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?