Commission Implementing Regulation (EU) 2019/2242 of 16 December 2019 specifying the technical items of data sets, establishing the technical formats and specifying the detailed arrangements and content of the quality reports on the organisation of a sample survey in the income and living conditions domain pursuant to Regulation (EU) 2019/1700 of the European Parliament and of the Council (Text with EEA relevance)

COMMISSION IMPLEMENTING REGULATION (EU) 2019/2242

of 16 December 2019

specifying the technical items of data sets, establishing the technical formats and specifying the detailed arrangements and content of the quality reports on the organisation of a sample survey in the income and living conditions domain pursuant to Regulation (EU) 2019/1700 of the European Parliament and of the Council

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/1700 of the European Parliament and of the Council of 10 October 2019 establishing a common framework for European statistics relating to persons and households, based on data at individual level collected from samples, amending Regulations (EC) No 808/2004, (EC) No 452/2008 and (EC) No 1338/2008 of the European Parliament and of the Council, and repealing Regulation (EC) No 1177/2003 of the European Parliament and of the Council and Council Regulation (EC) No 577/98⁽¹⁾, and in particular Article 7(1), Article 8(3) and Article 13(6) thereof,

Whereas:

- (1) In order to ensure the accurate implementation of the sample survey as regards the income and living conditions domain, EU-SILC, the Commission should specify the technical items of the data set, the technical formats for transmission of information and the detailed arrangements and content of the quality reports.
- (2) The EU-SILC survey is a key instrument for providing information required by the European Semester and the European Pillar of Social Rights, in particular for income distribution, poverty and social exclusion, as well as various related living conditions and poverty EU policies, such as on child poverty, access to health care and other services, housing, over indebtedness and quality of life. It is also the main source of data for microsimulation purposes and flash estimates of income distribution and poverty rates.
- (3) The international comparability of national and regional statistics on income and living conditions requires the use of statistical classifications for the territorial units, education, occupation and economic sector that are compatible with the NUTS⁽²⁾, ISCED⁽³⁾, ISCO⁽⁴⁾ and NACE⁽⁵⁾ classifications. The recommendations made by the

United Nations in the Canberra Group Handbook on Household Income Statistics should also be taken into account.

(4) The measures provided for in this Regulation are in accordance with the opinion of the European Statistical System Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation specifies the technical items of the data set, the technical formats for the transmission of information from Member States to the Commission (Eurostat) and the arrangements for transmission and the content of the quality reports in the income and living conditions domain (EU-SILC).

Article 2

Definitions

For the purposes of this Regulation, the following definitions apply:

- (1) 'fieldwork period' means the period during which data is collected from respondents;
- (2) 'reference period' means the period to which a particular item of information relates;
- (3) 'cross-sectional' means, in reference to data, those pertaining to a particular time or a given reference period;
- (4) 'longitudinal' means, in reference to data, those pertaining to given subsequent reference periods, observed yearly over a certain length of time with respect to the same observation unit;
- (5) 'sample person' means a member of a private household in the initial sample who is at least 16 years old at the end of the income reference period;
- (6) 'sample household' means a private household containing at least one sample person;
- (7) 'selected respondent model' means a mode of sampling based on individuals where the household to which the selected respondent belongs is the sample household and the selected respondent is the sample person;
- (8) 'age' of a person means the age in completed years at the end of income reference period,
- (9) 'current household member' means a member of a sample household at the time of data collection or compilation;
- (10) 'co-resident' means a current household member other than a sample person;
- (11) 'household split' means a situation where the sample persons living in a sample household at the time of wave x, live, at the time of wave x+1, in more than one private household within the national territory included in the target population; when

- a household split occurs, there will be only one initial household and one or more split-off households;
- 'initial household' means a sample household which has undergone a household split and where any sample person who lived in that household at the time of wave x still lives at the same address at the time of wave x+1. If more than one sample person lived in the household at the time of the wave x and still live in that address at the time of the wave x+1 but in different households, the initial household is the household of the sample person still living at the initial address who has the lowest person number referred to in Annex III. If at the time of wave x+1 no sample person lives at the address of wave x, then the household of the sample person who had the lowest person number at the time of wave x is the initial household. If this person is no longer alive or no longer living in a private household within the national territory of the target population, the initial household is the household of the sample person with the next lowest person number. For the selected respondent model 'initial household' means the household of the selected respondent;
- (13) 'split-off household' means a household composed of members of the household that has undergone a household split, other than the initial household;
- (14) 'fusion household' means all sample persons from different sample households from the previous wave who join together to form a new household;
- (15) 'modelling' means generating information that is missing in the data set by making use of substantive relationships with information from outside the data set;
- (16) 'collection unit' means a household or person with certain characteristics to which or whom the information collected pertains;
- (17) 'household respondent' means the person from whom household-level information is obtained;
- (18) 'rotational panel design' means sample selection based on a fixed number of subsamples, each of which is representative of the target population at the time of its selection. Each year, one subsample rotates out and a new one is drawn as a substitute;
- (19) 'wave' means a year in which a subsample is participating in the survey;
- (20) 'panel' means a subsample observed over more than one year.

Article 3

Statistical concepts and description of variables

- 1 Member States shall use the statistical concepts laid down in Annex I.
- 2 The technical characteristics of variables shall be those laid down in Annex II and refer to:
 - a the variable's identifier;
 - b the variable's name;
 - c the modality label and code;
 - d the collection unit;
 - e the mode of collection;
 - f the reference period.

- 3 The variables for which missing values are not allowed and for which data shall be imputed shall be those identified in the Annex II.
- 4 All household and personal data shall be linkable for the whole duration of the panel, both for cross-sectional and for longitudinal information.

Article 4

Characteristics of the statistical populations and observation units and the rules on respondents

- 1 The target population in the income and living conditions domain shall be private households and all persons composing these households in the territory of the Member State.
- Information at household and person level shall be collected or compiled for all household members, including all sample persons and co-residents as specified in Annex II. In the selected respondent model, data shall be collected through individual interviews only from selected respondents aged 16 or over. For a sample person, starting from the second wave, information shall be obtained on whether that person remained at the same address or moved to a different address from one year to the next, as well as on the new contact information in case of change.
- 3 Information on household members from the previous wave who are no longer household members shall be collected to establish whether those persons have died or whether they have moved abroad or to an institution or to a different address within the national territory.
- 4 A household shall be included for the collection or compilation of detailed information if it contains at least one sample person.
- 5 In both the initial and the split-off household, the full information required for current household members and the full information at household level shall be collected or compiled.
- At least three attempts shall be made to contact a household or person before it is considered that it, he or she is non-responding, unless there are conclusive reasons why this cannot be done (such as a definite refusal to cooperate or circumstances endangering the interviewer's safety).
- Where proxy interviews are allowed, the proxy rate shall be kept as limited as possible with regard to:
 - a the income personal variables;
 - b any variables required for at least one household member aged 16 and over.

If a proxy interview is conducted, the identification of the person who has provided the information shall be recorded.

8 Detailed characteristics of the identification of households and persons shall be those set out in Annex III.

Article 5

Reference periods

1 The income reference period shall be a 12-month period, such as the previous calendar or tax year.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

2 The reference periods for variables not referring to income shall be those specified in Annex II.

Article 6

Detailed sample characteristics

- Only Member States that used the selected respondent model before 19 January 2020 shall be authorised to continue using the method over the following years.
- 2 Controlled substitutions of sample households or persons may be allowed only in the first year of each panel, if the response rate falls below 60 % and one of the following situations arises:
 - a the sample household or person is not contacted because it/she/he cannot be located or is inaccessible;
 - b the sample household or person is contacted, but the interview is not completed because the household or person refuses to cooperate, the whole household is temporarily away, the household or person is unable to respond or there are circumstances endangering the interviewer's safety.
- 3 The set of sample households or persons for substitution shall be defined prior to data collection. There shall be no substitution with households or persons not belonging to that set.
- 4 Procedures shall be followed to ensure that the process of substitution is controlled to the maximum extent possible. Such procedures shall include using a design which ensures that the selected substitutes closely match the households or persons they replace in terms of their significant characteristics.
- 5 Small parts of a national territory amounting to no more than 2 % of the national population may be excluded from EU-SILC, as may French overseas departments and territories. Both exclusions shall not take place simultaneously.
- If subpopulations covered by the survey are significantly under-represented in the achieved sample owing to specific non-response or attrition, Member States shall take measures such as oversampling, calibration or applying any relevant method to correct for the resulting bias. The methods used, their impact and any drawbacks shall be explained and assessed in the quality report.

Article 7

Data gathering periods and methods

- 1 For data directly provided by respondents, the fieldwork period shall be as close as possible to the income reference period, to minimise time lag between income and current variables.
- 2 The interval between the collection or compilation of data concerning a given household or person for successive waves shall be kept as close as possible to 12 months.
- 3 Data provided directly by respondents shall be collected by computer-assisted methods, including computer-assisted personal interview (CAPI), computer-assisted telephone interview (CATI) and computer-assisted web-interview (CAWI). Justification shall be provided for any exceptions.

Article 8

Rules on follow-up

- Sample persons, co-residents and sample households shall be observed for the purpose of the survey over the duration of the panel in accordance with the rules set out in paragraphs 2 to 7.
- 2 Sample persons moving to a private household within the national territory covered in the survey shall be followed to the location of the household.
- 3 Sample persons who are temporarily away from the household but who are still considered members of the household shall be covered by the survey in that household.
- 4 Sample persons who are no longer members of a private household, or who have moved outside the national territory covered in the survey or to an institution, shall be dropped from the survey.
- 5 Co-residents living in a household containing at least one sample person shall be followed.
- 6 Co-residents living in a household not containing any sample person shall be dropped from the survey.
- A sample household shall be dropped from the survey in the following situations:
 - a the household was not enumerated for a single year due to either of the following reasons:
 - (1) the address was impossible to locate;
 - (2) the address was non-residential or unoccupied;
 - (3) there was no information on what happened to the household (the household was lost);
 - (4) the household refused to cooperate;
 - the household was not contacted in the first year of the panel or in two consecutive years of the panel due to either of the following reasons:
 - (1) it was not possible to access the address;
 - (2) the whole household was temporarily away or unable to respond due to incapacity or illness or for other serious reasons.

Article 9

Common standards for data editing, imputation, weighting and estimation

- 1 Imputation, modelling or weighting shall be applied to the data where necessary.
- Where non-response to income variables at component level results in missing data, appropriate methods of statistical imputation shall be applied.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- Where any net income variable at component level is collected directly, appropriate methods of statistical imputation or modelling, or both, shall be applied to obtain the required target gross variables and vice versa.
- Where non-response to an individual questionnaire occurs within a sample household, appropriate statistical methods for statistical weighting or imputation shall be used to estimate the total income of the household.
- 5 The procedure applied to the data shall preserve the variation in and the correlation between variables. Methods that incorporate 'error components' into the imputed values shall be preferable to those that simply impute a predicted value.
- 6 Methods which take into account the correlation structure (or other characteristics of the joint distribution of the variables) shall be preferable to the marginal or univariate approach.

Article 10

Formats for transmitting information

- 1 Member States shall transmit the data that comply with the characteristics of the variables as specified in Annex II in electronic form to the Commission (Eurostat).
- Member States shall transmit the data to the Commission (Eurostat) in the form of micro-data files (including appropriate weights), using the statistical data and metadata exchange standard through the single entry point to allow the Commission (Eurostat) to retrieve the data by electronic means. The data must have been fully checked and edited.
- 3 Member States shall annually transmit all the subsamples belonging to the rotational design of the given year, regardless of their duration. All the subsamples shall be transmitted together.
- 4 Member States shall provide the metadata necessary for the purpose of microsimulation in accordance with country specificities and in conformity with an appropriate classification for the variables on social benefits, using the exchange standards referred to in paragraph 2.

Article 11

Quality reporting

- 1 Member States shall apply quality evaluation criteria and the detailed content of the quality report as laid down in Annex IV.
- Member States shall transmit the quality-related reference metadata required by this Regulation to the Commission (Eurostat), using the statistical data and metadata exchange standard. They shall send the metadata through the single entry point so that the Commission (Eurostat) can retrieve the data by electronic means.

Article 12

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Done at Brussels, 16 December 2019.

For the Commission

The President

Ursula VON DER LEYEN

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

ANNEX I

Definitions of statistical concepts

1. GROSS INCOME COMPONENTS

1.1. 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.

Employee income is broken down into:

- (1) Gross cash or near-cash employee income (PY010G);
- (2) Gross non-cash employee income (PY020G);
- (3) Employers' social insurance contributions (PY030G).
- 1.1.1. *Gross cash or near-cash employee 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 cash or near-cash employee 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),
 higher 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. 13th 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 survivors' pay entitlement from social insurance schemes, where such payments cannot 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 that employee is unable to work through sickness, disability or maternity leave where such payment cannot be separately and clearly identified as social benefits,
- cash subsidies received from the employer for dwelling costs.

Gross cash or near-cash employee income does not include:

payments made by an employer to reimburse work-related expenses (e.g. business travel),

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 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,
- employers' social insurance contributions.

1.1.2. Gross non-cash employee income (PY020G)

It refers to the non-monetary income components which an employer may provide free of charge or at a reduced price to an employee as part of the employment package. (If any goods or services are provided for both private and work use, then private use, as a proportion of total use, must be estimated and applied to the total value).

Gross non-cash employee income includes:

- a company car and associated costs (e.g. free fuel, car insurance, taxes and duties, as applicable) provided either for private use or for both private and work use (PY021G),
- free or subsidised meals, luncheon vouchers,
- reimbursement or payment of housing-related expenses (e.g. gas, electricity, water, telephone or mobile telephone bills),
- accommodation provided free or at reduced rent to an employee as the household's main or secondary residence,
- other goods and services provided free or at a reduced price by employers to their employees, if they are a significant component of 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 of charge shall be calculated according to their market value. The value of goods and services provided at a reduced price shall be calculated as the difference between the market value and the amount paid by the employee.

Gross non-cash employee income does not include:

- the cost to the employer of providing any of these goods and services if they are necessary to enable employees to do their work,
- accommodation services at a place of work which cannot be used by the households to which the employees belong,
- 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).

1.1.3. Employers' social insurance mandatory/legal contributions (PY030G)

Employers' contributions means payments made, during the income reference period, by employers for the benefit of their employees to insurers (social security funds and private funded schemes). The term covers statutory, conventional or contractual contributions to provide insurance against social risks. Traditionally, they cover statutory old age pension schemes, statutory health insurance and unemployment benefit. Employers' contributions are paid for most people in employment and can be deducted from the wages they receive, in accordance with published rules.

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

The variable includes:

- employers' contributions to government insurance (social security) schemes (including payroll taxes levied for social insurance purposes),
- employers' contributions to private retirement (pension) plans that are a component of a defined insurance system in a country (e.g. second pension insurance pillar),
- statutory employers' contributions to other private retirement (pension) plans,
- statutory or conventional employers' contributions to private health insurance,
- statutory or conventional employers' contributions to life insurance,
- statutory or conventional employers' contributions to other employer insurance schemes (e.g. disability).

The variable does not include voluntary contributions by employers.

1.2. Self-employment income

Self-employment income means income received, during the income reference period, by individuals, for themselves or in respect of their family members, as a result of being or having been self-employed. Self-employment refers to jobs in which remuneration depends directly on the profits (or the potential for profits) derived from the goods and services produced (with own consumption considered as part of profits). A self-employed person makes the operational decisions affecting his or her enterprise, or delegates such decisions while retaining responsibility for the welfare of the enterprise. (In this context, 'enterprise' includes one-person operations). Remuneration for engaging in a hobby is regarded as an instance of self-employment.

If the income collected or compiled corresponds to a time period earlier than the reference period, basic adjustments shall be applied to update the data to the income reference period.

Self-employment income is broken down into:

- (1) Gross cash profits or losses from self-employment (including royalties) (PY050G);
- (2) Value of goods produced for own consumption (HY170G).
- 1.2.1. Gross cash profits or losses from self-employment (including royalties) (PY050G)

That 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 does not include:

- directors' fees earned by owners of incorporated enterprises (which are included under 'Gross cash or near cash employee 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') (these profits are 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 the 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 profits/losses shall be calculated as net operating profits/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 measuring 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).

1.2.2. *Value of goods produced for own consumption (HY170G)*

The value of goods produced for own consumption refers to the value of food and beverages produced and 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 if they are a significant component of income at national level or if they constitute a significant component of the income of particular groups of households.

This value does not include:

- the 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 profits or losses from selfemployment' (including royalties) (PY050G)).

1.3. **Property income**

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Property income means income received minus expenses accruing, 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.

Property income is broken down into:

- (1) Interest, dividends, profits from capital investment in an unincorporated business (HY090G);
- (2) Income from rental of a property or land (HY040G);
- (3) Pensions received from individual private plans (other than those covered under the European system of integrated social protection statistics (ESSPROS)) (PY080).
- 1.3.1. Interest, dividends, profits from capital investment in an unincorporated business (HY090G)

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

1.3.2. *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.

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

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 contributor's discretion, independently of his or her employers or government.

The term includes:

 Old age, survivors, sickness, disability and unemployment pensions received as interest or dividends from individual insurance private plans.

It does not include:

- Pensions from mandatory government schemes,
- Pensions from mandatory employer-based schemes.

1.4. Current transfers received

1.4.1. Social benefits

Social benefits⁽⁶⁾ are defined as current transfers received by households during the income reference period⁽⁷⁾ and intended to relieve them of the financial burden of certain risks or needs, made through collectively organised schemes, or outside such schemes by government units and non-profit institutions serving households.

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

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

- coverage is compulsory (under a law, regulation or 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).

Social benefits are broken down into:

- (1) Family/children-related allowances (HY050G);
- (2) Housing allowances (HY070G);
- (3) Unemployment benefits (PY090G);
- (4) Old-age benefits (PY100G);
- (5) Survivors' benefits (PY110G);
- (6) Sickness benefits (PY120G);
- (7) Disability benefits (PY130G);
- (8) Education-related allowances (PY140G);
- (9) Social exclusion allowances/benefits not classified elsewhere (HY060G).

Social benefits are classed as means-tested or non-means-tested benefits, and as contributory or non-contributory.

Contributory schemes are social protection schemes that require the payment of contributions, by the protected persons or by other parties on their behalf, in order to secure individual entitlement to benefits.

Non-contributory schemes are social protection schemes in which eligibility to benefits is not conditional on the payment of contributions by the protected persons or by other parties on their behalf.

Means-tested social benefits are social benefits which are explicitly or implicitly conditional on the beneficiary's income or wealth, or both, falling below a specified level.

Non means-tested social benefits are social benefits which are not conditional on the beneficiary's income or wealth, or both, falling below a specified level.

Social benefits do not include:

- benefits paid from schemes into which the recipient has made voluntary payments only, independently of his/her employer or government (which are included under 'Pensions from individual private plans (other than those covered under ESSPROS)' (PY080G)).
- 1.4.1.1. Family/children- related allowance (HY050G)

The family/children function refers to benefits that:

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

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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

The term does not include:

- payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when the employee is unable to work because of maternity leave, where such payment cannot be separately and clearly identified as social benefits (these payments are included under 'Gross cash or near-cash employee income' (PY010G)),
- additional payments made by employers to an employee to supplement the maternity leave pay entitlement from a social insurance schemes, where such payments cannot be separately and clearly identified as social benefits (these payments are included under 'gross cash or near-cash employee income' (PY010G)).

1.4.1.2. 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.

Housing allowances include:

- 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,
- benefits payable to owner-occupiers: a means-tested transfer by a public authority to owner-occupiers to alleviate their current housing costs: in practice often to help with paying mortgages or interest, or both.

The term does not include:

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

1.4.1.3. *Unemployment benefits (PY090G)*

Unemployment benefits refer to benefits that replace, in whole or in part, income lost by a worker through the loss of gainful employment; provide a subsistence (or better) income for individuals entering or re-entering the labour market; compensate for loss of earnings owing to

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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 retraining people looking for employment; or help unemployed people meet the cost of travelling or relocating to obtain employment.

The term 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 have not previously been employed,
- partial unemployment benefits: benefits compensating for the loss of wages or salary as a result of formal short-time working arrangements or intermittent work schedules, or both, 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 because of unemployment or 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 people 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 they reach the normal retirement age for the job concerned),
- redundancy compensation: capital sums paid to employees who have been dismissed through no fault of their own by an enterprise that is ceasing or scaling down its activities,
- other cash benefits: other financial assistance, particularly payments to the long-term unemployed.

It does not include:

— family allowances paid for dependent children (included under 'Family/children-related allowances' (HY050G)).

1.4.1.4. Old-age benefits (PY100G)

The old-age function refers to the provision of social protection against the risks 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 an elderly person retires from the labour market or that guarantee a certain income when an elderly person has reached a prescribed age.

The term includes:

 old-age pensions: periodic payments intended to maintain the income of the beneficiary after retirement from gainful employment at the standard age or to support old people's income, ANNEX I Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- early 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 in 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 additional costs of obtaining care that is required to assist them in old age (other than medical care) when the benefit is not a reimbursement of certified expenditure,
- 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.

Old-age benefits do not include:

- family allowances for dependent children (included under 'Family/children-related allowances' (HY050G)),
- early retirement benefits paid for labour-market reasons or in the case of reduced capacity to work (they are included under 'Unemployment benefits' (PY090G) or 'Disability benefits' (PY130G) respectively),
- 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.

1.4.1.5. Survivors' benefits (PY110G)

Survivors' benefits refer to benefits that provide a temporary or permanent income for people below retirement age after the death of their spouse, partner or next-of-kin, usually when that person was the main breadwinner.

Survivors eligible for benefit may be the spouse or ex-spouse of the deceased person, or his or her children, grandchildren, parents or other relatives. In some cases, the benefit may also be paid to someone outside the family.

A survivors' 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.

Survivors' benefit includes:

- survivors' pension: periodic payments, even after the standard retirement age, to people whose entitlement derives from their relationship with a deceased person protected by a scheme (widows, widowers, orphans and similar),
- death grant: a 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 survivor's derived right.

It does not include:

family allowances for dependent children (these benefits are included under 'Family/ children-related allowance' (HY050G)),

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 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 cash or near-cash employee income' (PY010G)).

1.4.1.6. Sickness benefits (PY120G)

Sickness benefits refer to cash benefits that replace, in whole or in part, loss of earnings during temporary inability to work owing 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 owing to sickness or injury. These benefits may be paid by autonomous social protection schemes, but they may also be provided by the employer in the form of the continued payment of wages and salaries during the period of sickness,
- paid leave in the event of the sickness or injury of a dependent child,
- other cash benefits: miscellaneous payments made to protected people in connection with sickness or injury.

The term does not include:

- cash benefits that replace loss of earnings during temporary inability to work as a result of pregnancy (these benefits are included under 'Family/children-related allowance' (HY050G)),
- cash benefits that replace loss of earnings during temporary inability to work as a result of disability (these benefits are included under 'Disability benefits' (PY130G)),
- payments made by employers to an employee in lieu of wages and salaries through a social insurance scheme when the employee is prevented from working through sickness, where such payment can not be separately and clearly identified as a social benefit (these payments are included under 'Gross cash or near-cash employee income' (PY010G)),
- additional payments made by 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 cash or near-cash employee income' (PY010G)).

1.4.1.7. Disability benefits (PY130G)

Disability benefits refer to benefits that provide an income for people below standard retirement age whose ability to work and earn is impaired by a physical or mental disability, beyond a minimum level laid down by legislation.

Disability is the full or partial inability to engage in economic activity or to lead a normal life, owing to a physical or mental impairment that is likely to be either permanent or to persist beyond a minimum prescribed period.

Disability benefits include:

- 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 the event of reduced ability to work: periodic payments to older workers who retire before reaching standard retirement age as a result of reduced

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- 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 disabled: 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.

Disability benefits do not include:

- 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 that employee or former employee is unable to work as a result of disability, where such payment cannot be separately and clearly identified as social benefits (these payments are included under 'Gross cash or near-cash employee income' (PY010G)),
- additional payments made for employers to an employee or former employee to supplement the disability leave 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 cash or near-cash employee income' (PY010G)).

1.4.1.8. Education- related allowances (PY140G)

Education allowances refer to grants, scholarships and other help for educational purposes received by students.

1.4.1.9. Social exclusion allowances/benefits not classified elsewhere (HY060G)

Social benefits in the function 'social exclusion not classified elsewhere' refer to the 'socially excluded' or to 'those at risk of social exclusion'. The general target group includes destitute people, migrants, refugees, drug addicts, alcoholics and victims of criminal violence.

The term encompasses:

— income support: periodic payments to people with insufficient resources. Conditions for entitlement may be related not only to personal resources but also to nationality, residence, age, availability for work and family status. Benefits may be of limited or unlimited duration; they may be paid to the individual or to the family and may be provided by central or local government,

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

 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 nonprofit organisations.

1.4.2. Regular inter-household cash transfers received

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

'Regular' does not imply precise timing and does not require strong periodicity. It can correspond to one of two different timescales:

- it could refer to an annual amount received every year or over several years,
- alternatively, it could refer to periodic (e.g. monthly) receipts over a short period embedded in the income reference period (e.g. six months).

1.4.2.1 Regular inter-household cash transfers received (HY080G)

Regular inter-household cash transfers received refer to regular payments received, even if only once a year, which are available to finance (regular) consumption expenditure.

The term encompasses:

- 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 does not include:

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

1.4.2.2 Alimonies (HY081G) received

Alimonies include:

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

Alimonies refer to receipts for children and/or former spouse, which can come from within the same country or from another country.

Alimonies exclude:

- Regular cash support (other than alimonies) from persons other than household members;
- Regular cash support (other than alimonies) from households in other countries;
- Free or subsidised housing provided by another household (which is included under the concept of Imputed rent);

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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

1.5. Other income received

1.5.1. Income received by people aged under 16 (HY110G)

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

It does not include:

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

1.6. Interest payments

1.6.1. *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 household residence during the income reference period.

It does not include:

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

1.7. Current transfers paid

Current transfers paid are broken down into:

- (1) Tax on income and social insurance contributions (HY140G);
- (2) Regular taxes on wealth (HY120G);
- (3) Employers' social insurance contributions (PY030G);
- (4) Regular inter-household cash transfers paid (HY130G).

1.7.1. *Tax on income and social insurance contributions (HY140G)*

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 units. They include taxes assessed on holdings of property, land or real estate, where these holdings are used as a basis for estimating the income of their owners. Taxes related to pensions received from individual private plans (other than those covered under ESSPROS) should also be taken into account.

Taxes on income include:

- taxes on individual, household or tax-unit income (income from employment, property, entrepreneurship, pensions, etc.), including taxes deducted by employers (pay-as-you-earn taxes), other taxes at source and taxes on the income of owners of unincorporated enterprises paid during the income reference period,
- any tax repayment received during the income reference period relating to tax paid on the income received during the income reference period or previous years. This value should 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.

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

Taxes on income do not include:

— fees paid for hunting, shooting and fishing rights.

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

1.7.2. Regular taxes on wealth (HY120G)

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

Regular taxes on wealth include:

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

Regular taxes on wealth do not include:

- intermittent taxes such as inheritance taxes, death duties or taxes on inter vivos gifts,
- taxes assessed on holdings of property, land or real estate when these holdings are used as a basis for estimating the income of their owners (these taxes are included under 'Tax on income and social insurance contributions' (HY140G)),
- taxes on land, buildings or other assets owned or rented by enterprises and used by them for production (these taxes are considered as taxes on production and they are deducted from the market output of selfemployment income to build the component 'Gross cash profits or losses from self-employment' (including royalties) (PY050G)).

1.7.3. Regular taxes on the ownership of a household's main dwelling (HY121G)

This term refers to taxes that are payable periodically on the ownership or use of land or buildings where the dwelling is located by the owners of the dwelling. The regular taxes to be reported are those paid during the income reference period.

1.7.4. *Employers' social insurance contributions (PY030G)*

Employers' social insurance contributions are defined in employee income.

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

1.7.5. Regular inter-household cash transfers paid

This term refers to regular monetary amounts paid to other households during the income reference period.

'Regular' does not refer to precise timing and does not require strong periodicity. It can correspond to two different timescales:

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

1.7.5.1 Regular inter-household cash transfers paid (HY130G)

This term refers to regular monetary amounts paid to other households during the income reference period. They should refer to regular payments, even once a year, out of income.

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 term does not include capital transfers and money drawn from savings.

1.7.5.2 Alimonies paid (HY131G)

Alimonies refer to payments for children and/or a former spouse, within the same country or to another country.

Alimonies include:

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

Alimonies exclude:

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

2. NET INCOME COMPONENTS

The net income components are derived from the corresponding gross income components after deducting income tax at source and social insurance contributions.

Net components can be provided:

- (1) Net of tax on income at source and social contributions;
- (2) Net of tax on income at source;
- (3) Net of social contributions.
- 3. TOTAL GROSS AND DISPOSABLE HOUSEHOLD INCOME

3.1. Total gross household income (HY010) is computed as:

The sum for all household members of gross personal income components (gross cash or near-cash employee income (PY010G); company car (PY021G), gross cash profits

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

or losses from self-employment (including royalties) (PY050G); pensions received from individual private plans (other than those covered under ESSPROS) (PY080G), unemployment benefits (PY090G); old-age benefits (PY100G); survivors' benefits (PY110G); sickness benefits (PY120G); disability benefits (PY130G) and education-related allowances (PY140G)) plus gross income components at household level (income from rental of a property or land (HY040G); family/children-related allowances (HY050G); social exclusion allowances/benefits not classified elsewhere (HY060G); housing allowances (HY070G); regular interhousehold cash transfers received (HY080G); interests, dividends, profit from capital investments in unincorporated business (HY090G); and income received by people aged under 16 (HY110G))

3.2. Total disposable household income (HY020) shall be computed as:

The sum for all household members of gross personal income components (gross cash or near-cash employee income (PY010G); company car (PY021G); gross cash profits or losses from self-employment (including royalties) (PY050G); pensions received from individual private plans (other than those covered under ESSPROS) (PY080G), unemployment benefits (PY090G); old-age benefits (PY100G); survivors' benefits (PY110G); sickness benefits (PY120G); disability benefits (PY130G) and education-related allowances (PY140G)) plus gross income components at household level (income from rental of a property or land (HY040G); family/children-related allowances (HY050G); social exclusion allowances/benefits not classified elsewhere (HY060G); housing allowances (HY070G); regular interhousehold cash transfers received (HY080G); interests, dividends, profit from capital investments in unincorporated business (HY090G); and income received by people aged under 16 (HY110G)); minus regular taxes on wealth (HY120G); regular inter-household cash transfer paid (HY130G); and tax on income and social insurance contributions (HY140G)).

That means: HY020 = HY010 - HY120G - HY130G - HY140G.

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

3.3. Total disposable household income, before social transfers other than old-age and survivors' benefits (HY022) is defined as:

Total disposable income (HY020) minus total net transfers, plus old-age benefits (PY100N) and survivors' 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 allowances/benefits not classified elsewhere (HY060N); and housing allowances (HY070N)).

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

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

3.5. Equivalised disposable income is defined as:

The household's total disposable income divided by its 'equivalent size'.

3.6. **Equivalent size**

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Refers to the OECD modified equivalence scale (which gives a weight of 1,0 to the first adult, 0,5 to other persons aged 14 or over who are living in the household and 0,3 to each child aged under 14).

4. OTHER ITEMS NOT CONSIDERED AS PART OF INCOME

4.1. Contributions to individual private pension plans (PY035G)

Contributions made to individual private pension plans, during the income reference period, 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 pensions from individual private plans (other than those covered under ESSPROS) (PY080G).

The term includes contributions to individual pension plans related to old age, survivors, sickness, disability and unemployment.

ANNEX II

Technical characteristics of variables

Variable`s identifier	Variable name	Modality code	Modality label	Collection unit	Mode of collection	Reference period
DATA COL	LECTION I	NFORMATI	ON			_
DB010	Year of the survey	Year	Year of the survey	Household	Frame	Current
DB020	Country of residence	SCL GEO code	Country of residence	Household	Frame	Constant
DB040	Region of residence	NUTS (2 digits)	Region (2 digits)	Household	Frame, register or interviewer	Current
DB040_F	Region of residence (flag)	1	Filled according to NUTS			
		-1	Missing			
DB050	Stratum	1–99999	Stratum identifier	Household	Frame, register or sample design	At selection
DB050_F	Stratum	1	Filled			
	(flag)	2	Self- representing PSU			
		3	Collapsed stratum			

			due to single PSU (only for households selected in the stratum with the single PSU)			
		-2	Not applicable (no stratification)		
DB060	Primary sampling unit (PSU)	1–99999	Primary sampling unit identifier	Household	Frame, register or sample design	At selection
DB060_F	Primary sampling unit (PSU) (flag)	1	Rotation is implemented at PSU level (the PSU rotates in and out of the sample)			
		2	Rotation is implemented at SSU or household level (The PSU remains in the sample for the entire duration of EU-SILC)			
		-2	Not applicable (no first or second sampling stage)			
DB062	Secondary sampling unit (SSU)	1–99999	Secondary sampling unit identifier	Household	Frame, register or sample design	At selection

DB062_F	Secondary sampling unit (SSU) (flag)	1	Rotation is implemented at PSU level (the PSU rotates in and out of the sample)			
		2	Rotation is implemented at SSU or household level (The PSU remains in the sample for the entire duration of EU-SILC)			
		-2	Not applicable (no first or second sampling stage)			
DB070	Order of selection of PSU	1–99999	Order of selection of PSU	Household	Frame, register or sample design	At selection
DB070_F	Order of selection of PSU (flag)	11	Order on sampling frame is fixed for all EU-SILC survey years and PSUs have an equal probability of selection (within explicit strata)			
		12	Order on sampling frame is fixed for all EU-SILC survey			

			years and PSUs have an unequal probability of selection (within explicit strata)			
		21	Order on sampling frame may change over time and PSUs have an equal probability of selection (within explicit strata)			
		22	Order on sampling frame may change over time and PSUs have an unequal probability of selection (within explicit strata)			
		-2	Not applicable (no systematic selection)			
DB075	Rotational group	1-9	Rotational group	Household	Derived	Constant
DB075_F	Rotational	1	Filled			
	group (flag)	-2	Not applicable (no rotational design used)			

DB076	Interview wave	1-9	Interview wave	Household	Derived	Current
DB076_F	Interview wave (flag)	1	Filled			
	Household status	1	Household from previous wave: At the same address as last interview	Household	Interviewer	Current
		2	Household from previous wave: Entire household moved to a private household within the country			
		3	Household no longer in-scope: Entire household moved to a collective household or institution within the country			
		4	Household no longer in-scope: Household moved outside the country			
		5	Household no longer in-scope: Entire household died			

6	Household no longer in-scope: Household does not contain sample person
7	Address non- contacted: Household unable to access (due to for example climatic conditions)
8	New household for this wave: Split-off household
9	New household for this wave: New address added to the sample this wave or first wave
10	Fusion household
11	Address non- contacted: Lost household (no information on record on what happened to the household)

DB110_F	Household status (flag)	1	Filled			
DB120	Contact at address	11	Address/ phone contacted	Household	Interviewer	Current
		21	Address/ phone non- contacted: not located/ not found			
		22	Address/ phone non- contacted: unable to access			
		23	Address/ phone non- contacted: unexsistant/ non- residential or not private/ unoccupied/ not principal residence			
DB120_F	Contact at	1	Filled			
	address (flag)	-2	Not applicable (DB110 not equal to 2, 8 or 9)			
DB130	Household questionnai result	11 re	Household questionnaire completed	Household e	Interviewer	Current
		21	Refusal to cooperate			
		22	Entire household temporarily away for duration of fieldwork			
		23	Household unable to			

DB130_F	Household questionnair result (flag)	24 1 \$\epsilon\$-1 -2	respond (illness, incapacity Other reason Filled Missing Not applicable (DB120 not equal to 11 and DB110 not equal to 1)			
DB135	Household interview acceptance	1	Interview accepted for database	Household	Derived	Current
	2	Interview rejected				
DB135_F	Household interview	1	Filled			
	acceptance	-1	Missing			
	(flag)	-2	Not applicable (DB130 not equal to 11)			
RB010	Year of the survey	Year	Year of the survey	All current household members (of any age) and former household members	Frame	Current
RB020	Country of residence	SCL GEO code	Country of residence	All current household members (of any age) and former household members	Frame	Constant
HB010	Year of the survey	Year	Year of the survey	Household	Frame	Current
HB020	Country of residence	SCL GEO code	Country of residence	Household	Frame	Constant

HB040	Day of the household interview	1-31	Day of the household interview	Household	Interviewer	Current
HB040_F	Day of the	1	Filled			
	household interview (flag)	-1	Missing			
HB050	Month of the household interview	1-12	Month of the household interview	Household	Interviewer	Current
HB050_F	Month	1	Filled			
	of the household interview (flag)	-1	Missing			
HB060	Year of the household interview	Year	Year of the household interview	Household	Interviewer	Current
HB060_F	Year of the household interview (flag)	1	Filled			
HB100	Number of minutes to complete the household questionnai	1-90 re	Minutes to complete the household questionnaire	Household	Interviewer	Current
HB100_F	Number of	1	Filled			
	minutes to complete the household questionnair (flag)	-1 e	Missing			
PB010	Year of the survey	Year	Year of the survey	All current household members aged 16 and over	Frame	Current
PB020	Country of residence	SCL GEO code	Country of residence	All current household members aged 16 and over	Frame	Constant

PB090	Day of the personal interview	1-31	Day of the personal interview	All current household members aged 16 and over or selected respondent (where applies)	Interviewer	Current
PB090_F	_ -	1	Filled			
	personal interview	-1	Missing			
(flag)	(flag)	-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PB100	Month of the personal interview	1-12	Month of the personal interview	All current household members aged 16 and over or selected respondent (where applies)	Interviewer	Current
PB100_F	Month	1	Filled			
	of the personal	-1	Missing			
	interview (flag)	-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PB110	Year of the personal interview	Year	Year of the personal interview	All current household members aged 16 and over or selected respondent (where applies)	Interviewer	Current
PB110_F	Year of the	1	Filled			
personal interview	personal interview	-1	Missing			

PB120	Number of minutes to complete the personal questionnai	1-90	Not applicable (non-selected respondent (RB245 equal to 3)) Number of minutes to complete the personal questionnaire	All current household members aged 16 and over eor selected respondent (where applies)	Interviewer	Current
PB120_F	Number of	1	Filled			
	minutes to complete	-1	Missing			
	the personal questionnaire (flag)	-2 e	Not applicable (information only extracted from registers)			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
IDENTIFIC	CATION					
DB030	Household ID	ID number	Household ID	Household	Frame or interviewer	Current
RB030	Personal ID	ID number	Personal ID	All current household members (of any age) and former household members	Frame or interviewer	Constant
RB032	Sequential number of the person	Number	Sequential number of the person	All current household members	Frame or interviewer	Current

	in the household		in the household	(of any age)		
RB032_F	Sequential	1	Filled			
	number of the person in the household (flag)	-2	Not applicable (single person household)			
RB040	Current household identification (ID)	ID number n	Current household identification (ID)	All current household members (of any age) and former household members	Frame or interviewer	Current
RB100 Sample person or	1	Sample person	All current household	Frame or interviewer	Constant	
	co-resident	2	Co-resident	members (of any age)		
RB100_F Sample		1	Filled			
	person or co-resident (flag)	-1	Missing			
HB030	Household ID	ID number	Household ID	Household	Frame, register or interviewer	Current
HB070	Personal ID of the person responding to the household questionnai	ID number	Personal ID of the person responding to the household questionnaire	Household	Interviewer	Current
HB070_F	Personal ID	1	Filled			
	of person responding to the household questionnair (flag)	-1 e	Missing			
PB030	Personal ID	ID number	Personal ID	All current household members aged 16 and over	Frame, register or interviewer	Constant

	1		T .	ī	1	T
PB265	Personal ID of the person who filled in the individual questionnai	ID number re	Personal ID of the person who filled in the individual questionnair	All current household members aged 16 and over eor selected respondent (where applies)	Interviewer	Current
PB265_F	Personal ID	1	Filled			
	of person who filled	-1	Missing			
	in the individual questionnaire (flag)	-2 e	Not applicable (PB260 not equal to 2)			
WEIGHTS	1		,	,	1	1
DB080	Household design weight	Weight	Household design weight	Household	Constructed	Current
DB080_F	Household	1	Filled			
wei	design weight (flag)	-2	Not applicable (not first year in the survey or split off)			
DB090	Household cross- sectional weight	Weight	Household cross- sectional weight	Household	Constructed	Current
DB090_F	Household	1	Filled			
	sectional weight (flag)	-7	Not applicable (DB010 not equal to 'last year of operation')			
DB095	Household longitudinal weight	Weight	Household longitudinal weight	Household	Constructed	Current
DB095_F	Household	1	Filled			
	longitudinal weight (flag)	-2	Not applicable (DB110 equal 9 and DB010			

			equal 'last year of operation')			
RB050	Personal cross- sectional weight	Weight	Personal cross- sectional weight	All current household members (of any age)	Constructed	Current
RB050_F Personal	1	Filled				
	cross- sectional weight (flag)	-7	Not applicable (RB010 not equal to 'last year of operation')			
RB060	Personal base weight	Weight	Personal base weight	All current household members (of any age)	Constructed	Current
RB060_F	Personal base weight (flag)	1	Filled			
RB062	Longitudina weight (two-year duration)	i Weight	Longitudinal weight (two-year duration)	All current household members (of any age)	Constructed	Current
RB062_F	Longitudina	1	Filled			
	weight (two-year	-1	Missing			
	duration) (flag)	-2	Not applicable (only one year trajectory for the individual, i.e. individual in first wave)			
RB063	Longitudina weight (three-year	W eight	Longitudinal weight (three-year	All current household members	Constructed	Current

RB063_F	Longitudinal	1	Filled			
	weight (three-year	-1	Missing			
	duration) (flag)	-2	Not applicable (less than three-year trajectory for the individual, i.e. individual in first or second wave)			
RB064	Longitudina weight (four-year duration)	W eight	Longitudinal weight (four-year duration)	All current household members (of any age)	Constructed	Current
RB064_F	Longitudinal weight (four-year duration) (flag)	1	Filled			
		-1	Missing			
		-2	Not applicable (less than four-year trajectory for the individual, i.e. individual in first, second or third wave)			
RB065	Longitudina weight (five-year duration)	W eight	Longitudinal weight (five-year duration)	All current household members (of any age)	Constructed	Current
RB065_F	Longitudinal	1	Filled			
	weight (five-year	-1	Missing			
	duration) (flag)	-2	Not applicable (less than five-year trajectory for the individual,			

		-5	i.e. individual in first, second, third or fourth wave) Not applicable (country has a four year panel)			
RB066	Longitudina weight (six-year duration)	l Weight	Longitudinal weight (six-year duration)	All current household members (of any age)	Constructed	Current
RB066_F	Longitudinal weight		Filled			
	(six-year	-1	Missing			
	duration) (flag)	-2	Not applicable (less than six-year trajectory for the individual, i.e. individual in first, second, third, fourth or fifth wave)			
		-5	Not applicable (country has a four year panel)			
RL070	Children's cross- sectional weight for childcare	Weight	Children's' cross-sectional weight for childcare	All current household members not over 12 years old (age at the date of interview)	Constructed	Current
RL070_F	Children's cross-	1	Filled			

	sectional weight for childcare (flag)	-2	Not applicable (person aged more than 12 years old at the date of interview)			
		-7	Not applicable (RB010 not equal to 'last year of operation')			
PB040	Personal cross- sectional weight (all household members aged 16 and over)	Weight	Personal cross- sectional weight (all household members aged 16 and over)	All current household members aged 16 and over	Constructed	Current
PB040_F	Personal cross-sectional weight (all household members aged 16 and over) (flag)	-7	Not applicable (RB010 not equal to 'last year of operation')			
PB050	Personal base weight (all household members aged 16 and over)	Weight	Personal base weight (all household members aged 16 and over)	All current household members aged 16 and over	Constructed	Current
PB050_F	Personal base weight (all household members aged 16 and over) (flag)	1	Filled			
PB060	Personal cross-sectional	Weight	Personal cross-sectional	All current household members	Constructed	Current

	weight for selected respondent		weight for selected respondent	aged 16 and over		
PB060_F	Personal cross-	1	Filled			
	sectional weight for selected respondent (flag)	-2	Not applicable (country does not use the selected respondent model)			
		-3	Not applicable (non- selected respondent (RB245			
		-7	equal to 3)) Not			
		-7	applicable (PB010 not equal to 'last year of operation')			
PB070	Personal design weight for selected respondent	Weight	Personal design weight for selected respondent	All current household members aged 16 and over	Constructed	Current
PB070_F	Personal	1	Filled			
	design weight for selected respondent (flag)	-2	Not applicable (country does not use the selected respondent model)			
		-3	Not applicable (non-selected respondent (RB245 equal to 3))			
PB080	Personal base	Weight	Personal base weight	All current household	Constructed	Current

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	weight for selected respondent		for selected respondent	members aged 16 and over	
PB080_F	Personal	1	Filled		
	base weight for selected respondent (flag)	-2	Not applicable (country does not use the selected respondent model)		
		-3	Not applicable (non- selected respondent (RB245 equal to 3))		

INTERVIEW CHARACTERISTICS

RB250	Data status	11	Information completed only from interview	household members (of any	Interviewer	Current
		12	Information completed only from registers	-		
		13	Information completed from both: interview and registers			
		14	Information completed from full-record imputation			
		21	Individual unable to respond (illness, incapacity, etc.) and no proxy possible			

		22	Failed to return self-completed questionnaire			
	23	Refusal to cooperate				
	31	Person temporarily away and no proxy possible				
	32	No contact for other reasons				
		33	Information not completed: reason unknown			
RB250_F	Data status	1	Filled			
	(flag)	-2	Not applicable (RB245 not equal to 1, 2 or 3)			
HB130	Interviewing mode used (household)		Paper assisted personal interview (PAPI)	Household	Interviewer	Current
		2	Computer assisted personal interview (CAPI)			
		3	Computer assisted telephone interview (CATI)			
		4	Computer assisted web- interview (CAWI)			
		5	Other			

HB130_F	Interviewing	1	Filled			
	mode used (household) (flag)	-1	Missing			
PB260	Nature of participation in the	1 n	Direct participation	All current household members	Interviewer	Current
	survey	2	Indirect participation	aged 16 and over or selected respondent (where applies)		
PB260_F Nature of participation in the survey (flag)		1	Filled			
		-1	Missing			
	survey	-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PB270	Interviewing mode used (person)	g 1	Paper assisted personal interview (PAPI)	All current household members aged 16 and over or selected respondent (where applies)	Interviewer	Current
		2	Computer assisted personal interview (CAPI)			
		3	Computer assisted telephone interview (CATI)			
		4	Computer assisted web- interview (CAWI)			
		5	Other			
PB270_F	Interviewing	1	Filled			
	mode used (person) (flag)	-1	Missing			

ANNEX I

Document Generated: 2023-09-17

LOCALIS	ATION	-3	Not applicable (non- selected respondent (RB245 equal to 3))			
DB100	Degree of	1	Cities	Household	Constructed	Current
	urbanisation	n ₂	Towns and suburbs		Constructed	Current
		3	Rural areas			
DB100_F	Degree of	1	Filled			
	urbanisation (flag)	-1	Missing (allowed from the wave 2 onwards)			
DEMOGR	APHY				1	I
RB080	Year of birth	Year	Year of birth	All current household members (of any age)	Household respondent or registers	Constant
RB080_F	Year of birth (flag)	1	Collected via survey/ interview			
		2	Collected from administrative data	ve		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
RB081	Age in completed years	Age	Age	All current household members (of any age)	Derived	Current

RB081 F	Age in	1	Filled			
10001_1	completed years (flag)	-1	Missing			
RB082	Age in completed years at the time of the interview	Age	Age	All current household members (of any age)	Derived	Current
RB082_F Age in	1	Filled				
	completed years at the time of the interview (flag)	-1	Missing			
birthday at the	Passing of	1	Yes	All current	Household	Current
	at the time of the	2	No	household members (of any age)	respondent, registers or derived	
RB083_F	Passing of birthday at the time	1	Collected via survey/ interview			
	of the interview (flag)	2	Collected from administrative data	ve		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
RB090	Sex	1	Male	All current	Household	Current
		2	Female	household members (of any age)	respondent or registers	
_	Sex (flag)	1	Collected via survey/ interview			
		2	Collected from administrativ data	re		

		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
RB110 Member status	Membershi status	p 1	Was in the household in previous waves or current household member	household members (of any age) and former household members	Current	
		2	Moved into this household from another sample household since previous wave			
		3	Moved into this household from outside sample since previous wave			
		4	Newly born into this household since last wave			
		5	Moved out since previous wave or last interview if not contacted in previous wave			
		6	Died			

RB110_F	Membership	1	Filled			
	status (flag)	-1	Missing			
RB120	Location where the person moved	1	To a private household in the country	Former household members	Household respondent or registers	Current
		2	To a collective household or institution in the country			
		3	Abroad	-		
		4	Lost			
RB120_F	Location where the person moved (flag)	1	Collected via survey/ interview			
		2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (RB110 not equal to 5)			
RB220	Father ID	ID number	Father ID	All current household members (of any age)	Derived	Current
RB220_F	Father ID	1	Filled			
	(flag)	-1	Missing			
		-2	Not applicable (father is not a			

			household member)			
RB230	Mother ID	ID number	Mother ID	All current household members (of any age)	Derived	Current
RB230_F	Mother ID	1	Filled			
	(flag)	-1	Missing			
		-2	Not applicable (mother is not a household member)			
RB240	Spouse/ partner ID	ID number	Spouse/ partner ID	All current household members (of any age)	Derived	Current
RB240_F	Spouse/ partner ID (flag)	1	Filled			
		-1	Missing			
	V *** 8	-2	Not applicable (Have no spouse/ partner or spouse/ partner is not a household member)			
RB245	Respondent status	1	Current household member aged 16 and over	All current household members (of any age)	Derived	Current
		2	Selected respondent			
		3	Non- selected respondent			
		4	Ineligible person			
RB245_F	Respondent status	1	Filled			

	(flag)					
PB140	Year of birth	Year	Year of birth	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Constant
PB140_F	Year of birth (flag)	1	Collected via survey/ interview			
		2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PB150	Sex	1	Male	All current	Personal	Current
		2	Female	household members aged 16 and over	interview (proxy as an exception for persons temporarily away or in incapacity) or registers	
PB150_F	Sex (flag)	1	Collected via survey/ interview			
		2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			

		-1	Missing			
PB160	Father ID	ID number	Father ID	All current household members aged 16 and over	Derived	Current
PB160_F	Father ID	1	Filled			
	(flag)	-1	Missing			
		-2	Not applicable (father is not a household member)			
PB170	Mother ID	ID number	Mother ID	All current household members aged 16 and over	Derived	Current
PB170_F	Mother ID (flag)	1	Filled			
		-1	Missing			
		-2	Not applicable (mother is not a household member)			
PB180	Spouse/ partner ID	ID number	Spouse/ partner ID	All current household members aged 16 and over	Derived	Current
PB180_F	Spouse/	1	Filled			
	partner ID (flag)	-1	Missing			
		-2	Not applicable (person has no spouse/ partner or spouse/ partner is not a household member)			

PB190	Marital status	1	Never married	All current household	Personal interview	Current
		2	Married	members aged 16	(proxy as an	
		3	Separated	and over	exception	
		4	Widowed	•	for persons temporarily	
		5	Divorced		away or in incapacity) or registers	
PB190_F Marital status (flag)	status	1	Collected via survey/ interview			
		2	Collected from administrative data			
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PB200	Consensual Union	1	Yes, on a legal basis	All current household members aged 16 and over	Personal interview	Current
		2	Yes, without a legal basis		(proxy as an exception for persons	
		3	No		temporarily away or in incapacity) or registers	
PB200_F	Consensual Union (flag)	1	Collected via survey/ interview			
		2	Collected from administrative data	ve		
		3	Imputed			
		4	Not possible to establish a source			

CITIZENSI	HIP AND MI	GRANT BA	CKGROUNI)		
RB280	Country of birth	SCL GEO code FOR	Country of birth Foreign-born but country of birth unknown	All current household members (of any age)	Household respondent or registers	Constant
RB280_F	Country of birth (flag)	2	Collected via survey/ interview Collected from administrative	re		
		3	data Imputed			
		4	Not possible to establish a source			
		-1	Missing			
RB290	Country of main citizenship	SCL GEO code	Country of main citizenship	All current household members	Household respondent or registers	Current
		STLS	Stateless	(of any age)		
		FOR	Foreign citizenship but country unknown	<i>3</i>		
RB290_F	Country of main citizenship	1	Collected via survey/ interview			
	(flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			

PB230	Country of birth of the father	SCL GEO code	Country of birth of father	All current household members aged 16	Personal interview (proxy as an	Constant
		FOR	Father foreign-born but country of birth unknown	and over	exception for persons temporarily away or in incapacity) or registers	
PB230_F	Country of birth of the father	1	Collected via survey/ interview	ve		
	(flag)	2	Collected from administrativ data			
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PB240	Country of birth of the mother	SCL GEO code	Country of birth of mother	household members aged 16 as and over exception away income agents.	Personal interview (proxy	Constant
		FOR	Mother foreign- born but country of birth unknown		as an exception for persons temporarily away or in incapacity) or registers	
PB240_F	Country of birth of the mother	1	Collected via survey/ interview			
	(flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			

HOUSEHO	OLD COMPO	SITION				
RB200	Residential status	1	Currently living in the household	All current household members (of any	Household respondent or registers	Current
		2	Temporarily absent	age)		
RB200_F	Residential status (flag)	1	Collected via survey/ interview	ve		
		2	Collected from administrative data			
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
RG_Z#	Household grid	10	Partner (low level)	All current household members (of any age)	Household respondent	Current
		11	Husband/ wife/civil partner (high level)/option		or registers	
		12	Partner/ cohabitee (high level)/ optional			
		20	Son/ daughter (low level)			
		21	Natural/ adopted son/ daughter (high level)/ optional			
		22	Step- son/step- daughter (high			

	level)/ optional
30	Son-in-law/ daughter- in-law (low; high level)
40	Grandchild (low; high level)
50	Parent (low level)
51	Natural/ adoptive parent (high level)/ optional
52	Step-parent (high level)/optional
60	Parent in law (low; high level)
70	Grandparent (low; high level)
80	Brother/ Sister (low level)
81	Natural brother/ sister (high level)/ optional
82	Step- brother/ sister (high level)/ optional
90	Other relative (low; high level)

		95	Other non- relative (low; high level)		
		99	Not stated (low; high level)		
RG_Z#_F	Household grid (flag)	1	Collected via survey/ interview		
		2	Collected from administrative data	e	
		3	Imputed		
		4	Not possible to establish a source		
		-1	Missing		
		-2	Not applicable (one person household)		

HOUSEHOLD COMPOSITION — ADDITIONAL SPECIFIC DETAILS

HB110	Household type	1	One-person household	Household	Derived	Current
		2	Lone parent with at least one child aged less than 25			
		3	Lone parent with all children aged 25 or more	-		
		4	Couple without any child(ren)			
		5	Couple with at least one child aged less than 25			

		6	Couple with all children aged 25 or more			
		7	Other type of household			
HB110_F	Household	1	Filled			
	type (flag)	-1	Missing			
HB120	Household size	1-99	Total number of members of the household	Household	Derived	Current
HB120_F	Household size (flag)	1	Filled			
PB205	Partners living in the same household	1	Person living with a legal or de facto partner	All current household members aged 16 and over	Derived	Current
		2	Person not living with a legal or de facto partner			
PB205_F	Partners	1	Filled			
	living in the same household (flag)	-1	Missing			
DURATION	OF STAY I	N THE COU	NTRY	1	1	1
RB285	Duration of stay in the country of residence in completed years	Years	Number of years in this country (since last establishing the place of usual residence in this country)	All current household members (of any age)	Household respondent or registers	Current

RB285_F	Duration of stay in the	1	Collected via survey/			
	country of		interview			
	years (flag)	2	Collected from administrative data	re		
		3	Imputed			
	4	Not possible to establish a source				
	-1	Missing				
DISABILI	ΓΥ AND MIN	-2	Not applicable (born in this country and never lived abroad for a period of at least 1 year) ROPEAN HE	ALTH MOD	ULE	
PH010	Self-	1	Very good	All current	Personal	Current
	perceived general	2	Good	household members	interview (proxy	
	health	3	Fair (neither good nor bad)	aged 16 and over or selected respondent	as an exception for persons temporarily	
		4	Bad	(where applies)	away or in incapacity)	
		5	Very bad		1 37	
PH010_F	Self-	1	Filled			
	perceived general	-1	Missing			
	health (flag)	-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PH020	Long	1	Yes	All current	Personal	Current
	standing	2	No	household members	interview (proxy	

	health problems			aged 16 and over or selected respondent (where applies)	as an exception for persons temporarily away or in incapacity)	
PH020_F	Long	1	Filled			
	standing health	-1	Missing			
problems (flag)	-3	Not applicable (non- selected respondent (RB245 equal to 3))				
PH030	PH030 Limitation in activities because of health problems	1	Severely limited	household in members aged 16 and over or selected respondent (where	Personal interview (proxy as an exception for persons	Current
		2	Limited but not severely			
		3	Not limited at all		temporarily away or in incapacity)	
PH030_F	Limitation	1	Filled			
	in activities because	-1	Missing			
	of health problems (flag)	-3	Not applicable (non-selected respondent (RB245 equal to 3))			
CHILDREN	N HEALTH	1	1	1	1	·
RCH010	General	1	Very good	All current	Household	Current
	health (child)	2	Good	household members	respondent	
		3	Fair (neither good nor bad)	not over 15 years old (individual level)	15	
		4	Bad]		
		5	Very bad			
RCH010_F	General	1	Filled			
	health (child)	-1	Missing			

	(flag)	-4	Not			
			applicable (person is more than 15 years old)			
		-7	Not applicable (variable not collected in respective year)			
RCH020	Limitation in	1	Severely limited	All current household	Household respondent	Current
	activities because of health problems	2	Limited but not severely	members not over 15 years old (individual		
	(child)	3	Not limited at all	level)		
RCH020_F	Limitation	1	Filled			
	in activities because	-1	Missing			
	of health problems (child) (flag)	-4	Not applicable (person is more than 15 years old)			
		-7	Not applicable (variable not collected in respective year)			
ACCESS T	O HEALTH(CARE				
PH040	Unmet need for medical examination or treatment	1	Yes, there was at least one occasion when the person really needed examination or treatment	All current household members aged 16 and over or selected respondent (where applies)	Personal interview (proxy as an exception for persons temporarily away or in incapacity)	Last 12 months

		2	but did not receive it No, there was no occasion when the person really needed examination or treatment but did not receive it			
PH040_F	Unmet	1	Filled			
	need for medical	-1	Missing			
	examination or treatment (flag)	-2	Not applicable (person did not really need any medical examination or treatment)			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PH050	Main reason for unmet need for	1	Could not afford to (too expensive)	All current household members aged 16	Personal interview (proxy as an	Last 12 months
	medical examination	2	Waiting list	and over or selected	exception for persons	
	or treatment	3	Could not take time because of work, care for children or for others	respondent temporari away or in	temporarily away or in incapacity)	
		4	Too far to travel/no means of transportatio	n		

		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 reason			
PH050_F	Main	1	Filled			
	reason for unmet need	-1	Missing			
	for medical examination or treatment	-2	Not applicable (PH040 not equal to 1)			
	(flag)	-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PH060	Unmet need for dental examination or treatment	1	Yes, there was at least one occasion when the person really needed dental examination or treatment but did not receive it	All current household members aged 16 and over or selected respondent (where applies)	Personal interview (proxy as an exception for persons temporarily away or in incapacity)	Last 12 months
		2	No, there was no occasion			

			when the person really needed dental examination or treatment but did not receive it			
PH060_F	Unmet	1	Filled			
	need for dental	-1	Missing			
	examination or treatment (flag)	-2	Not applicable (the person did not really need any dental examination or treatment)			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PH070	Main reason for unmet need for	1	Could not afford to (too expensive)	All current household members aged 16	Personal interview (proxy as an	Last 12 months
	dental examination	2	Waiting list	and over or selected	exception for persons	
0	or treatment	3	Could not take time because of work, care for children or for others	respondent tempor away o	temporarily away or in incapacity)	
		4	Too far to travel/no means of transportatio	n		
		5	Fear of doctor (dentist)/ hospitals/			

			selected respondent			
ACCESS T HCH010	Unmet need for medical	1	Yes, there was at least one	All current household members	Household respondent	Last 12 months
	Unmet need for	1	equal to 3)) LDREN) Yes, there was at	household members not over 15 years old (household level)		

HCH010 F	Unmet	1	treatment each time it was needed Filled			
110110_1	need for medical	-1	Missing	-		
	examination or treatment (children) (flag)		Not applicable (none of the children really needed any medical examination or treatment)			
		-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
НСН020	Main reason for unmet need for	1	Could not afford to (too expensive)		Household respondent	Last 12 months
	medical examination	2	Waiting list	years old (household		
	or treatment (children)	3	Could not take the time because of work, care of other children or of other people	level)		
		4	Too far to travel or no means of transport			

		5	Other			
			reason			
HCH020_F	Main reason for	1	Filled			
	unmet need	-1	Missing			
	for medical examination or treatment (children)	-2	Not applicable (HCH010 not equal to 1)			
	(flag)	-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
HCH030	Unmet need for dental examination or treatment (children)		Yes, there was at least one occasion where at least one of the children did not have a dental examination or treatment	All current household members not over 15 years old (household level)	Household respondent	Last 12 months
		2	No, the child(ren) had a dental examination or treatment each time it was needed			
HCH030_F	Unmet	1	Filled			
	need for dental	-1	Missing			

	examination or treatment (children) (flag)	-2	Not applicable (none of the children really needed any dental examination or treatment)			
		-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
HCH040	Main reason for unmet need for	1	Could not afford to (too expensive)	household members not over 15	Household respondent	Last 12 months
	dental examination	2	Waiting list	years old (household		
	or treatment (children)	3	Could not take the time because of work, care of other children or of other people	level)		
		4	Too far to travel or no means of transport			
		5	Other reason			
HCH040_F	Main reason for	1	Filled			
	unmet need for dental	-1	Missing			

examination or treatment (children) (flag)	-2	Not applicable (HCH030 not equal to 1)
	-4	Not applicable (no children aged 0-15 in the household)
	-7	Not applicable (variable not collected in respective year)

MAIN ACTIVITY STATUS (SELF-DEFINED)

RB211	Main activity status (self-defined)	1	Employed	household members (of any age) respond or regis	Household respondent or registers	nt
		2	Unemployed			
		3	Retired			
		4	Unable to work due to long- standing health problems			
		5	Student, pupil			
		6	Fulfilling domestic tasks			
		7	Compulsory military or civilian service			
		8	Other			
RB211_F	Main activity status (self-defined) (flag)	1	Collected via survey/ interview			
		2	Collected from			

			administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PL032	Self-defined current economic status	1	Employed	All current	Personal interview (proxy as an exception for persons temporarily away or in incapacity)	Current
		2	Unemployed	aged 16 and over		
		3	Retired			
		4	Unable to work due to long- standing health problems			
		5	Student, pupil			
		6	Fulfilling domestic tasks			
		7	Compulsory military or civilian service			
		8	Other			
PL032_F	Self-defined current economic status (flag)	1	Filled			
		-1	Missing			
PL040A	Status in employment	1 t	Self- employed person with employees	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Current
		2	Self- employed person without employees			
		3	Employee			

		4	Family worker (unpaid)			
PL040A_F	Status in employment (flag)	1	Collected via survey/ interview	All current household		
		2	Collected from administrativ data		Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Last situation
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (PL032 not equal to 1)			
PL040B	Status in employment (last job)	1 t	Self- employed person with employees			
		2	Self- employed person without employees			
		3	Employee			
		4	Family worker (unpaid)			
PL040B_F	Status in employment (last job) (flag)	1	Collected via survey/ interview			
		2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			

		-1	Missing			
		-2	Not applicable ((PL016 not equal to 3) and (PL032 not equal to 1))			
ELEMENT	ARY JOB CI	HARACTER	ISTICS	1		
PL051A	Occupation in main job	ISCO-08	ISCO at 2- digit level	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Current
PL051A_F	Occupation in main job (flag)	1	Collected via survey/ interview			
		2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (PL032 not equal to 1)			
PL051B	Occupation (last job)	ISCO-08	ISCO at 2-digit level	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Last situation

PL051B_F	Occupation (last job) (flag)	1	Collected via survey/ interview			
		2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable ((PL016 not equal to 3) and (PL032 not equal to 1))			
PL111A	Economic activity of the local unit for the main job	NACE Rev. 2	NACE Rev.2 at 2- digit level	All current household members aged 16 and over or selected respondent (where applies)	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Current
PL111A_F	Economic activity of the local	1	Collected via survey/ interview			
	unit for the main job (flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable			

		-3	(PL032 not equal to 1) Not applicable (non-selected respondent (RB245 equal to 3))			
PL111B	Economic activity of the local unit (last job)	NACE Rev. 2	NACE Rev.2 at 2- digit level	All current household members aged 16 and over or selected respondent (where applies) in working age who have previous work experience	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Last situation
PL111B_F	Economic activity of the local	1	Collected via survey/ interview			
	unit (last job) (flag)	2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable ((PL016 not equal to 3) and (PL032 not equal to 1) or respondent not in			

		-3	working age) Not applicable (non-selected respondent (RB245 equal to 3))			
PL145	Full or part-time main job (self- defined)	2	Full-time job Part-time job	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Current
PL145_F	Full or part-time main job	1	Collected via survey/ interview			
	(self-defined) (flag)	2	Collected from administrative data	ve		
		3	Imputed	-		
		4	Not possible to establish a source			
		-1	Missing	-		
		-2	Not applicable (PL032 not equal to 1)			
DURATIO	N OF CONT	RACT		1		,
PL141	Permanenc of main job	v11	Fixed-term written contract	All current household members aged 16 and over or selected respondent (where applies)	Personal interview (proxy	Current
		12	Fixed- term verbal agreement		as an exception for persons temporarily	
		21	Permanent written contract		away or in incapacity) or registers	

		22	Permanent verbal agreement			
PL141_F	Permanency of main job (flag)	1	Collected via survey/ interview			
		2	Collected from administrativ data	re		
		3	Imputed	•		
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (PL040A not equal to 3)			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
DETAILED	LABOUR N	IARKET SI	FUATION	I	I	
PL073	Number of months spent in full-time work as employee	0-12	Number of months	All current household members aged 16 and over	Derived	Income reference period
PL073_F	Number of months spent in	1	Collected via survey/ interview			
	full-time work as employee (flag)	2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to			

			establish a source			
		-1	Missing			
PL074	Number of months spent in part-time work as employee	0-12	Number of months	All current household members aged 16 and over	Derived	Income reference period
PL074_F	Number of months spent in	1	Collected via survey/ interview			
	part-time work as employee (flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PL075	Number of months spent in full-time work as self-employed (including family worker)	0-12	Number of months	All current household members aged 16 and over	Derived	Income reference period
PL075_F	Number of months spent in	1	Collected via survey/ interview			
	full-time work as self- employed (including family worker) (flag)	2	Collected from administrativ data	re		
		3	Imputed	-		
		4	Not			
	(flag)		possible to establish a source			

PL076	Number of months spent in part-time work as self-employed (including family worker)	0-12	Number of months	All current household members aged 16 and over	Derived	Income reference period
PL076_F	Number of months spent	1	Collected via survey/ interview			
	in part- time work as self- employed (including	2	Collected from administrativ data	re		
	family	3	Imputed			
	worker) (flag)	4	Not possible to establish a source			
		-1	Missing			
PL080	Number of months spend in unemploym	0-12 ent	Number of months	All current household members aged 16 and over	Derived	Income reference period
PL080_F	Number of months spend in	1	Collected via survey/ interview			
	unemployme (flag)	nt 2	Collected from administrative data	ve		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PL085	Number of months spend in retirement	0-12	Number of months	All current household members aged 16 and over	Derived	Income reference period

of mo	Number of months spend in	1	Collected via survey/ interview			
	retirement (flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PL086	Number of months unable to work due to long-standing health problems	0-12	Number of months	All current household members aged 16 and over	Derived	Income reference period
PL086_F	Number of months unable to	1	Collected via survey/ interview	ve		
	work due to long- standing health problems	2	Collected from administrative data			
	(flag)	3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PL087	Number of months spent studying	0-12	Number of months	All current household members aged 16 and over	Derived	Income reference period
PL087_F	Number of months spent	1	Collected via survey/ interview			
	studying (flag)	2	Collected from			

			administrativ data	łe		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PL088	Number of months spent in compulsory military service	0-12	Number of months	All current household members aged 16 and over	Derived	Income reference period
PL088_F	Number of months spent in	1	Collected via survey/ interview			
	compulsory military service (flag)	2	Collected from administrative data			
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-5	Not applicable (this concept is not used in the country)			
PL089	Number of months spent fulfilling domestic tasks	0-12	Number of months	All current household members aged 16 and over	Derived	Income reference period
PL089_F	Number of months spent	1	Collected via survey/ interview			
	fulfilling domestic tasks	2	Collected from			

	(flag)		administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PL090	Number of months spent in other activity	0-12	Number of months	All current household members aged 16 and over	Derived	Income reference period
PL090_F	Number of months spent	1	Collected via survey/ interview			
	in other activity (flag)	2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
PL271	Duration of the most recent unemploym spell	0-60 ent	Number of months	All current household members aged 16 and over or selected respondent	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Last 5 years from the end of the income reference period
PL271_F	Duration of the most recent	1	Collected via survey/ interview			
	unemployme spell (flag)	ent 2	Collected from administrativ data	re		
		3	Imputed			

		4	Not possible to establish a source			
		-1	Missing			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
SUPERVI	SORY RESPO	NSIBILITII	ES			
PL150	Supervisory	1	Yes	All current	Personal	Current
	responsibilition the main job	ty_	No	household members aged 16 and over or selected respondent (where applies)	interview (proxy as an exception for persons temporarily away or in incapacity) or registers	
PL150_F	Supervisory responsibility in the main	1 y	Collected via survey/ interview			
	job (flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (PL040A not equal to 3)			
		-3	Not applicable (non- selected respondent			

			(RB245 equal to 3))			
PREVIOUS	WORK EX	PERIENCE			I .	
PL016	Existence of previous employment experience	1 t	Persons has never been in employment		Personal interview (proxy as an	Current
		2	Person has employment experience limited to purely occasional work	and over	exception for persons temporarily away or in incapacity) or registers	
		3	Person has employment experience other than purely occasional work	t		
PL016_F	Existence of previous employment experience (flag)	1	Collected via survey/ interview			
		2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (PL032 equal to 1)			
PL200	Number of years spent in paid work (as employee or self- employed)	0-65	Number of years	All current household members aged 16 and over or selected respondent (where applies)	Personal interview (proxy as an exception for persons temporarily away or in	Working life

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

					incapacity) or registers	
PL200_F	Number of years spent in paid	1	Collected via survey/ interview			
employe or self-	employed)	2	Collected from administrative data	re		
	0 8/	3	Imputed			
		4	Not possible to establish a source	-		
		-1	Missing			
		-2	Not applicable (PL016 not equal to 3)			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			

CALENDAR OF ACTIVITIES

PL211A Main activity in January	1	Employee working full-time	All current household members	interview ref	Income reference period	
		2	Employee working part-time	and over or selected respondent (where applies) exception for person temporaril away or in incapacity	for persons	
		3	Self- employed working full-time (including family worker)		away or in incapacity) or registers	
		4	Self- employed working part-time (including			

		family worker)				
		5	Unemployed			
		6	Student, pupil			
		7	Retired			
		8	Unable to work due to long-standing health problems			
	9	Compulsory military or civilian service				
	10	Fulfilling domestic tasks				
	11	Other				
PL211A_F	Main activity in January	1	Collected via survey/ interview			
	(flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PL211B	Main activity in February	1	Employee working full-time	All current household members aged 16 and over	Personal interview (proxy as an exception	Income reference period

		2	Employee working part-time	or selected respondent (where	for persons temporarily away or in incapacity)	
		3	Self- employed working full-time (including family worker)	applies)	or registers	
		4	Self- employed working part-time (including family worker)			
		5	Unemployed			
		6	Student, pupil			
		7	Retired			
		8	Unable to work due to long- standing health problems			
		9	Compulsory military or civilian service			
		10	Fulfilling domestic tasks			
		11	Other			
PL211B_F	Main activity in February	1	Collected via survey/ interview			
	(flag)	2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to			

			establish a source			
		-1	Missing			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PL211C Main activity in March	activity in	1	Employee working full-time	household intervied (proxy aged 16 as an exception or selected respondent (where applies) incapage	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	y n n
		2	Employee working part-time			
		3	Self- employed working full-time (including family worker)			
		4	Self- employed working part-time (including family worker)			
		5	Unemployed			
		6	Student, pupil			
		7	Retired			
		8	Unable to work due to long- standing health problems			
		9	Compulsory military or civilian service			

		10	Fulfilling domestic tasks Other			
PL211C_F	Main activity in March	1	Collected via survey/ interview			
	(flag)	2	Collected from administrative data	⁄e		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PL211D	Main activity in April	1	Employee working full-time	All current household members	Personal interview (proxy	Income reference period
		2	Employee working part-time	aged 16 and over or selected respondent	as an exception for persons temporarily	
		3	Self- employed working full-time (including family worker)	(where applies)	away or in incapacity) or registers	
		4	Self- employed working part-time (including family worker)			
		5	Unemployed			

	6	Student, pupil				
		7	Retired			
		8	Unable to work due to long- standing health problems			
		9	Compulsory military or civilian service			
		10	Fulfilling domestic tasks			
		11	Other			
PL211D_F Main activit April (flag)	activity in April	1	Collected via survey/ interview			
	(flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PL211E	Main activity in May	1	Employee working full-time	All current household members	Personal interview (proxy	Income reference period
		2	Employee working part-time			
	3	Self- employed	(where applies) temporarily away or in			

			working full-time (including family worker)	incapa or regi	incapacity) or registers	city) sters
		4	Self- employed working part-time (including family worker)			
	5	Unemployed				
	6	Student, pupil				
	7	Retired				
	8	Unable to work due to long- standing health problems				
		9	Compulsory military or civilian service			
		10	Fulfilling domestic tasks			
		11	Other			
PL211E_F	Main activity in May	1	Collected via survey/ interview			
	(flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-3	Not applicable			

			(non-selected respondent (RB245 equal to 3))			
PL211F	Main activity in June	1	Employee working full-time	All current household members	Personal interview (proxy	y)
		2	Employee working part-time	aged 16 and over or selected respondent	as an exception for persons temporarily	
		3	Self- employed working full-time (including family worker)	(where applies) away or in incapacity) or registers	away or in incapacity)	
		4	Self- employed working part-time (including family worker)			
		5	Unemployed			
		6	Student, pupil			
		7	Retired			
		8	Unable to work due to long- standing health problems			
		9	Compulsory military or civilian service			
	10	Fulfilling domestic tasks				
		11	Other			
PL211F_F	Main activity in June	1	Collected via survey/ interview			

(flag)	(flag)	3	Collected from administrative data Imputed	re		
		4	Not possible to establish a source			
		-1	Missing			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
	Main activity in July	1	Employee working full-time	All current household members aged 16	Personal interview (proxy	Income reference period
		working part-time and over expondent te	as an exception for persons temporarily			
		3	Self- employed working full-time (including family worker)	(where aw income applies)	away or in incapacity) or registers	
		4	Self- employed working part-time (including family worker)			
		5	Unemployed			
	6	Student, pupil				
	7	Retired				
		8	Unable to work due to long- standing			

			health problems			
		9	Compulsory military or civilian service			
		10	Fulfilling domestic tasks			
		11	Other			
PL211G_F	Main activity in July	1	Collected via survey/ interview			
(flag)	(flag)	2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PL211H	Main activity in August	1	Employee working full-time	All current household members	interview re	Income reference period
		2	Employee working part-time	aged 16 and over or selected respondent	as an exception for persons temporarily	
		3	Self- employed working full-time (including family worker)	(where applies)	away or in incapacity) or registers	
	4	Self- employed working				

		part-time (including family worker)				
		5 6	Unemployed Student,			
			pupil			
		7	Retired			
		8	Unable to work due to long- standing health problems			
		9	Compulsory military or civilian service			
		10	Fulfilling domestic tasks			
		11	Other			
PL211H_F	Main activity in August	1	Collected via survey/ interview			
	(flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PL211I	Main activity in September	1	Employee working full-time	All current household members	Personal interview (proxy	Income reference period

		3	Employee working part-time Self-employed working full-time (including family worker)	aged 16 and over or selected respondent (where applies)	as an exception for persons temporarily away or in incapacity) or registers	
		4	Self- employed working part-time (including family worker)			
		5	Unemployed			
		6	Student, pupil			
		7	Retired			
		8	Unable to work due to long- standing health problems			
		9	Compulsory military or civilian service			
		10	Fulfilling domestic tasks			
		11	Other			
PL211I_F	Main activity in September	1	Collected via survey/ interview			
	(flag)	2	Collected from administrative data	<i>r</i> e		
		3	Imputed			
		4	Not possible to			

			establish a source			
		-1	Missing			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PL211J	Main activity in October	1	Employee working full-time	All current household members	Personal interview (proxy	Income reference period
		2	Employee working part-time	aged 16 and over or selected respondent	as an exception for persons temporarily away or in incapacity) or registers	
		3	Self- employed working full-time (including family worker)	(where applies)		
		4	Self- employed working part-time (including family worker)			
		5	Unemployed	ed		
		6	Student, pupil			
		7	Retired			
		8	Unable to work due to long- standing health problems			
		9	Compulsory military or civilian service			

Activity in Novemberworking full-timehousehold membersinterview (proxy aged 16 and over or selected respondent employed employedreference or selected respondent (where applies)		I	10	D 10	1	I	I
PL211J_F Main activity in October (flag) 2			10	domestic			
activity in October (flag) 2			11	Other			
PL211K Main activity in November PL211K Main activity in November 2 Employee working part-time 2 Employee working part-time 3 Self- (where employed per more) 3 Self- (where employed price) 2 Collected from administrative data 3 Imputed 4 Not possible to establish a source -1 Missing -3 Not applicable (non-selected respondent (RB245) equal to 3)) PL211K Pl211K Main activity in November 2 Employee working part-time 3 Self- (where applies) Self- (where applies)	activity in October	activity in October	1	via survey/			
PL211K Main activity in November All current household members aged 16 and over or selected respondent (part-time) 2 Employee working part-time 3 Self-employed 3 Self-employed Self-employe		(flag)	2	from administrativ	re		
PL211K Main activity in November Description Possible to establish a source Possible to establish a source			3	Imputed			
PL211K Main activity in November 1 Employee working full-time part-time 2 Employee working part-time 3 Self- employed where applicable (non- selected respondent (RB245 equal to 3)) All current household interview (proxy as an exception for persons temporarily away or in incapacity)	activity in	4	possible to establish a				
PL211K Main activity in November Description Respondent (RB245 equal to 3)) Respondent (RB245 equal to 3))			-1	Missing			
Activity in Novemberworking full-timehousehold members aged 16 and over or selected respondent employedinterview (proxy as an exception for persons temporarily away or in incapacity)		-3	applicable (non- selected respondent (RB245				
2 Employee working part-time and over or selected respondent (where applies) exception for persons temporarily away or in incapacity)		activity in	1	working	household into members (posterior aged 16 as and over or selected for respondent (where applies) into members (posterior aged 16 as and over or selected for respondent (where awapplies) into members (posterior aged 16 as a selected for respondent tender).	interview referenc (proxy period	reference
Self- (where away or in incapacity)			2	working		exception for persons	
full-time (including family worker)			3	employed working full-time (including family		away or in	
4 Self- employed working part-time (including family worker)			4	employed working part-time (including family			
			5	Unemployed			

		6	Student, pupil			
		7	Retired			
		8	Unable to work due to long- standing health problems			
		9	Compulsory military or civilian service			
		10	Fulfilling domestic tasks			
		11	Other			
PL211K_F	Main activity in November	1	Collected via survey/ interview			
	(flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-3	Not applicable (non-selected respondent (RB245 equal to 3))			
PL211L	Main activity in December	1	Employee working full-time	All current household members	Personal interview (proxy	Income reference period
		2	Employee working part-time	aged 16 and over or selected respondent	as an exception for persons temporarily	
		3	Self- employed	(where applies)	away or in	

			working full-time (including family worker)		incapacity) or registers	
		4	Self- employed working part-time (including family worker)			
		5	Unemployed			
		6	Student, pupil			
		7	Retired			
	8	Unable to work due to long- standing health problems				
		9	Compulsory military or civilian service			
		10	Fulfilling domestic tasks			
		11	Other			
PL211L_F	Main activity in December	1	Collected via survey/ interview			
gras	(flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-3	Not applicable			

WORKIN	G HOURS		(non-selected respondent (RB245 equal to 3))			
PL060	Number of hours usually worked per week in the main job	1-99	Number of hours	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Current
PL060_F Number of hours usually worked per week in the main job (flag)	1	Collected via survey/ interview				
	2	Collected from administrative data	re			
	3	Imputed				
	4	Not possible to establish a source				
		-1	Missing			
	-2	Not applicable (PL032 not equal to 1)				
		-6	Hours varying (when an average for over four weeks is not possible)			
PL100	Total number of hours usually worked per week	1-99	Number of hours	All current household members aged 16 and over	Personal interview (proxy as an exception for persons	Current

	in the second, third, jobs				temporarily away or in incapacity) or registers	
PL100_F	Total number of hours	1	Collected via survey/ interview			
	usually worked per week in the second, third,	2	Collected from administrative data	re		
jobs (flag)	3	Imputed				
	4	Not possible to establish a source				
		-1	Missing			
	-2	Not applicable (PL032 not equal to 1)				
	-4	Not applicable (Not second, thirdjob)				
		-6	Hours varying (when an average for over four weeks is not possible)			
EDUCAT	TIONAL ATTA	INMENT L	EVEL			
PE041	Educational attainment level	0	No formal education or below ISCED 1	All current household members aged 16	Personal interview (proxy as an	Current
		1	ISCED 1 Primary education	and over	exception for persons temporarily away or in	
		2	ISCED 2 Lower secondary		incapacity) or registers	

education

3	ISCED 3 Upper secondary education	
34	ISCED 3 Upper secondary education- general/ only for persons aged 35 and over	
342	ISCED 3 Upper secondary education (general) - partial level completion, without direct access to tertiary education/only for persons aged 16-34	
343	ISCED 3 Upper secondary education (general) - level completion, without direct access to tertiary education/only for persons aged 16-34	
344	ISCED 3 Upper secondary education (general) - level completion, with direct	

	access to tertiary education/ only for persons aged 16-34
349	ISCED 3 Upper secondary education (general) - without possible distinction of access to tertiary education/ only for persons aged 16-34
35	ISCED 3 Upper secondary education- vocational/ only for persons aged 35 and over
352	ISCED 3 Upper secondary education (vocational) - partial level completion, without direct access to tertiary education/ only for persons aged 16-34
353	ISCED 3 Upper secondary education (vocational) - level

354	completion, without direct access to tertiary education/only for persons aged 16-34	
55т	3 Upper secondary education (vocational) - level completion, with direct access to tertiary education/only for persons aged 16-34	
359	ISCED 3 Upper secondary education (vocational) - without possible distinction of access to tertiary education/ only for persons aged 16-34	
39	ISCED 3 Upper secondary education- orientation unknown/ only for persons aged 35 and over	
392	ISCED 3 Upper secondary education	

	(orientation unknown) - partial level completion, without direct access to tertiary education/only for persons aged 16-34
393	ISCED 3 Upper secondary education (orientation unknown) - level completion, without direct access to tertiary education/only for persons aged 16-34
394	ISCED 3 Upper secondary education (orientation unknown) - level completion, with direct access to tertiary education/ only for persons aged 16-34
399	ISCED 3 Upper secondary education (orientation unknown) - without possible

	distinction
	of access
	to tertiary
	education/
	only for
	persons aged 16-34
4	ISCED
	4 Post-
	secondary
	non-tertiary
	education
44	ISCED
	4 Post-
	secondary
	non-tertiary
	education —
	general
45	ISCED
	4 Post-
	secondary
	non-tertiary
	education —
	vocational
49	ISCED
	4 Post-
	secondary
	non-tertiary
	education —
	orientation
	unknown
5	ISCED 5
	Short-cycle
	tertiary
	education
54	ISCED 5
	Short-cycle
	tertiary
	education —
	general
55	ISCED 5
	Short-cycle
	tertiary
	education —
	vocational
59	ISCED 5
	Short-cycle
	tertiary

		3	Imputed			
	(flag)	2	Collected from administrative data	re		
RL010_F	Education at preschool	1	Collected via survey/ interview			
RL010	Education at pre- school		Number of hours of education during an usual week	All current household members not over 12 years old (age at the date of interview)	Household respondent or registers	A typical week
PARTICIP	ATION IN FO	-1 ORMAL ED	Missing UCATION A	CTIVITIES	(current)	
	(flag)	4	Not possible to establish a source			
		3	Imputed			
		2	Collected from administrative data	re		
PE041_F	Educational attainment level	1	Collected via survey/ interview			
		8	ISCED 8 Doctoral or equivalent level			
		7	ISCED 7 Master's or equivalent level			
		6	ISCED 6 Bachelor's or equivalent level			
			education — orientation unknown			

		-1 -2	Not possible to establish a source Missing Not applicable (person is not admitted to pre-school because of his or her age OR is at compulsory school OR is more than 12 years old)			
RL020	Education at compulsory school	0-99	Number of hours of education during an usual week	All current household members not over 12 years old (age at the date of interview)	Household respondent or registers	A typical week
RL020_F	Education at compulsory	1	Collected via survey/ interview			
	school (flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (person is not admitted to compulsory school			

PE010	Participatio	nl	because of his or her age OR is more than 12 years)	All current	Personal	Current
	in formal education and training (student or apprentice)	2	No	household members aged 16 and over	interview (proxy as an exception for persons temporarily away or in incapacity) or registers	
PE010_F Participation in formal education and training (student or apprentice) (flag)	education	1	Collected via survey/ interview			
	2	Collected from administrative data	re			
		3	Imputed	_		
		4	Not possible to establish a source			
		-1	Missing			
PE021	Level of current/ most	0	Early childhood education	All current household members	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Current
	recent formal education or training	1	ISCED 1 Primary education	aged 16 and over		
	activity	2	ISCED 2 Lower secondary education			
		3	ISCED 3 Upper secondary education/ only for persons aged 35 and over			

34	ISCED 3 Upper secondary education — general/only for persons aged 16-34	
35	ISCED 3 Upper secondary education — vocational/ only for persons aged 16-34	
39	ISCED 3 Upper secondary education— orientation unknown/ only for persons aged 16-34	
4	ISCED 4 Post- secondary non-tertiary education/ only for persons aged 35 and over	
44	ISCED 4 Post- secondary non-tertiary education— general/ only for persons aged 16-34	
45	ISCED 4 Post- secondary non-tertiary education vocational/ only for	

1		
	persons aged 16-34	
49	ISCED 4 Post- secondary non-tertiary education — orientation unknown/ only for persons aged 16-34	
5	ISCED 5 Short-cycle tertiary education/ only for persons aged 35 and over	
54	ISCED 5 Short-cycle tertiary education — general/only for persons aged 16-34	
55	ISCED 5 Short-cycle tertiary education — vocational/ only for persons aged 16-34	
59	ISCED 5 Short-cycle tertiary education — orientation unknown/ only for persons aged 16-34	
6	ISCED 6 Bachelor's or	

			equivalent level			
		7	ISCED 7 Master's or equivalent level			
		8	ISCED 8 Doctoral or equivalent level			
PE021_F	Level of current/ most recent	1	Collected via survey/ interview			
	formal education or training activity (flag)	2	Collected from administrativ data	re		
	() tus)	3	Imputed	•		
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (PE010 not equal to 1)			
QUALITY	OF LIFE			,	1	,
PW010	Overall life satisfaction	0-10	Not at all satisfied — completely satisfied	All current household members aged 16 and over or selected respondent (where applies)	Personal interview (proxy as an exception for persons temporarily away or in incapacity)	Current
PW010_F	Overall life satisfaction	1	Filled			
	(flag)	-1	Missing			
		-3	Not applicable (non- selected respondent (RB245 equal to 3))			

PW191	Trust in others	0-10	No trust at all — trust completely	All current household members aged 16 and over or selected respondent (where applies)	Personal interview (proxy as an exception for persons temporarily away or in incapacity)	Current
PW191_F	Trust in	1	Filled			
	others (flag)	-1	Missing			
	0 13	-3	Not applicable (non- selected respondent (RB245 equal to 3))			
MATERIA	L DEPRIVAT	TION				
HD080	Replacing	1	Yes		Household respondent	Current
	worn-out furniture	2	No, cannot afford			
		3	No, other reason			
HD080_F	Replacing	1	Filled			
	worn-out furniture (flag)	-1	Missing			
HH050	Ability to	1	Yes	Household	Household	Current
	keep home adequately warm	2	No		respondent	
HH050_F	Ability to	1	Filled			
	keep home adequately warm (flag)	-1	Missing			
	Capacity	1	Yes	Household	Household	Current
	to afford paying for one week annual holiday away from home	2	No		respondent	

HS040_F	Capacity	1	Filled			
	to afford paying for one week annual holiday away from home (flag)	-1	Missing			
HS050	Capacity	1	Yes	Household	Household	Current
	to afford a meal with meat, chicken, fish (or vegetarian equivalent) every second day	2	No		respondent	
HS050_F	Capacity	1	Filled			
	to afford a meal with meat, chicken, fish (or vegetarian equivalent) every second day (flag)	-1	Missing			
HS060	Capacity	1	Yes	Household	Household	Current
	to face unexpected financial expenses	2	No		respondent	
HS060_F	Capacity	1	Filled			
	to face unexpected financial expenses (flag)	-1	Missing			
HS090	Do you	1	Yes	Household	Household	Current
have a	have a computer	2	No, cannot afford		respondent	
		3	No, other reason			

HS090_F	Do you	1	Filled			
	have a computer (flag)	-1	Missing			
HS110	Do you	1	Yes	Household	Household	Current
	have a car	2	No, cannot afford		respondent	
		3	No, other reason			
HS110_F	Do you	1	Filled			
	have a car (flag)	-1	Missing			
HS120	Ability to make ends	1	With great difficulty	Household	Household respondent	Current
	meet	2	With difficulty			
		3	With some difficulty	-		
		4	Fairly easily			
		5	Easily			
		6	Very easily			
HS120_F	Ability to	1	Filled			
	make ends meet (flag)	-1	Missing			
PD020	Replace	1	Yes	All current	Personal	Current
	worn-out clothes by some	2	No, cannot afford	household members aged 16	interview (proxy as an	
	new (not second- hand) ones	3	No, other reason	and over or selected respondent (where applies)	exception for persons temporarily away or in incapacity)	
PD020_F	Replace	1	Filled			
	worn-out clothes	-1	Missing			
by some new (no second-	by some new (not second- hand) ones	-3	Not applicable (non-selected respondent (RB245 equal to 3))			

PD030	Two pairs	1	Yes	All current	Personal	Current
	of properly fitting shoes	2	No, cannot afford	household members aged 16	interview (proxy as an	
	(including a pair of all- weather shoes)	3	No, other reason	and over or selected respondent (where applies)	exception for persons temporarily away or in incapacity)	
	Two pairs	1	Filled			
	of properly fitting	-1	Missing			
	shoes (including a pair of all-weather shoes) (flag)	-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PD050	Get-	1	Yes	All current household	Personal interview	Current
	together with friends/	2	No, cannot afford	members aged 16	(proxy as an	
	family (relatives) for a drink/ meal at least once a month	3	No, other reason	and over or selected respondent (where applies)	exception for persons temporarily away or in incapacity)	
PD050_F	Get-	1	Filled			
	together with	-1	Missing			
friends/ family (relatives) for a drink/ meal at least once a month (flag)	-3	Not applicable (non- selected respondent (RB245 equal to 3))				
	Regularly	1	Yes	All current	Personal	Current
	participate in a leisure activity	2	No, cannot afford	household members aged 16 and over or selected respondent (where applies)	interview (proxy as an exception for persons temporarily away or in incapacity)	
	dentity	3	No, other reason			

PD060_F	Regularly	1	Filled			
	participate in a leisure	-1	Missing			
a	activity (flag)	-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PD070	Spend	1	Yes	All current	Personal	Current
	a small amount of money	2	No, cannot afford	household members aged 16	interview (proxy as an	
	each week on yourself	3	No, other reason	aged 16 and over or selected respondent (where applies)	exception for persons temporarily away or in incapacity)	
a	Spend	1	Filled			
	a small amount of	-1	Missing			
	money each week on yourself (flag)	-3	Not applicable (non- selected respondent (RB245 equal to 3))			
PD080	Internet	1	Yes	All current	Personal interview (proxy as an exception for persons temporarily away or in incapacity)	Current
	connection for personal	2	No, cannot afford	household members aged 16 and over or selected respondent (where applies)		
	use at home	3	No, other reason			
PD080_F	Internet	1	Filled			
	connection for personal	-1	Missing			
	use at home (flag)	-3	Not applicable (non-selected respondent (RB245 equal to 3))			

CHILDREN SPECIFIC DEPRIVATION

HD100	Some	1	Yes	All current	Household	Current
seco han	new (not second- hand) clothes	2	No, household cannot afford it	household members not over 15 years old (household	respondent	
		3	No, other reason	level)		
HD100_F	Some	1	Filled			
	new (not second-	-1	Missing			
	hand) clothes (flag)	-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
HD110	Two pairs	1	Yes	All current	Household	Current
	of properly fitting shoes (including a pair	2	No, household cannot afford it	household members not over 15 years old (household	ers er 15 ld	
	of all- weather shoes)	3	No, other reason	level)		
HD110_F	Two pairs	1	Filled			
	of properly fitting	-1	Missing			
	shoes (including a pair of all-weather shoes) (flag)	-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in			

			respective year)			
,	Fruits and	1	Yes	All current	Household	Current
	vegetables once a day	2	No, household cannot afford it	household members not over 15 years old (household	respondent	
		3	No, other reason	level)		
HD120_F	Fruits and	1	Filled			
	vegetables	-1	Missing	-		
once a day (flag)		-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
HD140	One meal	1	Yes	All current	Household	Current
	with meat, chicken or fish (or vegetarian equivalent)	2	No, household cannot afford it	household members not over 15 years old (household	respondent	
	at least once a day	3	No, other reason	level)		
HD140_F	One meal	1	Filled			
	with meat, chicken	-1	Missing	-		
veget equiv at lea once	or fish (or vegetarian equivalent) at least once a day (flag)	-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not			

			collected in respective year)			
HD150	Books	1	Yes	All current	Household	Current
	at home suitable for their age	2	No, household cannot afford it	household members not over 15 years old (household	respondent	
		3	No, other reason	level)		
HD150_F	Books	1	Filled			
	at home suitable for	-1	Missing			
their age (flag)	their age	-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
HD160	Outdoor	1	Yes	All current	Household respondent	Current
	leisure equipment	2	No, household cannot afford it	household members not over 15 years old (household		
		3	No, other reason	level)		
HD160_F	Outdoor	1	Filled			
	leisure equipment	-1	Missing			
	(flag)	-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable			

			not collected in respective year)			
HD170	Indoor	1	Yes	All current	Household	Current
	games	2	No, household cannot afford it	household members not over 15 years old (household	respondent	
		3	No, other reason	level)		
HD170_F	Indoor	1	Filled			
	games	-1	Missing	-		
(flag)	(hug)	-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
HD180	Regular	1	Yes	All current	Household	Current
	leisure activity	2	No, household cannot afford it	household members not over 15 years old (household	respondent	
		3	No, other reason	level)		
HD180_F	Regular	1	Filled			
	leisure activity	-1	Missing			
	(flag)	-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable			

			(variable not collected in respective year)			
HD190	Celebration	s 1	Yes	All current	Household	Current
	on special occasions	2	No, household cannot afford it	household members not over 15 years old (household	respondent	
		3	No, other reason	level)		
HD190_F	Celebrations	1	Filled			
	on special occasions	-1	Missing	-		
	(flag)	-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
HD200	Invite friends round to play or eat from time to time	2	Yes No, household cannot afford it	All current household members not over 15 years old (household	Household respondent	Current
		3	No, other reason	level)		
HD200_F	Invite	1	Filled			
	friends round to	-1	Missing			
	play or eat from time to time (flag)	-4	Not applicable (no children aged 0-15 in the household)			

HD210	Participate in school trips and school events that cost money	-7 1 2	Not applicable (variable not collected in respective year) Yes No, household cannot afford it	All current household members not over 15 years old (household	Household respondent	Current
		3	No, other reason	level)		
HD210_F	Participate	1	Filled			
	in school trips and	-1	Missing			
	school events that cost money (flag)	-2	Not applicable (no children attending school)			
		-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
HD220	Suitable	1	Yes	All current	Household	Current
	place to study or do homework	2	No, household cannot afford it	household members not over 15 years old (household	respondent	
		3	No, other reason	level)		
_	Suitable	1	Filled			
	place to	-1	Missing			

	study or do homework (flag)	-2	Not applicable (no children attending school)			
		-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
HD240	Go on	1	Yes	All current	Household	Current
	holiday away from home at least one week per	2	No, household cannot afford it	household members not over 15 years old (household	respondent	
	year	3	No, other reason	level)		
HD240_F	Go on	1	Filled			
	holiday away from	-1	Missing			
	home at least one week per year (flag)	-4	Not applicable (no children aged 0-15 in the household)			
		-7	Not applicable (variable not collected in respective year)			
MAIN HO	USING CHA	RACTERIS	STICS	1	1	1
НН010	Dwelling type	1	Detached house	Household	Household respondent or registers	Current

		2	Semi- detached or terraced house			
		3	Apartment or flat in a building with less than 10 dwellings			
		4	Apartment or flat in a building with 10 or more dwellings			
		5	Some other kind of accommodat	ion		
HH010_F	Dwelling type (flag)	1	Collected via survey/ interview			
		2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
НН021	Tenure status of the household	1	Owner without outstanding mortgage	Household	Household respondent or registers	Current
		2	Owner with outstanding mortgage			
		3	Tenant, rent at market price			
		4	Tenant, rent at reduced price			

		5	Tenant, rent free			
HH021_F	Tenure status of the	1	Collected via survey/ interview			
household (flag)	household (flag)	2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
НН030	Number of rooms	1-9.9	Number of rooms	Household	Household respondent	Current
	available to the household	10	10 or more rooms		or registers	
HH030_F	Number of rooms available	1	Collected via survey/ interview			
	to the household (flag)	2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
HOUSING	COST INLC	UDING REI	UCED UTII	LITY COSTS	S	
НН060	Current rent related to the occupied dwelling	1-999999.99	Rent (national currency)	Household	Household respondent or registers	Current
HH060_F	Current rent related to the occupied dwelling	1	Collected via survey/ interview			

	(flag)	2	Collected from administrative data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (HH021 not equal to 3 or 4)			
НН070	Total housing cost	0-999999.99	Housing cost — including electricity, water, gas and heating	Household	Household respondent or registers	Current
HH070_F	Total housing cost	1	Collected via survey/ interview			
	(flag)	2	Collected from administrative data	<i>r</i> e		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
HH071	Mortgage principal repayment	0	No mortgage principal repayment	Household	Household respondent	Current
		1-999999.99	Mortgage principal repayment			
HH071_F	Mortgage	1	Filled			
	principal repayment (flag)	-1	Missing			

		-2	Not applicable (HH021 not equal to 2)			
HS022	Reduced utility cost	1	Yes	Household	Household	Last 12
	utility cost	2	No		respondent or registers	months
HS022_F	Reduced utility cost (flag)	1	Collected via survey/ interview			
		2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (this does not exist in the country)			
CHILDCA	RE					
RL030	Childcare at centre- based services outside school hours (before/ after)	0-99	Number of hours of education during an usual week	All current household members not over 12 years old (age at the date of interview)	Household respondent or registers	A typical week
RL030_F	Childcare at centre- based	1	Collected via survey/ interview			
	services outside school hours (before/	2	Collected from administrativ data	re		
	after) (flag)	3	Imputed			

		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (person is neither at preschool nor at school or is more than 12 years old)			
RL040	Childcare at day-care centre	0-99	Number of hours of education during an usual week	All current household members not over 12 years old (age at the date of interview)	Household respondent or registers	A typical week
RL040_F	Childcare at day-care centre	1	Collected via survey/ interview			
	(flag)	2	Collected from administrativ data	re		
		3	Imputed			
		4	Not possible to establish a source			
		-1	Missing			
		-2	Not applicable (person is more than 12 years old)			
RL050	Childcare by a professional child- minder	0-99	Number of hours of education during an usual week	All current household members not over 12 years	Household respondent	A typical week

	at child's home or at child- minder's home			old (age at the date of interview)		
RL050_F	Childcare	1	Filled			
	by a professional	-1	Missing			
child- minder at child's home or at child- minder's home (flag)	-2	Not applicable (person is more than 12 years old)				
RL060	Childcare by grand- parents, household members other than parents, other relatives, friends or neighbours	0-99	Number of hours of education during an usual week	All current household members not over 12 years old (age at the date of interview)	Household respondent	A typical week
RL060_F	Childcare	1	Filled			
	by grand- parents,	-1	Missing			
household members, other than parents, other relatives, friends or neighbours	household members, other than parents, other relatives, friends or	-2	Not applicable (person is more than 12 years old)			
INCOME I	FROM WOR	K				
PY010G/ PY010N	Employee cash or near cash income	0	No income (to be treated in the same way as any other income value; therefore, both	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period

		1-999999.99	components for _F must be reported, as well as IF) Income (national currency)		
PY010G_F/ PY010N_F	Employee cash or near cash	1	Collected via survey/ interview		
	income (Two-digit flag: first digit)	2	Collected from administrative data	re	
		3	Deductive/ logical imputation (also including top- and bottom- coding)		
		4	Gross/net conversion		
		5	Model- based imputation		
		6	Donor imputation		
		7	Not possible to establish the most common source or method		
	Employee cash or near cash income (Two-	1	Net of tax on income at source and social contributions		
	digit flag: second digit)	2	Net of tax on income at source		

		3	Net of social contributions	,		
		4	Mix of different nets			
		5	Gross			
		6	Income component(s not taxed)		
		7	Mix of net and gross			
		8	Unknown			
		9	Not applicable (the value was not collected)			
PY010G_IF/ PY010N_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
			if problem of dividing by 0 appears			
PY020G/ PY020N	Non-Cash employee income	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period
		1-999999.99	Income (national currency)			

	employee income	1	Collected via survey/ interview		
	flag: first	2	Collected from administrative data	re	
		3	Deductive/ logical imputation (also including top- and bottom- coding)		
		4	Gross/net conversion		
		5	Model- based imputation		
		6	Donor imputation		
emplo incom (Two-		7	Not possible to establish the most common source or method		
	digit flag:	1	Net of tax on income at source and social contributions		
		2	Net of tax on income at source		
		3	Net of social contributions	\$	
		4	Mix of different nets		
		5	Gross		

		6	Income component(s not taxed			
		7	Mix of net and gross			
		8	Unknown			
		9	Not applicable (the value was not collected)			
	Non-Cash employee income (Alternative: One-digit flag)	-4	Amount included in another income component			
PY020G_IF/ PY020N_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
			if problem of dividing by 0 appears/if _F=-4			
PY021G/ PY021N	Company	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period
		1-999999.99	Income (national currency)			
PY021G_F/ PY021N_F	Company car (Two-digit flag or		Income flags as for the variable PY020G_F/			

	alternative one-digit flag)		PY020N_F and PY020G_IF/ PY020N_IF	,		
PY030G	Employer's social insurance contribution		No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	reference period
		1-999999.99	(national currency)			
PY030G_F	social	1	Collected via survey/ interview			
	contribution (Two-digit flag: first digit)	2	Collected from administrative data	re		
		3	Deductive/ logical imputation (also including top- and bottom- coding)			
		4	Gross/net conversion			
		5	Model- based imputation			
		6	Donor imputation			
		7	Not possible to establish the most			

			common source or method
	Employer's social insurance contribution (Two-	1	Net of tax on income at source and social contributions
	digit flag: second digit)	2	Net of tax on income at source
		3	Net of social contributions
		4	Mix of different nets
		5	Gross
		6	Income component(s not taxed
		7	Mix of net and gross
		8	Unknown
		9	Not applicable (the value was not collected)
	Employer's social insurance contribution (Alternative: one-digit flag)		Missing
PY030G_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100
			if problem of dividing by 0 appears/if _F=-1

PY050G/ PY050N	Cash profits or losses from self- employment	-999999.99 -1 1-999999.99	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF) Losses	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period
PY050G_F/ PY050N_F	Cash profits or losses from self-employment (Two-digit flag)		Income flags as for the variable PY010G_F/PY010N_F and PY010N_IF	,		
INCOME F	ROM SOCIA	AL TRANSF	ERS			
HY050G/ HY050N	Family/ Children- related allowances	1-999999.99	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF) Income (national	Household	Household respondent or registers	Income reference period
HY050G_F/ HY050N_F	Family/ Children- related allowances		Income flags as for the variable PY010G_F/			

	(Two-digit flag)		PY010N_F and PY010G_IF/ PY010N_IF	,		
allowan benefits classifie	Social exclusion allowances/ benefitsnot classified elsewhere	1-999999.99		Household	Household respondent or registers	Income reference period
			(national currency)			
HY060G_F/ HY060N_F	Social exclusion allowances/benefits not classified elsewhere (Two-digit flag)		Income flags as for the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF	,		
HY070G/ HY070N	Housing allowances	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	Household	Household respondent or registers	Income reference period
		1-999999.99	Income (national currency)			
HY070G_F/ HY070N_F	Housing allowances		Income flags as for			

	(Two-digit flag)		the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF	,		
PY090G/ PY090N	Unemploym benefits		No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period
		1-999999.99	Income (national currency)			
PY090G_F/ PY090N_F	Unemploym benefits (Two-digit flag)	ent	Income flags as for the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF	,		
PY110G/ PY110N	Survivor' benefits	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period
		1-999999.99	Income (national currency)			

PY110G_F/ PY110N_F	Survivor' benefits (Two-digit flag or alternative one-digit flag)		Income flags as for the variable PY020G_F/ PY020N_F and PY020G_IF/ PY020N_IF	,		
PY120G/ PY120N	Sickness benefits	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period
		1-999999.99	Income (national currency)			
PY120G_F/ PY120N_F	Sickness benefits (Two-digit flag or alternative one-digit flag)		Income flags as for the variable PY020G_F/ PY020N_F and PY020G_IF/ PY020N_IF	,		
PY130G/ PY130N	Disability benefits	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period

		1-999999.99	Income (national currency)			
PY130G_F/ PY130N_F	Disability benefits (Two-digit flag or alternative one-digit flag)		Income flags as for the variable PY020G_F/ PY020N_F and PY020G_IF/ PY020N_IF	,		
PY140G/ PY140N	Education- related allowances	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period
		1-999999.99	Income (national currency)			
PY140G_F/ PY140N_F	Education-related allowances (Two-digit flag or alternative one-digit flag)		Income flags as for the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF	,		
HY051G	Family/ Children- related allowances (Contributo and means- tested)	0 ry	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be	Household	Household respondent or registers – known to the countries	Income reference period

			reported, as well as IF)		
		1-999999.99	Income (national currency)		
HY051G_F	Family/ Children- related	1	Collected via survey/ interview		
	allowances (Contributor and means- tested) (Three-digit	y^2	Collected from administrative data	<i>r</i> e	
	flag: first digit)	3	Deductive/ logical imputation (also including top- and bottom- coding)		
		4	Gross/net conversion		
		5	Model- based imputation		
		6	Donor imputation		
		7	Not possible to establish the most common source or method		
	Family/ Children- related allowances (Contributor and means- tested) (Three-	1 y	Net of tax on income at source and social contributions		
		2	Net of tax on income at source		
	digit flag: second digit)	3	Net of social contributions	,	

HY052G	Family/ Children- related	0	No income (to be treated in	Household	Household respondent or registers	Income reference period
			if problem of dividing by 0 appears/if _F=-5			
HY051G_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
	Family/ Children- related allowances (Contributor and means- tested) (Alternative: one-digit flag)		This scheme does not exist at national level			
	(Three-digit flag: third digit)	2	Filled with mixed components			
	Family/ Children- related allowances (Contributor and means- tested)		Filled with only contributory and meanstested components			
		9	Not applicable (the value was not collected)			
		8	and gross Unknown			
		7	Income component(s not taxed Mix of net)		
		5	Gross			
		4	Mix of different nets			

	allowances (Contributo and non means- tested)	ry	the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)		– known to the countries	
		1-999999.99	Income (national currency)			
HY052G_F	Family/ Children- related	1	Collected via survey/ interview			
	allowances (Contributor and non means- tested) (Three-digit flag: first digit)	²	Collected from administrative data	e		
		3	Deductive/ logical imputation (also including top- and bottom- coding)			
		4	Gross/net conversion			
		5	Model- based imputation			
		6	Donor imputation			
		7	Not possible to establish the most common source or method			
	Family/ Children- related allowances	1	Net of tax on income at source			

(Contributor and non	y	and social contributions	
means- tested) (Three- digit flag:	2	Net of tax on income at source	
second digit)	3	Net of social contributions	
	4	Mix of different nets	
	5	Gross	
	6	Income component(s) not taxed	
	7	Mix of net and gross	
	8	Unknown	
	9	Not applicable (the value was not collected)	
Family/ Children- related allowances (Contributor and non means-	1 y	Filled with only contributory and non meanstested components	
tested) (Three-digit flag: third digit)	2	Filled with mixed components	
Family/ Children- related allowances (Contributor and non means- tested) (Alternative: one-digit flag)		This scheme does not exist at national level	

HY052G_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
			if problem of dividing by 0 appears/if _F=-5			
HY053G	Family/ Children- related allowances (Non- contributor; and means tested)	0 y 1-999999.99	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF) Income	Household	Household respondent or registers – known to the countries	Income reference period
			(national currency)			
HY053G_F	Family/ Children- related	1	Collected via survey/ interview			
(1)	allowances (Non- contributory and means tested) (Three-digit flag: first digit)	2	Collected from administrative data	ve		
		3	Deductive/ logical imputation (also including top- and bottom- coding)			
		4	Gross/net conversion			
		5	Model- based imputation			

	6	Donor imputation
	7	Not possible to establish the most common source or method
Family/ Children- related allowances (Non-	1	Net of tax on income at source and social contributions
contributory and means tested) (Three-	2	Net of tax on income at source
digit flag: second digit)	3	Net of social contributions
	4	Mix of different nets
	5	Gross
	6	Income component(s) not taxed
	7	Mix of net and gross
	8	Unknown
	9	Not applicable (the value was not collected)
Family/ Children- related allowances (Non- contributory	1	Filled with only non- contributory and means- tested components
and means tested) (Three-digit flag: third digit)	2	Filled with mixed components

	Family/ Children- related allowances (Non- contributory and means tested) (Alternative: one-digit flag)	-5	This scheme does not exist at national level			
HY053G_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
			if problem of dividing by 0 appears/if _F=-5			
HY054G	Family/ Children- related allowances (Non- contributor; and non means- tested)	y	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	Household	Household respondent or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
HY054G_F	Children- related	1	Collected via survey/ interview			
	allowances (Non- contributory and non means-	2	Collected from administrativ data	re		
	tested) (Three-digit flag: first digit)	3	Deductive/ logical imputation (also			

		including
		top- and bottom- coding)
	4	Gross/net conversion
	5	Model- based imputation
	6	Donor imputation
	7	Not possible to establish the most common source or method
Family/ Children- related allowances (Non-	1	Net of tax on income at source and social contributions
contributory and non means- tested)	2	Net of tax on income at source
(Three- digit flag: second	3	Net of social contributions
digit)	4	Mix of different nets
	5	Gross
	6	Income component(s) not taxed
	7	Mix of net and gross
	8	Unknown
	9	Not applicable (the value was not collected)

	Family/ Children- related allowances (Non- contributory and non means- tested) (Three-digit flag: third digit)	2	Filled with only non-contributory and non means-tested components Filled with mixed components			
	Family/ Children- related allowances (Non- contributory and non means- tested) (Alternative: one-digit flag)	-5	This scheme does not exist at national level			
HY054G_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
			if problem of dividing by 0 appears/if _F=-5			
HY061G	Social exclusion allowances/benefits not elsewhere classified (Contributo and meanstested)	ry	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	Household	Household respondent or registers – known to the countries	Income reference period

HY061G_F	Social exclusion allowances/benefits not elsewhere classified (Contributor and meanstested) (Three-digit flag or alternative one-digit flag)	1-999999.99 y	Income (national currency) Income flags as for the variable HY051G			
HY062G	Social exclusion allowances/benefits not elsewhere classified (Contributo and non meanstested)	0 ry 1-999999.99	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF) Income (national	Household	Household respondent or registers – known to the countries	Income reference period
HY062G_F	Social exclusion allowances/benefits not elsewhere classified (Contributor and non meanstested) (Three-digit flag or alternative one-digit flag)	y	currency) Income flags as for the variable HY052G			

benefits not elsewhere classified (Non- contributo	exclusion allowances/ benefits not elsewhere classified (Non- contributor and means		No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	Household	Household respondent or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
HY063G_F	Social exclusion allowances/benefits not elsewhere classified (Non-contributory and means tested) (Three-digit flag or alternative one-digit flag)		Income flags as for the variable HY053G			
HY064G	Social exclusion allowances/benefits not elsewhere classified (Non-contributor and non means-tested)	y	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	Household	Household respondent or registers – known to the countries	Income reference period

HY064G_F	Social exclusion allowances/benefits not elsewhere classified (Non-contributory and non meanstested) (Three-digit flag or alternative one-digit flag)	1-999999.99	(national currency) Income flags as for the variable HY054G			
HY071G	Housing allowances (Contributo and meanstested)	0 ry 1-999999.99	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF) Income (national currency)	Household	Household respondent or registers – known to the countries	Income reference period
HY071G_F	Housing allowances (Contributor and meanstested) (Threedigit flag or alternative one-digit flag)	y	Income flags as for the variable HY051G			
HY072G	Housing allowances (Contributo	0 ry	No income (to be treated in	Household	Household respondent or registers	Income reference period

	and non means- tested)	1-999999.99	the same way as any other income value; therefore, all three components for _F must be reported, as well as IF) Income (national currency)		- known to the countries	
HY072G_F	Housing allowances (Contributor and non meanstested) (Three-digit flag or alternative one-digit flag)	y	Income flags as for the variable HY052G			
HY073G	Housing allowances (Non- contributor; and means tested)		No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	Household	Household respondent or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
HY073G_F	Housing allowances (Non-contributory and means tested)		Income flags as for the variable HY053G			

HY074G	(Three-digit flag or alternative one-digit flag) Housing allowances (Non-contributory and non means-tested)		No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	Household	Household respondent or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
HY074G_F	Housing allowances (Non-contributory and non means-tested) (Three-digit flag or alternative one-digit flag)		Income flags as for the variable HY054G			
PY091G	Unemploym benefits (Contributo and means- tested)		No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period

		1-999999.99	Income (national currency)			
PY091G_F	Unemploymbenefits (Contributor and meanstested) (Three-digit flag or alternative one-digit flag)		Income flags as for the variable HY051G			
PY092G	Unemploymbenefits (Contributo and non means- tested)		No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
PY092G_F	Unemploymbenefits (Contributor and non meanstested) (Threedigit flag or alternative one-digit flag)		Income flags as for the variable HY052G			
PY093G	Unemploym benefits (Non- contributor; and means tested)		No income (to be treated in the same way as any other income value;	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in	Income reference period

		1-999999.99	therefore, all three components for _F must be reported, as well as IF) Income (national currency)		incapacity) or registers – known to the countries	
PY093G_F	Unemployme benefits (Non- contributory and means tested) (Three- digit flag or alternative one-digit flag)	ent	Income flags as for the variable HY053G			
PY094G	Unemploymbenefits (Non-contributory and non means-tested)			All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
PY094G_F	Unemployme benefits (Non- contributory and non means- tested) (Three- digit flag or alternative	ent	(national currency) Income flags as for the variable HY054G			

	one-digit flag)					
PY111G Sbb ((Can m	Survivor' benefits (Contributo and means- tested)	0 ry	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
ber (C) and tes (T) fla	Survivor' benefits (Contributory	1 y	Collected via survey/ interview			
	and means- tested) (Three-digit flag: first digit)	2	Collected from administrative data	re		
		3	Deductive/ logical imputation (also including top- and bottom- coding)			
		4	Gross/net conversion			
		5	Model- based imputation			
		6	Donor imputation			
		7	Not possible to establish the most common			

		source or method
Survivor' benefits (Contributor and means- tested)	1 y	Net of tax on income at source and social contributions
(Three-digit flag: second digit)	2	Net of tax on income at source
w.g.v)	3	Net of social contributions
	4	Mix of different nets
	5	Gross
	6	Income component(s) not taxed
	7	Mix of net and gross
	8	Unknown
	9	Not applicable (the value was not collected)
Survivor' benefits (Contributor and means- tested) (Three-digit	1 y	Filled with only contributory and meanstested components
flag: third digit)	2	Filled with mixed components
Survivor' benefits (Contributor and means- tested)		Amount included in another income component
(Alternative one-digit flag)	-5	This scheme does not exist at

			national level			
PY111G_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
			if problem of dividing by 0 appears/if _F=-4/if _F=-5			
PY112G	Survivor' benefits (Contributo and non means- tested)	0 ry	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
PY112G_F	Survivor' benefits (Contributor	1 y	Collected via survey/ interview			
	and non means- tested) (Three-digit flag: first	2	Collected from administrative data	re		
	digit)	3	Deductive/ logical imputation (also including top- and bottom- coding)			
		4	Gross/net conversion			

	5	Model- based imputation
	6	Donor imputation
	7	Not possible to establish the most common source or method
Survivor' benefits (Contributo and non means-	1 rry	Net of tax on income at source and social contributions
tested) (Three- digit flag: second	2	Net of tax on income at source
digit)	3	Net of social contributions
	4	Mix of different nets
	5	Gross
	6	Income component(s) not taxed
	7	Mix of net and gross
	8	Unknown
	9	Not applicable (the value was not collected)
Survivor' benefits (Contributo and non means- tested)	1 rry	Filled with only contributory and non meanstested components

	(Three-digit flag: third digit) Survivor benefits (Contributor and non meanstested) (Alternative: one-digit	-4 y	Filled with mixed components Amount included in another income component This scheme does not			
	flag)		exist at national level			
PY112G_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
			if problem of dividing by 0 appears/if _F=-4/if _F=-5			
PY113G	Survivor' benefits (Non- contributory and means- tested)		No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
PY113G_F Survivor' benefits (Non-contributory and meanstested)	benefits (Non-	1	Collected via survey/ interview			
	2	Collected from				

(Three-digit flag: first		administrative data
digit)	3	Deductive/ logical imputation (also including top- and bottom- coding)
	4	Gross/net conversion
	5	Model- based imputation
	6	Donor imputation
	7	Not possible to establish the most common source or method
Survivor' benefits (Non- contributory and means-	1	Net of tax on income at source and social contributions
tested) (Three- digit flag: second	2	Net of tax on income at source
digit)	3	Net of social contributions
	4	Mix of different nets
	5	Gross
	6	Income component(s) not taxed
	7	Mix of net and gross
	8	Unknown

	Survivor' benefits (Non- contributory and means- tested) (Three-digit flag: third digit)	9 1 2	Not applicable (the value was not collected) Filled with only non-contributory and meanstested components Filled with mixed components			
	Survivor' benefits (Non- contributory and means-	-4	Amount included in another income component			
	tested) (Alternative: one-digit flag)	-5	This scheme does not exist at national level			
PY113G_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
			if problem of dividing by 0 appears/if _F=-4/if _F=-5			
PY114G	Survivor' benefits (Non- contributor; and non means- tested)	y	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period

			reported, as well as IF)		
		1-999999.99	Income (national currency)		
PY114G_F	Survivor' benefits (Non-	1	Collected via survey/ interview		
	contributory and non means- tested) (Three-digit	2	Collected from administrative data	re	
J	flag: first digit)	3	Deductive/ logical imputation (also including top- and bottom- coding)		
		4	Gross/net conversion		
		5	Model- based imputation		
		6	Donor imputation		
		7	Not possible to establish the most common source or method		
	Survivor' benefits (Non- contributory and non	1	Net of tax on income at source and social contributions	ı	
	means- tested) (Three-	2	Net of tax on income at source		
	digit flag: second digit)	3	Net of social contributions	.	

	1		
		4	Mix of different nets
	5	Gross	
		6	Income component(s not taxed
		7	Mix of net and gross
		8	Unknown
		9	Not applicable (the value was not collected)
	Survivor' benefits (Non- contributory and non means- tested)	1	Filled with only non- contributory and non means- tested components
	(Three-digit flag: third digit)	2	Filled with mixed components
	Survivor' benefits (Non- contributory and non	-4	Amount included in another income component
	means- tested) (Alternative: one-digit flag)	-5	This scheme does not exist at national level
PY114G_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100
			if problem of dividing by 0 appears/if _F=-4/if F=-5

PY121G	Sickness benefits (Contributo and means- tested)	0 ry 1-999999.99	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF) Income (national currency)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
PY121G_F	Sickness benefits (Contributor and means- tested) (Three- digit flag or alternative one-digit flag)	y	Income flags as for the variable PYIIIG			
PY122G Sickness benefits	Sickness benefits (Contributo and non means-	0 ry 1-999999.99		All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
			(national currency)			
PY122G_F	Sickness benefits (Contributor and non	у	Income flags as for the variable PYII2G			

	means- tested) (Three- digit flag or alternative one-digit flag)					
PY123G	Sickness benefits (Non- contributor; and means tested)	y	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
PY123G_F	Sickness benefits (Non- contributory and means tested) (Three- digit flag or alternative one-digit flag)		Income flags as for the variable PY113G			
PY124G	Sickness benefits (Non- contributor; and non means- tested)	y	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period

			reported, as well as IF)			
		1-999999.99	Income (national currency)			
PY124G_F	Sickness benefits (Non- contributory and non means- tested) (Three- digit flag or alternative one-digit flag)		Income flags as for the variable PY114G			
PY131G	Disability benefits (Contributo and means- tested)	0 ry 1-999999.99	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF) Income (national currency)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
PY131G_F	Disability benefits (Contributor and means- tested) (Three- digit flag or alternative one-digit flag)	у	Income flags as for the variable PYIIIG			
PY132G	Disability benefits (Contributo and non	0 ry	No income (to be treated in the same way as	All current household members aged 16 and over	Personal interview (proxy as an exception	Income reference period

	means- tested)	1-999999.99	any other income value; therefore, all three components for _F must be reported, as well as IF) Income (national currency)		for persons temporarily away or in incapacity) or registers – known to the countries	
PY132G_F	Disability benefits (Contributor and non means- tested) (Three- digit flag or alternative one-digit flag)	y	Income flags as for the variable PY112G			
PY133G	Disability benefits (Non- contributory and means tested)	0 y	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
PY133G_F	Disability benefits (Non- contributory and means tested) (Three- digit flag or		Income flags as for the variable PY113G			

ANNEX I

Document Generated: 2023-09-17

	alternative one-digit flag)					
PY134G	Disability benefits (Non- contributory and non means- tested)		No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
		1-999999.99	(national currency)			
PY134G_F	Disability benefits (Non- contributory and non means- tested) (Three- digit flag or alternative one-digit flag)		Income flags as for the variable PY114G			
PY141G	Education- related allowances (Contributo and means- tested)	0 ry	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers — known to the countries	Income reference period

		1-999999.99	Income (national currency)			
PY141G_F	Education-related allowances (Contributor and means-tested) (Three-digit flag or alternative one-digit flag)	y	Income flags as for the variable HY051G			
PY142G	Education- related allowances (Contributo and non means- tested)	0 ry 1-999999.99	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF) Income (national currency)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
PY142G_F	Education-related allowances (Contributor and non meanstested) (Three-digit flag or alternative one-digit flag)	y	Income flags as for the variable HY052G			
PY143G	Education- related allowances (Non- contributor	0	No income (to be treated in the same way as any other	All current household members aged 16 and over	Personal interview (proxy as an exception for persons	Income reference period

	and means tested)	1-999999.99	income value; therefore, all three components for _F must be reported, as well as IF) Income (national currency)		temporarily away or in incapacity) or registers – known to the countries	
PY143G_F	Education-related allowances (Non-contributory and means tested) (Three-digit flag or alternative one-digit flag)		Income flags as for the variable HY053G			
PY144G	Education- related allowances (Non- contributory and non means- tested)	y	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
PY144G_F	Education-related allowances (Non-contributory and non means-tested)		Income flags as for the variable HY054G			

	(Three- digit flag or alternative one-digit flag)					
INCOME F	ROM PENS	IONS				
PY080G/ PY080N	Pension from individual private plans	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period
		1-999999.99	Income (national currency)			
PY080G_F/ PY080N_F	Pension from individual private plans (Two-digit flag)		Income flags as for the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF			
PY100G/ PY100N	Old-age benefits	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period

		1-999999.99	Income (national currency)			
PY100G_F/ PY100N_F	Old-age benefits (Three- digit flag or alternative one-digit flag)		Income flags as for the variable PY020G_F/ PY020N_F and PY020G_IF/ PY020N_IF	,		
PY101G	Old-age benefits (Contributo and means- tested)	o ry	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
		1-999999.99	Income (national currency)			
PY101G_F	Old-age benefits (Contributor and means- tested) (Three- digit flag or alternative one-digit flag)	y	Income flags as for the variable PY111G			
PY102G	Old-age benefits (Contributo and non means- tested)	0 ry	No income (to be treated in the same way as any other income value; therefore, all three components	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known	Income reference period

PY104G	tested) (Three- digit flag or alternative one-digit flag) Old-age benefits	0	No income (to be	All current household	Personal interview	Income reference
PY103G_F	Old-age benefits (Non- Contributory and means-		Income flags as for the variable PY113G			
		1-999999.99	Income (national currency)			
PY103G	Old-age benefits (Non- Contributor and means- tested)	O	No income (to be treated in the same way as any other income value; therefore, all three components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers – known to the countries	Income reference period
PY102G_F	Old-age benefits (Contributor and non means- tested) (Three- digit flag or alternative one-digit flag)	y	Income flags as for the variable PY112G			
		1-999999.99				
			for _F must be reported, as well as IF)		to the countries	

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	Contributor and non means- tested)	1-999999.99	the same way as any other income value; therefore, all three components for _F must be reported, as well as IF) Income (national currency)	aged 16 and over	as an exception for persons temporarily away or in incapacity) or registers – known to the countries	
PY104G_F	Old-age benefits (Non-Contributory and non means-tested) (Three-digit flag or alternative one-digit flag)		Income flags as for the variable PY114G			

OTHER INCOMES, INCLUDING INCOME FROM PROPERTY AND CAPITAL AND INTER-HOUSEHOLD TRANSFERS

HY040G/ HY040N	Income from rental of a property or land	1-999999.99	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF) Income (national currency)	Household	Household respondent or registers	Income reference period
HY040G_F/ HY040N_F			Income flags as for the variable			

	property or land (Two-digit flag)		PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF			
HY080G/ HY080N	Regular inter- household cash transfer received	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	Household	Household respondent or registers	Income reference period
		1-999999.99	Income (national currency)			
HY080G_F/ HY080N_F	Regular inter-household cash transfer received (Two-digit flag)		Income flags as for the variable PY010N_F and PY010G_IF/ PY010N_IF			
HY081G/ HY081N	Alimonies received (compulsory + voluntary)	1-999999.99	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF) Income	Household	Household respondent or registers	Income reference period
		1-9999999.99	(national currency)			

HY081G_F/ HY081N_F	Alimonies received (compulsory + voluntary) (Two-digit flag or alternative one-digit flag)		Income flags as for the variable PY020G_F/ PY020N_F and PY020G_IF/ PY020N_IF			
HY090G/ HY090N	Interest, dividends, profit from capital investments in unincorpora business		No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF) Income	Household	Household respondent or registers	Income reference period
		1-9999999.99	(national currency)			
HY090G_F/ HY090N_F	Interest, dividends, profit from capital investments in unincorporat business (Two-digit flag)	ed	Income flags as for the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF			
HY100G/ HY100N	Interest repayments on mortgage	0	No income (to be treated in the same way as any other income value; therefore, both components for _F	Household	Household respondent or registers	Income reference period

		1-999999.99	must be reported, as well as IF) Income (national currency)		
HY100G_F/ HY100N_F	Interest repayments on	1	Collected via survey/ interview		
	mortgage (Two-digit flag: first digit)	2	Collected from administrative data	re	
		3	Deductive/ logical imputation (also including top- and bottom- coding)		
		4	Gross/net conversion		
		5	Model- based imputation		
		6	Donor imputation		
Interest repayments on mortgage (Two-digit flag: second digit)		7	Not possible to establish the most common source or method		
	repayments on mortgage (Two-	1	Net of tax on income at source and social contributions		
	9	Not applicable (the value was not collected)			

HY100G_IF HY100N_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
			if problem of dividing by 0 appears			
HY110G/ HY110N	Income received by people aged under 16	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	Household	Household respondent or registers	Income reference period
		1-999999.99	Income (national currency)			
HY110G_F/ HY110N_F	Income received by people aged under 16 (Two-digit flag)		Income flags as for the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF	,		
HY170G/ HY170N	Value of goods produced for own consumption	n	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	Household	Household respondent or registers	Income reference period

HY170G_F/ HY170N_F	goods produced for own consumption (Two-digit flag)	1-999999.99 UTIONS AC	(national currency) Income flags as for the variable PY010G_F/PY010N_F and PY010N_IF		REDUCTIO	NS
HY120G/ HY120N	Regular taxes on wealth	1-999999.99	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF) Income	Household	Household respondent or registers	Income reference period
HV120C E	Dagular	1	(national currency)			
HY120G_F	Regular taxes on wealth (Two-digit flag: first digit)	2	Collected via survey/ interview Collected from administrative	re		
		3	Deductive/ logical imputation (also including top- and bottom- coding)			
		4	Gross/net conversion			

	6	Model- based imputation				
		0	Donor imputation			
		7	Not possible to establish the most common source or method			
Regular taxes on wealth (Two-digit flag:	taxes on wealth (Two-digit flag:	1	Net of tax on income at source and social contributions	s		
	second digit)	9	Not applicable (the value was not collected)			
	Regular taxes on wealth (Alternative: one-digit flag)	-4	Amount included in another income component			
HY120G_IF		-999999.99 - 999999.99	Collected value/ Recorded value *100			
			if problem of dividing by 0 appears/if _F=-4			
HY121G/ HY121N	Taxes paid on ownership of household main dwelling	0	No income (to be treated in the same way as any other income value; therefore, both components	Household	Household respondent or registers	Income reference period

HY121G_F/ HY121N_F		-999999.99 - 999999.99	for _F must be reported, as well as IF) Income (national currency) Income flags as for the variable HY120G_F/ HY120N_F and HY120N_IF	,		
HY130G/ HY130N	Regular inter- household cash transfer paid	1-999999.99	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF) Income (national currency)	Household	Household respondent or registers	Income reference period
HY130G_F/ HY130N_F	Regular inter-household cash transfer paid (Two-digit flag)		Income flags as for the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF	,		
HY131G/ HY131N	Alimonies paid (compulsory + voluntary)	0	No income (to be treated in the same way as	Household	Household respondent or registers	Income reference period

		1-999999.99	any other income value; therefore, both components for _F must be reported, as well as IF) Income (national currency)			
HY131G_F/ HY131N_F	Alimonies paid (compulsory + voluntary) (Two-digit flag or alternative one-digit flag)		Income flags as for the variable PY020G_F/ PY020N_F and PY020G_IF/ PY020N_IF			
HY140G/ HY140N	Tax on income and social contribution	0 as	No income (to be treated in the same way as any other income value; therefore, both	Household	Household respondent or registers	Income reference period
		-999999.99	components for _F must be reported, as well as IF) Income			
HY140G F/		-999999.99 - 999999.99	components for _F must be reported, as well as IF)			

HY145N	Repayments receipts for tax adjustment	-999999.99 -	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF) Income (national	Household	Household respondent or registers	Income reference period
HY145N_F	Repayments/ receipts for tax adjustment (Two-digit flag)	999999.99	Income flags as for the variable HY100N_F and HY100N_IF HY100N_IF	(
PY035G/ PY035N	Contributio to individual private pension plans		No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	All current household members aged 16 and over	Personal interview (proxy as an exception for persons temporarily away or in incapacity) or registers	Income reference period
		1-999999.99	Income (national currency)			
PY035G_F/ PY035N_F	Contribution to individual private pension plans	S	Income flags as for the variable PY030G_F and PY030G_IF			

	(Two-digit flag or alternative one-digit flag)					
	NUAL INCO	OME AT TH				EHOLDS
HI010	Change in the	1	Increased	Household	Household respondent	Current
house	householdin compared to previous	come	Remained more or less the same		respondent	
		3	Decreased			
HI010_F	Change	1	Filled			
	in the household income compared to previous year (flag)	-1	Missing			
H1020	Reason for increase in income	1	Indexation/ re- evaluation of salary	Household	Household respondent	Current
		2	Increased working time, wage or salary (same job)			
	3	Come back to job market after illness, parenthood, parental leave, child care or to take care of a person with illness or disability				
		4	Starting or changed job			

HI020_F	Reason for increase in income (flag)	5 6 7 1 -1 -2	Change in household composition Increase in social benefits Other Filled Missing Not applicable (HI010 not equal to 1)			
H1030	Reason for decrease in income	2	Reduced working time, wage or salary (same job), including self-employment (involuntary) Parenthood/parental leave/child care/to take care of a person with illness or disability	Household	Household respondent	Current
		5	Changed job Lost job/ unemployme bankruptcy of (own) enterprise Became	ent/		
		6	unable to work because of illness or disability Divorce/ partnership ended/other change in			

			household composition			
		7	Retirement			
		8	Cut in social benefits			
		9	Other			
HI030_F	Reason for	1	Filled			
	decrease in income	-1	Missing			
(flag)	-2	Not applicable (HI010 not equal to 3)				
HI040	Expectation	1	Increase	Household	Household	Current
of the household income in	2	Remain the same		respondent		
	the next 12 months	3	Decrease			
HI040_F Expectation of the	1	Filled				
	household income in the next 12 months (flag)	-1	Missing			
HY010	Total household gross income	-999999.99	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF) Income (national	Household	Derived	Income reference period
		999999.99	(national currency)			
HY010_F	Total household		Income flags as for the variable			

	gross income (Two-digit flag)		PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF			
HY020	Total disposable household income	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	Household	Derived	Income reference period
		-999999.99 - 999999.99	Income (national currency)			
HY020_F	Total disposable household income (Two-digit flag)		Income flags as for the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF			
HY022	Total disposable household income before social transfers other than old- age and survivor's benefits	0	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF)	Household	Derived	Income reference period
		-999999.99 - 999999.99	Income (national currency)			

HY022_F	Total disposable household income before social transfers other than old-age and survivor's benefits (Two-digit flag)		Income flags as for the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF	<i>(</i>		
HY023	Total disposable household income before social transfers including old- age and survivor's benefits	-999999.99 -	No income (to be treated in the same way as any other income value; therefore, both components for _F must be reported, as well as IF) Income (national	Household	Derived	Income reference period
HY023_F	Total disposable household income before social transfers including old-age and survivor's benefits (Two-digit flag)	999999.99	Income flags as for the variable PY010G_F/ PY010N_F and PY010G_IF/ PY010N_IF			
ARREARS	1	1	1	1		
HS011	Arrears on mortgage or rental payments	2	Yes, once Yes, twice or more	Household	Household respondent	Last 12 months

		3	No			
HS011_F	Arrears on	1	Filled			
	mortgage or rental	-1	Missing			
	payments (flag)	-2	Not applicable (HH021 equal to 1 or 5)			
HS021	Arrears on	1	Yes, once	Household	Household	Last 12
utility bills	2	Yes, twice or more		respondent	months	
		3	No			
HS021_F	Arrears on	1	Filled			
	utility bills (flag)	-1	Missing			
()tug/	-2	Not applicable (no utility bills)				
HS031 Arrears on hire purchase instalmen		1	Yes, once	Household	Household	Last 12
		2	Yes, twice or more		respondent	months
	or other loan payments	3	No			
HS031_F	Arrears	1	Filled			
	on hire purchase	-1	Missing			
	instalments or other loan payments (flag)	-2	Not applicable (no hire purchase instalments and no other loan payments)			
HS150 Financial burden of the repayment of debts from hire purchases or loans	1	Repayment is a heavy burden	Household	Household respondent	Current	
	of debts from hire purchases	2	Repayment is somewhat a burden			
	or ioung	3	Repayment is not a			

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

			burden at all		
HS150_F	Financial	1	Filled		
burden of the	-1	Missing			
	repayment of debts from hire purchases or loans (flag)	-2	Not applicable (no repayment of debts)		

AD-HOC SUBJECT MODULE 2021: LIVING ARRANGEMENTS AND CONDITIONS OF CHILDREN IN SEPARATED AND BLENDED FAMILIES

HK010	Number of children who are household members and whose other parent lives outside the household	0-99	Number	Household	Household respondent	Current
HK010_F	Number	1	Filled			
members and whose other parent live outside the		-1	Missing			
	and whose other parent lives outside the household	-2	Not applicable (no children aged 0-17 in the household)			
	(flag)	-7	Not applicable (HB010 not equal to 2021)			
HK020	Number of children who are not household members and whose parent lives	0-99	Number	Household	Household respondent	Current

	inside the household					
HK020_F	Number	1	Filled			
	of children who are not	-1	Missing			
member and who parent inside househ	household members and whose parent lives inside the household (flag)	-7	Not applicable (HB010 not equal to 2021)			
PK010	Household	1	Yes	All current	Household	Current
	member has children who are not household members	2	No	household members aged 16 and over	respondent	
member has children who are is househol members	Household	1	Filled			
		-1	Missing			
	who are not household members	-2	Not applicable (HK020 equal to 0)			
	(flag)	-7	Not applicable (PB010 not equal to 2021)			
RK010	Parent ID and sequential number of the child who is not household member	Number	Number	Children aged 0-17 who are not household members but have a parent inside the household	Derived	Current
the child who is no		1	Filled			
		-1	Missing			
	number of the child who is not household	-2	Not applicable (HK020 equal to 0)			

	(flag)	-4	Not applicable (current household member)			
		-7	Not applicable (RB010 not equal to 2021)			
RK020	Age of the child who is not household member	0-17	Number	Children aged 0-17 who are not household members but have a parent inside the household	Personal interview with the person who has children who are not household members (proxy as an exception for persons temporarily away or in incapacity)	Current
RK020_F	Age of the child	1	Filled			
	who is not	-1	Missing	-		
	household member (flag)	-2	Not applicable (HK020 equal to 0)			
		-4	Not applicable (current household member)			
		-7	Not applicable (RB010 not equal to 2021)			
PK020	Main reason for not spending	1	My work (paid work or unpaid work)	All current household members aged 16	Personal interview with the person	Current
	more time with	2	My studies	and over	who has children	

	children who are household	3	Being separated		who are household members	
	members	4	For health reasons		(proxy as an	
		4	Distance		exception for persons	
	5	Child doesn't want/ has other priorities		temporarily away or in incapacity)		
		6	Other reason			
		7	Nothing prevents me from spending more time with children			
PK020_F Main reason for not spending more time with children who are household members (flag)	1	Filled				
	-1	Missing				
	-2	Not applicable (person does not have children 0-17 living in the household)				
		-7	Not applicable (PB010 not equal to 2021)			
PK030 Main reason for not spending	1	My work (paid work or unpaid work)	All current household members aged 16	Personal interview with the person	Current	
	more time with	2	My studies	and over	who has children	
	children who	3	Being separated		who are not household	
	are not household members	4	For health reasons		members (proxy as an	
		4	Distance		exception	

		6	Child doesn't want/ has other priorities Other		for persons temporarily away or in incapacity)	
		0	reason			
		7	Nothing prevents me from spending more time with children			
PK030_F	Main	1	Filled			
	for not spending more time with children	-1	Missing	_		
		-2	Not applicable (PK010 not equal to 1)			
	who are not household members (flag)	-7	Not applicable (PB010 not equal to 2021)			
RK030	Usual time the parent needs to get to the child who is not household member	Minutes	Minutes	Children aged 0-17 who are not household members but have a parent inside the household	Personal interview with the person who has children who are not household members (proxy as an exception for persons temporarily away or in incapacity)	Current
RK030_F		1	Filled			
	the parent needs to get	-1	Missing			
	to the child who is not household member	-2	Not applicable (HK020 equal to 0)			

	(flag)	-4	Not applicable (current household member)			
	-7	Not applicable (RB010 not equal to 2021)				
RK040 Frequency of contact during the last 12 months (via phone, social media etc.) with the child who is not household member	of contact during the last 12	2	Daily Every week (not every day)	Children aged 0-17 who are not household members	Personal interview with the person who has	Last 12 months
	(via phone, social media etc.) with the child	3	Several times a month (not every week)	but have a parent inside the household	children who are not household members (proxy	
	4	Once a month		as an exception for persons		
	5	Less than once a month		temporarily away or in incapacity)		
		6	Never			
RK040_F	Frequency	1	Filled			
	of contact during the	-1	Missing			
	last 12 months (via phone, social	-2	Not applicable (HK020 equal to 0)			
media etc.) with the child who is not household member (flag)	-4	Not applicable (current household member)				
	-7	Not applicable (RB010 not equal to 2021)				
RK050	Child	1	Yes	All children		Current
having a bedroom in which to sleep	bedroom	2	No, could not afford	aged 0-17 including those who are not	interview with the person who has	

	(including bedroom shared with siblings)	3	No, other reason	household members but have a parent inside the household	children who are household members and/or children who are not household members (proxy as an exception for persons temporarily away or in incapacity) or household respondent	
RK050_F	Child	1	Filled			
having a bedroom	-1	Missing				
	in which to sleep (including bedroom shared with	-5	Not applicable (person aged 18 and over)			
	siblings) (flag)	-7	Not applicable (RB010 not equal to 2021)			
RK060	Frequency of actively	1	Various times a day	All children aged 0-17	interview	Last 12 months
	spending time with	2	Once a day	including those who	with the person	
the child (meals, play, homework, walking, talking etc.)	the child (meals, play,	3	Every week (not every day)	are not household members	who has children who are	
	walking, talking	4	Several times a month (not every week)	a parent rinside the household rinside the household rinside the household rinside rin	household members and/or children who are not household members (proxy as an exception for persons	
		5	Once a month			

RK060_F	of actively spending time with the child (meals, play, homework,	6 7 1 -1 -5	Less than once a month Never Filled Missing Not applicable (person aged 18 and over)		temporarily away or in incapacity)	
walking, talking etc.) (flag)	-7	Not applicable (RB010 not equal to 2021)				
RK070	Number of nights per month the child spends in the household (average)	0-31	Number of nights per month	Children aged 0-17 who are household members but have parent outside the household or children aged 0-17 who are not household members but have a parent inside the household	Personal interview with the person who has children who are household members but have parent outside the household or who has children who are not household members (proxy as an exception for persons temporarily away or in incapacity)	A typical month
RK070_F	Number of nights	1	Filled			
	per month	-1	Missing			
	the child spends in the	-2	Not applicable (HK010 equal to 0			

	household (average) (flag)	-5 -7	and HK020 equal to 0) Not applicable (person aged 18 and over) Not applicable (RB010 not equal to 2021)			
RK080	Legal child custody situation		Exclusively the mother	Children aged 0-17 who are	Personal interview with the	Current
	Situation	2	Exclusively the father	household members	person who has children who are household members	
		3	Both parents together	parent outside the household or children saged 0-17 who are not household members but have a parent inside the household mem (program as an excee for parent away)		
		4	Other (e.g. grandparents other relatives, youth welfare office)		members but have parent outside the household or who has children who are not household members (proxy as an exception for persons temporarily away or in incapacity)	
RK080_F	Legal child custody	1	Filled			
situation	-1	Missing				
	(flag)	-2	Not applicable (HK010 equal to 0 and HK020 equal to 0)			
		-5	Not applicable (person			

ANNEX IV

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	aged 18 and over)		
-7	Not applicable (RB010 not equal to 2021)		

ANNEX III

Identification of households and persons

Household identification number

- (1) The household identification number (ID) is composed of the household number and the split number. The household number is a unique number assigned to each household in wave 1. That number shall be generated in such a way as to contain no information that might enable the household to be identified. The split number for the first wave shall always take the value '00'.
- (2) In the event of a household split, the initial household shall keep the household number and split number from one wave to the next. The split-off household or households shall keep the same household number, but shall be assigned the next available unique split number in sequence.
- (3) In the event of a fusion of two sample households, if the new household remains at the previous address of one of them, it shall retain the household number and the split number of the household that occupied that address during the previous wave. If the new household now occupies a new address, the household number and split number of the household of the sample person who now has the lowest person number shall be used.

Personal identification number

- (1) The personal identification number (ID) is composed of the household ID and the person number.
- (2) The person number for any new person in the household shall be formed by adding 1 to the highest person number used, for all the years of the survey and the household ID.
- The household ID shall be the household identification number of the household where the person first appears in the panel.
- (4) The personal ID shall remain unchanged throughout the time the person is taking part in the survey.

ANNEX IV

Detailed arrangements and contents of quality reports

Member States shall include the following specific information in the quality report on the income and living conditions domain.

STATISTICAL PROCESSING

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Sample design

- Sample size by rotational group and allocation criteria
- Weightings (design factor, non-response adjustments, adjustments to external data (level, variables used and sources))
- Final cross-sectional and longitudinal weight
- Substitutions if applied in cases of unit non-response, method of selection of substitutes, main characteristics of substituted units compared to original units, by region (NUTS 2), distribution of substituted units by record of contact at address, household questionnaire result and household interview acceptance of the original units for each rotational group and total

Sampling unit

Description of the sampling units.

Sources other than surveys

Description of each individual source and of how they are combined.

Data collection

The method by which income variables at component level were obtained and the form they take (e.g. gross, net of taxes on income at source and social contributions, net of tax on income at source, net of social contributions) shall be described.

For each wave, the distribution of household members aged 16 or over by 'data status' and by 'type of interview' shall be provided, for each sample person, for co-residents and for the total.

Any differences between the national follow up rules and the standard EUSILC follow up rules shall be mentioned.

Data compilation

If there is any imputation, the extent to which it is used and the reasons for it shall be explained.

For the EU-SILC cross-sectional component and for each wave (if there are differences) of the EU-SILC longitudinal component, the imputation procedure used for item non-response shall be described. The list of variables where imputation is used and the instances of imputation as a percentage of the total number of observations per variable shall be reported.

If the sum of the income components is different from the total income, an explanation of the reasons shall be provided.

ACCURACY AND RELIABILITY

Sampling error

For each year for the income components the mean, the total number of observations (before and after imputation) and the standard errors shall be reported at national and regional level (NUTS 2).

Measurement error

The different sources of measurement errors likely to be found in the survey shall be described. This includes a description of the questionnaire design, the use of a cognitive laboratory (if applicable), field testing of the questionnaire, the effect of its design, content and wording, information on the intensity and efficiency of interview training: number of training days, skills testing before starting the fieldwork (rate of success and so on), information on studies to check the impact of the interviewer, such as re-interviews, record check studies, or split-sample experiments (if available), and results from models (if available). Proxy interview rates shall be provided.

Non-response error:

ANNEX IV

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Achieved (Net) sample size

The following information shall be provided for the achieved sample size:

- (a) For each wave the number of households for which an interview is accepted for the database by rotational group breakdown and total,
- (b) For each wave, the number of persons aged 16 or older who are members of the households for which an interview is accepted for the database, and who underwent a personal interview, by rotational group breakdown and total,
- (c) For each wave, the number of selected respondents (if applicable) who are members of the households for which an interview is accepted for the database, and who underwent a personal interview, by rotational group breakdown and total.

Unit non-response

For each wave, the following shall be reported: the distribution of households (original units and substituted units, if applicable) by 'record of contact at address', by 'household questionnaire result' and by 'household interview acceptance'.

For the first wave the unit non-response rate shall be provided in accordance with the formulas set out below.

For the total sample, the unit non-response shall be calculated by removing, from the numerator and the denominator of the formulas set out below, those units that are out of scope, according to the follow-up rules.

— Household non-response rates (NRh) shall be computed as follows:

$$NRh = (1-(Ra * Rh)) * 100$$

Where:

 $\label{eq:Ra} Ra = Number\ of\ addresses\ successfully\ contacted/Number\ of\ valid\ addresses\ selected$

Ra is the address contact rate

Rh = Number of household interviews completed and accepted for database/ Number of eligible households at contacted addresses. Rh is the proportion of complete household interviews accepted for the database.

For those Member States where substitutions are made in case of unit non-response, non-response rates shall be calculated before and after substitutions.

— Individual non-response rates (NRp) shall be computed as follows:

$$NRp=(1-(Rp))*100$$

Where:

Rp = Number of personal interviews completed/Number of eligible individuals in the households whose interviews were completed and accepted for the database. Rp is the proportion of complete personal interviews within the households accepted for the database.

— Overall individual non-response rates (*NRp) shall be computed as follows:

*
$$NRp = (1-(Ra * Rh * Rp)) * 100$$

For those Member States where substitutions are made in cases of unit non-response, non-response rates shall be calculated before and after substitutions.

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

For those Member States where a sample of persons rather than a sample of households (addresses) was selected, the individual non-response rates shall be calculated for 'the selected respondent', for all individuals aged 16 or older and for the non-selected respondent.

For the second and subsequent waves, the following information shall be provided:

— The distribution of persons by membership status

Response rate for the sample for households

— Wave response rate

Percentage of households successfully interviewed which were passed on to wave t (from wave t-1) or newly created or added during wave t, excluding those out of scope (under the rules on follow up) or non-existent.

— Longitudinal follow-up rate

Percentage of households which are passed on to wave t+1 for follow-up within the households received into wave t from wave t-1, excluding those out of scope (under the rules on follow up) or non-existent.

— Follow-up ratio

Number of households passed on from wave t to wave t+1 in comparison to the number of households received for follow-up at wave t from wave t-1.

Achieved sample size ratio

Ratio of the number of households accepted for the database in wave t to the number of households accepted for the database in wave t-1.

Response rate for the sample of persons

— Wave response rate

Percentage of sample persons successfully interviewed among those passed on to wave t (from wave t-1) or newly created or added during wave t, excluding those out of scope (under the rules on follow up).

Percentage of co-residents selected in wave 1 successfully interviewed among those passed on to wave t (from wave t-1).

Longitudinal follow-up rate

Percentage of sample persons successfully interviewed in wave t out of all sample persons selected, excluding those who have died or been found ineligible (out of scope), breakdown by causes of non-response.

— Achieved sample size ratio

Ratio of the number of completed personal interviews in wave t to the number of completed personal interviews in wave t-1. This ratio shall be defined for sample persons and for all persons including non-sample persons aged 16+ and for co-residents aged 16+ selected in the first wave.

— Response rate for non-sample persons

Ratio of the number of completed personal interviews of non-sample persons aged 16+ in wave t to all non-sample persons aged 16+ listed in the households accepted for the database in wave t or listed in the most recently conducted household interviews for households, which were forwarded from wave t-1 to wave t for follow-up, but could not be successfully interviewed in wave t.

For non-response or attrition in some sub-populations (e.g. young people in selected-respondent countries, other households difficult to reach), for each sub-population concerned:

ANNEX IV

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Description of any measures taken to correct for non-response or attrition.

Evaluation of the impact of any such measures, i.e. how far they correct for non-response or attrition; indicator: share of the subpopulation in the achieved sample vs share of the subpopulation in the sampling frame/initial sample.

Evaluation of any difficulties such measures may indirectly involve (e.g. calibration involving high and volatile weights).

Item non-response

For income variables the following information shall be provided for each wave:

- Percentages of households (per income components collected or compiled at household level)/persons (per income components collected or compiled at personal level) having received an amount for each income component,
- Percentage of missing values for each income component collected or compiled at household/personal level,
- Percentage of partial information for each income component collected or compiled at household/personal level.

Processing errors:

The data entry controls, coding controls and the editing system applied to the data shall be described. An account shall be given of the main errors detected in the post-data-collection process, and the list of editing rules for income for income variables shall be provided.

Procedures for implementing the follow up rules (in accordance with Article 8).

Re-interview rates between wave 1 and each of the subsequent waves (to take re-entries into account too), bearing the out-of-scope rate in mind as well (i.e. among those interviewed at wave 1, the percentages at wave t of (a) individuals in interviewed households, (b) individuals out of scope and (c) individuals not interviewed for reasons other than their being out of scope).

Re-interview rates (from wave t-1 to t) for people leaving their original household, broken down by sex.

Re-interview rates (from wave t-1 to t) for young people (16-35) leaving home, broken down by sex.

Data revision - policy

Information shall be provided about any policy designed to ensure the transparency of disseminated data, whereby the preliminary data compiled are subsequently revised. If data are revised, this shall be reported.

Data revision -practice

Schedule for revisions

Main reasons for revisions and their nature (new source data available, new methods, etc.)

Average size of revisions and their direction

Explanation of any difference between provisional and final data

Date of dissemination of national results.

COHERENCE AND COMPARABILITY

Coherence- Household Budget Survey (HBS)

For each year for which information is available, a comparison of the income variables with HBS shall be made.

items... ANNEX IV

Document Generated: 2023-09-17

Changes to legislation: There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Coherence- National Accounts

For each year a comparison with of the main target variables with National Accounts shall be made.

Coherence-internal

For each year any lack of coherence in the EU-SILC data set shall be reported, together with explanations for such inconsistencies.

COST AND BURDEN

Respondent burden

The mean interview duration per household shall be calculated as the sum of the duration of all household interviews plus the sum of the duration of all personal interviews, divided by the number of household questionnaires completed and accepted for the database.

- (1) OJ L 261 I, 14.10.2019, p. 1.
- (2) Regulation (EC) No 1059/2003 of the European Parliament and of the Council of 26 May 2003 on the establishment of a common classification of territorial units for statistics (NUTS) (OJ L 154, 21.6.2003, p. 1).
- (3) International Standard Classification of Education 2011, http://uis.unesco.org/sites/default/files/documents/international-standard-classification-of-education-isced-2011-en.pdf (available in English and French).
- (4) Commission Recommendation of 29 October 2009 on the use of the International Standard Classification of Occupations (ISCO-08) (OJ L 292, 10.11.2009, p. 31).
- (5) Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1).
- (6) The social benefits included in EU-SILC, with the exception of housing benefits, are restricted to cash benefits.
- (7) To obtain a more accurate measure of the well-being of the household, the lump-sum benefits received during the income reference period are treated in accordance with Eurostat technical recommendations. In the same way, lump-sum payments received before the income reference period may be taken into account and imputed according to Eurostat recommendations.

Changes to legislation:

There are outstanding changes not yet made to Commission Implementing Regulation (EU) 2019/2242. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

View outstanding changes

Changes and effects yet to be applied to:

- Regulation revoked by S.I. 2021/1300 Sch. 1 para. 123