when a grown-up son or daughter can afford a holiday but other household members cannot).

Please note that in such cases where the household contains elderly members or members with health problems who have the resources to afford a week's annual holiday but for other reasons they cannot go or follow the other members of the household, the answer should be 'YES'.

'Whole household' does not mean that the members of the household have to go on holiday all together and at the same time.

If the household finances its holidays through borrowing (from bank, relatives or friends) it is considered in the same way as if the household manages to pay through its own resources.

'One week' means seven days.

Suggested question:

Can your entire household afford to go for a week's annual holiday, away from home, including stays in a second dwelling or with friends/relatives? [Note for the interviewer: 'Entire household' does not mean that the members of the household have to go on holiday all together and at the same time].

HS050: CAPACITY TO AFFORD A MEAL WITH MEAT, CHICKEN, FISH OR VEGETARIAN EQUIVALENT EVERY SECOND DAY

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Material deprivation

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

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

Series' differences: No changes

VALUES AND FORMAT

| | |
|---|-----|
| 1 | Yes |
| 2 | No |

FLAGS

| | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

The variable records whether, according to the household respondent, the household can afford a meal with meat, chicken or fish or equivalent vegetarian every second day, regardless if the household wants it.

If the household manages to pay through borrowing (from bank, relatives or friends) it is considered in the same way as if the household manages to pay through its own resources.

If at least one household member cannot afford a meal with meat, chicken or fish or equivalent vegetarian every second day, regardless if the household wants it, the answer should be 'NO' (e.g. when parents can afford the refereed meal for the children but cannot afford it for themselves, or when a grown-up son or daughter can afford the refereed meal but other household members cannot).

Suggested question:

Can your household afford a meal with meat, chicken, fish or vegetarian equivalent every second day?

HS060: CAPACITY TO FACE UNEXPECTED FINANCIAL EXPENSES

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Material deprivation

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

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

Series' differences: No changes

VALUES AND FORMAT

| | |
|---|-----|
| 1 | Yes |
| 2 | No |

FLAGS

| | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

The variable records whether, according to the household respondent, the household can face itself unexpected financial expenses.

'Own resources' means:

- Your household does not ask for financial help from anybody;
- Your account has to be debited within the required period;
- Your situation regarding potential debts is not deteriorated.

You do not pay through own resources if you pay in instalments (or by taking a loan) expenses that you previously used to pay in cash.

Required expenses: A required expense could be different across countries but examples are surgery, a funeral, major repairs in the house, replacement of durables like washing machine, car.

For the calculation of the **amount that should be filled** in the questionnaire, the national at-risk-of-poverty threshold has to be used per single consumption unit, which means it has to be used independently of the size and structure of the household. A ratio of 1/12 of the above value is used in the questionnaire. This value can be rounded but the difference between calculated value and rounded value cannot exceed 5% (for example; a calculated value of 136 can be rounded to 140 but not to 150).

The calculation for year 'n' comes from year 'n-2' EU-SILC data. For year 1 and 2, appropriate national data has to be used.

Suggested question:

Can your household afford an unexpected required expense (amount to be filled) and pay through its own resources? Yes/No

HS090: DO YOU HAVE A COMPUTER

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Material deprivation

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

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

Series' differences: No changes

VALUES AND FORMAT

- 1 Yes
- 2 No, cannot afford
- 3 No, other reason

FLAGS

- 1 Filled
- 1 Missing

DESCRIPTION

The variable records whether the household has a computer or whether the household does not have a computer because it cannot afford it (enforced lack) or for other reasons. 'Enforced lack' implies that the item is something that the household would like to have but cannot afford.

Possessing the item does not necessarily imply ownership: the item may be rented, leased, provided on loan or shared with other households in (e.g.) a complex apartment and not necessarily owned. If the item is shared between households, the answer is 'YES' if there is adequate/easy access (i.e., household can use the durable whenever it wants) and 'NO' otherwise.

In the case of a computer, the household is considered to possess it if any member possesses it.

A computer includes a portable computer or a desktop computer but does not include machines dedicated to video games that do not have any broader functionality.

If a computer is provided ONLY for work purposes, this does not count as possessing the item.

Suggested question:

Does your household have a computer?

If you do not have a computer:

- *Would you like to have it but cannot afford it, or*
- *Do you not have one for other reasons e.g., you do not want it or need it.*

HS110: DO YOU HAVE A CAR

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Material deprivation

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

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

Series' differences: No changes

VALUES AND FORMAT

- | | |
|---|-------------------|
| 1 | Yes |
| 2 | No, cannot afford |
| 3 | No, other reason |

FLAGS

- | | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

The variable records whether the household has a car or whether the household does not have a car because it cannot afford it (enforced lack) or for other reasons. 'Enforced lack' implies that the item is something that the household would like to have but cannot afford.

Possessing the item does not necessarily imply ownership: the item may be rented, leased, provided on loan, or shared with other households. If the item is shared between households, the answer is 'YES' if there is adequate/easy access (i.e., household can use the durable whenever it wants) and 'NO' otherwise.

In the case of owning a car, the household is considered to possess it if any member possesses it.

A company car or van which is available to the household for private use counts as possessing the item. A car or van provided ONLY for professional purposes, should not be considered as possessing the item.

Motorcycles are excluded.

Suggested question:

Does your household have a car/van for private use?

If you do not have a car/van:

(a) Would you like to have it but cannot afford it, or

(b) Do you not have one for other reasons e.g. you do not want it or need it.

HS120: ABILITY TO MAKE ENDS MEET

Topic and detailed topic: Living conditions, including material deprivation, housing, living environment, access to services / Material deprivation

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

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

Series' differences: No changes

VALUES AND FORMAT

- | | |
|---|-----------------------|
| 1 | With great difficulty |
| 2 | With difficulty |
| 3 | With some difficulty |
| 4 | Fairly easily |
| 5 | Easily |
| 6 | Very easily |

FLAGS

- | | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

The objective is to assess the respondents' feeling about the level of difficulty experienced by the household in making ends meet.

The respondent's assessment should be based on the household's total income. There should be a reference in the national questionnaires as well as in the interviewers' guidelines that all income sources are to be taken into account (possibly irregular) and that 'more than one household member may contribute to it'. It is however acceptable that this reference is dropped if this question follows other questions on the household's total income and the concept is clear to respondents.

Additionally, in the guidelines for interviewers, it can be specified that income refers to 'net' income i.e. to income after the deduction of tax and social insurance.

As 'making ends meet' does not exist in some languages, it is to be defined as paying usual necessary expenses and should be included both in the national questionnaires and in the guidelines for interviewers.

The usual necessary expenses of the household should include housing related costs but exclude business and farm work costs. This clarification is to be given in the interviewers' guidelines. In order to guarantee the maximum comparability between countries should use the same scale proposed in the given order.

Suggested question:

A household may have different sources of income and more than one household member may contribute to it. Thinking of your household's total income, is your household able to make ends meet, namely, to pay for its usual necessary expenses?

HS150: FINANCIAL BURDEN OF THE REPAYMENT OF DEBTS FROM HIRE PURCHASES OR LOANS

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Arrears

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

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

Series' differences: No changes

VALUES AND FORMAT

- 1 Repayment is a heavy burden
- 2 Repayment is somewhat a burden
- 3 Repayment is not a burden at all

FLAGS

- 1 Filled
- 1 Missing
- 2 Missing (no repayment of debts)

DESCRIPTION

The objective is to assess the respondent's feeling about the extent to which the repayment of non-housing related debts are a financial burden to the household. That should be clearly indicated/specified both in the national questionnaires and in the related interviewers' guidelines. 'Non-housing related debts' include any loans for consumer items or services (car, holiday, furniture, durable etc.) and credit card debt.

Mortgage repayments or loans connected with the purchase of the main dwelling are excluded.

Suggested question:

'Do you or anyone in your household' should be explicitly mentioned in the questionnaire and the interviewers' explanatory notes.

Do you or anyone in your household have to repay debts from any credit card, hire purchase or other loans (that is, excluding mortgage repayments or other loans connected with the purchase of main dwelling)?

If yes, to what extent is the repayment of such loans a financial burden for your household?

Would you say it is:

- a) *A heavy burden;*
- b) *Somewhat a burden;*
- c) *Not a burden at all*

HD080: REPLACING WORN-OUT FURNITURE

Topic and detailed topic: Person and household characteristics / Material deprivation

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

In use (period): 2013 onwards³⁸

Series' differences: No changes

VALUES AND FORMAT

| | |
|---|-------------------|
| 1 | Yes |
| 2 | No, cannot afford |
| 3 | No, other reason |

FLAGS

| | |
|----|---------|
| 1 | Filled |
| -1 | Missing |

DESCRIPTION

The aim of this variable is to collect information if the household could afford to replace furniture when needed (if they are worn out, damaged, broken or out of use) by new or second-hand furniture, not on the intention to replace them during specified reference period.

Proposed question:

Could you tell me if your household replaces furniture (bed, sofa/dresser, cupboard) when worn out or damaged?

³⁸ Part of additional variables for material deprivation on annex 2013 operation (ESS Agreement of September 2012)

HI010: CHANGE IN THE HOUSEHOLD INCOME COMPARED TO PREVIOUS YEAR

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Total annual income at household and respondent level

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

In use (period): Part of 2019 ad-hoc module, collected annually from 2021

Series' differences: Yes, in 2021 moved to annual

VALUES AND FORMAT

- | | |
|---|--------------------------------|
| 1 | Increased |
| 2 | Remained more or less the same |
| 3 | Decreased |

FLAGS

- | | |
|----|-------------------------------|
| 1 | Filled |
| -1 | Missing |
| -7 | Not applicable (HB010 < 2021) |

DESCRIPTION

The income considered is the net total income of the household. It can be based on respondent's feeling about the change in income.

Suggested question:

In the past 12 months, how has your total household income changed?

1 Increased

2 Remained the same

3 Decreased

Go to HI020 if HI010=1

Go to HI040 if HI010=2

Go to HI030 if HI010=3

HI020: REASON FOR INCREASE IN INCOME

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Total annual income at household and respondent level

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

In use (period): Part of 2019 ad-hoc module, collected annually from 2021

Series' differences: Yes, in 2021 moved to annual

VALUES AND FORMAT

- | | |
|---|--|
| 1 | Indexation/re-evaluation of salary |
| 2 | Increased working time, wage or salary (same job) |
| 3 | Come back to job market after illness, parenthood, parental leave, child care or to take care of a person with illness or disability |
| 4 | Starting or changed job |
| 5 | Change in household composition |
| 6 | Increase in social benefits |
| 7 | Other |

FLAGS

- | | |
|----|--|
| 1 | Filled |
| -1 | Missing |
| -2 | Not applicable (HI010 equal to 2 or 3) |
| -7 | Not applicable (HB010 < 2021) |

DESCRIPTION

Provided reasons refer to change in the degree of occupation, normal life transitions (came back to job market after parenthood, parental leave), household composition change as well as changes related to indexation or social transfers. If there is more than one reason for increase in household income, respondent should select the main reason. Main reason is the reason which to the greatest extent increased the household income.

Suggested question:

What was the reason why your household income increased?

If there is more than one reason, please choose the most important one:

- 1 Indexation/ re-evaluation of salary*
- 2 Increased working time/wage or salary (same job)*
- 3 Come back to job market after illness, parenthood, parental leave, child care or to take care of a person with illness or disability*
- 4 Starting or changed job*
- 5 Change in household composition*
- 6 Increase in social benefits*
- 7 Other*

HI030: REASON FOR DECREASE IN INCOME

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Total annual income at household and respondent level

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

In use (period): Part of 2019 ad-hoc module, collected annually from 2021

Series' differences: Yes, in 2021 moved to annual

VALUES AND FORMAT

- | | |
|---|---|
| 1 | Reduced working time, wage or salary (same job), including self-employment (involuntary) |
| 2 | Parenthood/ parental leave /child care/ to take care of a person with illness or disability |
| 3 | Changed job |
| 4 | Lost job/unemployment/ bankruptcy of (own) enterprise |
| 5 | Became unable to work because of illness or disability |
| 6 | Divorce / partnership ended / other change in household composition |
| 7 | Retirement |
| 8 | Cut in social benefits |
| 9 | Other |

FLAGS

- | | |
|----|--|
| 1 | Filled |
| -1 | Missing |
| -2 | Not applicable (HI010 equal to 1 or 2) |
| -7 | Not applicable (HB010 < 2021) |

DESCRIPTION

Provided reasons refer to change in the degree of occupation, normal life transitions (having children, retirement), household composition change as well as changes related to social transfers. If there is more than one reason for decrease in household income, respondent should select the main reason. Main reason is the reason which to the greatest extent decreased the household income.

Suggested question:

What was the reason your income decreased?

If there is more than one reason, please choose the most important one:

- 1 Reduced working time/ wage or salary (same job), including self-employment (involuntary)*
- 2 Parenthood/parental leave/child care/to take care of a person with illness or disability*
- 3 Changed job*
- 4 Lost job/unemployment/bankruptcy of (own) enterprise*
- 5 Became unable to work because of illness or disability*
- 6 Divorce/partnership ended /other change to household composition*
- 7 Retirement*
- 8 Cut in social benefits*
- 9 Other*

HI040: EXPECTATION OF THE HOUSEHOLD INCOME IN THE NEXT 12 MONTHS

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Total annual income at household and respondent level

Variable type: Annual

Unit: Household

Reference period: Current

Mode of collection: Household respondent

In use (period): Part of 2019 ad-hoc module, collected annually from 2021

Series' differences: Yes, in 2021 moved to annual

VALUES AND FORMAT

- | | |
|---|-----------------|
| 1 | Increase |
| 2 | Remain the same |
| 3 | Decrease |

FLAGS

- | | |
|----|-------------------------------|
| 1 | Filled |
| -1 | Missing |
| -7 | Not applicable (HB010 < 2021) |

DESCRIPTION

Based on respondent's (subjective) opinion.

Suggested question:

When you think of the next 12 months, do you expect the household income to:

- 1. Improve*
- 2. Remain the same*
- 3. Deteriorate*

HY010: TOTAL HOUSEHOLD GROSS INCOME

Topic and detailed topic: Income, consumption and elements of wealth, including debts / Total annual income at household and respondent level

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Derived

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) without inflation factor

FLAGS

| Type of variable | Flag name | Type and content | 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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | | | | 8 | Unknown |
| | | | | 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

Before 2011:

Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G)/ (PY080N) are not included in the total household gross income (HY010).

From 2011 onwards:

Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G)/ (PY080N) are treated as a component of property income and should be included in the total household gross income (HY010).

Inclusion of PY080 in HY010 should be implemented by countries from the 2011 operation onwards.

Total gross household income (HY010) is computed as sum of all gross personal income of all household members collected in the individual part plus gross income components collected for each household.

The sum for all household members of gross personal income components

- Gross employee cash or near cash employee income (PY010G),
- Company car (PY021G),
- Gross cash benefits or losses from self-employment (including royalties) (PY050G),
- Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G),
- Unemployment benefits (PY090G),
- Old-age benefits (PY100G),
- Survivor' benefits (PY110G),
- Sickness benefits (PY120G),
- Disability benefits (PY130G),
- Education-related allowances (PY140G);

Plus gross income components at household level

- Income from rental of a property or land (HY040G),
- Family/children-related allowances (HY050G),
- Social exclusion not elsewhere classified (HY060G),
- Housing allowances (HY070G),
- Regular inter-household cash transfers received (HY080G),
- Interests, dividends, profit from capital investments in unincorporated business (HY090G),
- Income received by people aged under 16 (HY110G));

That means:

HY010 = HY040G + HY050G + HY060G + HY070G + HY080G + HY090G + HY110G + [for all household members] (PY010G + PY021G + PY050G + PY080G + PY090G + PY100G + PY110G + PY120G + PY130G + PY140G).

The non-monetary income components, as well as interest paid on mortgage and employers' social insurance contributions, with the exception of the company car and the pensions received from individual private plans (other than those covered under ESSPROS) are not included in the computation of the aggregated income variables and in the computation of the EU indicators (OMC³⁹ indicators). However, these components have to be recorded at component level in their respective codes, i.e. PY020G, PY030G, HY170G, and HY100G.

Description of flags

This income source uses two-digit flags and missing is not allowed. The main source should be defined as it is explained in the section of the flags.

In case two-digit flags are used, the first digit express '*most common source or method*' and the second digit express '*type of collected value*'. The flags for all incomes constructing the HY010 need to be defined before the construction of the flag for HY010.

³⁹ Open Method of Coordination on Social Inclusion and Social Protection

HY020: TOTAL DISPOSABLE HOUSEHOLD INCOME

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Total annual income at household and respondent level

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Derived

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) without inflation factor

FLAGS

| Type of variable | Flag name | Type and content | 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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | 8 | Unknown | | | |
| | 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

Before 2011:

Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G)/(PY080N) are not included in the total disposable household income (HY020).

From 2011 onwards:

Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G)/(PY080N) are treated as a component of property income and should be included in the total disposable household income (HY020).

Inclusion of PY080 in HY020, HY022 and HY023 should be implemented by countries from the 2011 operation onwards.

Total disposable household income (HY020) can be computed as:

The sum for all household members of gross personal income components

- Gross employee cash or near cash employee income (PY010G),
- Company car (PY021G),
- Gross cash benefits or losses from self-employment (including royalties) (PY050G),
- Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G),
- Unemployment benefits (PY090G),
- Old-age benefits (PY100G),
- Survivor' benefits (PY110G),
- Sickness benefits (PY120G),
- Disability benefits (PY130G),
- Education-related allowances (PY140G);

Plus gross income components at household level

- Income from rental of a property or land (HY040G),
- Family/children related allowances (HY050G),
- Social exclusion not elsewhere classified (HY060G),
- Housing allowances (HY070G),
- Regular inter-household cash transfers received (HY080G),
- Interests, dividends, profit from capital investments in unincorporated business (HY090G),
- Income received by people aged under 16 (HY110G));

Minus

- Regular taxes on wealth (HY120G),
- Regular inter-household cash transfer paid (HY130G),
- Tax on income and social insurance contributions (HY140G).

The variable HY140G includes the income taxes paid during the income reference period, the tax adjustments-repayment/receipt received or paid during the income reference period and the social insurance contributions paid during the income reference period.

That means:

$$\text{HY020} = \text{HY010} - \text{HY120G} - \text{HY130G} - \text{HY140G}.$$

The non-monetary income components, as well as interest paid on mortgage and employers' social insurance contributions, with the exception of the company car and the pensions received from individual private plans (other than those covered under ESSPROS) are not included in the computation of the aggregated income variables and in the computation of the EU indicators (OMC⁴⁰ indicators). However, these components have to be recorded at component level in their respective codes, i.e., PY020G, PY030G, HY170G, and HY100G.

Description of flags

This income source uses two-digit flags and missing is not allowed. The main source should be defined as it is explained in the flags section.

When two-digit flags are used, the first digit expresses the '*most common source or method*' and the second digit expresses the '*type of collected value*'.

Flags for all income variables used to construct HY020 need to be filled so that the flag for HY020 can be constructed.

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.

⁴⁰ Open Method of Coordination on Social Inclusion and Social Protection

HY022: TOTAL DISPOSABLE HOUSEHOLD INCOME BEFORE SOCIAL TRANSFERS OTHER THAN OLD-AGE AND SURVIVOR'S BENEFITS

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Total annual income at household and respondent level

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Derived

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) without inflation factor

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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | 8 | Unknown | | | |
| | 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

Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G)/(PY080N) are treated as a component of property income and should be included in the total

disposable household income (HY020).

Inclusion of PY080 in HY020, HY022 and HY023 should be implemented by countries from the 2011 operation onwards.

Total disposable household income before social transfers except old-age and survivor' benefits (HY022) is defined as: The total disposable income (HY020) minus total net transfers, plus old-age benefits (PY100N) and survivors' benefits (PY110N).

Total disposable household income before social transfers except old-age and survivor' benefits (HY022) is defined as:

- The total disposable income (HY020);
- Minus total transfers (PY090N; PY100N; PY110N; PY120N; PY130N; PY140N; HY050N; HY060N and HY070N).
- Plus old age benefits (PY100N) and survivor' benefits (PY110N).

Or as:

- The total disposable income (HY020);

Minus:

- Unemployment benefits (PY090N),
- Sickness benefits (PY120N),
- Disability benefits (PY130N),
- Education-related allowances (PY140N);
- Family/children related allowances (HY050N),
- Social exclusion not classified elsewhere (HY060N),
- Housing allowances (HY070N).

That means:

HY022 = HY020 - [for all household members] (PY090N + PY120N + PY130N + PY140N) – HY050N – HY060N – HY070N

The non-monetary income components, as well as interest paid on mortgage and employers' social insurance contributions, with the exception of the company car and the pensions received from individual private plans (other than those covered under ESSPROS) are not included in the computation of the aggregated income variables and in the computation of the EU indicators (OMC⁴¹ indicators). However, these components have to be recorded at component level in their respective codes, i.e., PY020G, PY030G, HY170G, and HY100G.

Description of flags

This income source two-digit flags and missing is not allowed. The main source should be defined as it is explained in the section of the flags.

In case of two digit flags used, the first digit express '*most common source or method*' and the second digit express '*type of collected value*'.

Flags for all income variables which are used to construct HY022 need to be filled so that the flag for HY022 can be constructed.

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.

⁴¹ Open Method of Coordination on Social Inclusion and Social Protection

HY023: TOTAL DISPOSABLE HOUSEHOLD INCOME BEFORE SOCIAL TRANSFERS INCLUDING OLD-AGE AND SURVIVOR'S BENEFITS

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Total annual income at household and respondent level

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Derived

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) without inflation factor

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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | 8 | Unknown | | | |
| | 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

Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G)/(PY080N) are treated as a component of property income and should be included in the total

disposable household income (HY020).

Inclusion of PY080 in HY020, HY022 and HY023 should be implemented by countries from the 2011 operation onwards.

Total disposable household income before social transfers including old-age and survivor' benefits (HY023) is defined as: The total disposable income (HY020) minus total net transfers (unemployment benefits (PY090N); old-age benefits (PY100N); survivors' benefits (PY110N); sickness benefits (PY120N); disability benefits (PY130N); education-related allowances (PY140N); family/children-related allowances (HY050N); social exclusion not elsewhere classified (HY060N) and housing allowances (HY070N).

Total disposable household income before social transfers including old-age and survivor' benefits (HY023) is defined as:

The total disposable income (HY020);

Minus total transfers:

- Unemployment benefits (PY090N),
- Old-age benefits (PY100N),
- Survivor' benefits (PY110N),
- Sickness benefits (PY120N),
- Disability benefits (PY130N),
- Education-related allowances (PY140N);
- Family/children related allowances (HY050N),
- Social exclusion not elsewhere classified (HY060N),
- Housing allowances (HY070N).

That means:

$$\text{HY023} = \text{HY020} - [\text{for all household members}] (\text{PY090N} + \text{PY100N} + \text{PY110N} + \text{PY120N} + \text{PY130N} + \text{PY140N}) - \text{HY050N} - \text{HY060N} - \text{HY070N}$$

The non-monetary income components, as well as interest paid on mortgage and employers' social insurance contributions, with the exception of the company car and the pensions received from individual private plans (other than those covered under ESSPROS) are not included in the computation of the aggregated income variables and in the computation of the EU indicators (OMC⁴² indicators). However, these components have to be recorded at component level in their respective codes, i.e., PY020G, PY030G, HY170G, and HY100G.

Description of flags

This income source uses two-digit flags and missing is not allowed. The main source should be defined as it is explained in the section of the flags.

When two-digit flags are used, the first digit expresses '*most common source or method*' and the second digit expresses '*type of collected value*'.

Flags for all income variables which are used to construct HY023 need to be filled in order to construct flag for variable HY023.

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.

⁴² Open Method of Coordination on Social Inclusion and Social Protection

HY040G/HY040N: INCOME FROM RENTAL OF A PROPERTY OR LAND

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Other incomes, including income from property and capital and inter-household transfers

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

1 - 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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | 8 | Unknown | | | |
| | 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

Income from rental of a property or land (HY040G): Income from rental of a property or land refers to the income received, during the income reference period, from renting a property (for example renting a dwelling not included in the profit/loss of unincorporated enterprises, receipts from boarders or lodgers, or rent from land) after deducting costs such as mortgage interest repayments, minor repairs, maintenance, insurance

and other charges.

Please note that income from rental of a property or land (HY040G) 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.

Description of flags

This income source uses two-digit flags and missing is not allowed. The main source should be defined as it is explained in the section of the flags.

When two-digit flags are used, the first digit expresses 'most common source or method' and the second digit expresses 'type of collected value'.

The imputation factor shows what percentage of a recorded (transmitted) value is collected and what percentage is imputed. The imputation factor should be a number with two decimal points. It can be a negative value.

Suggested question:

During last year (income reference period, calendar year, during 2022), did you receive any income from rental of a property or land?

If your answer is 'Yes', please write down the total amount _____ in national currency.

HY050G/HY050N: FAMILY/CHILDREN-RELATED ALLOWANCES

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

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

1 - 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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | | | | 8 | Unknown |
| | | | | 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

Social benefits: Social benefits⁴³ are defined as current transfers received during the income reference

period⁴⁴ by households intended to relieve them from the financial burden of a number of risks or needs, made through collectively organised schemes, or outside such schemes by government units and non-profit institutions serving households (NPISHs).

It includes the value of any social contributions and income tax payable on the benefits by the beneficiary to social insurance schemes or to tax authorities.

To be included as a social benefit, the transfer must meet one of two criteria:

- Coverage is compulsory (under law, regulation or a collective bargaining agreement) for the group in question.
- It is based on the principle of social solidarity (i.e., if it is an insurance-based pension, the premium and entitlements are not proportional to the individual's exposure to risk of the people protected).

The Social benefits collected at the household level are the following:

- Family/children related allowance (HY050G)/ (HY050N)
- Housing allowances (HY070G)/ (HY070N)
- Social exclusion not elsewhere classified (HY060G)/ (HY060N)

The family/children function refers to benefits that:

- provide financial support to households for bringing up children⁴⁵,
- provide financial assistance to people who support relatives other than children.

It includes:

- income maintenance benefit in the event of childbirth: flat-rate or earnings-related payments intended to compensate the parent for loss of earnings due to absence from work in connection with childbirth for the period before and/or after confinement or in connection with adoption,
- birth grant: benefits normally paid as a lump sum or by instalments in case of childbirth or adoption,
- parental leave benefit: benefit paid to either mother or father in the event of interruption of work or reduction of working time in order to bring up a child, normally of a young age,
- family or child allowance: periodical payments to a member of a household with dependent children to help with the costs of raising children,
- alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should not be recorded in variables HY080 and HY081,
- family and children related tax credits;
- other cash benefits: benefits paid independently of family allowances to support households and help them meet specific costs, such as costs arising from the specific needs of lone-parent families or families with handicapped children. These benefits may be paid periodically or as a lump sum.

It does not include:

- payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through maternity leave, where such payment cannot be separately and clearly identified as social benefits (these payments are included under 'Gross cash or near-cash employee income' (PY010G)).
- additional payments made by employers to an employee to supplement the maternity leave pay entitlement from a social insurance scheme, where such payments cannot be separately and clearly identified as social benefits (these payments are included under 'gross cash or near-cash employee income' (PY010G)).
- payments for fostering children, which should be included under PY010. Please note that payments for fostering children differ from transfers paid by the government. When these transfers paid by the government are paid as a form of social benefits to households with foster children, they can be included under HY050.

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted. Flags used are two-digit flags and missing is not allowed. The main source should be defined as it is explained in the section of the flags. If HY050 is constructed as part of several components, then the main source should be defined based on the value of the share of each source used and then to define the first digit. The second digit will be based on the type of collected value.

⁴⁴ In order to get a closer measure of the well-being of the household, the lump-sum benefits received during the income reference period shall be treated according to Eurostat technical recommendations. In the same way, lump-sums received before the income reference period could be taken into account and imputed according to Eurostat recommendations.

⁴⁵ The benefits received with the salary for bringing up children are included under HY050.

Description of flags

This income source uses two-digit flags. The first digit expresses '*most common source or method*' and the second digit expresses '*type of collected value*'.

The imputation factor shows what percentage of a recorded (transmitted) value is collected and what percentage is imputed, it can be negative and is expressed as a number with two decimal places.

Suggested question:

During last year (income reference period) did you receive family - or children - related allowances from the government (central or local)?

If your answer is 'Yes', please write down the total amount _____ in national currency.

HY051G: FAMILY/CHILDREN-RELATED ALLOWANCES [CONTRIBUTORY AND MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 – 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | | | 8 | Unknown | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only contributory and means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | Alternative: One digit flag | | -5 | This scheme does not exist at national level | |
| | _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'=-5 |

DESCRIPTION

Family/children related allowance (HY050G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

The Family/children function refers to benefits that:

- Provide financial support to households for bringing up children (included under HY050);
- Provide financial assistance to people who support relatives other than children

It includes:

- Income maintenance benefit in the event of childbirth: flat-rate or earnings-related payments intended to compensate the parent for loss of earnings due to absence from work in connection with childbirth for the period before and/or after confinement or in connection with adoption;
- Birth grant: benefits normally paid as a lump sum or by instalments in the case of childbirth or adoption;
- Parental leave benefit: benefit paid to either mother or father in the case of interruption of work or reduction of working time in order to bring up a child, normally of a young age;
- Family or child allowance: periodical payments to a member of a household with dependent children to assist with the costs of raising children;
- Alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should not be recorded in variables HY080 and HY081;
- Other cash benefits: benefits paid independently of family allowances to support households and help them meet specific costs, such as costs arising from the specific needs of lone parent families or families with handicapped children. These benefits may be paid periodically or as a lump-sum.

It excludes:

- Payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through maternity leave where such payment cannot be separately and clearly identified as social benefits (These payments are included under 'gross employee cash or near cash income' (PY010G)).
- Additional payments made by employers to an employee to supplement the maternity leave pay entitlement from a social insurance scheme, where such payments cannot be separately and clearly identified as social benefits (These payments are included under 'gross employee cash or near cash income' (PY010G)).
- Payments for fostering children that should be included under PY010.

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted.

See the detailed description of variables HY050, HY060 and HY070.

The "Contributory" and "Means-tested" definitions are the same as applied in ESSPROS. For further details, see ESSPROS manual⁴⁶.

Contributory schemes are social protection schemes that require the payment of contributions, by the protected persons or by other parties on their behalf, in order to secure individual entitlement to benefits. Contributory schemes are sometimes referred to as social insurance schemes. By convention, all non-autonomous schemes that employers run in favour of their employees, former employees and their dependents are classified as contributory schemes.

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

HY051 uses one-digit and three-digit flags only. The three-digit flags are used only for disaggregated income variables such as, HY051-054, HY061-064, HY071-074, PY091-094, PY111-114, PY121-124, PY131-134, PY141-144 and PY101-104 (when applicable).

The third digit and the value '1- Filled with only contributory and means-tested components' should be used in case of, for example, HY051.

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

⁴⁶ http://epp.eurostat.ec.europa.eu/portal/page/portal/product_details/publication?p_product_code=KS-RA-12-014

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).

The flag one digit '-5' is used when this 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.

HY052G: FAMILY/CHILDREN-RELATED ALLOWANCES [CONTRIBUTORY AND NON MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts / Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | 8 | Unknown | | | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only contributory and non means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | Alternative: One digit flag | | -5 | This scheme does not exist at national level | |
| | _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'=-5 |

DESCRIPTION

Family/children related allowance (HY050G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

The Family/children function refers to benefits that:

- Provide financial support to households for bringing up children (included under HY050);
- Provide financial assistance to people who support relatives other than children

It includes:

- Income maintenance benefit in the event of childbirth: flat-rate or earnings-related payments intended to compensate the parent for loss of earnings due to absence from work in connection with childbirth for the period before and/or after confinement or in connection with adoption;
- Birth grant: benefits normally paid as a lump sum or by instalments in the case of childbirth or adoption;
- Parental leave benefit: benefit paid to either mother or father in the case of interruption of work or reduction of working time in order to bring up a child, normally of a young age;
- Family or child allowance: periodical payments to a member of a household with dependent children to assist with the costs of raising children;
- Alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should not be recorded in variables HY080 and HY081;
- Other cash benefits: benefits paid independently of family allowances to support households and help them meet specific costs, such as costs arising from the specific needs of lone parent families or families with handicapped children. These benefits may be paid periodically or as a lump-sum.

It excludes:

- Payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through maternity leave where such payment cannot be separately and clearly identified as social benefits (These payments are included under 'gross employee cash or near cash income' (PY010G)).
- Additional payments made by employers to an employee to supplement the maternity leave pay entitlement from a social insurance scheme, where such payments cannot be separately and clearly identified as social benefits (These payments are included under 'gross employee cash or near cash income' (PY010G)).
- Payments for fostering children that should be included under PY010.

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

Contributory schemes are social protection schemes that require the payment of contributions, by the protected persons or by other parties on their behalf, in order to secure individual entitlement to benefits. Contributory schemes are sometimes referred to as social insurance schemes. By convention, all non-autonomous schemes that employers run in favour of their employees, former employees and their dependents are classified as contributory schemes.

Non-means-tested social benefits are social benefits which are NOT explicitly or implicitly conditional on the beneficiary's income and/or wealth falling below a specified level.

Description of flags

HY052 uses one digit and three digit flags. The three digit flag is used only for disaggregated income variables such as, HY051-054, HY061-064, HY071-074, PY091-094, PY111-114, PY121-124, PY131-134, PY141-144 and PY101-104 (when applicable).

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 the 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).

The flag one digit '-5' is used when this 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.

HY053G: FAMILY/CHILDREN-RELATED ALLOWANCES [NON-CONTRIBUTORY AND MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | 8 | Unknown | | | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only non -contributory and means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | Alternative: One digit flag | | -5 | This scheme does not exist at national level | |
| | _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'=-5 |

DESCRIPTION

Family/children related allowance (HY050G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

The Family/children function refers to benefits that:

- Provide financial support to households for bringing up children (included under HY050);
- Provide financial assistance to people who support relatives other than children

It includes:

- Income maintenance benefit in the event of childbirth: flat-rate or earnings-related payments intended to compensate the parent for loss of earnings due to absence from work in connection with childbirth for the period before and/or after confinement or in connection with adoption;
- Birth grant: benefits normally paid as a lump sum or by instalments in the case of childbirth or adoption;
- Parental leave benefit: benefit paid to either mother or father in the case of interruption of work or reduction of working time in order to bring up a child, normally of a young age;
- Family or child allowance: periodical payments to a member of a household with dependent children to assist with the costs of raising children;
- Alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should not be recorded in variables HY080 and HY081;
- Other cash benefits: benefits paid independently of family allowances to support households and help them meet specific costs, such as costs arising from the specific needs of lone parent families or families with handicapped children. These benefits may be paid periodically or as a lump-sum.

It excludes:

- Payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through maternity leave where such payment cannot be separately and clearly identified as social benefits (These payments are included under 'gross employee cash or near cash income' (PY010G)).
- Additional payments made by employers to an employee to supplement the maternity leave pay entitlement from a social insurance scheme, where such payments cannot be separately and clearly identified as social benefits (These payments are included under 'gross employee cash or near cash income' (PY010G)).
- Payments for fostering children that should be included under PY010.

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

HY053 uses one digit or three digit flags. The flag three digit is used only for disaggregated income variables such as, HY051-054, HY061-064, HY071-074, PY091-094, PY111-114, PY121-124, PY131-134, PY141-144 and PY101-104 (when applicable).

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).

The flag one digit '-5' is used when this 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.

HY054G: FAMILY/CHILDREN-RELATED ALLOWANCE [NON-CONTRIBUTORY AND NON MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | 8 | Unknown | | | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only non-contributory and non means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | Alternative: One digit flag | -5 | This scheme does not exist at national level | | |
| | _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'=-5 |

DESCRIPTION

Family/children related allowance (HY050G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

The Family/children Function refers to benefits that:

- Provide financial support to households for bringing up children (included under HY050);
- Provide financial assistance to people who support relatives other than children

It includes:

- Income maintenance benefit in the event of childbirth: flat-rate or earnings-related payments intended to compensate the parent for loss of earnings due to absence from work in connection with childbirth for the period before and/or after confinement or in connection with adoption;
- Birth grant: benefits normally paid as a lump sum or by instalments in the case of childbirth or adoption;
- Parental leave benefit: benefit paid to either mother or father in the case of interruption of work or reduction of working time in order to bring up a child, normally of a young age;
- Family or child allowance: periodical payments to a member of a household with dependent children to assist with the costs of raising children;
- Alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should not be recorded in variables HY080 and HY081;
- Other cash benefits: benefits paid independently of family allowances to support households and help them meet specific costs, such as costs arising from the specific needs of lone parent families or families with handicapped children. These benefits may be paid periodically or as a lump-sum.

It excludes:

- Payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through maternity leave where such payment cannot be separately and clearly identified as social benefits (These payments are included under 'gross employee cash or near cash income' (PY010G)).
- Additional payments made by employers to an employee to supplement the maternity leave pay entitlement from a social insurance scheme, where such payments cannot be separately and clearly identified as social benefits (These payments are included under 'gross employee cash or near cash income' (PY010G)).
- Payments for fostering children that should be included under PY010. Please note that payments for fostering children differ from transfers paid by the government. When these transfers paid by the government are paid as a form of social benefits to households with foster children, they can be included under HY054.

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 "non 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.

Non-means-tested social benefits are social benefits which are NOT explicitly or implicitly conditional on the beneficiary's income and/or wealth falling below a specified level.

Description of flags

HY054 uses only one digit or three digit flags. Specifically, the flag three digit is used only for disaggregated income variables such as, HY051-054, HY061-064, HY071-074, PY091-094, PY111-114, PY121-124, PY131-134, PY141-144 and PY101-104 (when applicable).

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).

The flag one digit '-5' is used when this 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.

HY060G/HY060N: SOCIAL EXCLUSION NOT ELSEWHERE CLASSIFIED

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or registers

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

Series' differences: No changes

VALUES AND FORMAT

1 - 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 |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | | | | 8 | Unknown |
| | | | | 9 | Not applicable (the value was not collected) |
| | | Imputation factor = collected value / recorded value *100 | | - 999999.99- 999999.99 | Collected value / Recorded value *100 |
| | | | | . | If problem of dividing by 0 appears |

DESCRIPTION

Social exclusion not elsewhere classified (HY060G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

Social benefits in the function 'social exclusion not elsewhere classified' refer to the 'socially excluded' or to 'those at risk of social exclusion'. In general, target groups may be identified (among others) as destitute people, migrants, refugees, drug addicts, alcoholics or victims of criminal violence.

It includes:

- Income support: periodic payments to people with insufficient resources. Conditions for entitlement may be related not only to the personal resources but also to nationality, residence, age, availability for work and family status. The benefits may have a limited or an unlimited duration; they may be paid to the individual or to the family and may be provided by central or local government,
- Other cash benefits: support for destitute and vulnerable persons to help alleviate poverty or assist in difficult situations. These benefits may be paid by private non-profit organisations,
- Other benefits nowhere else classified (e.g. benefits to compensate for extra fees on climate, compensation for funeral expenses)

It excludes:

- Pensions for persons who participated in the National Resistance. These pensions should be classified under 'old age function'. Anyone who is old enough to have been in the resistance must be over 70.

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted.

Description of flags

HY060G/HY060N uses two-digit flags, where the first digit express '*most common source or method*' and the second digit express '*type of collected value*'. The most common source or method is defined based on the share of the highest value of subcomponents defining this income source, described in the section of the flags.

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.

HY061G: SOCIAL EXCLUSION NOT ELSEWHERE CLASSIFIED [CONTRIBUTORY AND MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | | | 8 | Unknown | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only contributory and means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | | Alternative: One digit flag | | -5 | This scheme does not exist at national level |
| | _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'=-5 |

DESCRIPTION

Social exclusion not elsewhere classified (HY060G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

Social benefits in the function 'social exclusion not elsewhere classified' refer to the 'socially excluded' or to 'those at risk of social exclusion'. In general, target groups may be identified (among others) as destitute people, migrants, refugees, drug addicts, alcoholics or victims of criminal violence.

It includes:

- Income support: periodic payments to people with insufficient resources. Conditions for entitlement may be related not only to the personal resources but also to nationality, residence, age, availability for work and family status. The benefits may have a limited or an unlimited duration; they may be paid to the individual or to the family and may be provided by central or local government,
- Other cash benefits: support for destitute and vulnerable persons to help alleviate poverty or assist in difficult situations. These benefits may be paid by private non-profit organisations,
- Other benefits nowhere else classified (e.g. benefits to compensate for extra fees on climate, compensation for funeral expenses).

It excludes:

- Pensions for persons who participated in the National Resistance. These pensions should be classified under 'old age function'. Anyone who is old enough to have been in the resistance must be over 70.

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 "Contributory" and "Means-tested" definitions are the same as applied in ESSPROS.

Contributory schemes are social protection schemes that require the payment of contributions, by the protected persons or by other parties on their behalf, in order to secure individual entitlement to benefits. Contributory schemes are sometimes referred to as social insurance schemes. By convention, all non-autonomous schemes that employers run in favour of their employees, former employees and their dependants are classified as contributory schemes.

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

HY061G uses one-digit or three-digit flags.

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).

The three-digit flag is used only for disaggregated income variables.

The third digit and the value '1- Filled with only contributory and means-tested components' should be used in case of, for example, HY061.

The flag has one digit and takes the value '-5' when this 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.

HY062G: SOCIAL EXCLUSION NOT ELSEWHERE CLASSIFIED [CONTRIBUTORY AND NON MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | | | 8 | Unknown | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only contributory and non means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | Alternative: One digit flag | | | -5 | This scheme does not exist at national level |
| | _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'=-5 |

DESCRIPTION

Social exclusion not elsewhere classified (HY060G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

Social benefits in the function 'social exclusion not elsewhere classified' refer to the 'socially excluded' or to 'those at risk of social exclusion'. In general, target groups may be identified (among others) as destitute people, migrants, refugees, drug addicts, alcoholics or victims of criminal violence.

It includes:

- Income support: periodic payments to people with insufficient resources. Conditions for entitlement may be related not only to the personal resources but also to nationality, residence, age, availability for work and family status. The benefits may have a limited or an unlimited duration; they may be paid to the individual or to the family and may be provided by central or local government,
- Other cash benefits: support for destitute and vulnerable persons to help alleviate poverty or assist in difficult situations. These benefits may be paid by private non-profit organisations,
- Other benefits nowhere else classified (e.g. benefits to compensate for extra fees on climate, compensation for funeral expenses).

It excludes:

- Pensions for persons who participated in the National Resistance. These pensions should be classified under 'old age function'. Anyone who is old enough to have been in the resistance must be over 70.

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

Contributory schemes are social protection schemes that require the payment of contributions, by the protected persons or by other parties on their behalf, in order to secure individual entitlement to benefits. Contributory schemes are sometimes referred to as social insurance schemes. By convention, all non-autonomous schemes that employers run in favour of their employees, former employees and their dependants are classified as contributory schemes.

Non-means-tested social benefits are social benefits which are NOT explicitly or implicitly conditional on the beneficiary's income and/or wealth falling below a specified level.

Description of flags

HY062G uses one-digit or three-digit flags.

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).

The three digit flag is used only for disaggregated income variables.

The flag has one digit and takes the value '-5' when this 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.

HY063G: SOCIAL EXCLUSION NOT ELSEWHERE CLASSIFIED [NON-CONTRIBUTORY AND MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | 8 | Unknown | | | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only non-contributory and means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | Alternative: One digit flag | | -5 | This scheme does not exist at national level | |
| | _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'=-5 |

DESCRIPTION

Social exclusion not elsewhere classified (HY060G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

Social benefits in the function 'social exclusion not elsewhere classified' refer to the 'socially excluded' or to 'those at risk of social exclusion'. In general, target groups may be identified (among others) as destitute people, migrants, refugees, drug addicts, alcoholics or victims of criminal violence.

It includes:

- Income support: periodic payments to people with insufficient resources. Conditions for entitlement may be related not only to the personal resources but also to nationality, residence, age, availability for work and family status. The benefits may have a limited or an unlimited duration; they may be paid to the individual or to the family and may be provided by central or local government,
- Other cash benefits: support for destitute and vulnerable persons to help alleviate poverty or assist in difficult situations. These benefits may be paid by private non-profit organisations,
- Other benefits nowhere else classified (e.g. benefits to compensate for extra fees on climate, compensation for funeral expenses).

It excludes:

- Pensions for persons who participated in the National Resistance. These pensions should be classified under 'old age function'. Anyone who is old enough to have been in the resistance must be over 70.

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

HY063G uses one-digit and three-digit flags.

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).

The three-digit flag is used only for disaggregated income variables.

The flag has one digit and takes the value '-5' when this 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.

HY064G: SOCIAL EXCLUSION NOT ELSEWHERE CLASSIFIED [NON-CONTRIBUTORY AND NON MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | | | 8 | Unknown | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only non-contributory and non means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | | Alternative: One digit flag | -5 | This scheme does not exist at national level | |
| | _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'=-5 | |

DESCRIPTION

Social exclusion not elsewhere classified (HY060G) were received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

Social benefits in the function 'social exclusion not elsewhere classified' refer to the 'socially excluded' or to 'those at risk of social exclusion'. In general, target groups may be identified (among others) as destitute people, migrants, refugees, drug addicts, alcoholics or victims of criminal violence.

It includes:

- Income support: periodic payments to people with insufficient resources. Conditions for entitlement may be related not only to the personal resources but also to nationality, residence, age, availability for work and family status. The benefits may have a limited or an unlimited duration; they may be paid to the individual or to the family and may be provided by central or local government,
- Other cash benefits: support for destitute and vulnerable persons to help alleviate poverty or assist in difficult situations. These benefits may be paid by private non-profit organisations,
- Other benefits nowhere else classified (e.g. benefits to compensate for extra fees on climate, compensation for funeral expenses)

It excludes:

- Pensions for persons who participated in the National Resistance. These pensions should be classified under 'old age function'. Anyone who is old enough to have been in the resistance must be over 70.

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 "non 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.

Non-means-tested social benefits are social benefits which are NOT explicitly or implicitly conditional on the beneficiary's income and/or wealth falling below a specified level.

Description of flags

The flags used for HY064G are the same as HY061-063, one-digit or three-digit flags.

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).

The three-digit flag is used for disaggregated income variables.

The flag has one digit and takes the value '-5' when this 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.

HY070G/HY070N: HOUSING ALLOWANCES

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

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

1 - 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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | 8 | Unknown | | | |
| | 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

Housing allowances (HY070G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

The housing function refers to interventions by public authorities to help households meet the cost of 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 to help with paying mortgages and/or interest.

It does not include:

- social housing policy organised through the fiscal system (i.e. tax benefits),
- all capital transfers (in particular investment grants).

The net income series correspond to the gross income components but the tax at source or the social insurance contributions or both are deducted.

Description of flags

HY070G/HY070N use two-digit flags, where the first digit express '*most common source or method*' and the second digit express '*type of collected value*'. The most common source or method is defined based on the share of the highest value of subcomponents defining this income source, described in the section of the flags. The second digit of the flag collects information for the '*type of collected value*'.

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.

HY071G: HOUSING ALLOWANCES [CONTRIBUTORY AND MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | | | 8 | Unknown | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only contributory and means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | Alternative: One digit flag | | -5 | This scheme does not exist at national level | |
| | _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'=-5 | |

DESCRIPTION

Housing allowances (HY070G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

The Housing Function refers to interventions by public authorities to help households meet the cost of 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 "Contributory" and "Means-tested" definitions are the same as applied in ESSPROS.

Contributory schemes are social protection schemes that require the payment of contributions, by the protected persons or by other parties on their behalf, in order to secure individual entitlement to benefits. Contributory schemes are sometimes referred to as social insurance schemes. By convention, all non-autonomous schemes that employers run in favour of their employees, former employees and their dependants are classified as contributory schemes.

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

HY071G uses 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.

The flag has one digit and takes the value '-5' when this 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.

HY072G: HOUSING ALLOWANCES [CONTRIBUTORY AND NON-MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | 8 | Unknown | | | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only contributory and non means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | Alternative: One digit flag | | -5 | This scheme does not exist at national level | |
| | _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'=-5 |

DESCRIPTION

Housing allowances (HY070G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

The Housing Function refers to interventions by public authorities to help households meet the cost of

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

Contributory schemes are social protection schemes that require the payment of contributions, by the protected persons or by other parties on their behalf, in order to secure individual entitlement to benefits. Contributory schemes are sometimes referred to as social insurance schemes. By convention, all non-autonomous schemes that employers run in favour of their employees, former employees and their dependants are classified as contributory schemes.

Non-means-tested social benefits are social benefits which are NOT explicitly or implicitly conditional on the beneficiary's income and/or wealth falling below a specified level.

Description of flags

HY072 uses 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 this 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.

HY073G: HOUSING ALLOWANCES [NON-CONTRIBUTORY AND MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | 8 | Unknown | | | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable`s content | 1 | Filled with only non -contributory and means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | Alternative: One digit flag | | -5 | This scheme does not exist at national level | |
| | _IF | Imputation factor = collected value / recorded value *100 | | | - | Collected value / Recorded value *100 |
| | | | | | 999999.99-999999.99 | |
| | | | | | . | If problem of dividing by 0 appears, if ' F'=-5 |

DESCRIPTION

Housing allowances (HY070G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

The Housing Function refers to interventions by public authorities to help households meet the cost of

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.

HY074G: HOUSING ALLOWANCES [NON-CONTRIBUTORY AND NON MEANS-TESTED]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/Income from social transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register– known to the countries

In use (period): Yes, since 2014

Series' differences: No changes

VALUES AND FORMAT

1 - 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>Three-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>Three-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions | |
| | | | | 2 | Net of tax on income at source | |
| | | | | 3 | Net of social contributions | |
| | | | | 4 | Mix of different nets | |
| | | | | 5 | Gross | |
| | | | | 6 | Income component(s) not taxed | |
| | | | | 7 | Mix of net and gross | |
| | | | | 8 | Unknown | |
| | | 9 | Not applicable (the value was not collected) | | | |
| | | <i>Three-digit flag: third digit</i> | Variable's content | 1 | Filled with only non-contributory and non means-tested components | |
| | | | | 2 | Filled with mixed components | |
| | | Alternative: One digit flag | | | -5 | This scheme does not exist at national level |
| | _IF | Imputation factor = collected value / recorded value *100 | | | -999999.99-999999.99 | |
| | | | | | . | If problem of dividing by 0 appears, if 'F'=-5 |

DESCRIPTION

Housing allowances (HY070G) received during income reference period with the condition that coverage is compulsory and with the principle of social solidarity.

The Housing Function refers to interventions by public authorities to help households meet the cost of

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 "non 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.

Non-means-tested social benefits are social benefits which are NOT explicitly or implicitly conditional on the beneficiary's income and/or wealth falling below a specified level.

Description of flags

HY074 uses one-digit flag or three-digit flag.

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).

Alternatively, one-digit flag as '-5' is used in cases 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.

HY080G/HY080N: REGULAR INTER-HOUSEHOLD CASH TRANSFER RECEIVED

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Other incomes, including income from property and capital and inter-household transfers

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

1 - 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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | 8 | Unknown | | | |
| | 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

This item is classified under current transfer received.

Regular inter-household cash transfers received refer to regular monetary amounts received, during the income reference period, from other households or persons.

Inter-household transfers should be:

- regular, i.e., transfer receipts must be to some extent be anticipated or relied on;
- Current, i.e., available for consumption during the income reference period.

Regular can correspond to two different timescales:

- it could be an annual amount received every year or over several years; or
- it could be periodic receipts (e.g., monthly) over a short period embedded in the income reference period (e.g. a semester).

The definition of regular does not refer to precise timing and does not require strong periodicity. Therefore, regular inter-household cash transfers received should refer to regular payment received, even if once a year, available to finance (regular) consumption expenditure.

It includes:

- compulsory alimony and child support,
- voluntary alimony and child support received on a regular basis,
- regular cash support from persons other than household members: For example, the transfers received from parents in case the child is studying away from the household and is not a household member of parents household should be included here. This case refers to the case when child has its' own income and is independent.
- regular cash support from households in other countries,

Specifically, this variable includes even other forms of inter-households transfers that don't go as a cash flow but substitute different payments done on behalf of respective household (e.g. regular non-cash support from other households (children, relatives, owner etc.) coming in form of paying household monthly bills).

It does not include:

- Free or subsidised housing provided by another household;
- Inheritances and other capital transfers, i.e., transfers received from other households which the household does not consider as being wholly available for consumption within the income reference period;
- Gifts and other large, one-time and unexpected cash flows, such as "lump sums" to buy a car, a house, or to be saved for long-term consumption (more than one year ahead);
- Alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should be recorded in the family allowances (variable HY050).

The inter-household transfers should be measured using the following standard approach: to separate data collection of alimonies from other transfers (cash support from relatives, cash support from the rest of the world).

The variable HY080G/HY080N collects the sum of both components. The variable HY081G/HY081N collects only alimonies.

Description of flags

HY080 uses two-digit flags.

Two-digit flags: 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 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:

In 2022 (last year, income reference period), did your household regularly receive money from people outside of your household?

(it includes compulsory/voluntary alimony and child support as well as regular cash support from other households, It excludes gifts and other large, one-time and unexpected cash flows, such as "lump sum" to buy a car, a house, ...or to be saved for long-term consumption (more than one year ahead)).

If your answer is 'Yes', please write down the total amount _____ in national currency.

HY081G/HY081N: ALIMONIES RECEIVED [COMPULSORY + VOLUNTARY]

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Other incomes, including income from property and capital and inter-household transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or register

In use (period): Yes, since 2007

Series' differences: No changes

VALUES AND FORMAT

1 - 999999.99 Income (national currency)
0 No income

FLAGS

| Type of variable | Flag name | Flag comp. | Type of information | Values | |
|------------------|-----------|--|------------------------------|---|--|
| 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 |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | 7 | | | Mix of net and gross | |
| | 8 | Unknown | | | |
| | 9 | Not applicable (the value was not collected) | | | |
| | | Alternative: One digit | -4 | Amount included in another income component | |
| | _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’ = -4 | |

DESCRIPTION

This item is classified under current transfer received.

Alimonies received refer to regular monetary amounts received, during the income reference period, from other households or persons. They should refer to regular payment received, even if once a year, available to finance (regular) consumption expenditure.

Alimonies transfers should be:

- Regular, i.e. transfer receipts must be to some extent be anticipated or relied on;
- Current, i.e. available for consumption during the income reference period.

Regular can correspond to two different timescales:

- It could be an annual amount received every year or over several years; or
- It could be periodic receipts (e.g. monthly) over a short period embedded in the income reference period (e.g. a semester).

The definition of regular does not refer to precise timing and does not require strong periodicity.

- Alimonies concern receipts for children and former spouse/husband which can be national or come from abroad.

Alimonies include:

- Compulsory alimony and child support;
- Voluntary alimony and child support received on a regular basis;

Alimonies exclude:

- Regular cash support (other than alimonies) from persons other than household members;
- Regular cash support (other than alimonies) from households in other countries;
- Free or subsidised housing provided by another household;
- Inheritances and other capital transfers, i.e. transfers received from other households which the household does not consider as being wholly available for consumption within the income reference period;
- Gifts and other large, one-time and unexpected cash flows, like "lump sums" to buy a car, a house, or to be saved for long term consumption (more than one year ahead);
- Alimonies or supports paid by government (central or local) if the spouse for some reason does not pay the alimony/child support. The amount paid by the government should be recorded in the family allowances (variable HY050).

By construction HY080G>= HY081G

Description of flags

This income source uses one or two-digit flags.

One-digit flag '-4': Amount included in another income component, could not be recorded separately from this component or is not collected at all separately.

In case of two- digit flags 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'. This income source does not have three-digit and one-digit flag. In such cases when one does not have alimonies received 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 (income reference period, during 2022), did you receive regularly alimony payments for your children or to yourself from somebody outside your household?

Note: Alimonies or supports paid by government (central or local) are excluded if the spouse does not pay, for some reason, the alimony/child support.

If your answer is 'Yes', please write down the total amount _____ in national currency.

HY090G/HY090N: INTEREST, DIVIDENDS, PROFIT FROM CAPITAL INVESTMENTS IN UNINCORPORATED BUSINESS

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Other incomes, including income from property and capital and inter-household transfers

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)

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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | 8 | Unknown | | | |
| | 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

Interest, dividends, profits from capital investment in an unincorporated business (HY090G): Interest (not included in the profit/loss of an unincorporated enterprise), dividends and profits from capital investment in an unincorporated business refer to the amount of interest from assets such as bank accounts, certificates of deposit, bonds, etc., dividends and profits from capital investment in an unincorporated business in which the person does not work, received during the income reference period, less expenses incurred.

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.

HY100G/HY100N: INTEREST REPAYMENTS ON MORTGAGE

Topic and detailed topic: Income, consumption and elements of wealth, including debts / Other incomes, including income from property and capital and inter-household transfers

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

1 - 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) |
| | | | | - 999999.99- 999999.99 | Collected value / Recorded value *100 |
| | | | | . | If problem of dividing by 0 appears |

DESCRIPTION

Interest paid on mortgage refers to the total gross amount, before deducting any tax credit or tax allowance, of mortgage interest on the main residence of the household during the income reference period.

It does not include:

- any other mortgage payments, either interest or principal, made at the same time, such as mortgage protection insurance or home and contents insurance,
- payments on re-mortgages to obtain money for housing purposes (e.g. repairs, renovations, maintenance, etc.) or for non-housing purposes,
- repayments of the principal or capital sum.

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted.

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 collects information for the 'type of collected value' and the third digit is not used for this income.

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 HY100G, HY100N, and also for variables as HY120G, HY120N and 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.

HY110G/HY110N: INCOME RECEIVED BY PEOPLE AGED UNDER 16

Topic and detailed topic Income, consumption and elements of wealth, including debts/ Other incomes, including income from property and capital and inter-household transfers

Variable type: Annual

Unit: Household

Reference period: Income reference period

Mode of collection: Household respondent or registers

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

Series' differences: No changes

VALUES AND FORMAT

1 - 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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | 8 | Unknown | | | |
| | 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

Income received by people aged under 16 is defined as the gross income received by all household members aged under 16 during the income reference period.

It does not include:

— transfers between household members,

— income collected at household level (i.e. variables HY040G, HY050G, HY060G, HY070G, HY080G and HY090G).

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted.

Description of flags

This income source uses two-digit flags. The first flag digit collects information for 'most common source or method' used, the second digit collects information for the 'type of collected value'. If the household does not have children under 16 or have no income received for children under 16 than this amount 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 (income reference period) did your child or any of your children under 16 receive any income?

(This can include income or earnings from regular jobs as well summer jobs/internships or temporary small jobs (like baby sitting or dog watching or disability benefits)).

If the answer is 'Yes', could you please indicate the total amount (in national currency) received in last year
_____.

HY120G/HY120N: REGULAR TAXES ON WEALTH

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

1 - 999999.99 Income (national currency)
0 No income

FLAGS

| Type of variable | Flag name | Flag comp. | Type of information | Values | Modality values |
|------------------|-----------|---|------------------------------|------------------------------|--|
| 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 | | -4 | Amount included in another income component |
| | _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'=-4 |

DESCRIPTION

Regular taxes on wealth refers to taxes that are payable periodically on the ownership or use of land or buildings by owners and current taxes on net wealth and on other assets (jewellery, other external signs of wealth). The regular taxes on wealth to be reported are those paid during the income reference period.

Regular taxes on wealth include:

- Regular taxes on the ownership of household's main dwelling (recorded in HY120 and HY121),
- Regular taxes on the ownership of other real estates,
- any interest charged on arrears of taxes due, and any fines imposed by taxation authorities,
- property taxes paid directly to the taxation authority by tenants.

It does not include:

- intermittent taxes such as inheritance taxes, death duties or taxes on inter vivos gifts,
- 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 (these taxes are included under 'Tax on income and social insurance contributions' (HY140G)),
- taxes on land, buildings or other assets owned or rented by enterprises and used by them for production (these taxes are considered as taxes on production, and they are deducted from the market output of self-employment income to build the component 'Gross cash profits or losses from self-employment' (including royalties) (PY050G)),
- regular taxes on wealth paid by tenant indirectly via housing costs (HH070). In this case tax should be part of housing costs variable (HH070)

Description of flags

This income source uses two-digit or one-digit flags.

This variable includes the possibility of one-digit flags used, '*-4 Amount included in another income component*' used when the value is not collected separately or could not be divided from another income component.

In case a two-digit flag is used, the first digit collects information for 'most common source or method' used, the second digit 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 there is only two modalities '1-Net of tax on income at source and social contributions' and '9- Not applicable (the value was not collected)'.

For HY120G and HY120N 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.

HY121G/HY121N: TAXES PAID ON OWNERSHIP OF HOUSEHOLD MAIN DWELLING

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): New, from 2021

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 |
| | _F | <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) |
| | | | | -2 | Not applicable (HH021#1,2) |
| | | | | -4 | Amount included in another income component |
| | _F | Alternative: One digit | | -7 | Not applicable (HB010 < 2021) |
| | | | | - | Collected value / Recorded value *100 |
| | | | | 999999.99-999999.99 | |
| | | | | . | If problem of dividing by 0 appears |

DESCRIPTION

Regular taxes on the ownership of household's main dwelling refer to taxes that are payable periodically on the ownership or use of land or buildings where the dwelling is located by owners of the dwelling. The regular taxes to be reported are those paid during the income reference period. Taxes paid on the ownership of household's second, third (or more) dwellings are not included in HY121G but should be included in HY120G.

The owner of the accommodation should be a member of the household. A person is an owner if he/she possesses a title deed independently of whether the house is fully paid or not. A reversionary owner should

be considered as the owner.

The main dwelling is considered as the dwelling where at the moment of interview household is living or spent most of the time.

This tax should be reported on the basis of ownership definition and not based on the main dwelling where the household live at the moment of interview where the household status could be owner or not. The value should be asked and recorded only for the owners.

It includes:

- The taxes paid by the owner for the main dwelling (dwelling where at the time of interview is used as usual residence, dwelling where the household live most of the time);

It excludes:

- Taxes paid for the second, third or other dwellings owned (only to HY120);
- The payment of the taxes paid by the owner (household interviewed) that in the time of interview does not live in that dwelling, could be rented, give for free or live empty (HY120).
- Non owners should not be asked, and the recorded value should be 'zero'. For non-owners it is difficult to define and to split the amount from the rent, charges or is not paid at all by them. Tax directly paid by non-owners should be reported under HY120. If the tenant does not pay the tax directly it should be part of housing costs variable (HH070);
- Taxes on individual, household or tax-unit income, income from property, other taxes at source paid during the income reference period (part of HY140);
- Taxes paid from rented household for the main apartment (Included in HY120).

By construction, HY120G >= HY121G.

Description of flags

The flags codes used for variable HY121 are the same as for HY120. This income source uses two-digit or one-digit flags.

When one-digit flag is used, the flag takes the value '-4 Amount included in another income component' used when the value is not collected separately or is included in another income component (ex. part of HY120).

When a two-digit flag is used, the first flag digit provides information on the 'most common source or method' used, the second flag digit provides information on 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 HY121G, HY121N, 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.

HY130G/HY130N: REGULAR INTERHOUSEHOLD CASH TRANSFER PAID

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

1 - 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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | | | | 8 | Unknown |
| | | | | 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

This variable refers to all regular monetary transfers paid to other households, during the income reference period, including payments that happen only once per year, but every year should also be considered. For example, payments done to children that are studying away from the household and are **not a household member** should be included here.

Inter-household transfers should be:

- Regular, i.e., transfer payments must be to some extent anticipated or relied on;
- Current, i.e., out of the income from the income reference period.

Regular can correspond to two different time scales:

- It could be an annual amount paid every year or over several years;
- It could be periodic payments (e.g., monthly) over a short period embedded in the income reference period (e.g. a semester).

The definition of 'regular' does not refer to precise occurrence and does not require strong periodicity.

Regular inter-household transfers paid include:

- compulsory alimony and child support,
- voluntary alimony and child support paid on a regular basis,
- regular cash support to persons other than household members,
- regular cash support to households in other countries.

Regular inter-household transfers paid excludes:

- Capital transfers and money drawn from saving.

The net income series corresponds to the gross income components but the tax at source or the social insurance contributions or both are deducted.

Before 2021:

In the case of tax deductions, the paid amount of the regular cash transfer should be recorded in HY130G while HY130N should take into account the tax deductions and repayments.

The inter-household transfers should be measured using the following standard approach: to separate data collection of alimonies from other transfers (cash support from relatives, cash support from the rest of the world).

In line with the Regulation, the variable HY130G/HY130N collects the sum of both components. For an analysis purpose, a new variable is created collecting only alimonies (HY131G/N).

Description of flags

This income source uses two-digit flags. The first flag digit collects information for 'most common source or method' used, the second digit collects information for the 'type of collected value' and the third digit is not used for this income. The most common source or method used should be defined as described in the introduction, part of the flags.

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 (income reference period, during 2022,...), did you regularly give money to somebody in another household e.g. child support or alimony payments or to a former spouse/husband which can be either national or abroad?

If the answer is 'Yes', could you please indicate the total amount (in national currency) received in last year _____ (amount in national currency)

HY131G/HY131N: ALIMONIES PAID [COMPULSORY + VOLUNTARY]

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 2007

Series' differences: No changes

VALUES AND FORMAT

1 - 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 |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | | | | 8 | Unknown |
| | | | | 9 | Not applicable (the value was not collected) |
| | | Alternative: One digit | | -4 | Amount included in another income component |
| | _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' =-4 |

DESCRIPTION

Alimonies paid refer to regular monetary amount paid to other households, during the income reference period. They should refer to regular payments, even once a year, out of income.

Alimonies transfers should be:

- Regular, i.e., transfer payments must be to some extent be anticipated or relied on;
- Current, i.e., out of the income from the income reference period.

Regular can correspond to two different time scales:

- an annual amount paid every year or over several years;
- periodic payments (e.g. monthly) over a short period embedded in the income reference period (e.g. a semester).

The definition of regular does not refer to precise timing and does not require strong periodicity.

Alimonies include:

- Compulsory alimony and child support;
- Voluntary alimony and child support paid on a regular basis.
- Alimonies concern payments for children and a former spouse/husband which can be national or abroad.

Alimonies exclude:

- Regular cash support (other than alimonies) to persons other than household members;
- Regular cash support (other than alimonies) to households in other countries;
- Capital transfers and money drawn from saving.

By construction, HY130G >= HY131G.

As for HY130, in case of tax deductions, the paid amount of the regular cash transfer should be recorded in HY131G, while HY131N should take into account the tax deductions and repayments.

Description of flags

This income source uses one-digit and two-digit flags.

One digit flag ‘-4’: Amount included in another income component is used when the value could not be recorded separately from this component or is not collected at all separately.

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

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 regularly give money to somebody in another household e.g. alimony payments to a child or to a former spouse/husband which can be either national or living abroad.

Please note that regular cash support (other than alimonies) to persons other than household members should be excluded.

If the answer is ‘Yes’, could you please indicate the total amount (in national currency) paid in 2022:

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.

Social insurance contributions refer to contributions by employees', the self-employed and if applicable, the unemployed, retired paid during the income reference period to either mandatory government or employer-based social insurance schemes (pension, health, etc.).

Taxes on income include:

- taxes on individual, household or tax-unit income (income from employment, property, entrepreneurship, pensions, etc.), including taxes deducted by employers (pay-as-you-earn taxes), other taxes at source and taxes on the income of owners of unincorporated enterprises paid during the income reference period,
- by way of exception, countries using data from registers, and other countries for which this is the most suitable approach, may report taxes on 'income received' in the income reference year, if it only marginally affects comparability,
- any interest charged on arrears of taxes due and any fines imposed by taxation authorities during income reference period.

It does not include:

- fees paid for hunting, shooting and fishing rights.

Description of flags

This income source uses one-digit and two-digit flags.

One-digit flag is used in cases when this variable is not collected, and the flag has one digit as '-1 Missing'.

In case of two digits, the first digit collects information for 'most common source or method' used, the second digit collects information for the 'type of collected value'. The way of defining the main and most common source or method used will be according to the description at the section of flags.

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 (income reference period, during 2022,...), did your household pay any taxes on income and/or social contributions?

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 | Two-digit flag: first digit | 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 |
| | | Two-digit flag: second digit | 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.

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.

HY170G/HY170N: VALUE OF GOODS PRODUCED FOR OWN CONSUMPTION

Topic and detailed topic: Income, consumption and elements of wealth, including debts/ Other incomes, including income from property and capital and inter-household transfers

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

1 - 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 |
| | | <i>Two-digit flag: second digit</i> | Type of collected value | 1 | Net of tax on income at source and social contributions |
| | | | | 2 | Net of tax on income at source |
| | | | | 3 | Net of social contributions |
| | | | | 4 | Mix of different nets |
| | | | | 5 | Gross |
| | | | | 6 | Income component(s) not taxed |
| | | | | 7 | Mix of net and gross |
| | 8 | Unknown | | | |
| | 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

Gross value of goods produced for own consumption (HY170G): The value of goods produced for own consumption refers to the value of food and beverages produced and also consumed within the same household.

The value of goods produced for own consumption should be calculated as the market value of goods produced deducting any expenses incurred in the production.

The value of food and beverages should be included when they are a significant component of the income

at national level, or they constitute a significant component of the income of particular groups of households.

This value does not include:

— value of household services, and

— any production for sale and any withdrawals from a business by a self-employed person (these values are included under 'Gross income benefits or losses from self-employment' (including royalties) (PY050G))

This variable 'value of goods produced for own consumption (HY170)' only refers to alimentation products (food and beverages). Other products which can be used for own consumption, like wood, should be excluded from this variable.

Net value of goods produced for own consumption (HY170N): The net income component corresponds to the gross income components, but the tax at source, the social insurance contributions or both (if applicable) are deducted.

Comments

This income component includes the value of all goods produced and consumed within the same household. Any households may engage in such production without being categorised as an unincorporated enterprise, but any production for sale (and any withdrawals from a business by a self-employed person) are included in PY050G/PY050N.

Thus, this item should include, e.g., the value of potatoes produced in the family garden and then consumed by the household, but not the value of any potatoes which are sold (or given) to a neighbour. The value of any sales should be classified as (monetary) self-employment income (any gifts are inter-household transfers in kind and therefore excluded from the EU-SILC).

Any remunerative hobbies, from which the household makes profit e.g., pigeon keeping, water-colour painting – should be regarded as a form of casual self-employment and any profits should be recorded as such.

There are very few goods other than fruit and vegetables that EU households produce and consume themselves. Some hobbies, for example weaving cloth, painting pictures, may result in additional goods for the household, however the value is likely to be very small once all costs have been deducted.

Indeed, there is a fine line between regarding such activities purely as leisure or as productive. This may also be true for fruit and vegetable growing. Although for some households in some countries, the ability to produce and consume their own garden produce may appear to make a real contribution to their economic well-being, even then it is debatable whether the level of profit is significant once the cost of all inputs has been deducted. Note that if the household is in fact running a farm or small-holding then the value of any of their own produce which they consume themselves will already have been taken into account in the measurement of their (monetary) income from self-employment.

In principle the valuation of goods produced for own consumption is relatively straightforward. Respondents are usually asked to provide information on the quantities of each type of good consumed and a market price is then applied. However, this involves additional data collection and office editing.

For some countries and for some categories of households, the value of goods produced for own consumption does not constitute a significant component of income. In this case, related information does not need to be collected for this category of households and reported in the EU-SILC variable. The importance of this component should be assessed on an objective and empirical basis using for instance HBS results or National Accounts. **If the variable is not collected it needs to be transmitted to Eurostat as an empty value, flag '-8' and imputation factor missing (More information is provided in the [transmission guidelines](#)).** This should be documented in the Quality Report.

Description of flags

This income source uses two-digit flags.

In case of two-digit flag used, the first digit collects information for 'most common source or method' used, the second digit collects information for the 'type of collected value'.

In such cases that a household does not have own consumption products then the value of HY170 should

be zero.

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.