

HY010: Total household gross income

| | |
|---------------------------|--|
| Domain/Area | Income/Total household income (gross and disposable) |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Constructed |
| Values | -99999999.99 - 99999999.99 Income (national currency) without inflation factor |
| Flags | See chapter 'Income flags' |

Description

Difference with the EU-SILC Regulations: 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) ¹.

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

Total gross household income (HY010) is computed as:

The sum for all household members of gross personal income components

Gross employee cash or near cash 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

imputed rent (HY030G),

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),

¹ This follows a recommendation from the TF on methodological issues. The Indicator Sub Group (ISG) agreed in 2010 to include PY080 in the income definition and consequently in the computation of OMC indicators.

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]($PY010G + PY021G + PY050G + PY080G + PY090G + PY100G + PY110G + PY120G + PY130G + PY140G$).

Note: The new income components are mandatory from the 2007 operation onwards, i.e. 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 (OMC indicators) until a final decision of the ISG concerning the inclusion of these components has been taken. However, these components have to be recorded at component level in their respective codes, i.e. PY020G, PY030G, HY170G, HY030G, HY100G.

HY020: Total disposable household income

HY022: Total disposable household income before social transfers other than old-age and survivor's benefits

HY023: Total disposable household income before social transfers including old-age and survivor's benefits

| | |
|---------------------------|--|
| Domain/Area | Income/Total household income (gross and disposable) |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Constructed |
| Values | -99999999.99 - 99999999.99 Income (national currency) without inflation factor |
| Flags | See chapter 'Income flags' |

Description

Difference with the EU-SILC Regulations: 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)¹.

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 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's 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),

¹ This follows a recommendation from the TF on methodological issues. The Indicator Sub Group (ISG) agreed in 2010 to include PY080 in the income definition and consequently in the computation of OMC indicators.

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: $HY020 = HY010 - HY120G - HY130G - HY140G$.

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

Plus old age benefits (PY100G) and survivor' benefits (PY110G).

Or as:

The total disposable income (HY020);

Minus:

Unemployment benefits (PY090G),

Sickness benefits (PY120G),

Disability benefits (PY130G),

Education-related allowances (PY140G);

Family/children related allowances (HY050G),

Social exclusion not classified elsewhere (HY060G),

Housing allowances (HY070G).

That means:

$HY022 = HY040G + HY080G + HY090G + HY110G - HY120G - HY130G - HY140G + [\text{for all household members}](PY010G + PY021G + PY050G + PY080G + PY100G + PY110G)$

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 (PY090G),

Old-age benefits (PY100G),

Survivor' benefits (PY110G),

Sickness benefits (PY120G),

Disability benefits (PY130G),

Education-related allowances (PY140G);

Family/children related allowances (HY050G),

Social exclusion not elsewhere classified (HY060G),

Housing allowances (HY070G).

That means:

$HY023 = HY040G + HY080G + HY090G + HY110G - HY120G - HY130G - HY140G + [\text{for all household members}](PY010G + PY021G + PY050G + PY080G)$

Note: The new income components are mandatory from 2007 operation onwards, i.e. 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 (OMC indicators) until a final decision of the ISG concerning the inclusion of these components has been taken. However, these components have to be recorded at component level in their respective codes, i.e. PY020G, PY030G, HY170G, HY030G, HY100G.

HY030G/HY030N: Imputed rent

| | |
|---------------------------|--|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Estimated |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | 0 No income 1 Income (variable is filled) -1 Missing (As missing values are imputed, this code is only acceptable if imputation is not possible) -5 (only for net values) Not filled: variable of gross (.....N) series is filled |

Description

The imputed rent refers to the value that shall be imputed for all households that do not report themselves as paying full rent, either because they are owner-occupiers or they live in accommodation rented at a lower price than the market price, or because the accommodation is provided rent-free.

The imputed rent shall be estimated only for those dwellings (and any associated buildings such as a garage) that are used as a main residence by the households.

The value to impute shall be the equivalent market rent that shall be paid for a similar dwelling as that occupied, less any rent actually paid (in the case where the accommodation is rented at a lower price than the market price), less any minor repair or refurbishment expenditure which the owner-occupier households make on the property of the type that would normally be carried out by landlords. Costs for heating, water electricity, etc. are excluded. Repair leading to improvements or fixing major problems of the dwelling are also excluded.

Depreciation (consumption of fixed capital) shall not be taken into account because it is likely to be offset or superseded by variation of the market value of the dwelling. These latter are not covered in EU-SILC.

The market rent is the rent due for the right to use an unfurnished dwelling on the private market, excluding charges for heating, water, electricity, etc. By extension, private market also includes the market that is regulated by government regulations.

Several methods for estimating 'gross'¹ imputed rent are available:

The regression/stratification method based on actual rents;

The user cost method based on the estimation of cost incurred for homeownership by foregoing the opportunity to invest in financial assets from which real income flows are created in the form of income from interest and dividends;

The self-assessment method;

The administrative assessment method, generally for fiscal purposes;

For the sake of comparability among countries, a regression/stratification method should be applied,

¹ i.e. before deduction of owner cost for maintenance and minor repairs

except for duly justified cases, in particular when the private rental market represents less than 10% of the market or when the regression method is statistically unreliable. The self-assessed value used as direct estimate of the market price value of the dwelling is not acceptable. The method used for fiscal purposes is not usually adapted.

The use of the regression method requires further development in order to ensure the minimum comparability with EU-SILC recommended method, in particular the determination of capital to be taken into account when the owner has a mortgage.

The regression/stratification method is based on the estimation of market rent using appropriate econometric model/stratification criteria, which makes use of the available data on the private market rent. The source can be the EU-SILC sub-sample of full rent tenants or any other reliable external source.

Variables to be taken into account are likely to be country-specific, although some variables like localisation and urbanisation, size of dwelling (in square meter and in number of rooms), amenities (bathroom, balcony, garden, ...) are likely to be common to all models.

The estimated model should seek to predict the average market rent taking into account the physical characteristics of the dwelling but not the market rent of a new contract for such a dwelling. Therefore, the age of the contract does not seem to be an interesting predictor for such a model. The quality of the model will be evaluated in light of its ability to fit the actual distribution of the market rent of a similar dwelling. The use of the subjective rent as a latent of a hidden variable is not excluded a priori. In this case, the model would appear as a model for correcting the subjective rent.

If there is a strong deviation between the rental market sample and the owner-occupied sample, it is likely that the Heckmann correction should be tested for reducing selection bias.

Different models used by countries will be made available on circa for information.

Difference with the EU-SILC Regulations: Accommodation provided for free or at a reduced rent by the employer to the employees as the main residence of the household, should be included in the non-cash employee income (PY020), and consequently not included under the variable imputed rent (HY030). When an employee occupies an employer-owned dwelling for free or at a reduced cost, the corresponding part of the imputed rent that is not paid by the employee should be recorded in employment income in kind (PY020) and not taken into account as part of the imputed rent (HY030).

On the other hand, cash subsidies received from the employer for dwelling costs should be counted as employment income (PY010).

The housing subsidies received from the government or from a non-profit institution should not be deducted from the imputed rent. These subsidies should be accounted for in housing allowances (HY070).

Housing subsidies and reduced rent based on an employment contract should not interfere with computation of imputed rent.

HY040G/HY040N: Income from rental of a property or land

HY090G/HY090N: Interest, dividends, profit from capital investments in unincorporated business

| | |
|---------------------------|---|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | See chapter 1 INCOME FLAGS' |

Description

Gross means that neither taxes nor social contributions have been deducted at source.

Property income: Property income is defined as the 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.

The property income is broken down into:

Interest, dividends, profits from capital investment in an unincorporated business (HY090);

Income from rental of a property or land (HY040);

Pensions received from individual private plans (other than those covered under ESSPROS) (PY080).

Interest, dividends, profits from capital investment in an unincorporated business (HY090G): Interest (not included in the profit/loss of an unincorporated enterprise), dividends, 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).

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 values¹.

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.

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

Difference with EU-SILC Regulations: Contributions to individual pension plans (PY035G)/ (PY035N)

¹ The aim is to improve the data collection (given that pilot surveys showed the difficulty to collect interest from accounts).

should not be deducted from the household's total disposable income.

Pensions received from individual private plans (other than those covered under ESSPROS) (PY080G) are treated as a component of property income, and should be included in the household's total gross income (HY010) and in the household's total disposal income (HY020).

HY050G/HY050N: Family/Children-related allowances

HY060G/HY060N: Social exclusion not elsewhere classified

HY070G/HY070N: Housing allowances

| | |
|--------------------|---|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | See chapter 1 INCOME FLAGS' |

Description

Social benefits¹: Social benefits¹ are defined as current transfers received during the income reference period² 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 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.

In order 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)

Social benefits exclude:

Benefits paid from schemes into which the recipient has made voluntary payments only, independently of his/her employer or government (which are included under 'Pensions from individual private plans (other than those covered under ESSPROS)' (PY080G)).

¹ The social benefits included in EU-SILC, with the exception of housing benefits, are restricted to cash benefits.

² 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.

Family/children related allowance (HY050G): The Family/children Function refers to benefits that:

Provide financial support to households for bringing up children¹;

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)).

Housing allowances (HY070G): 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.

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

¹ The benefits received with the salary for bringing up children are included under HY050.

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).

Social exclusion not elsewhere classified (HY060G): Social benefits in the function 'social exclusion not elsewhere classified' refer to the 'socially excluded' or to 'those at risk of social exclusion'. General as this is, target groups may be identified (among others) as destitute people, migrants, refugees, drug addicts, alcoholics, victims of criminal violence.

It includes:

Income support: periodic payments to people with insufficient resources. Conditions for entitlement may be related not only to 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 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.

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 90.

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

HY051G: Family/Children-related allowances (Contributory and means-tested)

HY061G: Social exclusion not elsewhere classified (Contributory and means-tested)

HY071G: Housing allowances (Contributory and means-tested)

| | |
|---------------------------|--|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | 2 : filled with mixed components 1 : filled with only contributory and means-tested components 0: No income -1 : missing -2 : N/A This scheme doesn't exist at national level -7: N/A HB010 ≠ last year |

Description

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 manual¹.

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.

If flag 2 is used, please fill in comments in the associated metadata file

¹ ESSPROS manual can be found at:

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

HY052G: Family/Children-related allowances (Contributory and non means-tested)

HY062G: Social exclusion not elsewhere classified (Contributory and non means-tested)

HY072G: Housing allowances (Contributory and non means-tested)

| | |
|---------------------------|--|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | 2 : filled with mixed components 1 : filled with only contributory and non means-tested components 0: No income -1 : missing -2 : N/A This scheme doesn't exist at national level -7: N/A HB010 ≠ last year |

Description

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

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.

If flag 2 is used, please fill in comments in the associated metadata file

HY053G: Family/Children-related allowances (Non-contributory and means-tested)

(HY063G: Social exclusion not elsewhere classified (Non-contributory and means-tested))

HY073G: Housing allowances (Non-contributory and means-tested)

| | |
|---------------------------|---|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | 2: filled with mixed components 1 : filled with only "Non-contributory and means-tested" components 0: No income -1 : missing -2 : N/A This scheme doesn't exist at national level -7: N/A HB010 ≠ last year |

Description

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

The "Non-contributory" and "means-tested" definitions are the same as applied in ESSPROSS.

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.

If flag 2 is used, please fill in comments in the associated metadata file

HY054G: Family/Children-related allowances (Non-contributory and non means-tested)

HY064G: Social exclusion not elsewhere classified (Non-contributory and non means-tested)

HY074G: Housing allowances (Non-contributory and non means-tested)

| | |
|---------------------------|---|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | 2: filled with mixed components 1 : filled with only "Non-contributory and non means-tested" components 0: No income -1 : missing -2 : N/A This scheme doesn't exist at national level -7: N/A HB010 ≠ last year |

Description

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

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.

If flag 2 is used, please fill in comments in the associated metadata file

HY080G/HY080N: Regular inter-household cash transfer received

| | |
|---------------------------|---|
| Domain/Area | Income /Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | See chapter 1 INCOME FLAGS' |

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. They should refer to regular payment received, even if once a year, available to finance (regular) consumption expenditure.

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.

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;

Regular cash support from households in other countries.

It excludes:

Free or subsidised housing provided by another household (which is included under 'Imputed rent' (HY030G));

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).

Editing should be used to limit measurement error (for both alimonies and others) and to avoid capital transfer. If meaningful, it can be based on a maximal threshold expressed as a fraction of disposable income. A good practice could be to collect capital transfers in parallel so as to avoid having to collect them in regular transfers.

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

Difference with the EU-SILC Regulations: 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 HY080G/HY080N collects the sum of both components. For analysis purpose, a new variable is created collecting only alimonies (HY081G/HY081N).

HY081G/HY081N: Alimonies received (compulsory + voluntary)

| | |
|---------------------------|---|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | See <i>chapter 1</i> INCOME FLAGS' |

Description

As inter-household transfers, **alimonies** should be regular and current (see explanations for HY080).

Alimonies include:

Compulsory alimony and child support;

Voluntary alimony and child support received on a regular basis.

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

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 (which is included under 'Imputed rent' (HY030G));

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

HY100G/HY100N: Interest repayments on mortgage

| | |
|---------------------------|--|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | See chapter 1 INCOME FLAGS' 1st digit: collected net or gross is always '1' |

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 excludes:

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 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.

See EU-SILC Doc 105 (How to separate interest from principal)

HY110G/HY110N: Income received by people aged under 16

| | |
|---------------------------|---|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | See chapter 1 INCOME FLAGS' |

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 excludes:

Transfers between household members;

Income collected at the 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.

HY120G/HY120N: Regular taxes on wealth

| | |
|---------------------------|---|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | See <i>chapter 1</i> INCOME FLAGS' 1st digit: collected net or gross is always '1' Other value allowed: -4 Amount included in another income component |

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 provided will be those paid during the income reference period.

It includes any interest charged on arrears of taxes due and any fines imposed by taxation authorities, paid during the income reference period and property taxes paid directly to the taxation authority by tenants during the income reference period.

It excludes:

Intermittent taxes such as inheritance taxes, death duties or taxes on gifts inter vivos.

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 benefits or losses from self-employment' (including royalties) (PY050G)).

HY130G/HY130N: Regular inter-household cash transfer paid

| | |
|---------------------------|---|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | See chapter 1 INCOME FLAGS' |

Description

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

Inter-household 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:

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 timing and does not require strong periodicity.

Regular inter-household transfers paid includes:

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.

Editing should be used to limit measurement error (for both alimonies and others) and to avoid capital transfer. If meaningful, it can be based on a maximal threshold expressed as a fraction of disposable income. A good practice could be to collect capital transfer in parallel so as to avoid having to collect them in regular transfers.

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

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.

Difference with the EU-SILC Regulations: 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/HY131N).

HY131G/HY131N: Alimonies paid (compulsory + voluntary)

| | |
|---------------------------|---|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income (national currency) 0 No income |
| Flags | See chapter 'INCOME FLAGS' |

Description

As inter-household transfers, **alimonies** should be regular and current (see explanations for HY130).

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.

HY140G/HY140N: Tax on income and social contributions

| | | |
|---------------------------|--|--|
| Domain/Area | Income/Gross income components at household level | |
| Transmission type | Regular | |
| Reference period | Income reference period | |
| Unit | Household | |
| Mode of collection | Household respondent or register | |
| Values | -99999999.99 - 99999999.99 Income (national currency) 0 No income | |
| Flags | 0 No income <i>concat(1, if)</i> Variable is filled Concatenate the imputation factor (<i>if</i>) to 1, where <i>if</i> = <i>collected value/recorded value</i> -1 missing (As missing values are imputed this code is only acceptable if not imputation is possible) -5 (only for net values) Not filled: variable of gross (.....N) series is filled | |

Description

Tax on income refers to taxes on income, profits and capital gains. They are assessed on the actual or presumed income of individuals, households or the tax-unit. They 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.

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, Member States using data from registers and other Member States, for which this is the most suitable way, can report taxes on 'income received' in the income reference year, if it only marginally affects comparability;

Tax reimbursement received during the income reference period related to tax paid for the income received during the income reference period or for income received in previous years. This value will be taken into account as a reduction of taxes paid; and

Any interest charged on arrears of taxes due and any fines imposed by taxation authorities.

Taxes on income exclude:

Fees paid for hunting, shooting and fishing

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.).

HY145N: Repayments/receipts for tax adjustment

| | |
|---------------------------|--|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | -99999999.99 – -1 Receipts (national currency) 1 - 99999999.99 Repayments (national currency) 0 No income |
| Flags | <i>See chapter 1INCOME FLAGS'</i> 1st digit: collected net or gross is always '1' |

Description

Repayments/receipts for tax adjustments refer to the money paid to/received from Tax Authorities related to the income received.

This applies only in cases where taxes at source are deducted from income received and the Tax Authorities compare the amount of taxes of 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.

If the 'tax unit' has paid less taxes in advance than those that correspond to the income received, then the 'tax unit' will have to pay more taxes (tax adjustments) to the Tax Authorities.

This variable will be filling 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 included, in general, under the variable HY140G.

HY170G/HY170N: Value of goods produced for own consumption

| | |
|---------------------------|---|
| Domain/Area | Income/Gross income components at household level |
| Transmission type | Regular |
| Reference period | Income reference period |
| Unit | Household |
| Mode of collection | Household respondent or register |
| Values | 1 - 99999999.99 Income 0 No income |
| Flags | See chapter 'INCOME FLAGS' |

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 shall be calculated as the market value of goods produced deducting any expenses incurred in the process of production.

The value of food and beverages shall 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.

It excludes:

Value of household services,

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, according to the EU-SILC Regulations, 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) have already been included in PY050(G)/(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). In fact any remunerative hobbies – for example, 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 to consume which otherwise they might have bought, but the income element 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 of 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 EU Member States and for some categories of households, the value of goods produced for own consumption doesn't 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. This should be documented in the Quality Report.