



EUROPEAN COMMISSION  
EUROSTAT

Directorate E: Social and regional statistics and geographical information system  
**Unit E-2: Living conditions**



**DESCRIPTION OF SILC USER DATABASE VARIABLES:  
Cross-sectional and Longitudinal**

**Version 2005.2 from 27-06-07**



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## **Household Register (D-file)**



<b>DB010: Year of the survey</b>
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<i>BASIC DATA (Basic household data including degree of urbanisation)</i>
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<i>Cross-sectional and longitudinal</i>
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<i>Reference period: current</i>
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<i>Unit: household</i>
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<i>Mode of collection: interviewer</i>
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Values
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<i>year (4 digits)</i>
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## DB020: Country

*BASIC DATA (Basic household data including degree of urbanisation)*

*Cross-sectional and longitudinal*

*Reference period: constant*

*Unit: household*

*Mode of collection: frame*

### Values

BE	Belgique/België
DK	Danmark
DE	Deutschland
GR	Elláda
ES	España
FR	France
IE	Ireland
IT	Italia
LU	Luxembourg
NL	Nederland
AT	Österreich
PT	Portugal
FI	Suomi
SE	Sverige
UK	United Kingdom
BG	Bulgaria
CY	Cyprus
CZ	Czech republic
EE	Estonia
HU	Hungary
LV	Latvia
LT	Lithuania
MT	Malta
PL	Poland
RO	Romania
SK	Slovak republic
SI	Slovenia
IS	Iceland
NO	Norway
CH	Switzerland

<b>DB030: Household ID</b>
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<i>BASIC DATA (Basic household data including degree of urbanisation)</i>
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<i>Cross-sectional [and longitudinal]</i>
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<i>Reference period: current</i>
----------------------------------

<i>Unit: household</i>
------------------------

<i>Mode of collection: frame, register or interviewer</i>
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<b>Values</b>
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<i>ID number</i>	<i>see construction doc “UDB description” point 8.6.6</i>
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## DB040: Region

*BASIC DATA (Basic household data including degree of urbanisation)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: frame, register or interviewer*

### Values

NUTS 1 or 2

### Flags

-1 Missing  
1 filled

[1] NUTS 1, only for DE: DE1 = "DE1"  
DE2 = "DE2"  
DE3, DE4, DE8, DED, DEE, DEG = "DENE"  
DE5, DE6, DE9, DEF = "DENW"  
DE7, DEB, DEC = "DECE"  
DEA = "DEA"

[2] NUTS 2, only for FI: FI20 and FI18 coded as FI18  
N/A information not provided

COUNTRY	2004	2005
BE	[1]	[1]
CZ	N/A	[2]
DK	[1]	[1]
DE	N/A	[1]
EE	[1]	[1]
EL / GR	[1]	[1]
ES	[2]	[2]
FR	[2]	[2]
IE	[1]	[1]
IT	[1]	[1]
CY	N/A	[1]
LV	N/A	[1]
LT	N/A	[1]
LU	[1]	[1]
HU	N/A	[1]
MT	N/A	N/A
NL	N/A	N/A
AT	[1]	[1]
PL	N/A	[1]
PT	N/A	N/A
SI	N/A	N/A
SK	N/A	[1]
FI	[1]	[1]

SE	[1]	[1]
UK	N/A	N/A
IS	[1]	[1]
NO	[1]	[1]

**DB060: PSU-1 (first stage)****DB062: PSU-2 (second stage)**

[PSU-1 (first stage) as used in the selection of the sample]

[PSU-2 (second stage) as used in the selection of the sample]

*BASIC DATA (Basic household data including degree of urbanisation)**Cross-sectional and longitudinal**Reference period: at selection**Unit: household**Mode of collection: frame, register or sample design***Values**

1 - 9999 PSU (see below the required format)

**Flags**

1 filled

-2 not applicable

These ones apply to sampling designs where a direct sampling of households is impossible or impractical. In this case, a **multistage sampling** is required: the population elements are first grouped into disjoint subpopulations, called **primary sampling units (PSUs)**. A probability sample of PSUs is drawn (first-stage sampling). In each sampled PSU, we can repeat the previous procedure: we divide each PSU into subpopulations, called **secondary sampling units (SSUs)** and we draw a sample of SSUs in each PSU (second-stage sampling). A multistage sampling consists of 3 or more sampling stages. The sampling units in the last-stage sampling will be the households.

DB060 is the identification number of the selected PSUs. If there's no sampling stage, this variable will take a blank and the flag DB060\_F the modality -2 (not applicable). In the same way, DB062 identifies the selected SSUs. If there is at the most one sampling stage, DB062 takes a blank and the flag DB062\_F -2 (not applicable).

If the sampling has more than 3 stages, it's also necessary to identify the units selected from the third stage<sup>1</sup>. That's why we have to define, for  $i \geq 3$ , the variables DB06i as the identification numbers of the units sampled at the stage i. In particular, this definition includes stratification, because stratification can be regarded as a sampling stage, where all the units are selected. In this case, DB06i are the identification numbers of each stratum. The variables DB06i will have to follow the same rules that for DB060 and DB062 and they will be sent to Eurostat in the case that sampling has more than 3 stages.

As used in the selection of the sample.

DB060, DB062....DB06i...are be recorded only the first time the household appears in the survey.

<sup>1</sup> Except the last-stage sampling units, that is the households. These ones are identified by the target variable DB030 (Household ID)

### ***Required format***

In principle, according to the regulation, these weights had to be coded with 4 digits as maximum. But, that cause problems if the number of PSU is bigger than 9999. That's why, in practice, the PSU will be coded between 1 and 99999.

## DB070: Order of selection of PSU

### [Order of selection of PSU as used in the selection of the sample]

*BASIC DATA (Basic household data including degree of urbanisation)*

*Cross-sectional and longitudinal*

*Reference period: at selection*

*Unit: household*

*Mode of collection: frame, register or sample design*

### Values

1 - 9999 order of selection of PSU (see below the required format)

### Flags

1	filled
-2	not applicable

This is relevant if primary sampling units are selected using a **systematic sampling**. In this situation, the order of the selection of the units by the systematic sampling is essential to variance calculations. Obviously, when some other sampling scheme has been used, DB070 takes a blank and the flag DB070\_F the modality -2 (not applicable).

If a systematic sampling is implemented to select units at other sampling stages, it's also necessary to transmit the variable DB07(i-1), that is the order of the selection of the units of stage i (i>1).

These variables will be recorded only the first time the household appears in the survey.

### **Required format**

In principle, according to the regulation, these weights had to be coded with 4 digits as maximum. But, that cause problems if the number of PSU is bigger than 9999. That's why, in practice, the order of selection of PSU will be coded between 1 and 99999.



## DB075: Rotational group

*BASIC DATA (Basic household data including degree of urbanisation)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: constructed*

### Values

1 - 9      which sub sample belongs to

### Flags

1          filled

-2        na (no rotational design is used)

The rotational group is only required for those countries using a rotational design.

### **Rotational design:**

Refers to the sample selection based on a number of sub-samples or replications, each of them similar in size and design and representative of the whole population. From one year to the next, some replications are retained, while others are dropped and replaced by new replications.

In case of a rotational design based on 4 replications with a rotation of one replication per year, one of the replications shall be dropped immediately after the first year, the second shall be retained for two years, the third for 3 years, and the fourth shall be retained for 4 years. From the second year onwards: each year one new replication shall be introduced and retained for 4 years.

### **Rotational group**

Each replication is called a rotational group and the information on the group to which the household belongs, is especially useful for controlling the implementation of the sample over time.

## DB090: Household cross-sectional weight

*BASIC DATA (Basic household data including degree of urbanisation)*  
*Cross-sectional and longitudinal*  
*Reference period: current*  
*Unit: household*  
*Mode of collection: constructed*

### Values

0+ (format 2.5)	weight (see below the required format)
-----------------	--

### Flags

1	filled
---	--------

The household cross-sectional weights are obtained after adjustment of the design weights in order to correct the non-response at the household level and to improve the accuracy of the estimates, by calibration to true known totals. This variable must be recorded each year the household appears in the survey and be filled for all the households of the sample.

In particular, if a household is not accepted for database (DB135 not 1), the household cross-sectional weights must take value 0.

### ***Required format***

In principle, according to the regulation, these weights had to be coded with 2 integers and 5 decimals. But, that cause problems if the weights have at least 3 integers. That's why, in practice, household design weights will be coded with at least one integer and 5 decimals.

## DB100: Degree of urbanisation

*BASIC DATA (Basic household data including degree of urbanisation)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: constructed*

### Values

1	densely populated area
2	intermediate area
3	thinly populated area

### Flags

1	filled
-1	missing

[1] information is provided

[2] "2" (intermediate area) merged in "1" (densely populated area) then only 2 modalities ("1" and "3")

N/A information not provided

COUNTRY	2004	2005
BE	[1]	[1]
CZ	N/A	[1]
DK	[1]	[1]
DE	N/A	[1]
EE	[2]	[2]
EL / GR	[1]	[1]
ES	[1]	[1]
FR	[1]	[1]
IE	[1]	[1]
IT	[1]	[1]
CY	N/A	[1]
LV	N/A	[2]
LT	N/A	[1]
LU	[1]	[1]
HU	N/A	[1]
MT	N/A	N/A
NL	N/A	N/A
AT	[1]	[1]
PL	N/A	[1]
PT	N/A	[1]
SI	N/A	N/A
SK	N/A	[1]
FI	[1]	[1]
SE	[1]	[1]
UK	N/A	[1]
IS	N/A	[1]

NO	[1]	[1]
----	-----	-----

*LFS concept:*

**Densely populated area**

*This is a contiguous set of local areas, each of which has a density superior to 500 inhabitants per square kilometre, where the total population for the set is at least 50,000 inhabitants.*

**Intermediate area**

This is a contiguous set of local areas, not belonging to a densely-populated area, each of which has a density superior to 100 inhabitants per square kilometre, and either with a total population for the set of at least 50,000 inhabitants or adjacent to a densely-populated area.

**Thinly-populated area**

This is a contiguous set of local areas belonging neither to a densely-populated nor to an intermediate area.

*(Labour force survey – Methods and definitions – 1998 edition)*

According to the Labour Force Survey recommendations, a set of local areas totalling less than 100 square kilometres, not reaching the required density, but entirely enclosed within a densely-populated or intermediate area, is to be considered to form part of that area. If it is enclosed within a densely-populated area and an intermediate area it is considered to form part of the intermediate area.

The "local area" corresponds to the following entities in the respective States :

Belgique/Belgie: Commune/Gemeente; Danmark: Kommuner; Deutschland: Gemeinde; Ellada: Demotiko diamerisma/Koinotiko diamerisma; España, Municipio France: Commune, Ireland: DED / ward, Itali Commune, Luxembourg Commune, Nederland: Gemeente, Österreich: Gemeinde, Portugal: Freguesias, Suomi / Finland: Kunnat, Sverige :Kommuner, United Kingdom :Ward, Czech Republic: OBCE, Estonia: VALD+ALEV+LINN; Hungary: TELEPULES; Latvia: PAGAST+ PILSETAS; Poland: GMINY+MIASTA; Slovenia: OBCINAH; Slovakia: OBCE A MESTA; Lithuania: Seniunija; Cyprus: Demos/Koinotites; Malta: Localities; Bulgaria: Naseleni miasti; Romania: Comuni, Municipii, Orasi; Iceland: SVEITARFÉLAG; Norway: KOMMUNER

## DB110: Household status

*BASIC DATA (Basic household data including degree of urbanisation)*

*Longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: interviewer*

### Values

*Household from previous wave*

1 At the same address as last interview

2 Entire household moved to a private household within the country

*Household no longer in-scope*

3 Entire household moved to a collective household or institution within the country

4 Household moved outside the country

5 Entire household died

6 Household does not contain sample person

*Address non-contacted*

7 Address non-contacted(unable to access, lost-no information on record on what happened to the household-)

*New household for this wave*

8 Split-off household

9 New address added to the sample this wave or **first wave**

*Fusion*

10 Fusion

### Flags

1 filled

The household is at the same address as last interview: This situation appears when at least one of the sample persons lives at the same address as in the previous wave.

Entire household moved to a private household within the country: This situation appears when no sample persons lives anymore at the same address as in the previous wave, but when the household moved to a private household within the country.

Entire household moved to a collective household or institution within the country: This situation appears when all the sample persons moved to a collective household or institution within the country.

Household moved outside the country or to territories not covered by the survey: This situation appears when all the sample persons moved outside the country or to territories not covered by the survey.

Entire household deceased: This situation occurs when all the sample persons have died.

Household does not contain sample person: This situation appears when sample persons are no longer in scope for different reasons.

Address non-contacted (unable to access, lost/no information on record on what happened to the household)

Split-off households: New household split off from the household since previous wave and not considered as the initial household.

New address added to the sample this wave or first wave: The first time this household is recorded in the survey and is not a split off household (first wave, new household introduced into the sample in order to maintain the sample size because loss due to non-response).

Fusion: This situation appears when sample persons from different sample households from the previous wave join together to form a new household. The household that disappear will be coded as 'fusion'. The household that keeps the identification number will be coded as: '1' (if it stays at the same address than the last interview), as 2 (if entire household moved to a private household within the country), etc.

### **Initial contact with the address**

It is recommended that a letter is sent before visiting the household to inform them that they have been selected to participate in the survey, the main characteristics of the survey and to request a visit to undertake an interview.

Where possible, it is recommended to make an appointment by phone in order to reduce non-contacts due to absence of the person from the home, illness etc

If the interviewer has any difficulty in finding an address there are several sources which may be helpful such as the local post office, the City Hall, the police, etc.

Where known, the telephone number of the household should be included in the interviewer instructions.

### **Second, third and so on contacts( longitudinal component)**

A major risk of attrition in a longitudinal survey is linked to either individuals or the entire household moving between waves. Special procedures need to be established to trace all moving/split-off households. These procedures can relate to the interviewers organisation or to the central organisation:

- In order to be able to trace people or households who move between waves, several measures can be taken by the interviewer, e.g. (a) asking at each interview about any intention or expectation of a move before the next interview; (b) contacting them by mail or phone in the intervening period between waves; (c) requesting the household to inform the interviewer if a move takes place with appropriate financial incentives; (d) where a move is likely to occur, asking for the name and address of a friend or relative who could inform the interviewer about the new location.
- For those countries using a sample of addresses or households, the first task at each interview is to get all the information for the identification of the household members and on any changes in the household composition. It is important to obtain the date, reason of and the new address of any movers.
- If the interviewer is not able to get the new address, then an attempt has to be made by their supervisor and or by the central team. It is recommended that within each NDU, at least one person is concerned only with finding the new addresses of these households in the population, using the postal system/other sources if feasible.
- In relation to household moves, one proposal is to use specialised or more experienced interviewers who will have a closer relationship with the supervisor.

- The interviewer shall try to contact neighbours, population registers or whatever other source of information in order to know the situation of the sample persons who lived there.

Once the new address has been obtained, the interviewer shall try to locate the household at the new address if within the interviewers area. Where the address is outside of the interviewers area, the interviewer should advise their supervisor of the change of address.

## **Personal Register (R-file)**



<b>RB010: Year of the survey</b>
----------------------------------

<i>BASIC DATA (Basic personal data)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: current</i>
----------------------------------

<i>Unit: all current household members (of any age) and former household members</i>
--

<i>Mode of collection: Interviewer</i>
--

Values
--------

<i>year (4 digits)</i>
------------------------

## RB020: Country

*BASIC DATA (Basic personal data)*

*Cross-sectional and longitudinal*

*Reference period: constant*

*Unit: all current household members (of any age) and former household members*

*Mode of collection: frame*

### Values

BE	Belgique/België
DK	Danmark
DE	Deutschland
GR	Ellada
ES	España
FR	France
IE	Ireland
IT	Italia
LU	Luxembourg
NL	Nederland
AT	Österreich
PT	Portugal
FI	Suomi
SE	Sverige
UK	United Kingdom
BG	Bulgaria
CY	Cyprus
CZ	Czech republic
EE	Estonia
HU	Hungary
LV	Latvia
LT	Lithuania
MT	Malta
PL	Poland
RO	Romania
SK	Slovak republic
SI	Slovenia
IS	Iceland
NO	Norway
CH	Switzerland

<b>RB030: Personal ID</b>
---------------------------

<i>BASIC DATA (Basic personal data)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: constant</i>
-----------------------------------

<i>Unit: all current household members (of any age) and former household members</i>
--

<i>Mode of collection: Frame, register or interviewer</i>
---

Values (cross-sectional)
--------------------------

<i>ID number</i>	<i>see construction in doc "UDB description" point 8.6.6'</i>
------------------	---

<b>RB040: Current household id</b>
------------------------------------

<i>BASIC DATA (Basic personal data)</i>
---

<i>Longitudinal</i>
---------------------

<i>Reference period: current</i>
----------------------------------

<i>Unit: all current household members (of any age) and former household members</i>
--

<i>Mode of collection: Frame, register or interviewer</i>
---

Values
--------

<i>ID number</i>	<i>see DB030</i>
------------------	------------------

<b>RB050: Personal cross-sectional weight</b>
---

<i>BASIC DATA (Basic personal data)</i>
---

<i>Cross-sectional</i>
------------------------

<i>Reference period: constant</i>
-----------------------------------

<i>Unit: all current household members (of any age)</i>
---

<i>Mode of collection: constructed</i>
--

Values
--------

0+ (format 2.5) weight (see below the required format)
--

Flags
-------

1 filled
----------

***Required format***

In principle, according to the regulation, these weights had to be coded with 2 integers and 5 decimals. But, that cause problems if the weights have at least 3 integers. That's why, in practice, household design weights will be coded with at least one integer and 5 decimals.

## RB070: Quarter of birth

*BASIC DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: constant*

*Unit: all current household members (of any age) and former household members*

*Mode of collection: household respondent or register*

### Values

1 - 4      quarter

### Flags

1          filled

-1         missing

- [1]      1= January, February, March  
           2= April, May, June  
           3= July, August, September  
           4= October, November, December  
 N/A     information not provided

COUNTRY	2004	2005
BE	[1]	[1]
CZ	N/A	[1]
DK	[1]	[1]
DE	N/A	N/A
EE	[1]	[1]
EL / GR	[1]	[1]
ES	[1]	[1]
FR	[1]	[1]
IE	N/A	N/A
IT	[1]	[1]
CY	N/A	[1]
LV	N/A	[1]
LT	N/A	[1]
LU	[1]	[1]
HU	N/A	[1]
MT	N/A	N/A
NL	N/A	N/A
AT	[1]	[1]
PL	N/A	[1]
PT	[1]	[1]
SI	N/A	N/A
SK	N/A	[1]
FI	[1]	[1]
SE	[1]	[1]
UK	N/A	N/A
IS	N/A	[1]
NO	[1]	[1]

<b>RB080: Year of birth</b>
-----------------------------

<i>BASIC DATA (Demographic data)</i>
--------------------------------------

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: constant</i>
-----------------------------------

<i>Unit: all current household members (of any age) and former household members</i>
--

<i>Mode of collection: household respondent or register</i>
---

Values
--------

-year: four digits
--------------------

Flags
-------

1	filled
-1	missing

2004: A household member coded "1924" is born in 1924 or before

2005: A household member coded "1925" is born in 1925 or before

## **RB090: Sex**

*BASIC DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: constant*

*Unit: all current household members (of any age) and former household members*

*Mode of collection: household respondent or register*

### **Values**

1	Male
2	Female

### **Flags**

1	filled
-1	missing



## RB100: Sample person or co-resident

*BASIC DATA (Basic personal data)*

*Longitudinal*

*Reference period: current*

*Unit: all current household members (of any age)*

*Mode of collection: household respondent or register*

### Values

1	sample person
2	co-resident

### Flags

1	filled
-1	missing

### **Implementation:**

For countries selecting a sample of household (address) and using the Eurostat integrated design each sub-sample will be a panel and it will be followed during 4 years.

In the first wave of each 4 year-panel, all household members aged 14 and over will be **sample person**. Household members aged less than 14 will be **co-residents**.

In the second wave and so on , the co-residents will be the household members aged less than 14 (at the moment of the sample selection) plus household members who join a sample households after the first wave.

Note: This variable also will be filled in the cross-sectional component for those countries using a rotational panel or a pure panel and from this design they provide the cross-sectional data.

## RB110: Membership status

*BASIC DATA (Demographic data)*

*Longitudinal*

*Reference period: current*

*Unit: all current household members (of any age) and former household members*

*Mode of collection: household respondent or register*

### Values

*For current household members*

- 1 Was in this household in previous waves or current household member
- 2 Moved into this household from another sample household since previous wave
- 3 Move into this household from outside sample since previous wave
- 4 Newly born into this household since last wave

*Not current household members*

- 5 Moved out since previous wave or last interview if not contacted in previous wave
- 6 Died
- 7 Lived in the household at least three months during the income reference period and was not recorded in the register of this household

### Flags

- 1 filled
- 1 missing

### *First year the initial household is in the survey*

- 1 For current household members
- 7 For former household members

### *Following years*

#### Initial household

- 1 For current household members that were household members in previous waves.
- 2 For current household members that were not household members of this household in previous waves but they moved into this household from another **sample** household since previous wave.
- 3 For current household members that were not household members of this household in previous waves but they move into this household from **outside sample** since previous wave.
- 4 For newly born into this household since last wave.
- 5 Not current household members that were household members of this household in previous waves and that moved out since previous wave or last interview if not contacted in previous wave.
- 6 They were household members in previous waves and that died since previous wave or last interview if not contacted in previous wave.
- 7 For former household members that have never been recorded as current household members in previous waves.

### Split-off households

- 2 For current household members that moved into this household from another sample household since previous wave.
- 3 For current household members that moved into this household from outside sample since previous wave.

### Note:

Why to introduce the former household members? In order to assess the impact of changes in household composition on social exclusion, it is important to have basic information on change of composition. This would allow the classification of changes due to death, marital breakdown, young adults leaving home, birth of children, etc.

The term former household member refers to a person who is not a current member of the household and was not recorded as a household member in that household in previous wave, but who lived in the household for at least three months during the income reference period.

Concerning persons not having register by mistake at the moment of data collection. If it have been impossible for some reason to correct the mistake in previous wave, they will be coded as 3.

## RB120: Moved to

**[To where did the person move]**

*BASIC DATA (Demographic data)*

*Longitudinal*

*Reference period: current*

*Unit: all current household members (of any age)*

*Mode of collection: household respondent or register*

### Values

- |   |   |
|---|---|
| 1 | To a private household in the country                   |
| 2 | To a collective household or institution in the country |
| 3 | Abroad  |
| 4 | Lost  |

### Flags

- |    |                    |
|----|--------------------|
| 1  | filled             |
| -2 | na (RB110 not = 5) |

### Note:

People moving to a private/collective household or institution within the country but to national territories excluded from EU-SILC will be coded as 3.

## RB140: Quarter moved out or died

**[Quarter when the person moved out or died]**

*BASIC DATA (Demographic data)*

*Longitudinal*

*Reference period: current*

*Unit: all current household members (of any age)*

*Mode of collection: household respondent or register*

### Values

1 - 4      quarter

### Flags

1          filled  
-1        missing  
-2        na (RB110 not = 5 or 6)

- [1]      1= January, February, March  
          2= April, May, June  
          3= July, August, September  
          4= October, November, December

<b>RB150: Year moved out or died</b>
--------------------------------------

<b>[Year when the person moved out or died]</b>
---

<i>BASIC DATA (Demographic data)</i>
--------------------------------------

<i>Longitudinal</i>
---------------------

<i>Reference period: current</i>
----------------------------------

<i>Unit: all current household members (of any age)</i>
---

<i>Mode of collection: household respondent or register</i>
---

Values
--------

year (4 digits)
-----------------

Flags
-------

1	filled
-1	missing
-2	na (RB110 not = 5 or 6)

<b>RB160: Number of months in household during the income reference period</b>
--

*BASIC DATA (Demographic data)*

*Longitudinal*

*Reference period: income reference period*

*Unit: all current household members (of any age) and former household members*

*Mode of collection: household respondent or register*

Values
--------

0 - 12	number of months
--------	------------------

Flags
-------

1	filled
-1	missing
-2	na (RB110 not = 5 or 6 or 7)

## RB170: Main activity status during the income reference period

*BASIC DATA (Demographic data)*

*Longitudinal*

*Reference period: income reference period*

*Unit: all current household members (of any age) and former household members*

*Mode of collection: household respondent or register*

### Values

- |   |                                   |
|---|-----------------------------------|
| 1 | At work                           |
| 2 | Unemployed                        |
| 3 | In retirement or early retirement |
| 4 | Other inactive person             |

### Flags

- |    |                              |
|----|------------------------------|
| 1  | filled                       |
| -1 | missing                      |
| -2 | na (RB110 not = 5 or 6 or 7) |

The main activity status during the income reference period was 'at work' if the respondent worked (or was in paid apprenticeship or training) the majority of weeks during the income reference period.

If the main activity was not 'a job or business', the status is self-defined.

If a person spend the same number of weeks in different activities, priority should be given to economic activity ( 'main activity job or business') over non-economic activity and over inactivity.

**At work :**A person is at work if he/she works at least 1 hour during the week.

**In retirement or early retirement :** A person is in retirement or early retirement if he/she left his/her work for age or other reason.



## RB180: Quarter moved in

**[Quarter when the person moved in]**

*BASIC DATA (Demographic data)*

*Longitudinal*

*Reference period: current*

*Unit: all current household members (of any age)*

*Mode of collection: household respondent or register*

### Values

1 - 4      quarter

### Flags

1          filled

-1        missing

-2        na (RB110 not = 3)

- [1]      1= January, February, March  
         2= April, May, June  
         3= July, August, September  
         4= October, November, December

<b>RB190: Year moved in</b>
-----------------------------

<b>[Year when the person moved in]</b>
--

<i>BASIC DATA (Demographic data)</i>
--------------------------------------

<i>Longitudinal</i>
---------------------

<i>Reference period: current</i>
----------------------------------

<i>Unit: all current household members (of any age)</i>
---

<i>Mode of collection: household respondent or register</i>
---

Values
--------

year (4 digits)
-----------------

Flags
-------

1	filled
-1	missing
-2	na (RB110 not = 3)

## **RB200: Residential status**

*BASIC DATA (Demographic data)*  
*Cross-sectional and longitudinal*  
*Reference period: current*  
*Unit: all current household members (of any age)*  
*Mode of collection: household respondent or register*

### **Values**

- |   |                                   |
|---|-----------------------------------|
| 1 | currently living in the household |
| 2 | temporarily absent                |

### **Flags (cross-sectional)**

- |    |         |
|----|---------|
| 1  | filled  |
| -1 | missing |

### **Flags (longitudinal)**

- |    |                               |
|----|-------------------------------|
| 1  | filled                        |
| -1 | missing                       |
| -2 | na (RB110 not = 1, 2, 3 or 4) |

### **Currently living in the household**

A household member is currently living in the household if he/she spends at least a night-rest in the household during the interview duration.

### **Temporary absent**

A household member is temporarily absent if he/she does not spend at least a night-rest in the household during the interview duration because he/she is:

- in hospital/nursing home
- in full-time educational institute
- military service or equivalent
- other institution (prison etc.)
- working out of town
- on travel
- other reasons

## RB210: Basic activity status

*BASIC DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members (of any age)*

*Mode of collection: household respondent or register*

### Values

1	at work
2	unemployed
3	in retirement or early retirement
4	other inactive person

### Flags (cross-sectional)

1	filled
-1	missing

### Flags (longitudinal)

1	filled
-1	missing
-2	na (RB110 not = 1, 2, 3 or 4)

**At work :** A person is at work if he/she works at least 1 hour during the reference week.

If the status is not "at work" it is self-defined.

**In retirement or early retirement:** A person is in retirement or early retirement if he/she left his/her work for age or other reason.

If a person is doing more than one activity during the reference week, priority should be given to economic activity ( 'job or business') over non-economic activity and over inactivity.

If a household member is on military service, variable RB210 will be coded as 4.

## RB220: Father ID

*BASIC DATA (Demographic data)*  
*Cross-sectional and longitudinal*  
*Reference period: current*  
*Unit: all current household members (of any age)*  
*Mode of collection: household respondent or register*

### Values

*Personal Id (RB030) of father*

### Flags (cross-sectional)

1	filled
-1	missing
-2	na (father is not a household member)

### Flags (longitudinal)

1	filled
-1	missing
-2	na (father is not a household member) or (RB110 not = 1, 2, 3 or 4)

### Note:

The variable RB220 as well as variable RB230 have been included in EU-SILC in order to calculate the household composition. RB220 includes step/adoptive/foster father.

If a person is living in the with his/her step-father, the personal id of his/her step-father will be provided as the personal id of the father.

## **RB230: Mother ID**

*BASIC DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members (of any age)*

*Mode of collection: household respondent or register*

### **Values**

*Personal Id (RB030) of mother*

### **Flags (cross-sectional)**

1	filled
-1	missing
-2	na (mother is not a household member)

### **Flags (longitudinal)**

1	filled
-1	missing
-2	na (mother is not a household member) or (RB110 not = 1, 2, 3 or 4)

Note:

The variable RB220 as well as variable RB230 have been included in EU-SILC in order to calculate the household composition. RB230 includes step/adoptive/foster mother.

If a person is living in the with his/her step-mother, the personal id of his/her step-mother will be provided as the personal id of the mother.

## **RB240: Spouse/partner ID**

*BASIC DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members (of any age)*

*Mode of collection: household respondent or register*

### **Values**

*Personal Id (RB030) of spouse/partner*

### **Flags (cross-sectional)**

1	filled
-1	missing
-2	na (spouse/partner is not a household member)

### **Flags (longitudinal)**

1	filled
-1	missing
-2	na (spouse/partner is not a household member) or (RB110 not = 1, 2, 3 or 4)

Includes married people and partners in consensual union (with or without a legal basis)

## RB245: Respondent status

*BASIC DATA (Basic personal data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members (of any age)*

*Mode of collection: household respondent or register*

### Values

*All household members aged 16 and over are interviewed*

1 current household member aged 16 and over

*Only selected household member aged 16 and over is interviewed*

2 selected respondent

3 not selected respondent

*Households members aged less than 16 at the time of interview*

4 not eligible person

### Flags (cross-sectional)

1 filled

### Flags (longitudinal)

1 filled

-2 na (RB110 not = 1, 2, 3 or 4)

For countries using a sample of households or address only values 1 and 4 are applicable.

For countries using a sample of persons (selected respondent) only the values 2,3 and 4 are applicable.

The age refers to the age at the end on the income reference period.

Note: the new born will be coded as 4



## RB250: Data Status

*BASIC DATA (Basic personal data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: interviewer*

### Values

*Information or interview completed*

11 information completed only from interview

12 information completed only from registers

13 information completed from both: interview and registers

*Interview not completed, though contact made*

21 individual unable to respond (illness, incapacity, etc) and no proxy possible

22 failed to return self-completed questionnaire

23 refusal to co-operate

*Individual not contacted because*

31 person temporarily away and no proxy possible

32 no contact for other reasons

*Information or interview not completed*

33 information not completed: reason unknown

### Flags

1 filled

-2 na (RB245 not = 1,2 or 3)

## **RB260: Type of interview**

*BASIC DATA (Basic personal data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Interviewer*

### **Values**

- |   |                                 |
|---|---------------------------------|
| 1 | face to face interview-PAPI     |
| 2 | face to face interview-CAPI     |
| 3 | CATI, telephone interview       |
| 4 | self-administered by respondent |
| 5 | proxy interview                 |

### **Flags**

- |    |                           |
|----|---------------------------|
| 1  | filled                    |
| -1 | missing                   |
| -2 | na (RB250 not = 11 or 13) |

Proxy interview, refers to personal interview with another member of the household.

## RB270: Personal ID of proxy

[Personal ID of person who filled in the individual questionnaire]

*BASIC DATA (Basic personal data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: interviewer*

### Values

*Personal Id (RB030) of proxy*

### Flags

1	filled
-1	missing
-2	na (RB260 not = 5)

**RL010: Education at pre-school****RL020: Education at compulsory school***LABOUR INFORMATION (Child care)**Cross-sectional**Reference period: usual week**Unit: all current household members not over 12 years old**Mode of collection: interviewer***Values**

0 - 99    Number of hours of education during an usual week

**Flags**

1        filled

-1       missing

-2       na (**RL010**: person is not admitted to pre-school because of her age, is at compulsory school or is more than 12 years old )          (**RL020**: person is not admitted to compulsory school because of her age or is more than 12 years)**Education at pre-school**

Pre-school or equivalent (e.g. kindergarten, nursery school ...). The educational classification to be used is ISCED Level 0. Special pre-schools or equivalents for children who have special needs (handicapped, ...) shall be included as far as they are considered as pre-school (level 0). If they are not, they shall not be reported here (reported for example in RL040 for day-care centre).

**Education at compulsory school**

‘‘Compulsory’’ school shall be understood as a mean to separate school from pre-school, but all the school hours have to be included : primary and eventually secondary schools shall be included (children up to 12 years old at the 31/12/N-1).

The meals at (pre-)school shall be included in the number of hours for the usual days the child eats at (pre-)school.

If more than 99 hours : the code used is 99. The hours shall be rounded to the nearest hour. If less than one hour, then code one hour.

(RL010>0 and RL020>0) is not possible; a positive number of hours both at pre-school and at school is incompatible.

**Children stay over at pre-school and primary school during the lunch time**

If during the lunch time children are cared for usually by their mother or father at the school place (or elsewhere), these hours are not counted in the variables of childcare since their parents are present.

If during lunch time they are cared usually by other parents at the school place (or elsewhere), these should be classified in RL060 (if parents not paid).

If during lunch time they are cared usually by somebody belonging to the school organization (e.g. canteen), the hours are classified in RL010/RL020.

If during lunch time they are cared usually by a nanny, grand mother,... , they should be classified in the other variables (RL040-050-060) depending on the usual carer.

### **School transportation**

The time spent on the “school transportation” should be included in RL010/RL020 if someone belonging to the school organization is taking care of children during the school transportation.

If children are cared usually by a nanny, grand mother,... , during the “school transportation” they should be classified in the other variables (RL040-050-060) depending on the usual carer.

## RL030: Child care at centre-based services

[Child care at centre-based services outside school hours (before/after)]

*LABOUR INFORMATION (Child care)*

*Cross-sectional*

*Reference period: usual week*

*Unit: all current household members not over 12 years old*

*Mode of collection: interviewer*

### Values

0 - 99    Number of hours of child care during an usual week

### Flags

1	filled
-1	missing
-2	na ( <b>RL030</b> : person is neither at pre-school nor at school or is more than 12 years old )

This variable concerns only the children who are at pre-school or at school in the childcare reference period (RL010>0 or RL020>0).

Centre-based services outside (pre-)school hours : should be reported the hours of care only before and after school. For example, a school-going child who doesn't go to school on Wednesday and who is cared for by a day-care centre : these hours of care shall be reported in RL040.

The services can be or not at the school place.

Cultural and sportive activities outside school (here after school hours) such as club, music lessons ... shall not be included as far as they are not used as a childcare service but rather for the child leisure.

The hours shall be rounded to the nearest hour. If less than one hour, then code one hour.

Children going to the school in the morning and in a centre in the afternoon, the hours in centre are coded in RL030 (before/after school for school going children).

**RL040: Child care at day-care centre****RL050: Child care by a professional child-minder at child's home or at child-minder's home****RL060: Child care by grand-parents, others household members (outside parents), other relatives, friends or neighbours***LABOUR INFORMATION (Child care)**Cross-sectional**Reference period: usual week**Unit: all current household members not over 12 years old**Mode of collection: interviewer***Values**

0 - 99    Number of hours of child care during an usual week

**Flags**

1        filled

-1       missing

-2       na (**RL040, RL050, RL060**: person is more than 12 years old)

In RL040 are included all kind of care organised/controlled by a structure (public, private). This means that the parents and the carer are not the only persons involved in the care, that there are no direct arrangements between the carer and the parents in the sense that there is an organised structure between them (which is often the carer's employers). For example, a centred-base day care, organised family day care, a crèche, ... The place of the care can be a centre or the carer's home (e.g. organised family care). These kinds of care are often delivered within the social welfare system especially for children under 3.

The care can be full time or part time, even for few hours.

Cultural and sportive activities (such as club) shall not be included as far as they are not used as a childcare service but rather for the child leisure.

Special day-care of children with special needs are included.

Organised/controlled child-minders, e.g. 'assistante maternelle' should be included in variable RL040.

RL040 'day care centre' corresponds for children too young to be at school (or at pre school) but also for school (pre school) going children cared for a day per week when school is closed. The organised family care is included.

In RL050 there are direct arrangements between the carer and the parents: parents are often employers, pay directly the carer. "Professional" childminder shall be understood as a person for whom looking after the child represents a job of work or paid activity. The term "professional" does not content a notion of qualification or of quality of the care.

Baby sitters and "au pair" are also included here.

The care can be at the child's home or at the childminder's home.

RL060 refers to unpaid care (free or informal arrangements such as exchange of services).

The difference between RL050 and RL060: RL050 globally refers to paid care (with rare exceptions ; e.g. "au pair" are not always paid with money but paid in kind, if the parents

receive benefits which cover the amount of the care, the care is considered here as a paid care) whereas RL060 refers to unpaid care (free or exchange of services).

Example : if a neighbour or a friend is the carer and if he is paid for that, then the number of hours of care shall be reported in RL050.

The care can be at the child's home or at the relative, friend or neighbour's home.

Children up to 12 years old at the 31/12/N-1.

If more than 99 hours : the code used is 99. The hours shall be rounded to the nearest hour. If less than one hour, then code one hour.

Note: See RL010 and RL020 for "lunch time " and "school transportation"



## RL070: Children cross-sectional weight for child care

*BASIC DATA (Basic personal data)*

*Cross-sectional*

*Reference period: constant*

*Unit: all current household members (of any age)*

*Mode of collection: constructed*

Values

0+ (format 2.5) weight (see below the required format)

Flags

1 filled

-2 n.a. (children born in year N or persons aged more than 12 years old at the 31/12/N-1)

In the EU-SILC, in addition to the four usual types of units involved which are “household”, “household member”, “household member 16+” and “selected respondent”, “child” is another type of unit to be considered for childcare data.

For the cross-sectional survey, the personal cross-sectional weight (applicable to all household members, of all ages -target variable **RB050**) may be used for the childcare data. However, the calculation of this weight probably does not take into account external control age-distributions for children aged up to 12. In order to ensure a correct distribution for children by age, it might be better to calculate specific children cross-sectional weights<sup>1</sup>.

The proposal IS NOT to scale and calculate new weights for children taking into account non response, household and individual variables, region, children ages...<sup>2</sup>

**The proposal is to adjust the distribution of children for each year of age.** This involves the adjustment of personal cross-sectional weights so as to make the distribution, according to age characteristics, of the children covered in the sample agree with the same information from some more reliable external source (age distribution of children aged 0 to 12 in private households).

<sup>1</sup> This will also enlarge the possibilities for analysis of the detailed data on childcare (estimate total numbers of children cared for, global proportions among all children ...).

<sup>2</sup> in accordance to the Commission Regulation on sampling and tracing rules (e.g. adjustment for varying sampling probabilities, for non response at the household level, of distribution of households, individuals and children by various characteristics to external source ...). This possibility is more complicated and may be not necessary (even not preferable in some cases).

$D_n$  = children aged  $n$  at the 31/12/N-1 (N=year of the survey;  $n=0$  to 12)<sup>1</sup>

For children born in N-1 and before:

Children cross-sectional weight for  $D_n$  ( $n=0$  to 12):  $w_i = w'_i * N_n / N'_n$

$w'_i$  = personal cross-sectional weight for the child  $i$

$N'_n$  = sum of personal cross-sectional weights for children aged  $n$  at the 31/12/N-1 in the database

$N_n$  = number of children in the demographic population aged  $n$  at the 31/12/N-1 (estimated from external source)

Notes:

- The sum of children cross-sectional weights will correspond to the estimation of the number of children in the population.
- The sample size of children will be checked before childcare data are published.

### ***Required format***

In principle, these weights had to be coded with 2 integers and 5 decimals. But, that cause problems if the weights have at least 3 integers. That's why, in practice, household design weights will be coded with at least one integer and 5 decimals.

---

<sup>1</sup> Note for 0 year old: this includes children born in year N-1. Children born in year N are excluded (aged (-1) at the 31/12/N-1; difficult to take them into account to ensure comparable data between countries because of differences in the dates of the surveys in year N).

<b>RX010: Age at the date of interview</b>
--

<i>BASIC DATA (Demographic data)</i>
--------------------------------------

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: constant</i>
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<i>Unit: all current household members (of any age) and former household members</i>
--

<i>Mode of collection: Derived</i>
------------------------------------

<b>Values</b>
---------------

<i>0 – 80: age in years</i>
-----------------------------

A household member coded "80" has 80 or over

RX010 is calculated by subtracting date of birth (in year and month) from date of interview (in year and month). RX010 may vary from one digit compared to real age at the exact day of interview, as the day of birth isn't known.

## RX020: Age at the end of the income reference period

*BASIC DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: constant*

*Unit: all current household members (of any age) and former household members*

*Mode of collection: Calculated*

### Values

*-1 – 80: age in years*

A household member coded "80" has 80 or over

A household member coded "-1" is born between the end of income reference period and the data collection

the end of income reference period may be:

[1]: end of previous calendar year

[2]: another fixed date

[3]: moving date; date of interview

COUNTRY	2004	2005
BE	[1]	[1]
CZ	N/A	[1]
DK	[1]	[1]
DE	N/A	[1]
EE	[1]	[1]
EL / GR	[1]	[1]
ES	[1]	[1]
FR	[1]	[1]
IE	[3]	[3]
IT	[1]	[1]
CY	N/A	[1]
LV	N/A	[1]
LT	N/A	[1]
LU	[1]	[1]
HU	N/A	[1]
MT	N/A	[1]
NL	N/A	[1]
AT	[1]	[1]
PL	N/A	[1]
PT	[1]	[1]
SI	N/A	[1]
SK	N/A	[1]
FI	[1]	[1]
SE	[1]	[1]
UK	N/A	[2] 31/12/2005
IS	[1]	[1]
NO	[1]	[1]

<b>RX030: Household ID</b>
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<i>BASIC DATA (Basic household data including degree of urbanisation)</i>
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<i>Cross-sectional [and longitudinal]</i>
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<i>Reference period: current</i>
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<i>Unit: household</i>
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<i>Mode of collection: Derived</i>
------------------------------------

Values
--------

<i>RX030 = DB030</i>
----------------------

## **Household Data (H-file)**

<b>HB010: Year of the survey</b>
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<i>BASIC PERSONAL DATA (Basic household data)</i>
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<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: current</i>
----------------------------------

<i>Unit: household</i>
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<i>Mode of collection: interviewer</i>
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Values
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<i>year (4 digits)</i>
------------------------

## HB020: Country

*BASIC PERSONAL DATA (Basic household data)*

*Cross-sectional and longitudinal*

*Reference period: constant*

*Unit: household*

*Mode of collection: Frame*

### Values

BE	Belgique/België
DK	Danmark
DE	Deutschland
GR	Ellada
ES	España
FR	France
IE	Ireland
IT	Italia
LU	Luxembourg
NL	Nederland
AT	Österreich
PT	Portugal
FI	Suomi
SE	Sverige
UK	United Kingdom
BG	Bulgaria
CY	Cyprus
CZ	Czech republic
EE	Estonia
HU	Hungary
LV	Latvia
LT	Lithuania
MT	Malta
PL	Poland
RO	Romania
SK	Slovak republic
SI	Slovenia
IS	Iceland
NO	Norway
CH	Switzerland



<b>HB030: Household ID</b>
----------------------------

<i>BASIC PERSONAL DATA (Basic household data)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: constant</i>
-----------------------------------

<i>Unit: household</i>
------------------------

<i>Mode of collection: frame or register or interviewer</i>
---

Values
--------

<i>ID number = DB030    see construction in doc “UDB description” point 8.6.6</i>
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## HB050: Quarter of household interview

*BASIC PERSONAL DATA (Basic household data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: Interviewer*

### Values

1 - 4      quarter ( *see below* )

### Flags

1      filled  
-1      missing

1= January, February, March  
2= April, May, June  
3= July, August, September  
4= October, November, December

<b>HB060: Year of household interview</b>
---

<i>BASIC PERSONAL DATA (Basic household data)</i>
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<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: current</i>
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<i>Unit: household</i>
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<i>Mode of collection: Interviewer</i>
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Values
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<i>year (4 digits)</i>
------------------------

Flags
-------

1          filled
-------------------

## HB070: Person responding the household questionnaire

*BASIC PERSONAL DATA (Basic household data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: Interviewer*

Values

*Personal ID*

Flags

1	filled
-1	missing

The household respondent has to 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 give the information.

For the second and following waves of the longitudinal component of EU-SILC, 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 give the information.

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

**HB080: Person 1 responsible for the accommodation****HB090: Person 2 responsible for the accommodation***BASIC PERSONAL DATA (Basic household data)**Cross-sectional and longitudinal**Reference period: current**Unit: household**Mode of collection: Interviewer***Values***Personal ID***Flags**

1	filled
-1	missing
-2	only HB090: na (no second responsible)

The person responsible for the accommodation is the person owning or renting the accommodation. If the accommodation is provided free, the person to whom the accommodation is provided is the responsible person.

If two persons share responsibility for the accommodation, the ID of the oldest is registered in HB080 and the other in HB090.

If more than two persons share the responsibility, only the IDs of the two oldest persons are registered.

<b>HB100: Number of minutes to complete the household questionnaire</b>
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<i>BASIC PERSONAL DATA (Basic household data)</i> <i>Cross-sectional and longitudinal</i> <i>Reference period: current</i> <i>Unit: household</i> <i>Mode of collection: Interviewer</i>
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Values
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0 – 999 Number of minutes
---------------------------

Flags
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1	filled
-1	missing

## HH010: Dwelling type

*HOUSING (Dwelling type, tenure status and housing conditions)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

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

### Flags

1	filled
-1	missing

### **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. National practices differ with respect to the treatment of row houses, in that some countries count each row house in the unit as an individual building whereas other countries count all the row houses in the unit as collectively constituting one building. It is recommended that countries follow the former practice by counting each house in the row house unit as an individual building.

This 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 need not necessarily 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 entrance 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.

**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.

**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.

**Other kind of accommodation**

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



## HH020: Tenure status

*HOUSING (Dwelling type, tenure status and housing conditions)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

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	filled
-1	missing

### **Owner**

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 ticked, depending on whether or not rent is paid by this household. A person is owner if he possesses a title deed independently if the house is fully paid or not. Reversionary owner should be considered as owner.

### **Tenant or subtenant paying rent at prevailing or market rate**

Tenant/subtenant, paying rent at prevailing or market rent covers the case even when the rent is wholly recovered from housing benefits or other sources, including public, charitable, or private sources. Also, 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 reduce 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 3 (Accommodation rented at below market price).

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 2 and 3.

At other extreme, 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 paying rents below that value.

In a situation where there is no clear distinction between a ‘prevailing rent’ 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

At one extreme, duration of tenure is empirically ignorable: either all tenancies are short or there is no/little association between length of tenancy and rent paid beyond what might be expected from market forces (i.e. reduced turnover costs to the landlord). At the other end of the spectrum is the Belgian situation where there is a strong (and legally binding) association between duration of tenancy and level of rent.

In effect, there may be a continuum between categories 2 and 3 on the tenure variable, rather than a clear cut distinction, based on the length of time the household has rented the accommodation.

Length of tenure is a separate dimension from the nature of the tenancy, and should be handled by adding a separate item. The proposed handling of the housing tenure item in this context is as follows:

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 who benefits more than another), all renting households (other than those belonging to a clearly distinct ‘reduced-rent’ sector) should be coded in category 2 (prevailing rent) on the tenure variable, and length of tenure collected as a separate item. If there is a clearly distinct ‘reduced-rent’ sector, of course, these should be coded as category 3 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 3 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.

### **Accommodation provided rent free**

Accommodation is provided rent-free applies only when there is no rent to be paid, such as when the accommodation comes with the job<sup>1</sup>, 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.

---

<sup>1</sup> If the accommodation is provided free to a ‘civil servant’ the variable HH020 will take value 4 when the government is owner of the dwelling as well as when the government has rented the dwelling and they provide it rent-free.

## HH030: Number of rooms available to the household

*HOUSING (Dwelling type, tenure status and housing conditions)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

1 - 5	number of rooms
6	6 or more rooms

### Flags

1	filled
-1	missing

### **Room**

A room is defined as a space of a housing unit of at least 4 square meters such as normal bedrooms, dining rooms, living rooms and habitable cellars and attics with a high over 2 meters and accessible from inside the unit.

Kitchens are not counted unless the cooking facilities are in a room used for other purposes; only exclude it if the space is used only for cooking. Thus for example, 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 rooms: bathrooms, toilets, corridors, utility rooms and lobbies. Verandas, lounges and conservatories do count only if they are used all year round.

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 1 household all rooms are counted for the owner/tenant except those exclusively used by the other households.

## HH031: Year of contract or purchasing or installation

*HOUSING (Dwelling type, tenure status and housing conditions)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

*year (4 digits)*

### Flags

1	filled
-1	missing
-2	n.a. (MS using objective national methods to calculate imputed rent)

Only for PT: Bottom coded : 1949 = 1949 and below for 2004  
1950 = 1950 and below for 2005

The idea is to collect through variable HH031 the “seniority” i.e. the number of years of occupation of the dwelling. As an approximate measure of the seniority the variable ‘year of contract or purchase or installation’ is proposed. This variable is defined as follows:

- the year of signing the contract for tenants or subtenants paying rent at market price or at lower price than the market price. If the tenant/subtenant renews the contract under new conditions, the variable refers to the renewal date.
- the year of purchasing for the owners<sup>1</sup>. If a person bought the house after living there as tenant the year of purchasing will be considered. If the person inherits the accommodation the question refers to the year of inheritance.
- the year of installation is required if the accommodation is provided rent-free or no year of contract or purchasing can be given. If accommodation is provided free the information required refers to the year of installation of the person who has been living longer than the others have, this person is the person who has the right of enjoying the accommodation free.

---

<sup>1</sup> A person is owner if he possesses a title deed independently if the house is fully paid or not.

<b>HH040: Leaking roof, damp walls/floors/foundation, or rot in window frames or floor</b>
--

<i>HOUSING (Dwelling type, tenure status and housing conditions)</i>
--

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: current</i>
----------------------------------

<i>Unit: household</i>
------------------------

<i>Mode of collection: household respondent</i>
---

<b>Values</b>
---------------

1	yes
---	-----

2	no
---	----

<b>Flags</b>
--------------

1	filled
---	--------

-1	missing
----	---------

Whether, in the judgement of the household respondent, the dwelling has a problem with a leaking roof, damp ceilings, dampness in the walls, floors or foundation or rot in window frames and doors.

**HH050: Ability to keep home adequately warm***HOUSING (Dwelling type, tenure status and housing conditions))**Cross-sectional and longitudinal**Reference period: current**Unit: household**Mode of collection: household respondent***Values**

1        yes

2        no

**Flags**

1        filled

-1       missing

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

## HH060: Current rent related to occupied dwelling

*HOUSING (Housing costs)*  
*Cross-sectional and longitudinal*  
*Reference period: current*  
*Unit: household*  
*Mode of collection: household respondent*

### Values

1 - 999999.99 rent

### Flags

1 filled  
-1 missing  
-2 na (HH020 not = 2 or 3)

The variable refers to the **total monthly** current rent paid on 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. Also the regular repairs and maintenance and other services related to the dwelling should 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

The amount provided will be in euros.

## HH061: Subjective rent

[Subjective rent related to non-tenant paying rent at market price]

*HOUSING (Housing costs)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

1 - 999999.99      rent

### Flags

1	filled
-1	missing
-2	na (HH020 not = 1 or 3 or 4) or (MS do not use subjective method to calculate imputed rent)

Information is collected from owner-occupiers (accommodation is provided rent free or accommodation is rented at a reduce rate) on what they estimate the potential **monthly** market rent of their dwelling. The amount refers to the value of the rental of unfurnished dwelling, it also includes payments for the use of a garage to provide parking in connection with the dwelling.

Payments such as for electricity, heating etc., should be excluded. Also the regular repairs and maintenance and other services related to the dwelling should be excluded.

The amount provided will be in euros.



## HH070: Total housing cost

[Total housing cost (including electricity, water, gas and heating)]

*HOUSING (Housing costs)*

*Cross-sectional*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

Values

0 - 999999.99 housing cost

Flags

1 filled  
-1 missing

The term housing cost refers to **monthly** costs connected with the households 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.

Components that have to be included in housing costs:

**OWNERS: Mortgage interest payments** (net of any tax relief), **structural insurance**, **mandatory services and charges** (sewage removal, refuse removal, etc.), **regular maintenance and repairs<sub>1</sub>**, **taxes**, and **the cost of utilities** (water, electricity, gas and heating).

**TENANTS ( at market price): Rent payments**, gross of housing benefits (i.e. housing benefits included), **structural insurance** (if paid for the tenants), **services and charges** (sewage removal, refuse removal, etc.) (if paid for the tenants), **taxes on dwelling** (if applicable), **regular maintenance and repairs<sub>1</sub>** and **the cost of utilities** (water, electricity, gas and heating).

**TENANTS (at reduce price): Rent payments**, gross of housing benefits (i.e. housing benefits included), **structural insurance** (if paid for the tenants), **services and charges** (sewage removal, refuse removal, etc.) (if paid for the tenants), **taxes on dwelling** (if applicable), **regular maintenance and repairs<sub>1</sub>** and **the cost of utilities** (water, electricity, gas and heating).

**RENT FREE: housing benefits**, **structural insurance** (if paid for), **services and charges** (sewage removal, refuse removal, etc.) (if paid for ), **taxes on dwelling** (if applicable), **regular maintenance and repairs<sub>1</sub>** and **the cost of utilities** (water, electricity, gas and heating).

It is necessary to impute a value of housing cost items not included in the rent but paid like cost of the utilities, sewage removal, structural insurance, etc. This imputation may be possible using a cell average from an external source, such as HBS.

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.

## HH080: Bath or shower in dwelling

*HOUSING (Amenities in dwelling)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

1 yes

2 no

### Flags (cross-sectional)

1 filled

-1 missing

### Flags (longitudinal)

1 filled

-1 missing

-2 na (MS using objective national methods to calculate imputed rent)

Whether the dwelling has proper room with a bath or a shower

In the longitudinal survey compulsory only for Member States using Eurostat recommended regression method or subjective method for imputed rent.

## HH090: Indoor flushing toilet for sole use of household

*HOUSING (Amenities in dwelling)*  
*Cross-sectional and longitudinal*  
*Reference period: current*  
*Unit: household*  
*Mode of collection: household respondent*

### Values

1	yes
2	no

### Flags (cross-sectional)

1	filled
-1	missing

### Flags (longitudinal)

1	filled
-1	missing
-2	na (MS using objective national methods to calculate imputed rent)

If more than one household live in the dwelling and only one indoor flushing toilet is available, the variable is to be coded 1 (yes).

In the longitudinal survey compulsory only for Member States using Eurostat recommended regression method or subjective method for imputed rent.

## HS010: Arrears on mortgage or rent payments

**[Whether the household has been in arrears on mortgage or rent payments in last 12 months]**

*SOCIAL EXCLUSION (Housing and non-housing related arrears)*

*Cross-sectional and longitudinal*

*Reference period: last 12 months*

*Unit: household*

*Mode of collection: household respondent*

### Values

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

### Flags

- |    |  |
|----|--|
| 1  | filled   |
| -1 | missing  |
| -2 | not applicable (outright owner or rent free during the last twelve months) |

Whether the household has been in arrears at any time in the last 12 months that is, unable to pay as scheduled either rent or mortgage payment for the main dwelling.

If the household is unable to pay as schedule as result of lack of money, HS010 = 1, otherwise(illness,...) HS010 = 2.

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

## HS020: Arrears on utility bills

**[Whether the household has been in arrears on utility bills (electricity, water, gas) in last 12 months]**

*SOCIAL EXCLUSION (Housing and non-housing related arrears)*

*Cross-sectional and longitudinal*

*Reference period: last 12 months*

*Unit: household*

*Mode of collection: household respondent*

### Values

1	yes
2	no

### Flags

1	filled
-1	missing
-2	na (no utility bills)

Whether the household has been in arrears at any time in the last 12 months that is, unable to pay as scheduled utility bills such as for electricity, water or gas for the main dwelling. If the household is unable to pay as schedule as result of lack of money, HS020 = 1, otherwise(illness,...) HS020 = 2.

<b>HS030: Arrears on hire purchase instalments or other loan payments</b>
---

<b>[Whether the household has been in arrears on hire purchase instalments or other loan payments (non housing-related debts) in last 12 months]</b>
--

<i>SOCIAL EXCLUSION (Housing and non-housing related arrears)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: last 12 months</i>
---

<i>Unit: household</i>
------------------------

<i>Mode of collection: household respondent</i>
---

Values
--------

1	yes
---	-----

2	no
---	----

Flags
-------

1	filled
---	--------

-1	missing
----	---------

-2	na (no hire purchase instalments and no other loan payments)
----	--

Whether the household has been in arrears at any time in the last 12 months that is, unable to pay as scheduled repayments for hire purchase or other non-housing loans. Housing-related loans are excluded.

Other loans for decoration, maintenance, refurbishment etc. and problems on repayments of credit cards are included. The presence of a bank overdraft does not count as arrears for the purpose of this item.

If the household is unable to pay as schedule as result of lack of money, HS030 = 1, otherwise(illness,...) HS030 = 2.

## HS040: Capacity to afford paying for one week annual holiday away from home

*SOCIAL EXCLUSION (Non-monetary household deprivation indicators)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

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

### Flags

- |    |         |
|----|---------|
| 1  | filled  |
| -1 | missing |

This question is about ability to pay, regardless of whether the household actually want the item. The answer is 'yes' if, according to the household respondent, the household can afford to pay for a week's annual holiday away from home. If the household can only afford a holiday staying with friends or relatives (i.e. not paying for accommodation), the answer should be 'No'.

If one (or some) household member(s) can afford paying for a holiday, but most household members cannot, the answer should be 'No'. Thus, in cases where parents can afford to send children to a summer camp but cannot afford to pay for a holiday for themselves, or where a grown-up son or daughter can afford a holiday but other household members cannot, the answer should be 'No'.

One week is 7 days.

The amount that the household is able to pay is inappropriate to evaluate the capacity of a household to afford paying for one week annual holiday.

<b>HS050: Capacity to afford a meal with meat, chicken, fish (or vegetarian equivalent) every second day</b>
--

<i>SOCIAL EXCLUSION (Non-monetary household deprivation indicators)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: current</i>
----------------------------------

<i>Unit: household</i>
------------------------

<i>Mode of collection: household respondent</i>
---

Values
--------

1	yes
---	-----

2	no
---	----

Flags
-------

1	filled
---	--------

-1	missing
----	---------

Whether, according to the household respondent, the household can afford a meal with meat, chicken or fish (or equivalent vegetarian) every second day, if wanted



## HS060: Capacity to face unexpected financial expenses

*SOCIAL EXCLUSION (Non-monetary household deprivation indicators)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

1 yes

2 no

### Flags

1 filled

-1 missing

Whether, according to the household respondent, the household can to face itself unexpected financial expenses.

Wording:

**Could your household afford an unexpected required expense of (*amount to be filled*) with its own resources?**

### Explanations / Instructions

Own resources mean:

Your household cannot ask for financial help from anybody

Your account has to be debited within one month

Your situation regarding potential debts doesn't being deteriorated. You cannot intend to pay on instalments or with a loan the usual expenses previously paid cash.

### Amount calculation

Amount = Poverty threshold per one consumption unit independently of the size and structure of the household

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

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)

**HS070: Do you have a telephone (including mobile phone)?***SOCIAL EXCLUSION (Non-monetary household deprivation indicators)**Cross-sectional and longitudinal**Reference period: current**Unit: household**Mode of collection: household respondent***Values**

- |   |                    |
|---|--------------------|
| 1 | yes                |
| 2 | no - cannot afford |
| 3 | no - other reason  |

**Flags**

- |    |         |
|----|---------|
| 1  | filled  |
| -1 | missing |

Whether the household have a telephone(including mobile phone) or whether the household does not have a telephone 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.

Possession of the item does not necessarily imply ownership: the item may be rented, leased or provided on loan.

In the case of mobile telephones, the household should be considered to possess the item if any member possesses it

## HS080: Do you have a colour TV?

*SOCIAL EXCLUSION (Non-monetary household deprivation indicators)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

- |   |                    |
|---|--------------------|
| 1 | yes                |
| 2 | no - cannot afford |
| 3 | no - other reason  |

### Flags

- |    |         |
|----|---------|
| 1  | filled  |
| -1 | missing |

Whether the household have a colour TV or whether the household does not have a colour TV 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.

Possession of the item does not necessarily imply ownership: the item may be rented, leased or provided on loan.

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

## HS090: Do you have a computer?

*SOCIAL EXCLUSION (Non-monetary household deprivation indicators)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

- |   |                    |
|---|--------------------|
| 1 | yes                |
| 2 | no - cannot afford |
| 3 | no - other reason  |

### Flags

- |    |         |
|----|---------|
| 1  | filled  |
| -1 | missing |

Whether the household have 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.

Possession of the item does not necessarily imply ownership: the item may be rented, leased or provided on loan.

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 but without any broader functionality.

If a computer is provided ONLY for work purpose, this does not count as possession of the item.

## HS100: Do you have a washing machine?

*SOCIAL EXCLUSION (Non-monetary household deprivation indicators)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

- |   |                    |
|---|--------------------|
| 1 | yes                |
| 2 | no - cannot afford |
| 3 | no - other reason  |

### Flags

- |    |         |
|----|---------|
| 1  | filled  |
| -1 | missing |

Whether the household have a washing machine or whether the household does not have a washing machine 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.

Possession of 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 .

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

A washing machine includes an automatic washing machine or a non-automatic ‘twin-tub’.

## HS110: Do you have a car?

*SOCIAL EXCLUSION (Non-monetary household deprivation indicators)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

- |   |                    |
|---|--------------------|
| 1 | yes                |
| 2 | no - cannot afford |
| 3 | no - other reason  |

### Flags

- |    |         |
|----|---------|
| 1  | filled  |
| -1 | missing |

Whether the household have 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.

Possession of the item does not necessarily imply ownership: the item may be rented, leased or provided on loan.

In the case of 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 a possession of this item.

If a car or van is provided ONLY for work purpose, this does not count as possession of the item.

Motorcycles are excluded.

## HS120: Ability to make ends meet

*SOCIAL EXCLUSION (Non-monetary household deprivation indicators)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

- |   |                       |
|---|-----------------------|
| 1 | with great difficulty |
| 2 | with difficulty       |
| 3 | with some difficulty  |
| 4 | fairly easily         |
| 5 | easily                |
| 6 | very easily           |

### Flags

- |    |         |
|----|---------|
| 1  | filled  |
| -1 | missing |

The household respondent's assessment of the level of difficulty experienced by the household in making ends meet.

A household may have different source of income and more than one household member may contribute to it. Thinking of the household's total monthly income, the idea is with which level of difficulty the household is able to pay its usual expenses.

## HS130: Lowest monthly income to make ends meet

*SOCIAL EXCLUSION (Non-monetary household deprivation indicators)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

1- 999999.99	lowest income
--------------	---------------

### Flags

1	filled
-1	missing

The household respondent's perception of the lowest net monthly income (in euros) the household would need to 'make ends meet'.

The household respondent's own perception of 'making ends meet' should be used.

The question should be answered in relation to the household's present composition and expenses.

'Net' income refers to income after the deduction of tax and social insurance.

### Wording, explanations and place in the questionnaire:

Wording:

**In your opinion, what is the very lowest net monthly income that your household would have to have in order to make ends meet?**

*Please answer in relation to the present circumstances of your household, and what you consider as "making ends meet"*

Explanations / Instructions

Thinking of the household basic needs, according to his size (including housing related debts but excluding business and farm work costs) what is the very minimum amount of money the household need every month to pay its usual expenses. 'Net' income refers to income after the deduction of tax and social insurance.

Position in the questionnaire

After HS140, HS150 and HS120



## HS140: Financial burden of the total housing cost

**[Total housing cost is a financial burden to the household]**

*SOCIAL EXCLUSION (Non-monetary household deprivation indicators)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

- |   |                   |
|---|-------------------|
| 1 | A heavy burden    |
| 2 | Somewhat a burden |
| 3 | not burden at all |

### Flags

- |    |         |
|----|---------|
| 1  | filled  |
| -1 | missing |

The extent to which housing costs are a financial burden to the household.

*Housing costs: see HH070*

## HS150: Financial burden of the repayment of debts from hire purchases or loans

**[Repayment of debts from hire purchases or loans other than mortgage or loan connected with the house are a financial burden to the household]**

*SOCIAL EXCLUSION (Non-monetary household deprivation indicators)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

- |   |                                  |
|---|----------------------------------|
| 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 | not applicable ( no repayment of debts) |

The extent to which the repayment of non-housing related debts are a financial burden to the household. Non-housing related debts include: loans for consumer items or services (car, holiday, durable etc.), hire-purchase repayments, credit card or charge card repayments.

## HS160: Problems with the dwelling: too dark, not enough light

*SOCIAL EXCLUSION (Physical and social environment)*

*Cross-sectional*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

1	yes
2	no

### Flags

1	filled
-1	missing

The objective is to assess whether the respondent feels ‘the dwelling too dark, not enough light’ to be a problem for the household. No common objective standards as to what a ‘problem’ are implied. If they feel they have a problem with any of their rooms being too dark, not necessarily all of them. It is recommended to consider the dwelling as ‘too dark’, not enough light’ in the situation of a sunny day.

## HS170: Noise from neighbors or from the street

[Noise from neighbors or noise from the street (traffic, business, factories, etc.)]

*SOCIAL EXCLUSION (Physical and social environment)*

*Cross-sectional*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

1        yes

2        no

### Flags

1        filled

-1       missing

The objective is to assess whether the respondent feels ‘noise from neighbours or from street’ to be a problem for the household. No common standards what is a problem are defined.

## HS180: Pollution, grime or other environmental problems

[Pollution, grime or other environmental problems in area caused by traffic or industry]

*SOCIAL EXCLUSION (Physical and social environment)*

*Cross-sectional*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

1	yes
2	no

### Flags

1	filled
-1	missing

The objective is to assess whether the respondent feels ‘ pollution, grime , ...’ to be a problem for the household. No common standards what is a problem are defined.

Area refers to the place situated close to the place of residence (where you usually shop, walk, the way home).

## HS190: Crime violence or vandalism in the area

*SOCIAL EXCLUSION (Physical and social environment)*

*Cross-sectional*

*Reference period: current*

*Unit: household*

*Mode of collection: household respondent*

### Values

1	yes
2	no

### Flags

1	filled
-1	missing

The objective is to assess whether the respondent feels ‘crime, violence or vandalism in the area’ to be a problem for the household. No common standards what is a problem are defined. Area refers to the place situated close to the place of residence (where you usually shop, walk, the way home).

## **HY010: Total household gross income**

*INCOME (Total household income (gross and disposable))*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: household*

*Mode of collection: constructed*

### **Values**

-999999.99 - 999999.99 income (in euros) without inflation factor

### **Flags**

<i>Net/gross at data collection</i>	
0	no income
1	net
2	gross
3	net and gross (part of components collected net, part gross)
4	unknown
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)
-5	not filled: no conversion to gross is done (Allowed only as long as gross income components are not mandatory)

### **Imputation factor**

*000.00000 to 9999.99999 = collected value / recorded value*

Note 1 : for FI from 2004 and EE from 2005

Perturbation of the 3 households having the highest HY010 income:

- Selection of the 3 highest HY010 households
- Replacement of recorded value by their weighted mean for HY010, HY020, HY022, HY023, HY090G, HY120G and HY140G
- Proportional adjustment of the related income sub-components

Note 2 : For all countries

As some income components (PY030, PY070, HY030 and HY100) are only mandatory from 2007, for comparability reason, they have been excluded from the calculation. Don't take them into account in the calculation description below (which will be fully valid from 2007).

### **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); gross non-cash employee income (PY020G); employers' social insurance contributions (PY030G); gross cash benefits or losses from self-employment (including royalties) (PY050G); value of goods produced for own consumption (PY070G); unemployment benefits (PY090G); old-age benefits (PY100G); survivor' benefits (PY110G); sickness benefits (PY120G); disability benefits (PY130G) and 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); interests, dividends, profit from capital investments in unincorporated business (HY090G); income received by people aged under 16 (HY110G)) less interest paid on mortgage (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**

*INCOME (Total household income (gross and disposable))*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: household*

*Mode of collection: constructed*

Values

-999999.99 - 999999.99 income (in euros) without inflation factor

Flags

*Net/gross at data collection*

0 no income

1 net

2 gross

3 net and gross (part of components collected net, part gross)

4 unknown

*To values 1,2,3,4 must be concatenated the imputation factor (if)*

*if = 000.00000 - 100.00000 = collected value / recorded value*

-1 missing (As missing values are imputed this code is only acceptable if not imputation is possible)

Imputation factor

*000.00000 to 9999.99999 = collected value / recorded value*

Note 1 : for FI from 2004 and EE from 2005

Perturbation of the 3 households having the highest HY010 income:

- Selection of the 3 highest HY010 households
- Replacement of recorded value by their weighted mean for HY010, HY020, HY022, HY023, HY090G, HY120G and HY140G
- Proportional adjustment of the related income sub-components

Note 2 : For all countries

As some income components (PY030, PY070, HY030 and HY100) are only mandatory from 2007, for comparability reason, they have been excluded from the calculation. Don't take them into account in the calculation description below (which will be fully valid from 2007 data).

**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); gross non-cash employee income (PY020G); employers' social insurance contributions (PY030G); gross cash benefits or losses from self-employment (including royalties) (PY050G); value of goods produced for own consumption (PY070G); unemployment benefits (PY090G); old-age benefits (PY100G); survivor' benefits (PY110G), sickness benefits (PY120G); disability benefits (PY130G) and 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); interests, dividends, profit from capital investments in unincorporated business (HY090G); income received by people aged under 16 (HY110G)) **minus** (employer's social insurance contributions (PY030G); ; interest paid on mortgage (HY100G); regular taxes on wealth (HY120G); regular inter-household cash transfer paid (HY130G); tax on income and social insurance contributions (HY140G)).

The variable HY140G includes tax adjustments-repayment/receipt on income, income tax at source and social insurance contributions (if applicable).

Or as:

The sum for all household members of net (of income tax at source and of social contributions) personal income components (employee cash or near cash income (PY010N); non-cash employee income (PY020N); cash benefits or losses from self-employment (PY050N); value of goods produced for own consumption (PY070N); unemployment benefits (PY090N); old-age benefits (PY100N); survivor' benefits (PY110N); sickness benefits (PY120N); disability benefits (PY130N) and education-related allowances (PY140N)) **plus** net (of income tax at source and of social contributions) income components at household level (imputed rent (HY030G); income from rental of a property or land (HY040N); family/children related allowances (HY050N); social exclusion not elsewhere classified (HY060N); housing allowances (HY070N); regular inter-household cash transfers received (HY080G); interests, dividends, profit from capital investments in unincorporated business (HY090N); income received by people aged under 16 (HY110N)) **minus** (interest paid on mortgage (HY100G); regular taxes on wealth (HY120G); regular inter-household cash transfer paid (HY130G); repayment/receipt for tax adjustments on income (HY145N)).

Or as:

The sum for all household members of personal income components **plus** income components at household level, of which some are net (net of income tax, net of social contributions or net of both) and others gross or all of them net but some of them net of tax at source, others net of social contributions or net of both, once the tax on income and social insurance contributions (HY140N), the regular taxes on wealth and the regular inter-household cash transfer paid, the contributions to individual private pension plans and the employers' social insurance contributions are deducted.

In this case, HY140N could include repayment/receipt for tax adjustments, income tax at source and social insurance contributions for some income components.

**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 survivor' benefits (PY110N) (i.e. 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 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 net 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) and housing allowances (HY070N)).

## **HY025: Within-household non-response inflation factor**

*INCOME (Total household income (gross and disposable))*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: household*

*Mode of collection: constructed*

Val

1.00000 - 5.00000 factor

Flags

1 filled  
-1 missing

Factor by which it is necessary to multiply the total gross income, the total disposable income or the total disposable income before social transfers to compensate the non-response in individual questionnaires. It is necessary to correct the effect of non-responding individuals within a household otherwise, income of individuals not interviewed is not added up into the total household income.

*One possible approach to dealing with the 'partial unit non-response' problem would be full imputation of missing personal interviews. Adjustment of sample weights can provide a simpler alternative, however, a simplified procedure, such as it was applied in the case of ECHP, is justified on the ground that only a small proportion (around 3% overall) of the households were affected by the problem, though of course it could substantially affect the data for particular households. At the moment any decision was taken on how to calculate that factor.*

## **HY030G/HY030N: Imputed rent**

*INCOME (Gross income components at household level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: household*

*Mode of collection: household respondent or register*

### **Values**

1 - 999999.99	income (in euros)
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	not filled: variable of net (.....G) / gross (.....N) series is filled

Mandatory only from 2007 on.

### **Imputed rent**

The imputed rent refers to the value that shall be imputed for all households that do not report 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 a garage) 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 subsidies received from the government or from a non-profit institution (if owner occupied or 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.

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.

Eurostat recommends using Regression method.

**HY040G/HY040N: Income from rental of a property or land**  
**HY090G/HY090N: Interest, dividends, profit from capital investments in unincorporated business**

*INCOME (Gross income components at household level)*  
*Cross-sectional and longitudinal*  
*Reference period: income reference period*  
*Unit: household*  
*Mode of collection: household respondent or register*

**Values**

1 - 999999.99	income (in euros)
0	no income

**Flags HY...G**

	<i>Net/gross at data collection</i>
0	no income
1	net of tax on income at source and social contributions
2	net of tax on income at source
3	net of tax on social contributions
4	gross
5	unknown
	<i>To values 1,2,3,4 must be concatenated the imputation factor (if)</i>
	<i>if = 000.00000 - 100.00000 = collected value / recorded value</i>
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)
-5	not filled: variable of net series is filled

**Flags HY...N**

	<i>Net/gross at data collection</i>
<i>First digit</i>	
0	no income
1+x	net of tax on income at source and social contributions
2+x	net of tax on income at source
3+x	net of tax on social contributions
4+x	gross
5+5	unknown
	<i>To values 1,2,3,4,5 must be concatenated a second flag: Net recorded)</i>
x+1	net of tax on income at source and social contributions
x+2	net of tax on income at source
x+3	net of tax on social contributions
5+5	unknown
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)
-5	not filled: variable of gross series is filled

**Imputation factor**

*000.00000 to 9999.99999 = collected value / recorded value*

Note: for SI: aggregation into small classes

Note: Only for HY090G and for FI from 2004 and EE from 2005:

Perturbation of the 3 households having the highest HY010 income:

- Selection of the 3 highest HY010 households
- Replacement of recorded value by their weighted mean for HY010, HY020, HY022, HY023, HY090G, HY120G and HY140G
- Proportional adjustment of the related income sub-components

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:

- (1) Interest, dividends, profits from capital investment in an unincorporated business (HY090G)/ (HY090N)
- (2) Income from rental of a property or land (HY040G)/ (HY040N)

### **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.

#### ***Recommendations:***

Due that has been noted during the pilot survey that is difficult to collect interest from accounts,...Eurostat recommends for improving the collection of this variable to not only give the respondents the possibility to give the exact amount but also to choose among ranges of values.

### **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 correspond to the gross income components but the tax at source or the social insurance contributions or both are deducted.*



**HY050G/HY050N: Family/Children related allowances**  
**HY060G/HY060N: Social exclusion not elsewhere classified**  
**HY070G/HY070N: Housing allowances**

*INCOME (Gross income components at household level)*  
*Cross-sectional and longitudinal*  
*Reference period: income reference period*  
*Unit: household*  
*Mode of collection: household respondent or register*

Values

1 - 999999.99	income (in euros)
0	no income

Flags

*see HY040G/HY040N*

Imputation factor

*000.00000 to 9999.99999 = collected value / recorded value*

**Social benefits**

Social benefits<sup>1</sup> are defined as current transfers received during the **income reference period** by households intended to relieve them from the financial burden of a number of risk or needs, made through collectively organised schemes, or outside such schemes by government units and NPISHs (Non Profit Institution Serving Households).

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 exposure to risk of the people protected).

The Social benefits collected a household level are the following:

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

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

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)).

### **Family/children related allowance (HY050G)**

The Family/children Function refers to benefits that:

- provide financial support to households for bringing up children<sup>1</sup>;
- 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 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 help with the costs of raising children;
- 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 can not 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 schemes, 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)).

---

<sup>1</sup> The benefits received with the salary for bringing up children are included under HY050

## **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 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 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 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 National Resistance. These pensions should be classified under 'old age function'. Any one who is old enough to have been in the resistance must be over 70.

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

<b>HY080G/HY080N: Regular inter-household cash transfer received</b>
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<i>INCOME (Gross income components at household level)</i> <i>Cross-sectional and longitudinal</i> <i>Reference period: income reference period</i> <i>Unit: household</i> <i>Mode of collection: household respondent or register</i>
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Values
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1 - 999999.99	income (in euros)
0	no income

Flags
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<i>see HY040G/HY040N</i>
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Imputation factor
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<i>000.00000 to 9999.99999 = collected value / recorded value</i>
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This item is classified under current transfer received.

**Regular inter-household cash transfers received (HY080G)**

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

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)).

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

## **HY100G/HY100N: Interest repayments on mortgage**

*INCOME (Gross income components at household level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: household*

*Mode of collection: household respondent or register*

### **Values**

1 - 999999.99	income (in euros)
0	no income

### **Flags**

0	no income
1	variable is filled
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)
-5	Not filled: variable of the net/gross series is filled

### **Imputation factor**

*000.00000 to 9999.99999 = collected value / recorded value*

### **Interest paid on mortgage (HY100G)**

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

## **HY110G/HY110N: Income received by people aged under 16**

*INCOME (Gross income components at household level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: household*

*Mode of collection: household respondent or register*

### **Values**

1 - 999999.99      income (in euros)

0                      no income

### **Flags**

*see HY040G/HY040N*

### **Imputation factor**

*000.00000 to 9999.99999 = collected value / recorded value*

### **Income received by people aged under 16 (HY110G)**

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

It excludes:

- Transfers between household members;
- Income collected at household level (i.e. variables HY040G, HY050G, HY060G, HY070G, HY080G, and HY090G).

*The net income series correspond 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**

*INCOME (Gross income components at household level)*  
*Cross-sectional and longitudinal*  
*Reference period: income reference period*  
*Unit: household*  
*Mode of collection: household respondent or register*

### Values

1 - 999999.99	income (in euros)
0	no income

### Flags

0	no income
1	variable is filled
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)
-4	Amount included in another income component
-5	Not filled: variable of the net/gross series is filled

### Imputation factor

*000.00000 to 9999.99999 = collected value / recorded value*

Note: for SI: aggregation into small classes

Note: for HY120G and FI from 2004 and EE from 2005

Perturbation of the 3 households having the highest HY010 income:

- Selection of the 3 highest HY010 households
- Replacement of recorded value by their weighted mean for HY010, HY020, HY022, HY023, HY090G, HY120G and HY140G
- Proportional adjustment of the related income sub-components

### **Regular taxes on wealth (HY120G)/ (HY120N)**

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 vivo.

- 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**

*INCOME (Gross income components at household level)*  
*Cross-sectional and longitudinal*  
*Reference period: income reference period*  
*Unit: household*  
*Mode of collection: household respondent or register*

### Values

1 - 999999.99	income (in euros)
0	no income

### Flags

*see HY040G/HY040N*

### Imputation factor

*000.00000 to 9999.99999 = collected value / recorded value*

### **Regular inter-household cash transfers paid (HY130G)**

Regular inter-household transfers paid refer to regular monetary amount paid, **during the income reference period**, to other households.

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.

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

## HY140G/HY140N: Tax on income and social contributions

*INCOME (Gross income components at household level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: household*

*Mode of collection: household respondent or register*

### Values

-999999.99 - 999999.9	tax (in euros)
0	no income

### Flags

0	no income
1	variable is filled
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)
-5	Not filled: variable of the net/gross series is filled

### Imputation factor

*000.00000 to 9999.99999 = collected value / recorded value*

Note: for HY140G and FI from 2004 and EE from 2005

Perturbation of the 3 households having the highest HY010 income:

- Selection of the 3 highest HY010 households
- Replacement of recorded value by their weighted mean for HY010, HY020, HY022, HY023, HY090G, HY120G and HY140G
- Proportional adjustment of the related income sub-components

### **Tax on income and social insurance contributions (HY140G) / (HY140N)**

**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 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 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 enterprise 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.
- 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** refers to employees', self-employed and if applicable unemployed, retirement and so on contributions paid **during the income reference period** to either mandatory government or employer-based social insurance schemes (pension, health, etc.).

HY140N may be filled only if one of the following income component:

HY040N, HY050N, HY060N, HY070N, HY080N, HY090N, HY110N, HY130N

have been recorded as partially net income. That means:

- Net of tax on income at source (2nd flag digit = 2)
- Net of social contribution (2<sup>nd</sup> flag digit =3)

Then HY140N value encompass all tax on income and social contribution already included in the above list.

## **HY145N: Repayments/receipts for tax adjustment**

*INCOME (Gross income components at household level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: household*

*Mode of collection: household respondent or register*

### **Values**

-999999.99 – -1	receipts (in euros)
1 - 999999.99	repayments (in euros)
0	no income

### **Flags**

0	no income
1	variable is filled
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)

### **Imputation factor**

*000.00000 to 9999.99999 = collected value / recorded value*

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

This applies only in the cases when taxes at source were deducted from income received and the Tax Authorities compare the amount of taxes of income paid at source with the taxes which corresponded be paid over the total income received for the 'tax unit'. If the 'tax unit' has paid in advance more taxes 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 in advance less taxes than those that correspond to the income received, in this case the 'tax unit' will have to paid more taxes ( tax adjustments) to the Tax Authorities.

*This variable will be filling when the country has recorded only net income at component level. If the income at component level is reported gross or some of the components are gross and some nets the tax adjustments will be included, in general, under the variable HY140G*

## **HX010: Change rate**

*BASIC DATA (Basic household data including degree of urbanisation)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: household / person*

*Mode of collection: external source*

Conversion factor: euro / national currency

It's the average exchange rate based on the year prior to the survey

The value is missing when the national currency is the Euro

Income data (euros) \* HX010 = income data (national currency)

## HX020: Work intensity status

*BASIC PERSONAL DATA (Basic household data)*

*Cross-sectional and longitudinal*

*Reference period: end of income reference period*

*Unit: household*

*Mode of collection: constructed*

Values

1 - 4 (see below)

### *Calculation of work intensity*

A working age person is defined as a person aged 18-64.

For each working age person ( $W_{\text{age/person}}$ ) two figures are computed:

- The number of months during the income reference period for which information on his/her activity status is available (the 'workable' months:  $NWA_m$ )
- The number of months during the income reference period for which the person has been classified as worker (Number of 'worked' months:  $NW_m$ )

The following derived variables will be constructed:

AGE the age calculate at the end of income reference period

$TOT^1 = PL070 + PL072 + PL080 + PL085 + PL087 + PL090$

$EMP = PL070 + PL072$

If  $AGE \leq 18$   $NWA_m = NW_m = 0$

If  $AGE \geq 65$   $NWA_m = NW_m = 0$

If  $18 \leq AGE \leq 64$  then:

- $NWA_m = TOT$
- $NW_m = EMP$

---

<sup>1</sup> Before adding up the variables do :  $PL0XY = 0$  if  $PL0XY\_F = -1$  where  $XY = 70, 72, 80, 85, 87, 90$

In each household, calculate the derived variables:

- $TNW_m = \sum_{\text{household members}} NW_m$
- $TNWA_m = \sum_{\text{household members}} NWA_m$
- $WI = \frac{TNW_m}{TNWA_m}$

***Definition of HX020 codes***

- |                    |             |
|--------------------|-------------|
| • $WI = 0$         | $HX020 = 1$ |
| • $0 < WI < 0.5$   | $HX020 = 2$ |
| • $0.5 \leq W < 1$ | $HX020 = 3$ |
| • $W = 1$          | $HX020 = 4$ |

The work intensity status is assigned to each household member

<b>HX040: Household size</b>
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<i>BASIC PERSONAL DATA (Basic household data)</i>
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<i>Cross-sectional and longitudinal</i>
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<i>Reference period: end of income reference period</i>
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<i>Unit: household</i>
------------------------

<i>Mode of collection: constructed</i>
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Values
--------

1 - 99
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Number of current household members

In practise; number of person pertaining to the same household having an observation in the R-file (personal register file)



## **HX050: equivalised household size**

*BASIC PERSONAL DATA (Basic household data)*

*Cross-sectional and longitudinal*

*Reference period: end of income reference period*

*Unit: household*

*Mode of collection: constructed*

Values

1 - 99.99

### ***Calculation of equivalised household size***

Let

HM<sub>14+</sub> number of household members aged 14 and over (at the end of income reference period)

HM<sub>13-</sub> number of household members aged 13 or less (at the end of income reference period)

The equivalised household size is defined as:

$$\text{HX050} = 1 + 0.5 * (\text{HM}_{14+} - 1) + 0.3 * \text{HM}_{13-}$$

## **HX060: Household type**

*BASIC PERSONAL DATA (Basic household data)*

*Cross-sectional and longitudinal*

*Reference period: end of income reference period*

*Unit: household*

*Mode of collection: constructed*

### **Values**

5 - 13      (see below)

- 5 - One person household
- 6 - 2 adults, no dependent children, both adults under 65 years
- 7 - 2 adults, no dependent children, at least one adult 65 years or more
- 8 - Other households without dependent children
- 9 - Single parent household, one or more dependent children
- 10 - 2 adults, one dependent child
- 11 - 2 adults, two dependent children
- 12 - 2 adults, three or more dependent children
- 13 - Other households with dependent children
- 16- Other ( these household are excluded from Laeken indicators calculation)

Where dependent children is defined as:

- Household members aged 15 or less
- Household members aged between 16 and 24; economically inactive and living with at least one parent.

<b>HX070: Tenure status</b>
-----------------------------

<i>HOUSING (Dwelling type, tenure status and housing conditions)</i>
--

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: current</i>
----------------------------------

<i>Unit: household</i>
------------------------

<i>Mode of collection: constructed</i>
--

Values
--------

1 - 2      ( <i>see below</i> )
---------------------------------

HX070 is derived from HH020 and is used to calculate all “by tenure status” LAEKEN indicators

HX070 = 1 when HH020= 1 or 4

HX070 = 2 when HH020= 2 or 3

HX070 is missing when HH020 is missing

<b>HX080: Poverty indicator</b>
---------------------------------

<i>BASIC PERSONAL DATA (Basic household data)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: end of income reference period</i>
---

<i>Unit: household</i>
------------------------

<i>Mode of collection: constructed</i>
--

Values
--------

0 - 1      (see below)
------------------------

HX080= 0      when HX090 >= at risk of poverty threshold (60% of MEDIAN HY090)

HX080= 1      when HX090 < at risk of poverty threshold (60% of MEDIAN HY090)

<b>HX090: equivalised disposable income</b>
---

<i>INCOME (Total household income (gross and disposable))</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: income reference period</i>
--

<i>Unit: household</i>
------------------------

<i>Mode of collection: constructed</i>
--

Values
--------

-999999.99 - 999999.99	income (in euros) without inflation factor
------------------------	--

$HX090 = (HY020 * HY025) / HX050$

## **Personal Data (P-file)**

<b>PB010: Year of the survey</b>
----------------------------------

<i>BASIC PERSONAL DATA (Basic data)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: current</i>
----------------------------------

<i>Unit: all current household members aged 16 and over</i>
---

<i>Mode of collection: Interviewer</i>
--

Values
--------

<i>year (4 digits)</i>
------------------------

## PB020: Country

*BASIC PERSONAL DATA (Basic data)*

*Cross-sectional and longitudinal*

*Reference period: constant*

*Unit: all current household members aged 16 and over*

*Mode of collection: frame*

### Values

BE	Belgique/België
DK	Danmark
DE	Deutschland
GR	Ellada
ES	España
FR	France
IE	Ireland
IT	Italia
LU	Luxembourg
NL	Nederland
AT	Österreich
PT	Portugal
FI	Suomi
SE	Sverige
UK	United Kingdom
BG	Bulgaria
CY	Cyprus
CZ	Czech republic
EE	Estonia
HU	Hungary
LV	Latvia
LT	Lithuania
MT	Malta
PL	Poland
RO	Romania
SK	Slovak republic
SI	Slovenia
IS	Iceland
NO	Norway
CH	Switzerland



<b>PB030: Personal ID</b>
---------------------------

<i>BASIC PERSONAL DATA (Basic data)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: constant</i>
-----------------------------------

<i>Unit: all current household members aged 16 and over</i>
---

<i>Mode of collection: Frame, register or interviewer</i>
---

<b>Values</b>
---------------

<i>ID number</i>	<i>See construction doc "UDB description" point 8.6.6</i>
------------------	---

## **PB040: Personal cross-sectional weight**

**[Personal cross-sectional weight (all household members aged 16 and over)]**

*BASIC PERSONAL DATA (Basic data)*

*Cross-sectional*

*Reference period: constant*

*Unit: all current household members aged 16 and over*

*Mode of collection: constructed*

Values

0+ (format 2.5) weight (see below the required format)

Flags

1 filled

### ***Required format***

In principle, according to the regulation, these weights had to be coded with 2 integers and 5 decimals. But, that cause problems if the weights have at least 3 integers. That's why, in practice, household design weights will be coded with at least one integer and 5 decimals.

## **PB050: Personal base weight**

**[Personal base weight (all household members aged 16 and over)]**

*BASIC PERSONAL DATA (Basic data)*

*Longitudinal*

*Reference period: constant*

*Unit: all current household members aged 16 and over*

*Mode of collection: constructed*

Values

0+ (format 2.5) weight (see the bellow required format)

Flags

1 filled

### ***Required format***

In principle, according to the regulation, these weights had to be coded with 2 integers and 5 decimals. But, that cause problems if the weights have at least 3 integers. That's why, in practice, household design weights will be coded with at least one integer and 5 decimals.

## **PB060: Personal cross-sectional weight for selected respondent**

*BASIC PERSONAL DATA (Basic data)*

*Cross-sectional*

*Reference period: constant*

*Unit: all current household members aged 16 and over*

*Mode of collection: constructed*

Values

0+ (format 2.5) weight (see below the required format)

Flags

1	filled
-3	not selected respondent

### ***Required format***

In principle, according to the regulation, these weights had to be coded with 2 integers and 5 decimals. But, that cause problems if the weights have at least 3 integers. That's why, in practice, household design weights will be coded with at least one integer and 5 decimals.

## **PB080: Personal base weight for selected respondent**

*BASIC PERSONAL DATA (Basic data)*

*Longitudinal*

*Reference period: constant*

*Unit: all current household members aged 16 and over*

*Mode of collection: constructed*

### **Values**

0+ (format 2.5) weight (see below the required format)

### **Flags**

1	filled
-3	not selected respondent

### ***Required format***

In principle, according to the regulation, these weights had to be coded with 2 integers and 5 decimals. But, that cause problems if the weights have at least 3 integers. That's why, in practice, household design weights will be coded with at least one integer and 5 decimals.

## **PB100: Quarter of the personal interview**

*BASIC PERSONAL DATA (Basic data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: All current household members aged 16 and over*

*Mode of collection: Interviewer*

### **Values**

1 - 4      quarter (*See below*)

### **Flags**

1          filled

-1         missing

If the data is extracted from registers the date corresponds to the date of the extraction

1= January, February, March

2= April, May, June

3= July, August, September

4= October, November, December

<b>PB110: Year of the personal interview</b>
--

<i>BASIC PERSONAL DATA (Basic data)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: current</i>
----------------------------------

<i>Unit: All current household members aged 16 and over</i>
---

<i>Mode of collection: Interviewer</i>
--

Values
--------

<i>year (4 digits)</i>
------------------------

Flags
-------

1	filled
---	--------

-1	missing
----	---------

If the data is extracted from registers the date corresponds to the date of the extraction

## **PB120: Minutes to complete the personal questionnaire**

**[Number of minutes to complete the personal questionnaire]**

*BASIC PERSONAL DATA (Basic data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Interviewer*

### **Values**

1 – 999    Number of minutes

### **Flags**

1        filled

-1       missing

-2       na (information only extracted from registers)



## PB130: Quarter of birth

*BASIC PERSONAL DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: constant*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or register*

### Values

1 -4 quarter

### Flags

1 filled

-1 missing

- [1] 1= January, February, March  
 2= April, May, June  
 3= July, August, September  
 4= October, November, December  
 N/A information not provided

COUNTRY	2004	2005
BE	[1]	[1]
CZ	N/A	[1]
DK	[1]	[1]
DE	N/A	N/A
EE	[1]	[1]
EL / GR	[1]	[1]
ES	[1]	[1]
FR	[1]	[1]
IE	N/A	N/A
IT	[1]	[1]
CY	N/A	[1]
LV	N/A	[1]
LT	N/A	[1]
LU	[1]	[1]
HU	N/A	[1]
MT	N/A	N/A
NL	N/A	N/A
AT	[1]	[1]
PL	N/A	[1]
PT	[1]	[1]
SI	N/A	N/A
SK	N/A	[1]
FI	[1]	[1]
SE	[1]	[1]
UK	N/A	N/A
IS	N/A	[1]
NO	[1]	[1]

<b>PB140: Year of birth</b>
-----------------------------

<i>BASIC PERSONAL DATA (Demographic data)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: constant</i>
-----------------------------------

<i>Unit: all current household members aged 16 and over</i>
---

<i>Mode of collection: personal interview, proxy or register</i>
--

<b>Values</b>
---------------

<i>year (4 digits)</i>
------------------------

<b>Flags</b>
--------------

1	filled
---	--------

-1	missing
----	---------

2004: A household member coded "1924" is born in 1924 or before

2005: A household member coded "1925" is born in 1925 or before

## **PB150: Sex**

*BASIC PERSONAL DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: constant*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or register*

### **Values**

1	Male
2	Female

### **Flags**

1	filled
-1	missing

<b>PB160: Father ID</b>
-------------------------

<i>BASIC PERSONAL DATA (Demographic data)</i> <i>Cross-sectional and longitudinal</i> <i>Reference period: current</i> <i>Unit: all current household members aged 16 and over</i> <i>Mode of collection: personal interview, proxy or registers</i>
--

Values
--------

<i>Personal Id of father</i>
------------------------------

Flags
-------

1	filled
-1	missing
-2	na (father is not a household member)

*See RB220*

## **PB170: Mother ID**

*BASIC PERSONAL DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### **Values**

*Personal Id of mother*

### **Flags**

1	filled
-1	missing
-2	na (mother is not a household member)

*See RB230*

## **PB180: Spouse/partner ID**

*BASIC PERSONAL DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### **Values**

*Personal Id of spouse/partner*

### **Flags**

1	filled
-1	missing
-2	not applicable (person has no spouse/partner or spouse/partner is not a household member)

*See RB240*

## **PB190: Marital status**

*BASIC PERSONAL DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### **Values**

1	Never married
2	Married
3	Separated
4	Widowed
5	Divorced

### **Flags**

1	filled
-1	missing

Marital status is the conjugal status of each individual in relation to the marriage laws of the country (i.e. de jure status). It therefore does not necessarily correspond with the actual situation of the household in terms of co-habitation, arrangements, etc.

Some countries have a legal framework for registering partnerships ( in most countries these are same-sex partnership and they have a legal status parallel to married couples). Such information has also to be treated in a harmonised way and it is proposed to treat them as married and classified them under code 2 when the relation still exists, else as 3-5 as appropriated (legal separation or death of one of partners or so on).

## **PB200: Consensual Union**

*BASIC PERSONAL DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### **Values**

- |   |                            |
|---|----------------------------|
| 1 | yes, on a legal basis      |
| 2 | yes, without a legal basis |
| 3 | no                         |

### **Flags**

- |    |         |
|----|---------|
| 1  | filled  |
| -1 | missing |

*Both partners have to live in the same household*

*With legal basis = legal spouse or registered partner*

*Without legal basis = "de facto" partner*



## **PB210: Country of birth**

*BASIC PERSONAL DATA (Demographic data)*

*Cross-sectional*

*Reference period: constant*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### **Values**

*LOC, EU, OTH (see below)*

### **Flags**

1	filled
-1	missing

Note: for EE from 2004 and DE, LV and SI from 2005: EU is grouped into OTH

LOC: same country as country of residence

EU: Any European union country (EU25) except country of residence

OTH: Any other country

Country of birth is defined as the country of residence of the mother at the time of birth.

If a person was born in a place that currently belongs to a country different from the country that the place belonged to at the time of birth, the 'country' which the place belonged to at the moment of birth should be recorded.

In the case of countries that no longer exist (such as parts of the former Soviet Union or others), the present-day borders of the country should be used.

## **PB220A: Citizenship 1**

*BASIC PERSONAL DATA (Demographic data)*

*Cross-sectional*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

Values

*LOC, EU, OTH (see below)*

Flags

1	filled
-1	missing

Note: for EE from 2004 and DE, LV from 2005: EU is grouped into OTH  
For SI: information is not provided

LOC: same country as country of residence

EU: Any European union country except country of residence

OTH: Any other country

Citizenship is defined as the particular legal bond between the individual and his/her State acquired by birth or naturalisation, whether by declaration, option, marriage or other means according to the national legislation. It corresponds to the country of which the passport is used.

For persons with multiple citizenship and where one of the citizenship is the one of the country of residence, that citizenship should be coded.

## PE010: Current education activity

*EDUCATION (Education, including highest ISCED level attained)*

*Cross-sectional*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

1	in education
2	not in education

### Flags

1	filled
-1	missing

The concept is whether the person is currently participating in an educational program. An educational program, as defined under ISCED-97, is “an array or sequence of educational activities, which are organised to accomplish a pre-determined objective or a specified set of educational tasks” (UNESCO, 1999, p. 5).

The person’s participation in this programme may be on a full-time attendance basis, a part-time attendance basis or by correspondence course.

This variable only covers the regular education system (formal education, including schools, colleges and universities).

Formal education is defined as education and training with the following characteristics:

- purpose and format are predetermined.
- provided in the system of schools, colleges, universities and other educational institutions
- it normally constitutes a continuous ladder of education.
- it is structured in terms of learning objectives, learning time and learning support
- it is normally intended to lead to a certification recognised by national authorities qualifying for a specific education/programme).
- corresponds to the programmes covered by the UOE-questionnaires.

If the interviewee is enrolled as a student or an apprentice in a programme within the regular education system the answer will be 1.

This includes modules (short programmes/courses) which may be part of a longer regular education programme and are taken and completed, giving to their graduates the corresponding academic credit, independent of whether the person continues to complete the full programme or not. The level of the short programmes/courses will be the same as the programme of which they form part.

For apprentices who are in a period of only 'on-the-job training' or alternate 'on-the-job' and 'in-school learning' within the framework of an alternate (e.g. dual) programme, the answer is code 1, since the person is enrolled in a qualifying programme.

Persons who have begun a program of study, who are not taking part at present because of a semester or summer break, but who are intending to return to education after a semester or summer break should be coded as 'in education'.

The following adult programmes can not be classified using ISCED-97:

- vocational education organized by a firm without leading to an official award or certification
- any non-formal education without leading to an official award or certification
- individual cultural activities for leisure

## PE020: ISCED level currently attended

*EDUCATION (Education, including highest ISCED level attained)*

*Cross-sectional*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

0	pre-primary education
1	primary education
2	lower secondary education
3	(upper) secondary education
4	post-secondary non tertiary education
5	first stage of tertiary education (not leading directly to an advanced research qualification) and second stage of tertiary education (leading to an advanced research qualification)

### Flags

1	filled
-1	missing
-2	na (PE010 not = 1)

This variable is recorded for any person currently in education. The education could be full-time or part-time attendance or by correspondence course and the person needs not necessarily see their main activity as 'in education'.

Level is recorded according to the International Standard Classification of Education 1997 and consists of only levels without destination or orientation .

If the respondent is enrolled in several educational programmes, he or she only give information on the most higher educational programme.

Value "5" correspond to usual ISCED values 5 and 6

<b>PE030: Year when highest level of education was attained</b>
---

<i>EDUCATION (Education, including highest ISCED level attained)</i>
--

<i>Cross-sectional</i>
------------------------

<i>Reference period: current</i>
----------------------------------

<i>Unit: all current household members aged 16 and over</i>
---

<i>Mode of collection: personal interview, proxy or registers</i>
---

Values
--------

<i>year (4 digits)</i>
------------------------

Flags
-------

1	filled
-1	missing
-2	na (the person has never been in education)

Note: Only for PT, bottom coded:      1932 = 1932 and below for 2004  
   1933 = 1933 and below for 2004

The year when the highest level of education was attained will be specified.  
If the person has never been in education he is classified as ‘-2’.

## PE040: Highest ISCED level attained

*EDUCATION (Education, including highest ISCED level attained)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

0	pre-primary education
1	primary education
2	lower secondary education
3	(upper) secondary education
4	post-secondary non tertiary education
5	first stage of tertiary education (not leading directly to an advanced research qualification) and second stage of tertiary education (leading to an advanced research qualification)

### Flags

1	filled
-1	missing
-2	na (the person has never been in education)

Educational attainment of a person is the highest level of an educational programme the person has successfully completed and the study field of this programme. The educational classification to be used is the International Standard Classification of Education (ISCED 1997) coded according to the seven ISCED-97 categories. The basic unit of classification in ISCED-1997 is the educational programme. Educational programmes are defined “on the basis of their educational content as an array or sequence of educational activities, which are organised to accomplish a pre-determined objective or a specified set of educational tasks”. ISCED-1997 provides an improved set of criteria for assigning individual programmes to ‘levels’ of education. The more practical steps for the coding according to ISCED-97 will be found in the ISCED-97 manual published by UNESCO in November 1997.

The expression 'level successfully completed' must be associated with obtaining a certificate or a diploma, when there is a certification. In cases where there is no certification, successful completion must be associated with full attendance.

When determining the highest level, both general and vocational education/training should be taken into consideration.

Persons who have not completed their studies should be coded according to the highest level they have completed.

Persons with no education (illiterate) should be coded -2.

Value "5" correspond to usual ISCED values 5 and 6

## PH010: General health

*HEALTH (Health, including health status and chronic illness or condition)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

1	very good
2	good
3	fair
4	bad
5	very bad

### Flags

1	filled
-1	missing
-3	not selected respondent

Note: Only for FI, and for 2004 and 2005 the scale used during interviews was:

1	Good
2	rather good
3	average
4	rather bad
5	bad

The measurement of self-perceived health (SPH) is, by its very nature, subjective. The notion is restricted to an assessment coming from the individual and not from anyone outside that individual, whether an interviewer, health care worker or relative. SPH is influenced by impressions or opinions from others, but is the result after these impressions have been processed by the individual relative to their own beliefs and attitudes.

The reference is to health in general rather than the present state of health, as the question is not intended to measure temporary health problems. It is expected to include the different dimensions of health, i.e. physical, social and emotional function and biomedical signs and symptoms. It omits any reference to an age. It is not time limited.

Five answers categories are proposed. Two (very good and good) are at the upper end of the scale and two (bad and very bad) are at the lower. It is also important to note that the intermediate category 'fair' should be translated into an appropriately neutral term, as far as possible keeping in mind cultural interpretations, in the various languages.

For this question a proxy should be limited as much as possible.



<b>PH020: Suffer from any a chronic (long-standing) illness or condition</b>
--

*HEALTH (Health, including health status and chronic illness or condition)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

Values
--------

1	yes
2	no

Flags
-------

1	filled
-1	missing
-3	not selected respondent

It is necessary to keep in mind that the recommended wording contains ‘alternatives’. For instance:

- ‘chronic’ or ‘longstanding’ should be chosen according to what is ‘best understood’ in a country/language.
- it is intended to ask if people ‘have’ a chronic condition, not if they really suffer from it. But it seems that in some countries/languages it would be strange to use the word ‘have’ and that they ‘suffer’ means the same as ‘have’.
- ‘health problem’ seems not to be understood in some countries/languages and therefore ‘illness or condition’ is the alternative.

The main characteristics of a chronic condition are that it is permanent and may be expected to require a long period of supervision, observation or care.

Rather than adding further details to the question wording, interviewers should be instructed to be as inclusive as possible in answering to PH020. This means that the following would all be included:

- problems that are seasonal or intermittent, even where they ‘flare up’ for less than six months at a time;
- problems not seen by the respondent as very serious (hay fever again): the item on severity or limitation would ‘screen out’ less serious problems at the second stage;
- problems that have not been diagnosed by a doctor (to exclude these would mean permitting those with better access to medical services to declare more problems);
- problems that the respondent treats him self or herself (e.g. with over-the-counter drugs);
- problems that have lasted (or recurred), or are expected to last (recur) over a six month period or longer.

For this question a proxy should be limited as much as possible.

## PH030: Limitation in activities because of health problems

**[Limitation in activities people usually do because of health problems for at least the last 6 months]**

*HEALTH (Health, including health status and chronic illness or condition)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

Values	
1	yes, strongly limited
2	yes, limited
3	no, not limited
Flags	
1	filled
-1	missing
-3	not selected respondent

The person's self-assessment of whether they are hampered in their daily activity by any ongoing physical or mental health problem, illness or disability.

An activity is defined as: 'the performance of a task or action by an individual' and thus activity limitations are defined as 'the difficulties the individual experience in performing an activity'. Limitations should be due to a health condition.

The activity limitations are assessed against a generally accepted population standard, relative to cultural and social expectations by referring only to activities people usually do. This is a self-perceived health question and gives no restrictions by culture, age, gender or the subjects own ambition.

Specification of health concepts (e.g. physical and mental health) should be avoided.

The purpose of the instrument is to measure the presence of long-standing limitations, as the consequences of these limitations (e.g. care, dependency) are more serious. A 6 months period is often used to define chronic or long-standing diseases in surveys.

The period of at least the last 6 months is relating to the limitation. The answer to this question is yes (1 or 2) if the person is currently limited and has been limited in activities for at least the last 6 months.

In the response categories, a distinction is made in three levels of severity (yes strongly limited, yes limited, no not limited).

If the problem is seasonal or recurring the interviewee has to think in general over the at least the last six months (or coming six months if condition has just developed), would you say it has limited you strongly, somewhat or not at all.

## PH040: Unmet need for medical examination or treatment

[Unmet need for medical examination or treatment during the last 12 months]

*HEALTH (Access to health care)*

*Cross-sectional*

*Reference period: last twelve months*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

1	yes, there was at least one occasion when the person really needed examination or treatment but did not
2	no, there was no occasion when the person really needed examination or treatment but did not

### Flags

1	filled
-1	missing
-3	not selected respondent

There were very large differences between the EU countries in terms of the proportion of people with free access to health care or medically. In countries where all or nearly all persons are covered, access to health care may still be limited by the existence of waiting lists and other forms of rationing.

The aim of the variable is to capture the person's own assessment of whether he or she needed to consult a medical specialist, but was not able to.

In principle, there is no need to explicitly exclude General Practitioners. If access is genuinely open, then it is only at the stage of access to the 'specialist' examination and treatment that restrictions will show up. If there were problems in access to a GP, we would certainly want to include this.

Regarding the inclusion of other types of treatment, one strategy is to use a form of wording to make clear that we want to include what is regarded as mainstream medicine in the country, i.e. the kinds of things covered by medical insurance. The key concern is with restrictions in access to what would generally be regarded in the society as appropriate treatment for a health condition. Countries will differ in terms of the extent to which specialists such as chiropractors, specialists in acupuncture and so on, have become 'mainstream'. This may be best accomplished by using an interviewer prompt.

We would also suggest adding the word 'personally' to make sure that the consultation/treatment was on the person's own behalf rather than on behalf of children. If this is not clarified, any comparison between men and women or between parents and non-parents might be confounded.

## PH050: Main reason for unmet need for medical examination or treatment

*HEALTH (Access to health care)*

*Cross-sectional*

*Reference period: last twelve months*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

- |   |  |
|---|--|
| 1 | Could not afford to (too expensive)                                  |
| 2 | Waiting list   |
| 3 | Could not take time because of work, care for children or for others |
| 4 | Too far to travel/no means of transportation                         |
| 5 | Fear of doctor/hospitals/examination/ treatment                      |
| 6 | Wanted to wait and see if problem got better on its own              |
| 7 | Didn't know any good doctor or specialist                            |
| 8 | Other reasons  |

### Flags

- |    |                         |
|----|-------------------------|
| 1  | filled                  |
| -1 | missing                 |
| -2 | na (PH040 not = 1)      |
| -3 | not selected respondent |

This is a follow-up question to the previous one. It aims capture the dimension of restricted access to health care by including not only formal health care coverage (by insurance or universal coverage), but also restrictions due to rationing, waiting lists, the ability to afford care, and other reasons.

In the proposed classification for this item, option 2 (length of the waiting list) should be used for people who were actually on a waiting list and were not helped, for respondents who were discouraged from seeking care because of perceptions of the long waiting lists, as well as people who have 'applied' and are still waiting to see a medical specialist.

'Not covered by insurance' should be coded as 'could not afford to' if the respondent could not afford to pay for the treatment/examination himself or herself.

## PH060: Unmet need for dental examination or treatment

**[Unmet need for dental examination or treatment during the last 12 months]**

*HEALTH (Access to health care)*

*Cross-sectional*

*Reference period: last twelve months*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

1	yes, there was at least one occasion when the person really needed dental examination or treatment but did not
2	no, there was no occasion when the person really needed dental examination or treatment but did not

### Flags

1	filled
-1	missing
-3	not selected respondent

There were very large differences between the EU countries in terms of the proportion of people with free access to dental care. In countries where all or nearly all persons are covered, access to health care may still be limited by the existence of waiting lists and other forms of rationing.

The aim of the variable is to capture the person's own assessment of whether he or she needed to consult a dentist, but was not able to.

We would suggest adding the word 'personally' to make sure that the consultation/treatment was on the person's own behalf rather than on behalf of children. If this is not clarified, any comparison between men and women or between parents and non-parents might be confounded.

<b>PH070: Main reason for unmet need for dental examination or treatment</b>
--

*HEALTH (Access to health care)*

*Cross-sectional*

*Reference period: last twelve months*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

Values
--------

- |   |  |
|---|--|
| 1 | Could not afford to (too expensive)                                  |
| 2 | Waiting list   |
| 3 | Could not take time because of work, care for children or for others |
| 4 | Too far to travel/no means of transportation                         |
| 5 | Fear of doctor(dentist)/hospitals/examination/ treatment             |
| 6 | Wanted to wait and see if problem got better on its own              |
| 7 | Didn't know any dentist  |
| 8 | Other reasons  |

Flags
-------

- |    |                         |
|----|-------------------------|
| 1  | filled                  |
| -1 | missing                 |
| -2 | na (PH060 not = 1)      |
| -3 | not selected respondent |

This is a follow-up question to the previous one. It aims capture the dimension of restricted access to health care by including not only formal health care coverage (by insurance or universal coverage), but also restrictions due to rationing, waiting lists, the ability to afford care, and other reasons.

In the proposed classification for this item, option 4 (length of the waiting list) should be used for people who are discouraged from seeking care because of perceptions of the length of wait, as well as people who have 'applied' and are still waiting to see a dentist.

## PL015: Person has ever worked

*LABOUR INFORMATION (Basic labour information on current activity status and on current main job, including information on last main job for unemployed)*

*Cross-sectional*

*Reference period: current*

*Unit: selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

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

### Flags

- |    |                         |
|----|-------------------------|
| 1  | filled                  |
| -1 | missing                 |
| -2 | na (PL030 = 1 or 2)     |
| -3 | not selected respondent |

Vacations jobs undertaken by students, from which they return to studies or to other non-work situation, and any other casual work undertaken from time to time are disregarded.

Normally, having ever worked refers to persons who worked on full or partial time basis for at least 6 months

## PL020: Actively looking for a job

### [Actively looking for a job in previous 4 weeks]

*LABOUR INFORMATION (Basic labour information on current activity status and on current main job, including information on last main job for unemployed)*

*Cross-sectional and longitudinal*

*Reference period: previous 4 weeks*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

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

### Flags

- |    |                     |
|----|---------------------|
| 1  | filled              |
| -1 | missing             |
| -2 | na (PL030 = 1 or 2) |

Applies only to persons not currently working.

The period of reference for this variable is the last four weeks ending with the reference week.

The answer will be 'yes' if the person is actively working for a job in previous four weeks.

The answer 'yes' should be recorded only if the person has used an active method for looking for a job. Passive methods should be coded 'no'.

Education and training are considered as ways of improving employability but not as methods of seeking work.

Persons who found a job to start later, i. e. within a period of at least 3 months should be coded 'yes'.

### Active methods for looking for a job:

- having been in contact with a public employment office to find work, whoever took the initiative (renewing registration for administrative reasons only is not an active step),
- having been in contact with a private agency (temporary work agency, firm specialising in recruitment, etc.) to find work,
- applying to employers directly,
- asking among friends, relatives, unions, etc., to find work,
- placing or answering job advertisements,
- studying job advertisements,
- taking a recruitment test or examination or being interviewed,
- looking for land, premises or equipment,
- applying for permits, licences or financial resources.



## PL025: Available for work

### [Are you available for work in the next 2 weeks]

*LABOUR INFORMATION (Basic labour information on current activity status and on current main job, including information on last main job for unemployed)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

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

### Flags

- |    |                            |
|----|----------------------------|
| 1  | filled                     |
| -1 | missing                    |
| -2 | na (PL020 = 2) (See below) |

If the person is currently available for work, i.e. were available for paid employment or self-employment before the end of the two weeks following the reference week.

'Currently available' means that if a job were found at the time of the interview, the person would be able to start working within two weeks. Testing for availability in the two weeks after the interview is considered more appropriate than testing during the reference week, because some persons may be unavailable for work during the reference week due to obstacles that might have been overcome had they known that a job was available to them.

Persons who found a job to start later, i. e. within a period of at least 3 months should be coded 'yes'.

Note: The flags will take the following values:

- 1 filled
- 1 missing
- 2 n.a.(PL020 not equal 1).

## PL030: Self-defined current economic status

*LABOUR INFORMATION (Basic labour information on current activity status and on current main job, including information on last main job for unemployed)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

1	Working full time
2	Working part-time
3	Unemployed
4	Pupil, student, further training, unpaid work experience
5	In retirement or in early retirement or has given up business
6	Permanently disabled or/and unfit to work
7	In compulsory military community or service
8	Fulfilling domestic tasks and care responsibilities
9	Other inactive person

### Flags

1	filled
-1	missing

### The self-declared current 'main activity status'

The concept of 'current' implies that any definitive changes in the activity situation are taken into account. For instance, if a person has lost a job or has retired recently, or the activity status has changed otherwise in a definitive manner, then the situation as of the time of the interview should be reported. In this sense, 'current' overrides any concept of averaging over any specific reference period.

The target variable captures **the person's own perception** of their main activity at present. It differs from the ILO concept to the extent that people's own perception of their main status differs from the strict definitions used in the ILO definitions. For instance, many people who would regard themselves as full-time students or homemakers may be classified as ILO-employed if they have a part-time job. Similarly, some people who consider themselves 'unemployed' may not meet the strict ILO criteria of taking active steps to find work and being immediately available.

The self-declared main activity status is, in principle, determined on the basis of the most time spent, but no criteria have been specified explicitly.

The information should be coded using a single question and not derived from different questions in from the questionnaire. This question shouldn't in any case precede the questions on 'worked at least an hour', 'actively looking for a job in the previous 4 weeks' and 'are you available for work in the next 2 weeks'.

### Work

"Work" means any work for pay or profit, even for as little as one hour per week. Pay includes cash payments or "payment in kind" (payment in goods or services rather than

money). Also counted as working is anyone who receives wages for on-the-job training which involves the production of goods or services (ESA 11.13 f). Self-employed persons with a business, farm or professional practice are also considered to be working if one of the following applies :

- A person works in his own business, professional practice or farm for the purpose of earning a profit, even if the enterprise is failing to make a profit.
- A person spends time on the operation of a business, professional practice or farm even if no sales were made, no professional services were rendered, or nothing was actually produced (for example, a farmer who engages in farm maintenance activities; an architect who spends time waiting for clients in his/her office; a fisherman who repairs his boat or nets for future operations; a person who attends a convention or seminar).
- A person is in the process of setting up a business, farm or professional practice; this includes the buying or installing of equipment, and ordering of supplies in preparation for opening a new business. An unpaid family worker is said to be working if the work contributes directly to a business, farm or professional practice owned or operated by a related member of the same household.

#### *Seasonal workers*

During the off-season, seasonal workers cannot be considered as having a formal attachment to their high-season job— because they do not continue to receive a wage or salary from their employer although they may have an assurance of return to work.

#### *Maternity and paternity leave*

Maternity leave is first given to the mother (but may include the leave of the father in the case of a transfer of the entitlements) and corresponds to the compulsory period of the leave stipulated by national legislation to ensure that mothers before and after childbirth have sufficient rest, or for a period to be specified according to national circumstances. People in maternity leave should always be considered as working.

#### *Parental leave*

Parental leave can be taken either by the mother or the father and is the interruption of work in case of childbirth or to bring up a child of young age. It corresponds to the period when parents receive “parental leave benefit”. People in full-time parental leave should be treated as no working.

#### *Layoffs*

A person on lay-off is one whose written or unwritten contract of employment, or activity, has been suspended by the employer for a specified or unspecified period at the end of which the person concerned has a recognised right or recognised expectation to recover employment with that employer.

Lay-offs are classified as working if they receive  $\geq 50\%$  of their wage or salary from their employer or have an assurance of return to work within a period of 3 months.

#### **Full-time/part-time**

The distinction between full-time and part-time work should be made on the basis of a spontaneous answer given by the respondent. It is impossible to establish a more exact distinction between part-time and full-time work, due to variations in working hours between

Member States and also between branches of industry. By checking the answer with the number of hours usually worked, it should be possible to detect and even to correct implausible answers, since part-time work will hardly ever exceed 35 hours, while full-time work will usually start at about 30 hours.

## PL035: Worked at least 1 hour during the previous week

*LABOUR INFORMATION (Basic labour information on current activity status and on current main job, including information on last main job for unemployed)*

*Cross-sectional*

*Reference period: previous week*

*Unit: selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

1	Yes
2	No

### Flags

1	filled
-1	missing
-2	na (Person is not employee or MS has other source to calculate the gender pay gap)
-3	not selected respondent

A person is considered as working if he/her did any work for pay or profit during the reference week or was not working but had a job or business from which he/she was absent during the reference week.

### **Did any work for pay or profit during the reference week(LFS definition)**

"Work" means any work for pay or profit during the reference week, even for as little as one hour. Pay includes cash payments or "payment in kind" (payment in goods or services rather than money), whether payment was received in the week the work was done or not. Also counted as working is anyone who receives wages for on-the-job training which involves the production of goods or services. Self-employed persons with a business, farm or professional practice are also considered to be working if one of the following applies :

- A person works in his own business, professional practice or farm for the purpose of earning a profit, even if the enterprise is failing to make a profit.
- A person spends time on the operation of a business, professional practice or farm even if no sales were made, no professional services were rendered, or nothing was actually produced (for example, a farmer who engages in farm maintenance activities; an architect who spends time waiting for clients in his/her office; a fisherman who repairs his boat or nets for future operations; a person who attends a convention or seminar).
- A person is in the process of setting up a business, farm or professional practice; this includes the buying or installing of equipment, and ordering of supplies in preparation for opening a new business. An unpaid family worker is said to be working if the work contributes directly to a business, farm or professional practice owned or operated by a related member of the same household. Unpaid family work is any task directly contributing to the operation of the family farm or business.

*Conscripts performing some work for pay or profit during the reference week or not should always be coded 2.*

*Persons who works on their own small agriculture farm, who do not sell their products, but produce only for their own consumption:*

The classification as employment, and then code 1 should be ticked, depends on whether it falls within the production boundaries. When this production is included in national accounts, underlying employment must be identified. This depends on the relative quantitative importance of the production of agricultural products for own consumption in relation to the total supply of these products in a country.

**Was not working but had a job or business from which he/she was absent during the reference week (LFS definition)**

*Employees*

A job exists if there is a definite and pre-scheduled arrangement between an employer and employee for regular work (that is, every week or every month), whether the work is full-time or part-time. The number of hours of work done each week or each month may vary considerably, but as long as some work is done on a regular and scheduled basis, a job is considered to exist.

*Long-term absence from work.*

If the total absence from work (measured from the last day of work to the day on which the paid worker will return) has exceeded three months then a person is considered to have a job only if he/she continues to receive ( 50% of the wage or salary from their employer. If this is not the case, they should be coded 2 in PL035.

*Seasonal workers*

During the off-season, seasonal workers cannot be considered as having a formal attachment to their high-season job— because they do not continue to receive a wage or salary from their employer although they may have an assurance of return to work. If they are not at work during the off-season, they should be coded 2 in PL035.

*Maternity and paternity leave*

Maternity leave is first given to the mother (but may include the leave of the father in the case of a transfer of the entitlements) and corresponds to the compulsory period of the leave stipulated by national legislation to ensure that mothers before and after childbirth have sufficient rest, or for a period to be specified according to national circumstances.

Parental leave can be taken either by the mother or the father and is the interruption of work in case of childbirth or to bring up a child of young age. It should correspond to the period when parents receive “parental leave benefit”.

People in maternity leave should always be coded 1 in PL035.

People in full-time parental leave should be treated as a case of long term absence from work.

*For unpaid family workers*

The unpaid family worker can be said to have a job (code 1 in PL035) but not be at work if there is a definite commitment by the employer (a related household member) to accept his/her return to work and the total absence do not exceed a period of 3 months. In this point Eurostat diverges from the ILO recommendation. If the period of absence exceeds 3 months they should be coded 2 in PL035.

*For self-employed persons*

If self-employed persons are classified as being absent from work, then they are regarded as in employment ( code 1 in PL035) only if they can be said to have a business, farm or professional practice. This is the case if one or more of the following conditions are met:

- Machinery or equipment of significant value, in which the person has invested money, is used by him or his employees in conducting his business.
- An office, store, farm or other place of business is maintained.
- There has been some advertisement of the business or profession by listing the business in the telephone book, displaying a sign, distributing cards or leaflets, etc.

If none of these conditions is met, then the person is regarded as not being in employment and therefore should be coded 2 in PL035.

*Was not working because on lay-off*

A person on lay-off is one whose written or unwritten contract of employment, or activity, has been suspended by the employer for a specified or unspecified period at the end of which the person concerned has a recognised right or recognised expectation to recover employment with that employer.

Lay-offs are classified as employed (code 1 in PL035) if they receive ( 50% of their wage or salary from their employer or have an assurance of return to work within a period of 3 months.

Lay-offs are classified as unemployed ( code 2 in PL035) if they receive less than 50% of their wage or salary from their employer, don't have assurance of return to work or have an agreed date but this date falls after a period of 3 months and if they are "available to start work in 2 weeks" and have "search for a job in the last 4 weeks".

Persons who find a job to start in the future should always be coded 2 in PL035.

*Slack work for technical or economic reasons*

A person in slack work for technical or economic reasons should have a formal attachment to his/her job and should be coded 1 in PL035 .

## PL040: Status in employment

*LABOUR INFORMATION (Basic labour information on current activity status and on current main job, including information on last main job for unemployed)*

*Cross-sectional and longitudinal*

*Reference period: current/last situation*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

1	self-employed with employees
2	self-employed without employees
3	employee
4	family worker

### Flags

1	filled
-1	missing
-2	na (PL030 not = 1 or 2 and PL015 not = 1 and PL035 not = 1)

### **Status in employment in main job**

This variable refers to the main job. If multiple jobs are held or were held, the main job should be the one with the greatest number of hours usually worked.

### **Self-employed with employees**

Self-employed persons with employees are defined as persons who work in their own business, professional practice or farm for the purpose of earning a profit, and who employ at least one other person.

If people working in the business, professional practice or farm, are not paid then he/she should be considered as self employed without staff.

### **Self-employed without employees**

Self-employed persons without employees are defined as persons who work in their own business, professional practice or farm for the purpose of earning a profit, and who do not employ any other person.

Nevertheless he may engage members of his/her own family or apprenticed without payment. In this category one can find farmers working alone or using the assistance of members of family.

In particular:

- A woman who looks after one or more children that are not her own on a private basis and receiving a payment for this service is a self-employed.
- A freelancer should be classified as self-employed, although a person who has been regularly retained by a single employer for some time may also be regarded as an employee.

### **Employee**

Employees are defined as persons who work for a public or private employer and who receive compensation in the form of wages, salaries, fees, gratuities, payment by results or payment in kind; non-conscripted members of the armed forces are also included.



An employee is usually working for an outside employer, but a son or daughter, for example, who is working in a parent's firm and receives a regular monetary wage is classified here as an employee.

- A woman looking after children in her own home is classified as an employee if she is paid to do this by the local authority (or any other public administration) and if she doesn't take any decision affecting the enterprise (e.g. schedules or number of children) but as a self-employed if she does it privately.
- Apprentices, or trainees receiving remuneration should be considered as employees.
- Priests (of any kind of religion) are considered employees
- Persons who are simultaneously working in their own professional practice and for a public or private employer (e.g. doctors with their own cabinet and working in a hospital) should be classified according to the status where they work a more important number of hours.

### **Family worker**

Family workers are persons who help another member of the family to run an agricultural holding or other business, provided they are not considered as employees.

Persons working in a family business or on a family farm without pay should be living in the same household as the owner of the business or farm, or in a slightly broader interpretation, in a house located on the same plot of land and with common household interests. Such people frequently receive remuneration in the form of fringe benefits and payments in kind. However, that this applies only when the business is owned or operated by the individual themselves or by a relative. Thus, unpaid voluntary work done for charity should not be included.

The category includes,

- A son or daughter working in the parents' business or on the parents' farm without pay.
- A wife who assists her husband in his business, e.g. a haulage contractor, without receiving any formal pay.

### **Members of producers' co-operatives**

Members of producers' co-operatives should be considered as self-employed if in the co-operative, each member takes part on an equal footing with other members in determining the organisation of production, sales and /or other work of the establishment, the investments and the distribution of the proceeds of the establishment amongst their members.

In the case a co-operative hired workers and these workers have an employment contract that gives them a basic remuneration (which is not directly dependent upon the revenue of the co-operative), these workers are identified as employees of the co-operative.

Even if the co-operative has employees (e.g. an accountant) the members of the co-operative should be considered as "self-employed without employees" because the co-operative as an institution (and not any of its members) is the employer.

## PL050: Occupation (ISCO-88 (COM))

*LABOUR INFORMATION (Basic labour information on current activity status and on current main job, including information on last main job for unemployed)*

*Cross-sectional and longitudinal*

*Reference period: current/last situation*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

*ISCO Code (2 digits / see annex 4)*

### Flags

1	filled
-1	missing
-2	na (PL030 not = 1 or 2 and PL015 not = 1 and PL035 not = 1)

Note: Only for PT, codes "11" and "12" grouped into "13"

This variable refers to the main job (current main job for people at work or last main job for people do not have a job). If multiple jobs are held or were held, the main job should be the one with the greatest number of hours usually worked.

The basis for the classification in the ISCO-88 scheme is the nature of the job itself and the level of skill required. A job is defined as the set of tasks and duties to be performed. Skills are the abilities to carry out the tasks and duties of a job. Skills consist of two dimensions: skill level and domain specialisation. The skill level is related to the level of educational attainment.

The questions needed for the classification by occupation are the job title associated with the main job and a further description of the tasks and duties.

For a few occupations, information on size group of workplace (the local unit of activity) is needed to code ISCO 88(COM).

This should be coded according to the ISCO-88 (COM) classification provided in annex, which is based upon ISCO-88, International Standard Classification of Occupations, published by the International Labour Force (Geneva, 1990).

## PL060: Number of hours usually worked per week in main job

*LABOUR INFORMATION (Basic information on activity status during income reference period)*

*Cross-sectional and longitudinal*

*Reference period: current*

*Unit: all current household members aged 16 and over*

*Mode of collection: personal interview, proxy or registers*

### Values

1 - 99    number of hours

### Flags

1        filled

-1       missing

-2       na (PL030 not = 1 or 2 and PL035 not = 1)

-6       Hours varying (even an average over 4 weeks is not possible)

If multiple jobs are held, the main job should be the one with the greatest number of hours usually worked. Persons having changed job during the reference week should regard the job at the end of the reference week as their main job.

The number of hours corresponds to the number of hours the person normally works in his/her main job. This covers all hours including extra hours, either paid or unpaid, which the person normally works, but excludes the travel time between the home and the place of work as well as the main meal breaks (normally taken at midday).

Persons who usually also work at home (within the definitions given below) are asked to include the number of hours they usually work at home. Apprentices, trainees and other persons in vocational training are asked to exclude the time spent in school or other special training centres.

Some persons, particularly the self-employed and family workers, may not have usual hours, in the sense that their hours vary considerably from week to week or month to month. When the respondent is unable to provide a figure for usual hours for this reason, the average of the hours actually worked per week over the past four weeks is used as a measure of usual hours. Code '-6' is applied to those cases where neither the number of usual hours nor an average number of hours worked over the past four weeks can be established.

For self-employed people, in particular, normal hours may also include work done at home, such as planning, record-keeping and so on.

Apprentices, trainees and other persons in vocational training should exclude the time spent in school or other special training centres.

### **Persons who usually also work at home**

This concept applies to many self-employed people, for example in artistic or professional activities, who work wholly or partly at home, often in a part of their living accommodation set aside for the purpose. However, if the place of work comprises a separate unit (for example, a doctor's surgery or tax consultant's practice) which is adjacent to the person's home but contains a separate entrance, then work performed there should not be considered to be done "at home". Similarly, a farmer is not to be regarded as working "at home" when he is occupied in fields or buildings adjacent to his house. In the case of employees, "working at home" should be interpreted strictly in terms of formal working arrangements, where it is

mutually understood by the employee and the employer that a certain part of the work is to be done at home. Such an arrangement may be explicitly included in the terms of employment, or may be recognised in other ways (for example, if the employee explicitly notifies the employer of this work by completing a timesheet, or by requesting additional payment or other form of compensation). This arrangement is also recognised if an employee is equipped with a computer in his home in order to perform his work. Other typical examples of "working at home" include travelling salesmen who prepare at home for appointments with clients which are then held at the clients' offices or homes, or persons who do typing or knitting work which on completion is sent to a central location.

"Working at home" does not cover cases where employees carry out tasks at home (because of personal interest or pressure of time), which under their working arrangements might equally have been performed at their place of work.

**PL070: Number of months spent at full-time work**  
**PL072: Number of months spent at part-time work**  
**PL080: Number of months spent in unemployment**  
**PL085: Number of months spent in retirement**  
**PL087: Number of months spent studying**  
**PL090: Number of months spent in inactivity**

[PL070: Number of months spent at full-time work in income reference period  
 PL072: Number of months spent at part-time work in income reference period  
 PL080: Number of months spent in unemployment in income reference period  
 PL085: Number of months spent in retirement in income reference period  
 PL087: Number of months spent studying in income reference period  
 PL090: Number of months spent in inactivity in income reference period]  
*LABOUR INFORMATION (Basic information on activity status during income reference period)*  
*Cross-sectional*  
*Reference period: income reference period*  
*Unit: all current household members aged 16 and over*  
*Mode of collection: personal interview, proxy or registers*

Values
--------

0 - 12	number of months
--------	------------------

Flags
-------

1	filled
-1	missing

The main activity in a month was "work" if the respondent worked (or was in paid apprenticeship or training) the majority of the weeks of the month.

If the main activity was not "part-time or full-time work" (i.e. the respondent did not work ), the status is self-defined.

A person had a job, but was temporarily absent because of maternity leave, injury or temporary disability, slack work for technical or economical reasons, ... is considered as 'working'.

If more than one type of activities occur in the same month, priority should be given to economic activity ("main activity: work") over non-economic activity and over inactivity. On the basis of this principle, the following rules may be used:

- If the respondent worked, at least during 2 weeks of the month, then variables PL070 or PL072 should be filled in.
- If more than one of the other situations apply in the same month, the respondent will select one on the basis of self-assessment. The criterion of most time spent may be useful where applicable.

### **Retired**

Persons who left his/her job for age or other reasons.

### **Full-time/part-time**

The distinction between full-time and part-time work should be made on the basis of a spontaneous answer given by the respondent. It is impossible to establish a more exact distinction between part-time and full-time work, due to variations in working hours between Member States and also between branches of industry. By checking the answer with the number of hours usually worked, it should be possible to detect and even to correct implausible answers, since part-time work will hardly ever exceed 35 hours, while full-time work will usually start at about 30 hours.

### **Values**

In principle, according to the regulation, these variables take values between 1 and 12. But, that cause problems if the number of months spent at full-time work are f.e.12. In this case, variables PL072....PL090 should take value 0.

<b>PL100: Total number of hours usually worked in second, third... jobs</b>
---

<i>LABOUR INFORMATION (Total number of hours worked on current second/third ... jobs)</i> <i>Cross-sectional</i> <i>Reference period: current</i> <i>Unit: all current household members aged 16 and over</i> <i>Mode of collection: personal interview, proxy or registers</i>
---

Values
--------

1 - 99	number of hours
--------	-----------------

Flags
-------

1	filled
-1	missing
-2	na (person does not have a second job or PL030 not = 1 or 2)

The number of hours usually worked in second, third....jobs should be recorded.  
*See PL060*

## PL110: NACE (REV 1.1)

*LABOUR INFORMATION (Detailed labour information)*

*Cross-sectional*

*Reference period: current*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

Values

(See below)

Flags

1	filled
-1	missing
-2	na (PL030 not = 1 or 2 and PL035 not = 1)
-3	not selected respondent

The different NACE (REV 1.1) codes have been recoded like the following:

1 to 5	= "a+b"
10 to 41	= "c+d+e"
45	= "f"
50 to 52	= "g"
55	= "h"
60 to 64	= "i"
65 to 67	= "j"
70 to 74	= "k"
75	= "l"
80	= "m"
85	= "n"
90 to 99	= "o+p+q"
0	= "undef"

### **The economic activity of the local unit of the main job for respondents who are currently at work.**

This variable refers to the main job. If multiple jobs are held, the main job should be the one with the greatest number of hours usually worked.

This should be coded according to the NACE (REV 1.1) classification provided in annex, which is based upon ' the Statistical Classification of Economic Activities ( NACE (REV 1.1)). The NACE (REV 1.1), is the standard classification used at national and EU level for both economic and social statistics. Economic activities are characterised by the input of goods or services, a production process and the output of products.

Two types of questions can be used to obtain the data on the economic activity. The first type of question consists of the name and the address of the firm where a person is working. The second type of question asks the respondent to describe the economic activity and the kind of products or services supplied by the firm where (s)he works.

The first type of question, the name and address of the firm allows the linking of the survey responses with a database of all firms in a country, the statistical Business Register.



### **Local Unit**

The "local unit" to be considered is the geographical location where the job is mainly carried out or, in the case of itinerant occupations, can be said to be based; normally it consists of a single building, part of a building, or, at the largest, a self-contained group of buildings. The "local unit" is therefore the group of employees of the enterprise who are geographically located at the same site.

## PL120: Reason for working less than 30 hours

[Reason for working less than 30 hours (in main and other jobs)]

*LABOUR INFORMATION (Detailed labour information)*

*Cross-sectional*

*Reference period: current*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

- |   |   |
|---|---|
| 1 | Undergoing education or training  |
| 2 | Personal illness or disability  |
| 3 | Want to work more hours but cannot find a job(s) or work(s) of more hours |
| 4 | Do not want to work more hours  |
| 5 | Number of hours in all job(s) are considered as a full-time job           |
| 6 | Housework, looking after children or other persons                        |
| 7 | Other reasons   |

### Flags

- |    |   |
|----|---|
| 1  | filled  |
| -1 | missing   |
| -2 | na (PL030 not = 1 or 2 or PL060 + PL100 not < 30) |
| -3 | not selected respondent                           |

This variable is intended to capture the concept of underemployment (working fewer hours than the person would prefer because they cannot find a job working more hours; see for example Working Group on Employment Statistics, 2001b). The target variable in EU-SILC will not capture a fully-harmonised definition of underemployment, however: to do so would require a larger number of items than the space constraints would permit. The cut-off filter for the EU-SILC item is set relatively high (at 30 hours for all of the jobs) so as to capture as many as possible of those who would wish to work a greater number of hours.

Note. In the case of teachers should be considered as worked the hours of teaching, those dedicated to preparation of classes, study, research as well as the ones of compulsory permanence in the centre of studies.

Variable PL120 refers to the main reason for working less than 30 hours. In this way, only one response must be ticked. In cases where more than one reasons apply and it is not clear which is the main reason, the list should be treated in order of priority, with code 1 having the highest priority and code 7 as the last priority.

## PL130: Number of persons working at the local unit

*LABOUR INFORMATION (Detailed labour information)*

*Cross-sectional*

*Reference period: current*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

1 - 10	exact number (if between 1 and 10)
11	between 11 and 19 persons
12	between 20 and 49 persons
13	50 persons and more
14	do not know but less than 11 persons
15	do not know but more than 10 persons

### Flags

1	filled
-1	missing
-2	na (PL030 not = 1 and not = 2 and PL035 not = 1 )
-3	not selected respondent

This variable refers to the main job. If multiple jobs are held or were held, the main job should be the one with the greatest number of hours usually worked.

Person himself should be included in number, as the employer

*For definition of local unit see PL110*

## PL140: Type of contract

*LABOUR INFORMATION (Detailed labour information)*

*Cross-sectional and longitudinal*

*Reference period: current/last situation*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

- |   |   |
|---|---|
| 1 | permanent job/work contract of unlimited duration |
| 2 | temporary job/work contract of limited duration   |

### Flags

- |    |                         |
|----|-------------------------|
| 1  | filled                  |
| -1 | missing                 |
| -2 | na (PL040 not = 3)      |
| -3 | not selected respondent |

*This variable refers to the main job. If multiple jobs are held or were held, the main job should be the one with the greatest number of hours usually worked.*

This question is addressed only to employees. In the majority of Member States most jobs are based on written work contracts. However in some countries such contracts exist only for specific cases (for example in the public sector, for apprentices, or for other persons undergoing some formal training within an enterprise). Taking account of these different institutional arrangements the notions "temporary job" and "work contract of limited duration" (likewise "permanent job" and "work contract of unlimited duration") describe situations which under different institutional frameworks can be regarded as similar. A job may be regarded as temporary if it is understood by both employer and the employee that the termination of the job is determined by objective conditions such as reaching a certain date, completion of an assignment or return of another employee who has been temporarily replaced. In the case of a work contract of limited duration the condition for its termination is generally mentioned in the contract.

To be included in these groups are:

- persons with a seasonal job
- persons engaged by an employment agency or business and hired out to a third party for the carrying out of a "work mission" (unless there is a work contract of unlimited duration with the employment agency or business)
- persons with specific training contracts. If there exists no objective criterion for the termination of a job or work contract these should be regarded as permanent or of unlimited duration.

What is involved is the actual employment being time-limited under an agreement - not that he/she has, for example, considered stopping work in order to travel or attend college. Students with jobs which they only reckon to have for as long as they are studying are thus not in a time-limited job.

Respondents who have a contract to do their job, which may be renewed, for example, once a year, should be coded according to whether or not the respondents themselves consider their job to be of an unlimited duration.

Contract for a probationary period when the contract finishes automatically at the end of the probationary period, necessitating a new contract if the person continues to be employed by the same employer, is considered as 'temporary job'.

## PL150: Managerial position

*LABOUR INFORMATION (Detailed labour information)*

*Cross-sectional*

*Reference period: current/last situation*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

- |   |                 |
|---|-----------------|
| 1 | supervisory     |
| 2 | non-supervisory |

### Flags

- |    |                         |
|----|-------------------------|
| 1  | filled                  |
| -1 | missing                 |
| -2 | na (PL040 not = 3)      |
| -3 | not selected respondent |

### **Supervisory**

Supervisory responsibility includes formal responsibility for supervising a group of other employees (other than apprentices), whom they supervise directly, some times doing some of the work they supervise. It implies that the supervisor or foreman takes charge of the work, directs the work and sees that it is properly done.

## PL160: Change of job since last year

*LABOUR INFORMATION (Detailed labour information)*

*Longitudinal (see note below)*

*Reference period: since last year*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

1        yes

2        no

### Flags

1        filled

-1       missing

-2       na (PL030 not = 1 or 2)

-3       not selected respondent

Whether the individual left a job or changed from one job to another since the last interview (or last 12 months for the first year of data collection)

For employees, a change of job means a change of employer, not moving from one set of duties to another with the same employer. Nevertheless, a change of contract with the same employer is considered as a change of job.

For the self-employed, a change of job means a change in the nature of the activity performed (or moving between employee and self-employed status). Completing one contract and beginning another does not constitute a change of job for the self-employed.

### Note

For those MS using a ‘rotational panel’ as well as those MS using a ‘pure panel’ the variable PL160 will also be provided for EU-SILC cross-sectional component..

## PL170: Reason for change

*LABOUR INFORMATION (Detailed labour information)*

*Longitudinal(see note below)*

*Reference period: since last year*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

1	To take up or seek better job
2	End of temporary contract
3	Obliged to stop by employer (business closure, redundancy, early retirement, dismissal etc.)
4	Sale or closure of own/family business
5	Child care and care for other dependent
6	Partner's job required us to move to another area or marriage
7	Other reasons

### Flags

1	filled
-1	missing
-2	na (PL160 not = 1)
-3	not selected respondent

The main reason the person left a job since last year.

### **End of temporary contract**

This code is used for employees who declare that their last job was temporary and came to an end, or that they had a formal work contract which was completed. This also applies to seasonal and casual jobs.

### **Obliged to stop by employer**

It covers a number of situations, such as dismissed or made redundant, closures of the employer's business, or early retirement due to economic factors (labour market problems, difficulties in specific sectors of the economy, etc.). Termination for other reasons - such as due to end of contract (and refusal by employer to renew it), retirement at normal age, or retirement 'by own choice' i.e. not as a result of economic factors such as market problems, or due to closure of own business in the case of the self-employed - are included in other response categories.

### **Other reasons**

This code is used where none of the codes 1-6 applies, including cases where the person has resigned from his job for reasons (such as personal dissatisfaction, retired from his/her job at the normal retirement age, respondent left his/her job because of personal health) not covered by any of the other codes.



**Note**

For those MS using a ‘rotational panel’ as well as those MS using a ‘pure panel’ the variable PL170 will also be provided for EU-SILC cross-sectional component.

## PL180: Most recent change in the individual's activity status

*LABOUR INFORMATION (Detailed labour information)*

*Longitudinal(see note below)*

*Reference period: since last interview*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

1	employed - unemployed
2	employed - retired
3	employed - other inactive
4	unemployed - employed
5	unemployed - retired
6	unemployed - other inactive
7	retired - employed
8	retired - unemployed
9	retired - other inactive
10	other inactive - employed
11	other inactive - unemployed
12	other inactive - retired

### Flags

1	filled
- 1	missing
- 2	not applicable (no change since last year)
- 3	not selected respondent

Whether it was a change in the individual activity status the last interview (or last 12 months for the first year of data collection).

If more than one change in the individual activity status the most recent change should be recorded.

If the activity status is not 'employed', the status is self-defined.

### **Note**

For those MS using a 'rotational panel' as well as those MS using a 'pure panel' the variable PL180 will also be provided for EU-SILC cross-sectional component.

## PL190: When began first regular job

*LABOUR INFORMATION (Activity history)*

*Longitudinal(see note below)*

*Reference period: working life*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

Values

8 - 65 age

Flags

1	filled
-1	missing
-2	na (person never worked)
-3	not selected respondent

### **Overview**

Dynamic analysis of the employment situation requires measures extending over time. This requires measures that are more stable and more directly enumerated than the conventional labour force survey measures defined with reference to a short reference period, such as one week (Verma, 1999 and 1999a). EU-SILC follows the concept of self-declared or main activity status.

A selected subset of items is to be included in EU-SILC which would allow to obtain an overview of the person's total (lifetime) work experience and of their recent unemployment experience.

The activity history items are confined to the longitudinal component of EU-SILC. Some of the items of information will need to be collected only once of each person in the longitudinal component: such as the item on when the person started their first regular job, and the number of years since that time spent at work.

### **Age Started First Regular Job**

It is designed to permit the calculation of the total potential time the person could have spent in the labour force. It is the age at which the person began their first regular job.

Vacation jobs taken by students, from which they return to studies or to other non-work situations are disregarded, as in other casual job undertaken from time to time.

Part-time jobs the person may have engaged in while still in school or university are not included.

Normally, the job considered should be the first one involving 15 hours or more per week which lasted for at least 6 months, unless it was terminated by a period of unemployment or by another job.

If the person starts working in a formal regular work, during his/her studies, this work should be considered as the first regular job.

### **Note**

For those MS using a 'rotational panel' as well as those MS using a 'pure panel' the variable PL190 will also be provided for EU-SILC cross-sectional component.

## PL200: Number of years spent in paid work

**[Number of years spent in paid work (as employee or self-employee)]**

*LABOUR INFORMATION (Activity history)*

*Longitudinal(see note below)*

*Reference period: working life*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

### Values

0 - 65    number of years

### Flags

1	filled
-1	missing
-2	na (person never worked)
-3	not selected respondent

This indicator provides a summary measure of the labour force experience of the individual.

The number of years, since starting the first regular job, that the person has spent at work, whether as an employee or self-employed.

When a person had a job, but was temporarily absent because of maternity leave, injury or temporary disability, slack work for technical or economical reasons, ... the related period is to be taken into account.

‘At work’ is self-defined. In cases where there is doubt, such as when the person spent a number of years working on a part-time basis, the person’s own perception of whether their main activity was ‘at work’ or something else should be taken.

*See PL190*

### Note

For those MS using a ‘rotational panel’ as well as those MS using a ‘pure panel’ the variable PL200 will also be provided for EU-SILC cross-sectional component.

**PL210A: Main activity on January**  
**PL210B: Main activity on February**  
**PL210C: Main activity on March**  
**PL210D: Main activity on April**  
**PL210E: Main activity on May**  
**PL210F: Main activity on June**  
**PL210G: Main activity on July**  
**PL210H: Main activity on August**  
**PL210I: Main activity on September**  
**PL210J: Main activity on October**  
**PL210K: Main activity on November**  
**PL210L: Main activity on December**

*LABOUR INFORMATION (Calendar of activities)*

*Longitudinal (see note below)*

*Reference period: income reference period*

*Unit: Selected respondent (where applies) or all current household members aged 16 and over*

*Mode of collection: Personal interview (proxy as an exception) or registers*

#### Values

1	Employee (full-time)
2	Employee (part-time)
3	Self-employed (full-time)
4	Self-employed (part-time)
5	Unemployed
6	Retired
7	Student
8	Other inactive
9	Compulsory military service

#### Flags

1	filled
-1	missing
-3	not selected respondent

The main activity in a month was "job or business" ( codes 1 to 4) if the respondent worked (or was in paid apprenticeship or training) the majority of the weeks.

If the main activity was not "job or business" (i.e. the respondent did not work ), the status is self-defined.

A person had a job, but was temporarily absent because of maternity leave, injury or temporary disability, slack work for technical or economical reasons, ... is considered as 'working'.

If more than one type of activities occur in the same month, priority should be given to economic activity (“main activity: job or business”) over non-economic activity and over inactivity. On the basis of this principle, the following rules may be used:

If the respondent worked, at least during 2 weeks of the month, (with main activity = ‘other than work’ in the remainder of the month), then code 1, 2, 3 or 4 should be ticked for the month.

If more than one of the other codes apply in the same month, the respondent will select one on the basis of self-assessment. The criterion of most time spent may be useful where applicable.

### **Employee**

Employees are defined as persons who work for a public or private employer and who receive compensation in the form of wages, salaries, fees, gratuities, payment by results or payment in kind; non-conscripted members of the armed forces are also included.

### **Self-employed**

Self-employed persons with employees are defined as persons who work in their own business, professional practice or farm for the purpose of earning a profit.

### **Retired**

Persons who left his/her job for age or other reasons.

### **Full-time/part-time**

The distinction between full-time and part-time work should be made on the basis of a spontaneous answer given by the respondent. It is impossible to establish a more exact distinction between part-time and full-time work, due to variations in working hours between Member States and also between branches of industry. By checking the answer with the number of hours usually worked, it should be possible to detect and even to correct implausible answers, since part-time work will hardly ever exceed 35 hours, while full-time work will usually start at about 30 hours.

### **Note**

For those MS using a ‘rotational panel’ as well as those MS using a ‘pure panel’ the variables PL210A-PL210L will also be provided for EU-SILC cross-sectional component.

*See PL040*

## PY010G/PY010N: Employee cash or near cash income

*INCOME (Gross personal income, total and components at personal level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: All current household members aged 16 and over*

*Mode of collection: personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers*

### Values

1 - 999999.99	income (in euros)
0	no income

### Flags PY...G

	<i>Net/gross at data collection</i>
0	no income
1	net of tax on income at source and social contributions
2	net of tax on income at source
3	net of tax on social contributions
4	gross
5	unknown
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)
-5	not filled: variable of net series is filled

### Flags PY...N

	<i>Net/gross at data collection</i>
0	no income
1+nc	net of tax on income at source and social contributions
2+nc	net of tax on income at source
3+nc	net of tax on social contributions
4+nc	gross
5+5	unknown
	<i>To values 1,2,3,4,5 must be concatenated a second flag:</i>
	<i>Net recorded (nc)</i>
{1,2,3,4}+1	net of tax on income at source and social contributions
{1,2,3,4}+2	net of tax on income at source
{1,2,3,4}+3	net of tax on social contributions
5+5	unknown
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)
-5	not filled: variable of gross series is filled

### Imputation factor

*000.00000 to 9999.99999 = collected value / recorded value*

Note: for SI: aggregation into small classes

NOTE: only for France: Company car and associated costs are included in this variable (HY010N)

Gross means that neither taxes nor social contributions have been deducted at source. If the gross value is a conversion from the net, the corresponding net variables should be filled also. If both - net and gross – values are collected, both should be recorded.

### **Employee income**

Employee income is defined as the total remuneration, in cash or in kind, payable by an employer to an employee in return for work done by the latter during the income reference period.

The employee income is broken down into:

- (1) Gross employee cash or near cash income (PY010G)
- (2) Gross non-cash employee income (PY020G)
- (3) Employers' social insurance contributions (PY030G)

### **Gross employee cash or near cash income (PY010G)**

It refers to the monetary component of the compensation of employees in cash payable by an employer to an employee. It includes the value of any social contributions and income taxes payable by an employee or by the employer on behalf of the employee to social insurance schemes or tax authorities.

Gross employee cash or near cash income includes the followings items:

- Wages and salaries paid in cash for time worked or work done in main and any secondary or casual job(s);
- Remuneration for time not worked (e.g. holiday payments);
- Enhanced rates of pay for overtime;
- Fees paid to directors of incorporated enterprises
- Piece rate payments
- Payments for fostering children
- Commissions, tips and gratuities
- Supplementary payments (e.g. thirteenth month payment)
- Profit sharing and bonuses paid in cash
- Additional payments based on productivity
- Allowances paid for working in remote locations (regarded as part of the conditions of the job)
- Allowances for transport to or from work
- Additional payments made by employers to their employees or former employees and other eligible persons to supplement the sick, disability, maternity leave or survivor's pay entitlement from social insurance schemes, where such payments can not be separately and clearly identified as social benefits.
- Payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through sickness, disability or maternity leave where such payment can not be separately and clearly identified as social benefits.

It excludes:

- Reimbursements made by an employer for work-related expenses (e.g. business travel)



- Severance and termination pay to compensate employees for employment ending before the employee has reached the normal retirement age for that job and redundancy payments (they are included under 'unemployment benefits' (PY090G))
- Allowances for purely work-related expenses such as those for travel and subsistence or for protective clothes
- Lump sum payments at the normal retirement date (included under 'old age benefits' (PY100G))
- Union strike pay.

**Note**

Family allowance for marriage should be included in PY010.

The employers social insurance contributions are excluded

Payments for fostering children: It refers to the amount of money that the government or NPISHs give to families for taking care of children. These children live in a family instead of living in an institution. The family is not the real family. The children do not have the legal status of 'children of the family'.

**Net employee cash or near cash income (PY010N)**

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

## **PY020G/PY020N: Non-Cash employee income**

*INCOME (Gross personal income, total and components at personal level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: All current household members aged 16 and over*

*Mode of collection: personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers*

### **Values**

1 - 999999.99 income (in euros)

0 no income

### **Flags and imputation factor**

*see PY010G/PY010N*

*additional flag value allowed:*

-4 amount included in another component

NOTE 1: This variable with the exception of company car will only be collected from 2007.

NOTE 2: only for France: Company car and associated costs are NOT included in this variable but in PY010N instead.

### **Gross non-cash employee income (PY020G)**

It refers to the non-monetary income components which may be provided free or at reduced price to an employee as part of the employment package by an employer <sup>1</sup>.

Gross non-cash employee income includes:

- Company car and associated costs (e.g. free fuel, car insurance, taxes and duties as applicable) provided for either private use or both private and work use;
- Free or subsidised meals, luncheon vouchers;
- Reimbursement or payment of housing-related expenses (e.g. Gas, electricity, water, telephone or mobile telephone bills);
- Other goods and services provided free or at reduced price by the employer to their employees, 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.
- The value of goods and services provided free shall be calculated according to the market value of these goods and services. The value of the goods and services provided at reduced price shall be calculated as the difference between the market value and the amount paid by the employee.

It excludes:

- The cost of providing any of these goods and services by the employer if they are only required for the employees to carry out their work;

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<sup>1</sup> If any goods or services are both provided for private and work use, then private use as a proportion of total use has to be estimated and applied to the total value

- Accommodation services at a place of work which cannot be used by the households to which the employees belong;
- Accommodation provided free or at reduced rent by the employer to the employees as the main residence of the household (the imputed value of the accommodation provided free or at reduced rent is included under 'Imputed rent' (HY030G)).
- Accommodation provided free or at reduced rent to an employee as the secondary residence of the household.
- Allowances paid to employees for the purchase of tools, equipment, clothes etc. needed exclusively or primarily for their work;
- Special meals or drinks necessitated by exceptional working conditions;
- Any goods or services provided to employees at the place of work or required because of the nature of their work (e.g. a medical examination required for work).

**Net non-cash employee income (PY020N)**

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

*See Annex 7*

## **PY030G: Employer's social insurance contribution**

*INCOME (Gross income components at household level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: household*

*Mode of collection: household respondent or register*

### **Values**

1 - 999999.99	amount (in euros)
0	no contribution

### **Flags**

0	no income
1	income (variable is filled)
-1	missing
-5	not filled: variable of net series is filled

The employers' social insurance contributions will be only recorded from 2007

### **Employers' social insurance contributions (PY030G)**

Employers' contributions are defined as payments made, during the income reference period, by employers for the benefits of their employees to insurers (social security funds and private funded schemes) covering statutory, conventional or contractual contributions in respect of insurance against social risks.

- Employers' contributions to private retirement (pension) plans
- Employers' contributions to private health insurance
- Employers' contributions to life insurance
- Employers' contributions to other employer insurance schemes (e.g. disability)
- Employers' contributions to government insurance (social security) schemes (including payroll taxes levied for social insurance purposes).

## PY035G/PY035N: Contributions to individual private pension plans

*INCOME (Gross income components at household level)*  
*Cross-sectional and longitudinal*  
*Reference period: income reference period*  
*Unit: household*  
*Mode of collection: household respondent or register*

### Values

1 - 999999.99	amount (in euros)
0	no contribution

### Flags

0	no contribution
1	variable is filled
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)
-5	Not filled: variable of the net/gross series is filled

### Imputation factor

000.00000 to 9999.99999 = collected value / recorded value

### **Other items not considered as part of income:**

Under other items not considered as part of income are classified:

- Contributions to individual pension plans (PY035G)/ (PY035N)
- Pensions from individual private plans (other than those covered under ESSPROS) (PY080G)/(PY080N)

### **Contributions to individual private pension plans (PY035G)**

Contributions made, during the income reference period, to individual private pension plans refers to the pensions policies taken out by individual households on their own initiative and for their own benefit, independently of their employers or government and outside any social insurance scheme.

These contributions represent the counterpart to regular pensions from individual private plans (other than those covered under ESSPROS) (PY080G).

It includes: contributions to individual pensions plans related to old age , survivors, sickness, disability and unemployment.

### **Comments**

Contributions to private pensions plans refers to the pension policies taken out by individual households on their own initiative and from their own benefit, independently of their employers or government and outside any social insurance scheme (i.e. it excludes contributions from mandatory government schemes or from mandatory employers-based schemes).

The schemes that need to be taken into account in variable PY035 are 'other insurance' (with the exception of life insurance schemes).

Other insurance provides individual institutional units exposed to certain risks with financial protection against the consequences of the occurrence of specified events. It is also a form of financial intermediation in which funds are collected from policy holders and invested in financial and other assets which are held as technical reserves to meet future claims arising from the occurrence of the events specified in the insurance policies.

Other insurance policies held by households may cover the same risks or needs as those covered by social insurance schemes. However, other insurance policies held by households are distinguished from social insurance policies by the fact that they are taken out on the individual households' own initiative and on their own benefit, independently of their employers or government.

## **PY050G/PY050N: Cash benefits or losses from self-employment**

*INCOME (Gross personal income, total and components at personal level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: All current household members aged 16 and over*

*Mode of collection: personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers*

### **Values**

1 - 999999.99	benefits
-999999.99 - -1	losses
0	no income

### **Flags and imputation factors**

*see PY010G/PY010N*

Note: for SI: aggregation into small classes

### **Self-employment income**

Self-employment income is defined as the income received, **during the income reference period**, by individuals, for themselves or in respect of their family members, as a result of their current or former involvement in self-employment jobs. Self-employment jobs are those jobs where the remuneration is directly dependent upon the profits (or the potential for profits) derived from the goods and services produced (where own consumption is considered to be part of profits). The self-employed make the operational decisions affecting the enterprise, or delegate such decisions while retaining responsibility for the welfare of the enterprise. (In this context "enterprise" includes one-person operations). The remuneration of hobbies shall be regarded as self-employment.

If the income collected or compiled correspond to a time period earlier than the reference period, basic adjustments shall be applied to update the data to the income reference period.

The self-employment income is broken down into:

- Gross cash benefits or losses from self-employment (including royalties) (PY050G)
- Value of goods produced for own consumption (PY070G)

### **Gross cash benefits or losses from self-employment (including royalties) (PY050G)**

It includes:

- Net operating profit or loss accruing to working owners of, or partners in, an unincorporated enterprise, less interest on business loans;
- Royalties earned on writing, inventions, and so on not included in the profit/loss of unincorporated enterprises;

- Rentals from business buildings, vehicles, equipment, etc not included in the profit/loss of unincorporated enterprises, after deduction of related costs such as interest on associated loans, repairs and maintenance and insurance charges.

It excludes:

- Directors fees earned by owners of incorporated enterprises (which are included under ‘Gross employee cash or near cash income’ (PY010G));
- Dividends paid by incorporated enterprises (which are included under ‘Interest, dividends, profits from capital investment in an unincorporated business’ (HY090G));
- Profits from capital invested in an unincorporated enterprise in which the person does not work (‘sleeping partners’) (it is included under ‘Interest, dividends, profits from capital investment in an unincorporated business’ (HY090G));
- Rent from land and receipts from boarders or lodgers (which are included under ‘Income from rental of a property or land’ (HY040G)).
- Rentals from dwellings not included in the profit/loss of unincorporated enterprises (which are included under ‘Income from rental of a property or land’ (HY040G)).

**Income from self-employment shall be calculated as:**

- Market output (gross revenue to turnover, including the value of goods produced by the enterprise but consumed by the self-employed person or his/her household)
- Plus market value of goods and services bought for the unincorporated enterprise but consumed by the entrepreneur and his/her household members
- Plus property income received in connection with financial and other assets belonging to the enterprise
- Minus intermediate consumption (raw material costs, costs of sales, distribution costs, maintenance costs, administrative expenses etc.)
- Minus compensation of employees (wages, salaries and social security contributions for employees)
- Minus taxes on production and import taxes
- Minus interest paid on business loans
- Minus rents paid on land and other non-produced tangible assets rented by the enterprise
- Minus consumption of fixed capital



– Plus subsidies

In practice if the self-employed person or business prepares annual accounts for tax purposes, the gross income benefits/losses shall be calculated as net operating benefits/losses shown on this tax account for the most recent 12 month period, before deduction of taxes on income and compulsory social insurance contributions.

In the absence of annual accounts, either for tax purposes or as a business account, the alternative approach to measure self-employment income shall be to collect the amount of money (and goods) drawn out of the business for personal use (for consumption or saving, including the market value of goods produced or purchased by the business but taken for personal use).

### **Net cash benefits or losses from self-employment (including royalties) (PY050N)**

The net income component correspond to the gross income components but the tax at source, the social insurance contributions or both ( if applicable) are deducted.

## **Comments**

### **Royalties**

Royalties are regarded as income from self-employment because they are a return to the royalty-holder for effort expended.

### **Difficulties on detect self-employed: Who are the self-employed?**

The guidelines Interpretation for the EU-SILC, based on ILO recommendations<sup>1</sup>, provided an overview of the central distinction between self-employment and employee status. The difference is determined by :

- the nature of the economic risk undertaken by the person concerned,
- the mode of remuneration,
- the type of authority enjoyed, and the authority to which he or she is subject .

There is also a discussion of some of the more complex types of cases. For instance, employees responsible for paying their own social insurance and tax contributions, but who are employees in other respects, should be considered employees. Outworkers should be considered as employees if (a) there exists an explicit or implicit contract or agreement of employment and (b) the remuneration depends basically on the time worked or the amount produced. However, an outworker should be considered self-employed if (a) there is no such contract or agreement and the decision as to the markets, scale of operation and finance is in the hands of the outworker or (b) the person's remuneration is a function of receipts or profits from the sale of his/her products or services.

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<sup>1</sup> R. Hussmanns and F. Mehran and V. Verma: *Surveys of Economically Active Population, Employment, Unemployment and Underemployment: An ILO Manual on Concepts and Methods*. Geneva: International Labour Office, 1990.

### Summary of Distinction between Employee and Self-Employed Status

	Employee	Self-employed
Economic Risk	No (or very little) capital investment	Has capital investment (not a necessary condition, e.g.. Professional practice)
Mode of remuneration	Wage or salary based on hours worked or amount produced	Profit, amount depending on sales of produce or service
Type of authority 1 (autonomy)	Existence of implicit or explicit contract/agreement of employment	No such contract or agreement
Type of authority 2 (control)	No (or very little) say in decisions on markets, scale of operation and finance	Final decision on markets, scale of operation and finance

Among the self-employed, those with paid employees are defined as ‘employers’, while those without paid employees are defined as ‘own-account workers’. Often a distinction is made between ‘own-account workers’ and ‘unpaid family workers’. However, in an enterprise in which members of a household are engaged jointly, this distinction can be culturally (especially gender) biased, and in any case arbitrary. Furthermore, the income may not be strictly ‘individual’, as for example in the case of a household enterprise in which several members of the household are engaged jointly. For the purpose of EU-SILC, both these groups are to be considered as ‘self-employed’, i.e. as sharing self-employment income from the enterprise.

On the other hand, there are growing numbers of self-employed who do not consider themselves to be “running a business” and for whom therefore concepts such as gross revenue or even annual profit or loss have very little meaning. For this reason, some experimentation has been carried out, for example in the UK, to distinguish different groups of self-employed people and to try to tailor questions more closely to their circumstances (see Martin et al, 1996). For some people such as casual workers and sub-contractors, their remuneration is more akin to employment income than to gross revenue – they have very few if any of the outgoing listed above such as operating costs. They may even be uncertain about their employment status – whether they are in fact self-employed or employees. In the UK, it was found that the best way to distinguish this type of self-employed person from one who is in fact running a business was whether they prepared annual accounts for the tax authority.

If they do not, it is more appropriate to use a concept akin to that of earnings from employment to capture their income.

### **Measurement of income from self-employment**

It is universally acknowledged that self-employment income is one of the most problematic elements of household income to define and to measure accurately. These difficulties result not only in inaccurate income data but also in lack of comparability both across time and across countries. While it is unrealistic of course to suppose that all the difficulties can be solved in the context of EU-SILC, the aim should be to draw on current best practice and ‘state of the art’, so that accuracy and comparability of the information on self-employment income is improved.

There is also evidence that self-employment is becoming *more prevalent* in the EU and that it is becoming *more heterogeneous* in its nature. The types of occupation in which the self-employed are engaged have diversified. More women are becoming self-employed and more

employees are taking on subsidiary work on a self-employed basis. Many of the new self-employed are engaged in the service sector, but the skill level of these jobs varies widely from low paid jobs on temporary contracts to high paid and specialised jobs in the banking and financial services and in information technology. The terms under which they work are also becoming more diverse. The traditional self-employed person running a business, perhaps with a few employees, is joined by people in casual work or involved with sub-contracting. The measurement framework adopted has to encompass all these possibilities.

Given the conceptual difficulties in defining self-employment income, it is perhaps not surprising that the collection of accurate income information from the self-employed is one of the most problematic areas for surveys:

- The self-employed often have accounting practices which make it difficult for them to provide accurate responses to survey questions (e.g. they may not separate their business and personal finances).
- Their financial and accounting framework does not relate well to that used by statisticians in constructing national accounts or household income analysis.
- The self-employed are less likely than the employed to respond to income surveys, and self-employment income variables are subject to higher levels of item non-response.
- Not only are the self-employed less likely than employees to respond to surveys, those that do respond are more likely to under-report their income.
- The growth in self-employment as a secondary activity for employees poses additional problems. Unless such secondary activities are properly covered in an income survey with questions that are just as detailed as those for the primary employment, this too will be a source of under-reporting.

## **Conclusion**

It has to be accepted that measurement of income from self-employment is one of the most difficult areas for income distribution analysis. However, the following strategies are recommended which may result in improved estimates:

- the categorisation of self-employed according to (i) whether they consider that they are running a business or (ii) that they have "work" (a job), and the use of a concept akin to that of earnings for the latter group;
- the collection of data on drawings (in the absence of annual accounts, either for tax purposes or as a business account);
- updating profit/loss data which are for a time period earlier than the reference period to using an appropriate index.
- development of procedures for estimating self-employment income net of income tax and social security contributions, procedures which may differ from those used for other income components.

## **PY070G/PY070N: Value of goods produced by own-consumption**

*INCOME (Gross personal income, total and components at personal level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: All current household members aged 16 and over*

*Mode of collection: personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers*

### **Values**

1 - 999999.99	income
0	no income

### **Flags and imputation factor**

*see PY010G/PY010N*

Mandatory only from 2007 on.

### **Value of goods produced for own consumption (PY070G)**

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 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)).

### **Value of goods produced for own consumption (PY070N)**

The net income component correspond 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 also 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, f.e., 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 which 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.

It is generally accepted that the extent of consumption of own production in most EU Member States is relatively minor.

In conclusion, although possible in theory to collect data with reasonable accuracy, *this income component is recommended to be included in the implemented version of the EU-SILC* but only for those countries which judge that it is important enough to do so.

## **PY080G/PY080N: Pension from individual private plans**

*INCOME (Gross personal income, total and components at personal level)*

*Cross-sectional and longitudinal*

*Reference period: income reference period*

*Unit: All current household members aged 16 and over*

*Mode of collection: personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers*

### **Values**

1 - 999999.99      income (in euros)

0                      no income

### **Flags and imputation factor**

*see PY010G/PY010N*

### **Other items not considered as part of income:**

Under other items not considered as part of income are classified:

- Contributions to individual pension plans (PY035G)/ (PY035N)
- Pensions from individual private plans (other than those covered under ESSPROS) (PY080G)/(PY080N)

### **Regular pensions from individual private plans (other than those covered under ESSPROS) (PY080G)**

Regular pensions from private plans (other than those covered under ESSPROS) refer to pensions and annuities received, during the income reference period, in the form of interest or dividend income from individual private insurance plans, i.e. fully organised schemes where contributions are at the discretion of the contributor independently of their employers or government.

It includes:

- Old age, survivors, sickness, disability and unemployment pensions received as interest or dividends from individual insurance private plans.

It excludes:

- Pensions from mandatory government schemes.
- Pensions from mandatory employer-based schemes

### **Regular pensions from individual private plans (other than those covered under ESSPROS) (PY080N)**

The net income component correspond to the gross income components but the tax at source, the social insurance contributions or both ( if applicable) are deducted.

**PY090G/PY090N: Unemployment benefits**  
**PY100G/PY100N: Old-age benefits**  
**PY110G/PY110N: Survivor' benefits**  
**PY120G/PY120N: Sickness benefits**  
**PY130G/PY130N: Disability benefits**  
**PY140G/PY140N: Education-related allowances**

*INCOME (Gross personal income, total and components at personal level)*  
*Cross-sectional and longitudinal*  
*Reference period: income reference period*  
*Unit: All current household members aged 16 and over*  
*Mode of collection: personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers*

Values	
1 - 999999.99	income (in euros)
0	no income
Flags and imputation factor	
<i>see PY010G/PY010N</i>	
<i>additional flag value allowed for PY100G/PY100N, PY110G/PY110N, PY120G/PY120N, PY130G/PY130N :</i>	
-4	amount included in another component

Note: for SI and except PY120: aggregation into small classes

### **Social benefits**

Social benefits<sup>1</sup> are defined as current transfers received during the income reference period<sup>2</sup> by households intended to relieve them from the financial burden of a number of risk 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;

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

<sup>2</sup> In order to get a closer measure to 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-sum received before the income reference period could be taken into account and imputed according to Eurostat recommendations.

- 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 exposure to risk of the people protected).

The Social benefits collected at individual level are the following:

- Unemployment benefits (PY090G)/ (PY090N)
- Old-age benefits (PY100G)/ (PY100N)
- Survivor' benefits (PY110G)/ (PY110N)
- Sickness benefits (PY120G/PY120N)
- Disability benefits (PY130G/PY130N)
- Education related allowances (PY140G/PY140N)

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)).

### **Comments**

Although the ESSPROS classification is used for social benefits in the EU-SILC income definition, not all elements of ESSPROS itself are included.

### **ESSPROS**

In the EU a classification of social benefits has been developed which depends on the risks or needs which may give rise to the payment of social benefits. The distinction based on source is secondary. The logic behind this is that from the social exclusion perspective the risk or need being met by the scheme is more important than the source of the transfer. This system is known as the European System of integrated Social Protection Statistics (ESSPROS), and was developed in the late 1970s in response to the need for a specific instrument of statistical observation of social protection in EC Member States. It has since been revised and updated.

In order to be included as a social benefit (under ESSPROS), the transfer must meet one of two criteria:

1) coverage is compulsory (under law, regulation or a collective bargaining agreement) for the group in question or

2) 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 exposure of the people protected). The principle of social solidarity is a feature of all non-contributory schemes.

Difficult borderline cases arise when the law allows people to leave a general social insurance scheme managed by the state social security fund and acquire protection through other channels – known as 'contracting out'. The fact that coverage is compulsory by law (though no particular scheme is specified) or that an insurance policy replaces a government scheme is not sufficient to classify it as social protection. In these cases, the criterion of social solidarity can be a useful guide.



The list of risks and needs that may give rise to social protection is fixed by convention in the ESSPROS methodology as follows:

Sickness/Health care

Disability

Old Age

Survivors

Family/children

Unemployment

Housing

Social exclusion not elsewhere classified

These are normally termed ‘functions’ of social protection. They represent the areas which are felt to be most relevant in the European context. These functions define the primary purposes for which resources and benefits are provided, irrespective of legislative or institutional structures behind them. This enables comparable statistics to be produced despite the fact that the institutions, regulations and social traditions of Member States vary widely.

Functions are therefore defined in terms of their end purpose, rather than in terms of particular branches of social protection or pieces of legislation. Thus for example, the benefits granted by a pension fund cannot simply be classified in their entirety under the Old Age function, as some benefits may relieve the recipient from needs related to the death of a breadwinner (and thus belong to the Survivors function) or the loss of the physical ability to engage in economic and social activities (and thus belong to the Disability function).

The main differences between EU-SILC and ESSPROS are:

- the EU-SILC definition of social benefits includes the function education while ESSPROS does not.
- the ESSPROS definition covers both current and capital transfers whereas the EU-SILC definition covers current transfers only.
- the ESSPROS definition covers certain reductions on taxes where they meet the general criteria for social protection schemes and certain other criteria.
- the EU-SILC definition covers only the cash benefits ( with the exceptions of housing)

Full details of the most recent version of ESSPROS, including a detailed guide to the interpretation of each function, may be found in the ESSPROS Manual 1996 (Eurostat, 1996).

The ESSPROS classification scheme has many merits in providing a break-down of social benefits according to the purposes for which they are paid, irrespective of the legislative or institutional structures behind them. However, it is not possible to collect data directly according to this classification because of its unfamiliarity to survey respondents. Instead, data have to be collected in terms familiar to respondents and then correspondence tables used to map the national social benefit system onto ESSPROS. In order for this mapping to be as

accurate as possible, it is important that the survey provides comprehensive prompts to the respondent to ensure that all benefit receipts are reported and that each can be correctly ascribed to a particular social protection scheme, and also that this information is properly recorded in the questionnaire.

### **Unemployment benefits (PY090G)**

Unemployment benefits refer to benefits that replace in whole or in part income lost by a worker due to the loss of gainful employment; provide a subsistence (or better) income to persons entering or re-entering the labour market; compensate for the loss of earnings due to partial unemployment; replace in whole or in part income lost by an older worker who retires from gainful employment before the legal retirement age because of job reductions for economic reasons; contribute to the cost of training or re-training people looking for employment; or help unemployed persons meet the cost of travelling or relocating to obtain employment;

It includes:

- Full unemployment benefits: benefits compensating for loss of earnings where a person is capable of working and available for work but is unable to find suitable employment, including persons who had not previously been employed.
- Partial unemployment benefits: benefits compensating for the loss of wages or salary due to formal short-time working arrangements, and/or intermittent work schedules, irrespective of their cause (business recession or slow-down, breakdown of equipment, climatic conditions, accidents and so on), and where the employer/employee relationship continues.
- Early retirement for labour market reasons: periodic payments to older workers who retire before reaching standard retirement age due to unemployment or to job reductions caused by economic measures such as the restructuring of an industrial sector or of a business enterprise. These payments normally cease when the beneficiary becomes entitled to an old age pension.
- Vocational training allowance: payments by social security funds or public agencies to targeted groups of persons in the labour force who take part in training schemes intended to develop their potential for employment.
- Mobility and resettlement: payments by social security funds or public agencies to unemployed persons to encourage them to move to another locality or change their occupation in order to seek or to obtain work.
- Severance and termination payments (benefits compensating employees for employment ending before the employee has reached the normal retirement age for that job) .
- Redundancy compensation: capital sums paid to employees who have been dismissed through no fault of their own by an enterprise that is ceasing or cutting down its activities.

- Other cash benefits: other financial assistance, particularly payments to the long-term unemployed

It excludes:

family allowances paid for dependent children (which are included under ‘Family/children related allowances’ (HY050G)).

### **Unemployment benefits (PY090N)**

The net income component correspond to the gross income components but the tax at source, the social insurance contributions or both ( if applicable) are deducted.

### **Comments about unemployment benefits**

- There are two concepts related to vocational training allowance under the unemployment benefit function:

The vocational training allowance, i.e. payment by social security funds or public agencies to targeted groups of persons in the labour force who take part in training schemes intended to develop their potential for employment. This is considered as benefit in cash and thus included in PY090.

A benefit (in-kind) related to vocational training, i.e. payments by social security funds or public agencies to institutions that provide training courses to unemployed people. This benefits are excluded from EU-SILC.

### **Old age benefits (PY100G)**

The Old age function refers to the provision of social protection against the risk linked to old age, loss of income, inadequate income, lack of independence in carrying out daily tasks, reduced participation in social life, and so on.

Old age benefits cover benefits that: provide a replacement income when the aged person retires from the labour market, or guarantee a certain income when a person has reached a prescribed age.

It includes:

- Old age pensions: periodic payments intended to maintain the income of the beneficiary after retirement from gainful employment at the standard age or support the income of old persons
- Anticipated old age pensions: periodic payments intended to maintain the income of beneficiaries who retire before the standard age as defined in the relevant scheme or in the scheme of reference. This may occur with or without a reduction of the normal pension.
- Partial retirement pensions: periodic payment of a portion of the full retirement pension to older workers who continue to work but reduce their working hours or whose income from a professional activity is below a defined ceiling.
- Care allowances: benefit paid to old people who need frequent or constant assistance to help them meet the extra costs of attendance (other than medical care) when the benefit is not a reimbursement of certified expenditure.

- Survivor's benefits paid after the standard retirement age.
- Disability cash benefits paid after the standard retirement age.
- Lump-sum payments at the normal retirement date.
- Other cash benefits: other periodic and lump-sum benefits paid upon retirement or on account of old age, such as capital sums paid to people who do not fully meet the requirements for a periodic retirement pension, or who were members of a scheme designed to provide only capital sums at retirement.
- It excludes:
  - Family allowances for dependent children (which are included under 'Family/children related allowances' (HY050G)).
  - Early retirement benefits paid for labour market reasons or in case of reduced capacity to work (they are included respectively under 'Unemployment benefits' (PY090G) or under 'Disability benefits' (PY130G)).
  - Benefits paid to old people who need frequent or constant assistance to help them meet the extra costs of attendance when the benefits are reimbursed against a certified expenditure.

#### **Survivor's benefits (PY110G)**

Survivors' benefits refer to benefits that provide a temporary or permanent income to people below retirement age who have suffered from the loss of their spouse, partner or next-of-kin, usually when the latter represented the main breadwinner for the beneficiary.

Survivors eligible for benefit may be the spouse or ex-spouse of the deceased person, his or her children, grandchildren, parents or other relatives. In some cases, the benefit may also be paid to someone outside the family.

A survivor's benefit is normally granted on the basis of a derived right, that is, a right originally belonging to another person whose death is a condition for granting the benefit.

It includes:

- Survivor's pension: periodic payments to people whose entitlement derives from their relationship with a deceased person protected by a scheme (widows, widowers, orphans and similar).
- Death grant: single payment to someone whose entitlement derives from their relationship with a deceased person (widows, widowers, orphans and similar).
- Other cash benefits: other periodic or lump-sum payments made by virtue of a derived right of a survivor.

It excludes:

- Family allowances for dependent children (These benefits are included under Family/children related allowance (HY050G)).
- Funeral expenses

- Additional payments made by employers to other eligible persons to supplement the survivors' benefits pay entitlement from a social insurance scheme, where such payments cannot be separately and clearly identified as social benefits (those payments are included under 'gross employee cash or near cash income' (PY010G)).
- Survivor's benefits paid after the standard retirement age (these benefits are included under 'Old age benefits' (PY100G)).

Note: periodic payments to people whose entitlement derives from their relationship with a deceased person during a war are included in PY110. Survivor's benefits paid after the standard retirement age are included under 'Old age benefits'

### **Sickness benefits (PY120G)**

Sickness benefits refer to cash benefits that replace in whole or in part loss of earnings during temporary inability to work due to sickness or injury.

Sickness benefits include:

- Paid sick leave: flat-rate or earnings-related payments intended to compensate the protected person in full or in part for the loss of earnings caused by temporary inability to work due to sickness or injury. These benefits may be paid by autonomous social protection schemes, but they may also be provided by the employer in form of a continued payment of wages and salaries during the period of sickness.
- Paid leave in case of sickness or injury of a dependent child.
- Other cash benefits: miscellaneous payments made to protected people in connection with sickness or injury.

It excludes:

- Cash benefits that replace loss of earnings during temporary inability to work in case of pregnancy (these benefits are included under 'Family/children related allowance (HY050G)).
- Cash benefits that replace loss of earnings during temporary inability to work in case of disability (these benefits are included under 'Disability benefits' (PY130G)).
- Payments made for employers to an employee in lieu of wages and salaries through a social insurance scheme when unable to work through sickness where such payment can not be separately and clearly identified as social benefits (these payments are included under 'gross employee cash or near cash income' (PY010G)).
- Additional payments made for employers to an employee to supplement the sickness leave pay entitlement from a social insurance scheme, where such payments can not be separately and clearly identified as social benefits (those payments are included under 'gross employee cash or near cash income' (PY010G)).

### **Disability benefits (PY130G)**

Disability benefits refer to benefits that provide an income to persons below standard retirement age whose ability to work and earn is impaired beyond a minimum level laid down by legislation by a physical or mental disability.

Disability is the full or partial inability to engage in economic activity or to lead a normal life due to a physical or mental impairment that is likely to be either permanent or to persist beyond a minimum prescribed period.

It includes:

- Disability Pension: periodic payment intended to maintain or support the income of someone below standard retirement age who suffers from a disability which impairs his or her ability to work or earn beyond a minimum level laid down by legislation.
- Early retirement in case of reduced ability to work: periodic payments to older workers who retire before reaching standard retirement age as a result of reduced ability to work. These pensions normally cease when the beneficiary becomes entitled to an old age pension.
- Care allowance: benefit paid to disabled people below standard retirement age who need frequent or constant assistance to help them meet the extra costs of attendance (other than medical care). The benefit must not be a reimbursement of certified expenditure.
- Economic integration of the handicapped: allowances paid to disabled people when they undertake work adapted to their condition, normally in a sheltered workshop, or when they undergo vocational training.
- Disability benefits to disabled children in their own right, irrespective of dependency.
- Other cash benefits: periodic and lump-sum payments not falling under the above headings, such as occasional income support and so on.

It excludes:

- Benefits provided to replace in whole or in part earnings during temporary incapacity to work due to sickness or injury (these benefits are included under 'Sickness benefits' (PY120G)).
- Family allowances paid to recipients of disability benefits (these benefits are included under 'Family/children related allowances' (HY050G)).
- Benefits paid to the surviving dependants of disabled people, such as pensions (these benefits are included under 'Survivors benefits' (PY110G)).
- Benefits that are a reimbursement of certified expenditure.
- Disability cash benefits paid after the standard retirement age (these benefits are included under 'Old age benefits' (PY100G)).
- Payments made by employers to an employee or former employee in lieu of wages and salaries through a social insurance scheme when unable to work

through disability 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 for employers to an employee or former employee to supplement the disability leave pay entitlement from a social insurance scheme, where such payments can not be separately and clearly identified as social benefits (those payments are included under 'gross employee cash or near cash income' (PY010G)).

Note: periodic payment intended to maintain or support the income of someone below standard retirement age who suffers from a disability got during a 'war' are included under PY130. Disability cash benefits paid after the standard retirement age are included under 'Old age benefits' (PY100G)).

### **Comments**

See PY090G

### **Other comments**

### **National system of pensions**

ESSPROSS points out that in the majority of Member States the old-age disability and survivors' functions take part of consistent group of benefits organised like a own system. This group is often known as the 'National System of Pensions' According to ESSPROSS recommendation, all these benefits should be recorded as old-age benefits for people above retirement age as established in the reference national scheme. For people below retirement age a question should be asked in order to separate the different types of benefits.

### **Survivors function**

The survivors' function should include not only survivors' pension from the National insurance scheme, but also survivors' pensions from occupational pensions.

### **Social benefits**

See PY090G

### **Education-related allowances (PY140G)**

Education allowances refers to grants, scholarships and other education help received by students.

### **Comments**

See PY090G

*The net income component correspond to the gross income components but the tax at source, the social insurance contributions or both ( if applicable) are deducted.*

## PY200G: Gross monthly earnings for employees

*INCOME (Gross personal income, total and components at personal level)*

*Cross-sectional*

*Reference period: current*

*Unit: All current household members aged 16 and over*

*Mode of collection: personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers*

### Values

1 - 999999.99	income (in euros)
0	no income

### Flags

	<i>Net/gross at data collection</i>
0	no income
1	net of tax on income at source and social contributions
2	net of tax on income at source
3	net of tax on social contributions
4	gross
5	unknown
-1	missing (As missing values are imputed this code is only acceptable if not imputation is possible)
-2	na (PL040 not = 3 or MS has other source to calculate gender pay gap or for analyse it)

### Imputation factor

*000.00000 to 9999.99999 = collected value / recorded value*

The gross amount refers to the amount before tax and social insurance contributions are deducted.

It refers to the monthly amount in the main job for employees.

It includes usual paid overtime, tips and commission but excludes income from investments-assets, savings, stocks and shares .

If a person receive as a part of salary supplementary payments (13th or 14th month payments), or payments like holiday pay, profit share, bonuses, ...these payments should be taken into account in a monthly basis.

Only monetary earnings should be taken into account.

See PY010G.



<b>PX010: Exchange rate</b>
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<i>BASIC DATA (Basic household data including degree of urbanisation)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: income reference period</i>
--

<i>Unit: Household / person</i>
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<i>Mode of collection: external source</i>
--

Conversion factor: euro / national currency

It's the average exchange rate based on the year prior to the survey

The value is missing when the national currency is the Euro

Income data (euros) \* PX010 = income data (national currency)

## PX020: Age at the end of the income reference period

*BASIC DATA (Demographic data)*

*Cross-sectional and longitudinal*

*Reference period: constant*

*Unit: all current household members (of any age) and former household members*

*Mode of collection: Calculated*

### Values

*-1 – 80: age in years*

A household member coded "80" has 80 or over

A household member coded "-1" is born between the end of income reference period and the data collection

the end of income reference period may be:

[1]: end of previous calendar year

[2]: another fixed date

[3]: moving date; date of interview

COUNTRY	2004	2005
BE	[1]	[1]
CZ	N/A	[1]
DK	[1]	[1]
DE	N/A	[1]
EE	[1]	[1]
EL / GR	[1]	[1]
ES	[1]	[1]
FR	[1]	[1]
IE	[3]	[3]
IT	[1]	[1]
CY	N/A	[1]
LV	N/A	[1]
LT	N/A	[1]
LU	[1]	[1]
HU	N/A	[1]
MT	N/A	[1]
NL	N/A	[1]
AT	[1]	[1]
PL	N/A	[1]
PT	[1]	[1]
SI	N/A	[1]
SK	N/A	[1]
FI	[1]	[1]
SE	[1]	[1]
UK	N/A	[2] 31/12/2005
IS	[1]	[1]
NO	[1]	[1]

<b>PX030: Household ID</b>
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<i>BASIC DATA (Basic household data including degree of urbanisation)</i>
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<i>Cross-sectional [and longitudinal]</i>
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<i>Reference period: current</i>
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<i>Unit: household</i>
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<i>Mode of collection: calculated</i>
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Values
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<i>PX030 = DB030</i>
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<b>PX040: Respondent status</b>
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<i>BASIC DATA (Basic personal data)</i>
---

<i>Cross-sectional and longitudinal</i>
---

<i>Reference period: current</i>
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<i>Unit: all current household members (of any age)</i>
---

<i>Mode of collection: household respondent or register</i>
---

Values
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<i>PX040 = RB245</i>
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## PX050: Activity status

*BASIC DATA (Basic personal data)*  
*Cross-sectional and longitudinal*  
*Reference period: current*  
*Unit: all current household members (of any age)*  
*Mode of collection: household respondent or register*

### Values

1 – 4: see below

### Calculation of activity status breakdowns

For each household member for which RB250 = 11, 12 or 13 the following variables has been selected: PL070, PL072, PL080, PL085, PL087, PL090, PB040 and PB150.

The following derived variables have been constructed:

$$TOT^1 = PL070 + PL072 + PL080 + PL085 + PL087 + PL090$$

$$EMP = PL070 + PL072$$

$$UNP = PL080$$

$$RET = PL085$$

$$OIN = PL087 + PL090$$

If  $TOT < 7$  PX050 = missing

$$\text{If } TOT \geq 7 \Rightarrow Ratio1 = \frac{EMP}{TOT}; Ratio2 = \frac{UNP}{TOT}; Ratio3 = \frac{RET}{TOT}; Ratio4 = \frac{OIN}{TOT}$$

$$\text{Let Max-ratio} = \max \{Ratio1, Ratio2, Ratio3, Ratio4\}$$

If Max-ratio  $\leq 0.5$

PX050 = missing

Otherwise: - if Ratio1  $> 0.5$

PX050 = 1

- if Ratio2  $> 0.5$

PX050 = 2

- if Ratio3  $> 0.5$

PX050 = 3

- if Ratio4  $> 0.5$

PX050 = 4

<sup>1</sup> Before adding up the variables do :  $PL0XY = 0$  if  $PL0XY\_F = -1$  where  $XY = 70, 72, 80, 85, 87, 90$

## **Annex 1: NUTS**

### **CodeCountry Level 2**

#### **ÖSTERREICH**

AT11	Burgenland
AT12	Niederösterreich
AT13	Wien
AT21	Kärnten
AT22	Steiermark
AT31	Oberösterreich
AT32	Salzburg
AT33	Tirol
AT34	Vorarlberg
ATZZ	Extra-Regio

#### **BELGIQUE-BELGIË**

BE10	Région de Bruxelles-Capitale / Brussels Hoofdstedelijk Gewest
BE21	Prov. Antwerpen
BE22	Prov. Limburg (B)
BE23	Prov. Oost-Vlaanderen
BE24	Prov. Vlaams-Brabant
BE25	Prov. West-Vlaanderen
BE31	Prov. Brabant Wallon
BE32	Prov. Hainaut
BE33	Prov. Liège
BE34	Prov. Luxembourg (B)
BE35	Prov. Namur
BEZZ	Extra-Regio

#### **KYPROS / KIBRIS**

CY00	Kypros / Kibris
CYZZ	Extra-Regio

#### **CESKA REPUBLIKA**

CZ01	Praha
CZ02	Stredni Cechy
CZ03	Jihozapad
CZ04	Severozapad
CZ05	Severovýchod
CZ06	Jihovýchod
CZ07	Stredni Morava
CZ08	Moravskoslezsko
CZZZ	Extra-Regio

**DEUTSCHLAND**

DE11	Stuttgart
DE12	Karlsruhe
DE13	Freiburg
DE14	Tübingen
DE21	Oberbayern
DE22	Niederbayern
DE23	Oberpfalz
DE24	Oberfranken
DE25	Mittelfranken
DE26	Unterfranken
DE27	Schwaben
DE30	Berlin
DE41	Brandenburg - Nordost
DE42	Brandenburg - Südwest
DE50	Bremen
DE60	Hamburg
DE71	Darmstadt
DE72	Gießen
DE73	Kassel
DE80	Mecklenburg-Vorpommern
DE91	Braunschweig
DE92	Hannover
DE93	Lüneburg
DE94	Weser-Ems
DEA1	Düsseldorf
DEA2	Köln
DEA3	Münster
DEA4	Detmold
DEA5	Arnsberg
DEB1	Koblenz
DEB2	Trier
DEB3	Rheinhessen-Pfalz
DEC0	Saarland
DED1	Chemnitz
DED2	Dresden
DED3	Leipzig
DEE1	Dessau
DEE2	Halle
DEE3	Magdeburg
DEF0	Schleswig-Holstein
DEG0	Thüringen
DEZZ	Extra-Regio

**DANMARK**

DK00	Danmark
DKZZ	Extra-Regio

**EESTI**

EE00	Eesti
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EEZZ Extra-Regio

**ESPAÑA**

ES11 Galicia  
ES12 Principado de Asturias  
ES13 Cantabria  
ES21 País Vasco  
ES22 Comunidad Foral de Navarra  
ES23 La Rioja  
ES24 Aragón  
ES30 Comunidad de Madrid  
ES41 Castilla y León  
ES42 Castilla-La Mancha  
ES43 Extremadura  
ES51 Cataluña  
ES52 Comunidad Valenciana  
ES53 Illes Balears  
ES61 Andalucía  
ES62 Región de Murcia  
ES63 Ciudad Autónoma de Ceuta  
ES64 Ciudad Autónoma de Melilla  
ES70 Canarias  
ESZZ Extra-Regio

**SUOMI / FINLAND**

FI13 Itä-Suomi  
FI18 Etelä-Suomi  
FI19 Länsi-Suomi  
FI1A Pohjois-Suomi  
FI20 Åland  
FIZZ Extra-Regio

**FRANCE**

FR10 Île de France  
FR21 Champagne-Ardenne  
FR22 Picardie  
FR23 Haute-Normandie  
FR24 Centre  
FR25 Basse-Normandie  
FR26 Bourgogne  
FR30 Nord - Pas-de-Calais  
FR41 Lorraine  
FR42 Alsace  
FR43 Franche-Comté  
FR51 Pays de la Loire  
FR52 Bretagne  
FR53 Poitou-Charentes  
FR61 Aquitaine  
FR62 Midi-Pyrénées  
FR63 Limousin



FR71	Rhône-Alpes
FR72	Auvergne
FR81	Languedoc-Roussillon
FR82	Provence-Alpes-Côte d'Azur
FR83	Corse
FR91	Guadeloupe
FR92	Martinique
FR93	Guyane
FR94	Réunion
FRZZ	Extra-Regio

#### **ELLADA**

GR11	"Anatoliki Makedonia, Thraki"
GR12	Kentriki Makedonia
GR13	Dytiki Makedonia
GR14	Thessalia
GR21	Ipeiros
GR22	Ionia Nisia
GR23	Dytiki Ellada
GR24	Stereia Ellada
GR25	Peloponnisos
GR30	Attiki
GR41	Voreio Aigaio
GR42	Notio Aigaio
GR43	Kriti
GRZZ	Extra-Regio

#### **MAGYARORSZAG**

HU10	Kozep-Magyarország
HU21	Kozep-Dunantul
HU22	Nyugat-Dunantul
HU23	Del-Dunantul
HU31	Eszak-Magyarország
HU32	Eszak-Alfold
HU33	Del-Alfold
HUZZ	Extra-Regio

#### **IRELAND**

IE01	"Border, Midland and Western"
IE02	Southern and Eastern
IEZZ	Extra-Regio

#### **ITALIA**

ITC1	Piemonte
ITC2	Valle d'Aosta/Vallée d'Aoste
ITC3	Liguria
ITC4	Lombardia
ITD1	Provincia Autonoma Bolzano/Bozen
ITD2	Provincia Autonoma Trento

ITD3	Veneto
ITD4	Friuli-Venezia Giulia
ITD5	Emilia-Romagna
ITE1	Toscana
ITE2	Umbria
ITE3	Marche
ITE4	Lazio
ITF1	Abruzzo
ITF2	Molise
ITF3	Campania
ITF4	Puglia
ITF5	Basilicata
ITF6	Calabria
ITG1	Sicilia
ITG2	Sardegna
ITZZ	Extra-Regio

### **LIETUVA**

LT00	Lietuva
LTZZ	Extra-Regio

### **LUXEMBOURG (GRAND-DUCHÉ)**

LU00	Luxembourg (Grand-Duché)
LUZZ	Extra-Regio

### **LATVIJA**

LV00	Latvija
LVZZ	Extra-Regio

### **MALTA**

MT00	Malta
MTZZ	Extra-Regio

### **NEDERLAND**

NL11	Groningen
NL12	Friesland
NL13	Drenthe
NL21	Overijssel
NL22	Gelderland
NL23	Flevoland
NL31	Utrecht
NL32	Noord-Holland
NL33	Zuid-Holland
NL34	Zeeland
NL41	Noord-Brabant
NL42	Limburg (NL)
NLZZ	Extra-Regio

### **POLSKA**

PL11	Lodzkie
PL12	Mazowieckie

PL21	Malopolskie
PL22	Slaskie
PL31	Lubelskie
PL32	Podkarpackie
PL33	Swietokrzyskie
PL34	Podlaskie
PL41	Wielkopolskie
PL42	Zachodniopomorskie
PL43	Lubuskie
PL51	Dolnoslaskie
PL52	Opolskie
PL61	Kujawsko-Pomorskie
PL62	Warminsko-Mazurskie
PL63	Pomorskie
PLZZ	Extra-Regio

### **PORTUGAL**

PT11	Norte
PT15	Algarve
PT16	Centro (P)
PT17	Lisboa
PT18	Alentejo
PT20	Região Autónoma dos Açores
PT30	Região Autónoma da Madeira
PTZZ	Extra-Regio

### **SVERIGE**

SE01	Stockholm
SE02	Östra Mellansverige
SE04	Sydsverige
SE06	Norra Mellansverige
SE07	Mellersta Norrland
SE08	Övre Norrland
SE09	Småland med öarna
SE0A	Västsverige
SEZZ	Extra-Regio

### **SLOVENIJA**

SI00	Slovenija
SIZZ	Extra-Regio

### **SLOVENSKA REPUBLIKA**

SK01	Bratislavsky kraj
SK02	Zapadne Slovensko
SK03	Stredne Slovensko
SK04	Vychodne Slovensko
SKZZ	Extra-Regio

### **UNITED KINGDOM**

UKC1	Tees Valley and Durham
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UKC2	Northumberland and Tyne and Wear
UKD1	Cumbria
UKD2	Cheshire
UKD3	Greater Manchester
UKD4	Lancashire
UKD5	Merseyside
UKE1	East Riding and North Lincolnshire
UKE2	North Yorkshire
UKE3	South Yorkshire
UKE4	West Yorkshire
UKF1	Derbyshire and Nottinghamshire
UKF2	"Leicestershire, Rutland and Northamptonshire"
UKF3	Lincolnshire
UKG1	"Herefordshire, Worcestershire and Warwickshire"
UKG2	Shropshire and Staffordshire
UKG3	West Midlands
UKH1	East Anglia
UKH2	Bedfordshire and Hertfordshire
UKH3	Essex
UKI1	Inner London
UKI2	Outer London
UKJ1	"Berkshire, Buckinghamshire and Oxfordshire"
UKJ2	"Surrey, East and West Sussex"
UKJ3	Hampshire and Isle of Wight
UKJ4	Kent
UKK1	"Gloucestershire, Wiltshire and North Somerset"
UKK2	Dorset and Somerset
UKK3	Cornwall and Isles of Scilly
UKK4	Devon
UKL1	West Wales and The Valleys
UKL2	East Wales
UKM1	North Eastern Scotland
UKM2	Eastern Scotland
UKM3	South Western Scotland
UKM4	Highlands and Islands
UKN0	Northern Ireland
UKZZ	Extra-Regio

## **Annex 2: Classification of Countries**

**EU:** for PB210 and PB220A , classified LOC or EU.

BE	Belgique/Belgie
DK	Danmark
DE	Deutschland
GR	Ellada
ES	España
FR	France
IE	Ireland
IT	Italia
LU	Luxembourg
NL	Nederland
AT	Österreich
PT	Portugal
FI	Suomi
SE	Sverige
UK	United Kingdom

CY	Cyprus
CZ	Czech republic
EE	Estonia
HU	Hungary
LV	Latvia
LT	Lithuania
MT	Malta
PL	Poland
SK	Slovak republic
SI	Slovenia

**NON EU:** for PB210 and PB220A , classified LOC or OTH.

IS	Iceland
NO	Norway
CH	Switzerland

### **OTH:**

All other countries including IS, NO, and CH.

## **Annex 3: NACE (REV 1.1)**

### **Statistical Classification Of Economic Activities**

#### **Section A Agriculture, hunting and forestry**

- 01 Agriculture, hunting and related service activities
- 02 Forestry, logging and related service activities

#### **Section B Fishing**

- 05 Fishing, operation of fish hatcheries and fish farms; service activities incidental to fishing

#### **Section C Mining and quarrying**

- 10 Mining of coal and lignite; extraction of peat
- 11 Extraction of crude petroleum and natural gas; service activities incidental to oil and gas extraction excluding surveying
- 12 Mining of uranium and thorium ores
- 13 Mining of metal ores
- 14 Other mining and quarrying

#### **Section D Manufacturing**

- 15 Manufacture of food products and beverages
- 16 Manufacture of tobacco products
- 17 Manufacture of textiles
- 18 Manufacture of wearing apparel; dressing and dyeing of fur
- 19 Tanning and dressing of leather; manufacture of luggage, handbags, saddlery, harness and footwear
- 20 Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials
- 21 Manufacture of pulp, paper and paper products
- 22 Publishing, printing and reproduction of recorded media
- 23 Manufacture of coke, refined petroleum products and nuclear fuel
- 24 Manufacture of chemicals and chemical products
- 25 Manufacture of rubber and plastic products
- 26 Manufacture of other non-metallic mineral products
- 27 Manufacture of basic metals
- 28 Manufacture of fabricated metal products, except machinery and equipment
- 29 Manufacture of machinery and equipment n.e.c.
- 30 Manufacture of office machinery and computers
- 31 Manufacture of electrical machinery and apparatus n.e.c.
- 32 Manufacture of radio, television and communication equipment and apparatus
- 33 Manufacture of medical, precision and optical instruments, watches and clocks
- 34 Manufacture of motor vehicles, trailers and semi-trailers
- 35 Manufacture of other transport equipment
- 36 Manufacture of furniture; manufacturing n.e.c.
- 37 Recycling

#### **Section E Electricity, gas and water supply**

- 40 Electricity, gas, steam and hot water supply
- 41 Collection, purification and distribution of water

## **Section F Construction**

45 Construction

## **Section G Wholesale and retail trade; repair of motor vehicles, motorcycles and personal and household goods**

50 Sale, maintenance and repair of motor vehicles and motorcycles; retail sale of automotive fuel  
51 Wholesale trade and commission trade, except of motor vehicles and motorcycles  
52 Retail trade, except of motor vehicles and motorcycles; repair of personal and household goods

## **Section H Hotels and restaurants**

55 Hotels and restaurants

## **Section I Transport, storage and communication**

60 Land transport; transport via pipelines  
61 Water transport  
62 Air transport  
63 Supporting and auxiliary transport activities; activities of travel agencies  
64 Post and telecommunications

## **Section J Financial intermediation**

65 Financial intermediation, except insurance and pension funding  
66 Insurance and pension funding, except compulsory social security  
67 Activities auxiliary to financial intermediation

## **Section K Real estate, renting and business activities**

70 Real estate activities  
71 Renting of machinery and equipment without operator and of personal and household goods  
72 Computer and related activities  
73 Research and development  
74 Other business activities

## **Section L Public administration and defence, compulsory social security**

75 Public administration and defence; compulsory social security

## **Section M Education**

80 Education

## **Section N Health and social work**

85 Health and social work

## **Section O Other community, social and personal service activities**

90 Sewage and refuse disposal, sanitation and similar activities  
91 Activities of membership organization n.e.c.  
92 Recreational, cultural and sporting activities  
93 Other service activities

## **Section P Private households with employed persons**

95 Private households with employed persons

## **Section Q Extra-territorial organizations and bodies**

99 Extra-territorial organizations and bodies



## **Annex 4: ISCO-88 (COM)**

### **International Standard Classification of Occupations**

#### **Legislators, senior officials and managers**

##### **11 Legislators, senior officials and managers**

- Legislators and senior government officials
- Senior officials of special-interest organisations

##### **12 Corporate managers**

- Directors and chief executives
- Production and operations managers
- Other specialist managers

##### **13 Managers of small enterprises**

- Managers of small enterprises

#### **Professionals**

##### **21 Physical, mathematical and engineering science professionals**

- Physicists, chemists and related professionals
- Mathematicians, statisticians and related professionals
- Computing professionals
- Architects, engineers and related professionals

##### **22 Life science and health professionals**

- Life science professionals
- Health professionals (except nursing)
- Nursing and midwifery professionals

##### **23 Teaching professionals**

- College, university and higher education teaching professionals
- Secondary education teaching professionals
- Primary and pre-primary education teaching professionals
- Special education teaching professionals
- Other teaching professionals

##### **24 Other professionals**

- Business professionals
- Legal professionals
- Archivists, librarians and related information professionals
- Social science and related professionals
- Writers and creative or performing artists
- Religious professionals
- Public service administrative professionals

## **Technicians and associate professionals**

### **31 Physical and engineering science associate professionals**

- Physical and engineering science technicians
- Computer associate professionals
- Optical and electronic equipment operators
- Ship and aircraft controllers and technicians
- Safety and quality inspectors

### **32 Life science and health associate professionals**

- Life science technicians and related associate professionals
- Health associate professionals (except nursing)
- Nursing and midwifery associate professionals

### **33 Teaching associate professionals**

- Primary education teaching associate professionals
- Pre-primary education teaching associate professionals
- Special education teaching associate professionals
- Other teaching associate professionals

### **34 Other associate professionals**

- Finance and sales associate professionals
- Business services agents and trade brokers
- Administrative associate professionals
- Customs, tax and related government associate professionals
- Police inspectors and detectives
- Social work associate professionals
- Artistic, entertainment and sports associate professionals
- Religious associate professionals

## **Clerks**

### **41 Office clerks**

- Secretaries and keyboard-operating clerks
- Numerical clerks
- Material-recording and transport clerks
- Library, mail and related clerks
- Other office clerks

### **42 Customer services clerks**

- Cashiers, tellers and related clerks
- Client information clerks

## **Service workers and shop and market sales workers**

### **51 Personal and protective services workers**

- Travel attendants and related workers
- Housekeeping and restaurant services workers
- Personal care and related workers
- Other personal services workers
- Protective services workers

### **52 Models, salespersons and demonstrators**

- Fashion and other models
- Shop, stall and market salespersons and demonstrators

## **Skilled agricultural and fishery workers**

### **61 Skilled agricultural and fishery workers**

- Market gardeners and crop growers
- Animal producers and related workers
- Crop and animal producers
- Forestry and related workers
- Fishery workers, hunters and trappers

## **Craft and related trades workers**

### **71 Extraction and building trades workers**

- Miners, shotfirers, stone cutters and carvers
- Building frame and related trades workers
- Building finishers and related trades workers
- Painters, building structure cleaners and related trades workers

### **72 Metal, machinery and related trades workers**

- Metal moulders, welders, sheet-metal workers, structural-metal preparers, and related trades workers
- Blacksmiths, tool-makers and related trades workers
- Machinery mechanics and fitters
- Electrical and electronic equipment mechanics and fitters

### **73 Precision, handicraft, craft printing and related trades workers**

- Precision workers in metal and related materials
- Potters, glass-makers and related trades workers
- Handicraft workers in wood, textile, leather and related materials
- Craft printing and related trades workers

### **74 Other craft and related trades workers**

- Food processing and related trades workers
- Wood treaters, cabinet-makers and related trades workers
- Textile, garment and related trades workers
- Pelt, leather and shoemaking trades workers

## **Plant and machine operators and assemblers**

### **81 Stationary-plant and related operators**

- Mining and mineral-processing-plant operators
- Metal-processing plant operators
- Glass, ceramics and related plant operators
- Wood-processing- and papermaking-plant operators
- Chemical-processing-plant operators
- Power-production and related plant operators
- Industrial robot operators

### **82 Machine operators and assemblers**

- Metal- and mineral-products machine operators
- Chemical-products machine operators
- Rubber- and plastic-products machine operators
- Wood-products machine operators
- Printing-, binding- and paper-products machine operators
- Textile-, fur- and leather-products machine operators
- Food and related products machine operators
- Assemblers
- Other machine operators not elsewhere classified

### **83 Drivers and mobile plant operators**

- Locomotive engine drivers and related workers
- Motor vehicle drivers
- Agricultural and other mobile plant operators
- Ships' deck crews and related workers

## **Elementary occupations**

### **91 Sales and services elementary occupations**

- Street vendors and related workers
- Shoe cleaning and other street services elementary occupations
- Domestic and related helpers, cleaners and launderers
- Building caretakers, window and related cleaners
- Messengers, porters, doorkeepers and related workers
- Garbage collectors and related labourers

### **92 Agricultural, fishery and related labourers**

- Agricultural, fishery and related labourers

### **93 Labourers in mining, construction, manufacturing and transport**

- Mining and construction labourers
- Manufacturing labourers
- Transport labourers and freight handlers

## **Armed forces**

### **01 Armed forces**

- Armed forces

## Annex 5: The enterprise and local unit

### The Enterprise

The concept of enterprise is based on those of ‘legal units’ and ‘institutional units’.

#### *Combination of legal units*

“The *enterprise* is the smallest combination of *legal units* [defined below] that is an organisational unit producing goods and services, which benefits from a certain degree of autonomy in decision-making, especially for the allocation of its current resources..... An enterprise may be a sole legal unit.” However, under certain circumstances, it can “correspond to a grouping of several legal units. Some legal units, in fact, perform activities exclusively for other legal units and their existence can only be explained by administrative factors (e.g. tax reasons), without them being of any economic significance. A large proportion of the legal units with no persons employed also belongs to this category. In many cases the activities of these legal units should be seen as ancillary activities of the parent legal unit they serve, to which they belong to which they must be attached to form an enterprise used for economic analysis.

Hence to constitute the enterprise unit, use is made of legal units that exercise, wholly or partially, a productive activity. *Legal units* include: “legal persons whose existence is recognised by law independently of the individuals or institutions which may own them or are members of them”; and “natural persons who are engaged in an economic activity in their own right”. The legal unit always forms, either by itself or sometimes in combination with other legal units, the legal basis for the statistical unit known as the ‘enterprise’.

#### *Institutional units.*

“In the corporate enterprises sector, the enterprise corresponds to the institutional units used in the ESA. Similar institutional units also exist in the general government and private non-profit institutions sectors”. Here, the *institutional unit* refers to “an elementary economic decision-making centre characterised by uniformity of behaviour and decision-making autonomy in respect of its principal function. A unit is regarded as constituting an institutional unit if it has decision-making autonomy in respect of its principal function and keeps a complete set of records”. This includes public and private companies and public corporations; agencies of general government; and co-operatives or partnerships, public enterprises, non-profit institutions etc., recognised as independent legal entities. Also included are other quasi-corporate enterprises (sole proprietorships and other partnerships and public enterprises) “in so far as their economic and financial behaviour can be separated from that of their owners and resembles that of corporate enterprises”. Household enterprises - not necessarily keeping a complete set of accounts but by convention deemed to have autonomy of decision - also form institutional units. The institutional unit in the household sector covers all activities of households, while the term ‘enterprise’ is reserved exclusively for their production activities.

#### *Classification by principal activity*

Units such as enterprises or ‘local units’ are classified in terms of their *economic activity of production*. An ‘activity’ takes place when “resources such as equipment, labour, manufacturing techniques, information networks of products are combined, leading to the creation of specific goods or services.” An activity is characterised by “an input of products (goods and services), a production process and an output of products”, and is classified by reference to a specific level of NACE (REV 1.1) Rev.1.

If a unit carries out more than one activity, the following procedure applies to its classification. A distinction is made between *principal activity* and *secondary activities*. For this purpose “all the activities which are not ancillary activities are ranked according to the gross value-added at factor cost which they generate... If no value-added figures are available, other criteria must be used, such as, for example, employment, payroll, turnover and assets, with a view to obtaining the closest possible approximation to the classification which would have been obtained on the basis of value-added.... If one activity accounts for over 50% of the value added this determines the classification of the unit. In all other cases ... classification is carried out in stages from the highest level of aggregation... [and] at each level [it] must be compatible with the previous level”. In the EU-SILC, information is sought on the nature of economic activity of the local unit only to the second digit level (section and division) of the classification.

Principal and secondary activities are “backed up by *ancillary activities*, such as, for example, administration, accounts, data processing, process monitoring, purchasing, sales and marketing, warehousing, repairs, transport and renovation. These ancillary activities within a unit are carried out in order to permit or facilitate production by the unit of goods and services for third parties.” The products of ancillary activities do not generate gross fixed capital formation nor normally form part of the unit’s end product, and are not themselves supplied to third parties. Examples of ancillary activities include production of small implements for the unit’s use, own-account transport, sales of own products, or administrative department of an enterprise. For the purpose of classification according to type of activity of the enterprise or other economic unit, the general rule is that “the ancillary activity is not taken into account when classifying the activity of the entity by which the ancillary activities are carried out”.

The concept of principal activity applies to any level of units. The EU-SILC seeks information at the *level of the local unit*, as defined below. In the case of a local unit engaged only in ancillary activity, its activity classification is determined by the principal activity of the unit or units it serves in the enterprise.

### **The Local Unit**

An enterprise carries out one or more activities at one or more locations. The *local unit* is “an enterprise or part thereof (e.g. a workshop, factory, warehouse, office, mine or depot) situated in a geographically identified place. At or from this place economic activity is carried out for which - save for certain exceptions - one or more persons work (even if only part-time) for one and the same enterprise.” Further explanatory rules include the following.

- ▷ A geographically identified place is interpreted on a strict basis: two units belonging to the same enterprise at different locations (even within the smallest administrative unit of the Member State) are regarded as separate local units.
- ▷ If a person works in more than one place or at home, the local unit is taken to be place from which instructions emanate or from where the work is organised.

The concept of local unit relates to the operational definition of the *establishment* in ISIC Rev.3 as follows. A single local unit may carry out, at a single location, more than one kinds of activities. The operational definition of the establishment corresponds to the *local kind-of-activity unit (local KAU)*, i.e. the part of the enterprise KAU which corresponds to a local unit. As to the definition of enterprise KAU, it “groups all the parts of an enterprise contributing to the performance of an activity at class level (four digits) of NACE (REV 1.1) Rev. 1 and corresponds to one or more operational subdivisions of the enterprise”.

## **Annex 6: COMPANY CAR**

### **Different approaches on how to impute a value for the use of a company car**

#### **A description of possible approaches**

##### ***A. Direct approach***

###### ***A1. Individual tax assessment of the benefit***

Apparently the simplest and most direct approach is to ask directly for the amount of benefit for which the recipient is assessed for tax purposes.

###### **Advantages**

- Very simple approach. Only two questions are needed:
  1. Whether there is private use of company car, and if so,
  2. the corresponding amount assessed for tax (this amount should be taken into account the associated cost).
- Furthermore, no modelling or collection of secondary information is required. (In any case, in the presence of item non-response to the question, the alternative series of questions described below can (and should) be followed for the respondents concerned in the same survey).

###### **Drawbacks**

- It may be subjected to large levels of non-response and/or response errors; and possibly also under-coverage (benefits not being reported, especially if not taxed).
- Secondly, that the approach depends entirely on national taxation rules.

###### ***A2. Car allowance***

While the purchase and provision by the employer of an actual vehicle at least partly for private use is the normal form in which the benefit is provided, sometimes the benefit is simply in the form of a regular (such as monthly) cash allowance along with normal salary. It is even possible that there is no reference to any specific "company car". In this situation the direct approach in terms of the additional income as assessed for income tax purposes is the only possible approach.

Another important point to note is that in a survey, a benefit in this form may already have been included in the reported income from work, and care is needed to avoid double counting. Sometimes, the employee has to forgo reimbursement of certain travel expenses as a consequence of receiving a car allowance, expenses which would normally be claimed in the absence of such an allowance. In principle, such expenses should be deducted from the allowance to obtain the *net* level of benefits received. The amount of benefit assessed for tax purposes is again likely to be the most direct and convenient source of this information.

##### ***B. Indirect or modelling approaches***

The second approach is to begin with obtaining information on characteristics of the company car. These characteristics are then used to determine the "utility" which the benefit has for the recipient per unit of time (such as over a year). Exactly which characteristics are collected

depends very much on the model or the approach used for this conversion. Basically there are two types of "indirect" approaches:

#### *B1. Conversion using tax rules*

One is to use national tax rules to make this conversion. This differs from the direct approach (A) in that here *tax-related information is not sought from individual respondents, but is compiled at the macro-level outside the survey* – hence it does not involve increased response burden.

##### Advantages

- The approach is also likely to be less prone to response, non-response and coverage errors than the direct approach.
- It is still relatively simple: either the characteristics of interest such as make, model and registration year of the car or the associated cost are easily reported<sup>1</sup>.

##### Drawbacks

- Comparability problems (using the value of the benefit as assessed by the tax authorities, since this value is likely to vary by country).
- the approach does depend on national tax rules, and it is not quite in line with the hitherto stated preference for EU-SILC.

#### *B2. Valuation on the basis of accrued saving*

An alternative approach would be to value the benefit of private use of company car in terms of *the amount the recipient would have to pay over the reference period to enjoy the same benefit from the use of own vehicle*.

Seen in the above mentioned terms, the benefit equals the sum of:

- (i) **Depreciation** over the reference period in the capital value of the car, *plus*
- (ii) coverage by the employer of other costs which would normally fall on the user of his/her own car. The latter may cover car insurance and possibly maintenance and major repair costs, but would normally exclude fuel and other running costs.

*The idea is not to collect (i) and (ii) from individual respondents, but to use external sources to construct suitable average schedules for these.*

##### Advantages

- The approach is independent of the national tax rules.
- Its comparability is affected by national differences in prices of the identical vehicles, both as a result of differences in sales taxes and in market conditions (these differences can be considered legitimate, as they reflect actual differences in prices, and hence differences in the value of the derived benefit).

##### Drawbacks

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<sup>1</sup> the specific characteristics need to be collected depend on what is required for the application of the tax assessment rules in the country concerned.

Normally, it may be simpler to collect information from the respondent on physical characteristics (make, model, year, etc.) of the company car, than on the current prices. If information on prices is needed for the purpose of tax assessment, then it may be compiled externally as a function of the physical characteristics (see B.2)



- To construct a *depreciation schedule*, i.e. a model of the decline in the market value of the car over time.
- It requires a manual codification of model, make, etc to compare with external sources.

### **The depreciation method**

#### **How to calculate depreciation schedule?**

The main requirement is to construct a ‘depreciation model’.

The idea is to impute to the employee the amount the recipient would have to pay over the reference period to enjoy the same benefit from the use of own vehicle.

$$\text{Depreciation} = \frac{\text{Purchase prices} - \text{selling prices at } X}{X}$$

Where X = ‘the average age of a company car’

Note. The selling price could be replaced by the ‘residual leasing value at X’.

To calculate the ‘Purchase price’ and the ‘selling price’, the make, the model, the registration year and other characteristics of the car can be used. As was already mentioned, such characteristics may be more readily collected in the surveys. List prices or manufacturer’s recommended retail prices (RRP) are readily available for a wide range of new cars. For instance, the Competition DG produces a list of manufacturers recommended retail prices by the manufacturer, make and model, in all the EU countries. If a type of car is not included in the list, the RRP should be available from the manufacturer’s website. If an RRP is not available for a particular country, then it could be estimated based on the price of a similar car or the price relative to other cars in a country with a similar pricing structure. The list price should include VAT and vehicle registration tax.

For calculating ‘the average age of a company car’, external information from enterprises can be used. If this information is not available an average of 5 could be considered.

### **An alternative method**

An alternative method for valuating the benefit of private use of company car in terms of *the amount the recipient would have to pay over the reference period to enjoy the same benefit from the use of own vehicle*, could be the amount paid per year of renting a similar car for X years. This amount could be obtained from external sources (renting companies).

In the estimation of the value to be imputed, it is necessary to take into account if some of the associated cost (repairs, insurance, etc.) are included.

### **The extent of use**

Valuation of the benefit derived from private use of company car also depends on the extent to which the provision is used during the period concerned. In principle, this extent of use is determined by (i) the *duration of use* during the reference period, and (ii) the *intensity of use* during that period.

### **Duration of use**

This is easily measured in terms of the number of months during the reference year for which the company car was available for private use. This information may not be required in two special situations:

1. When the current income concept (rather than the concept of income during the reference year) is used, information on private use of company car is also obtained on a current basis, and its value is annualised in the same way as other income components.
2. When the "direct method" (method A described above) is used, it records the total amount of benefit for which the recipient is assessed for tax purposes during the reference period. That itself is the target variable, and hence no further information is required on the duration (or intensity) of private use<sup>1</sup>.

In all other cases, the models described in the preceding section give the "utility per unit of time (year)", which has to be multiplied by the duration of use to obtain the amount of benefit actually received during the income reference period.

### ***Intensity of use***

It may appear that the last mentioned calculation should also take into account the intensity of private use during the period the vehicle is available for the purpose. The intensity may for instance be measured by the proportion of private use in the total use of company car, and/or mileage of private use.

However, even without reference to practical difficulties in obtaining such information in a survey, it can be argued *that it is not necessary or logical to introduce this factor*. The percentage of private in total use may, for instance, be determined mainly by the extent to which the employee is required to use the vehicle for work-related purposes, rather than by the extent of private use. Similarly, the mileage of private use may be determined largely by the persons private needs and preferences: restriction on the form or extent of private use are not common for company vehicles provided for the purpose. Hence it cannot be assumed that the level of private use of company car – whatever that level is in the particular circumstances of the person concerned – generally differs in any systematic way from what it would be with ones own car. The amount of benefit is the money saved from not using ones own car for the purpose.<sup>2</sup>

### ***Conclusions***

- It is not possible to have a single approach in all of countries.
- Although a method based on the assess for tax purposes implies relaxing the earlier stated intention that the approach should not depend on particularities of the national taxation systems, this approach is essentially the one applicable in situations where the information is obtained from registers, or where a regular allowance rather than actually a car is provided; and the approach is well-established in some other countries.

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<sup>1</sup> The intention is not to exclude fuel if it is provided free for PRIVATE use of company car – certainly not in principle or as a matter of definition. But in practice, probably this provision is not common or at least not significant. In view of the need for simplicity ("Recommendation 1" above), we have indicated that it may be left out. In any case, component (ii) is to be estimated from external data (normally as a function of physical characteristics of the car), and hence if in a country free fuel is a significant part, then an average allowance may be included for it in the estimation of that component.

<sup>2</sup> The case is not all that dissimilar from the common one of personal computers. The cost of a PC and the rate of its depreciation - and hence in our hedonistic world its "value" to the individual - is the same whether the person uses it for intensive SAS computations all hours of the day or merely for video games at the week-end.