

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