

FINANCIAL DEVELOPMENT OF SOCIAL SECURITY

IN THE

COMMUNITY'S MEMBER STATES

1965 - 1970 - 1975

Study prepared by the Social Affairs General Management assisted by a group of independent experts.

ussels, July 1972

2nd Part

National Reports

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Foreword

The study on the development of social security (1965 - 1970 - 1975) was carried out in two phases :

- the preparation of national reports including a panorama of the legislative development from 1965 to 1970, detailed income and expenditure tables for all social security systems, *largo sensu*, for 1965, 1970 and 1975, accompanied by comments on the methods adopted to compile them and the 1975 projections.

- the preparation of a synthesis report based on the national reports to reveal trends (usually as indices) of future social security expenditure and income development on a constant legislation assumption, and taking into account economic forecasts in respect of prices, wages and employment for the 1971 to 1975 period in each country.

The Commission deemed it useful to include in the study, tables for 1965 prepared on the same lines as those for the 1970 and 1975 tables, so as to compare the factual development between 1965 and 1970 with that, forecast for the 1970 to 1975 period.

The study therefore is in two parts :

- the first which is the synthesis report, was published and communicated to the Council in March 1972.
- the second which puts together the National reports and constitutes the present document.

BELGIUM

I. THE STATUTORY AND LEGISLATIVE DEVELOPMENT OF SOCIAL SECURITY FROM 1965 TO 1970

This report includes two parts :

- the first part deals with the development of the studied divisions separately;
- the second part deals with the development of the schemes studied as a whole.

A. Sickness Incapacity Insurance

The 9th August 1963 law which initiated an organized compulsory insurance scheme for sickness and incapacity has undergone several important modifications during the period which we are studying. The modifications were chiefly in respect of the relationship between the medical profession and sickness insurance and especially on the participation of the medical profession representatives in the management of insurance organizations as well as on agreements in respect of fees (minimum fees to be charged to widows, invalids, pensioners and orphans).

Various royal decrees have completed this legislation. These decrees intervened in various fields :

- the widening of the field of application of "health care" insurance which is compulsory for all public administration personnel, to invalids and war victims and to mentally handicapped persons, domestics, higher education students, certain members of the clergy and religious communities and other persons not yet covered in other ways.
- the health care insurance financial balance, that is to say :
 - in increasing income (raising the rate and the ceiling of workers and employers contributions);
 - in decreasing expenditure (restrictions in repayments either of pharmaceutical expenses or certain medical benefits);
 - in altering the distribution of financial resources between the various national mutual federations.

- the extension of certain sickness insurance benefits for self employed workers (special medical care for example).
- the introduction of an 80 % wage guarantee for the first 30 days illness, by means of a sickness insurance supplementary compensation paid by the employer.

It should be noted that the 5th June 1970 law alters the contribution percentages which are to finance the sickness and incapacity compensation; employer's contributions are increased, workers contributions are reduced so that the workers should not have to bear the burden of new charges which result from the ceiling being raised.

Old Age and Survivor Pensions

The royal decree No. 50 dated 24th October 1967, applying the 31st March 1967 law on special powers in respect of the reforms and standardisation of manual workers, miners and seamen pensions, has introduced a series of important modifications :

- the merging of four wage earning workers pensions schemes;
- a substantial increase of pensions particularly in respect of widows;
- the progressive equality of contributions for all wage earners.

Other measures must be noted as far as wage earner pensions are concerned :

- the widening of authorised work standard for retired persons and the granting of pensions supplementary benefits in favour of workers who have carried on working beyond the age of 65 as well as the recognition of years spent in public administration (partial career).

The 9th July 1969 law in respect of civil servants retirement and survivor pensions, includes provisions in respect of pension equalisation and bonus for diplomas.

In the self employed persons scheme, we have tried to make the conditions under which pensions are granted more flexible and increase the amount of resources which were not taken into account.

Two innovations are to be noted :

- the 1st April 1969 law which instituted a guaranteed income for old people was to grant a basic income to pensioners who in the existing pension schemes have insufficient resources (wage earners, self employed, public administration, etc.).

The annual guaranteed income was 30,000 francs for a couple and 20,000 francs for other old persons. These amounts are tied to the cost of living index. However, this guaranteed income grant is subjected to a means test. Among the resources which are taken into account are, in particular, certain social allowances.

- the 13th June 1966 law introduces a holiday gratuity which is given to pensioners.

Unemployment Insurance

Two chief measures are the most important in this sector's development.

Young wage earners, after their studies or their apprenticeship, may be granted unemployment benefit on two conditions :

- that not more than a year shall have passed between the end of their studies and the request for unemployment allowance;
- that the teaching organization which they have attended provides teaching preparing them to a wage earning occupation. This condition is no longer required since 3rd October 1968 royal decree for young wage earners who have completed higher secondary studies.

The unemployment benefits amounts have been greatly increased in 1966 and 1967. In 1966 the increase is generally of 10 %, but reaches 22 % for

women head of households and in 1967, the increase is of around 16 %. The new benefits are thus aligned with those of the wage earners retirement pensions.

Family Allowances

In the self employed workers scheme, the royal decree of the 9th February 1965 is to grant to certain children categories the same allowances as in the wage earners scheme, that is to say for handicapped children, orphans and incapacitated non wage earning workers; thus a first step was taken towards the standardisation of self employed workers with wage earners. Another step taken was a very important increase in family allowances for the third child which has brought the two schemes into line.

In the wage earners scheme, several decrees which resulted from the 31st March 1967 law on special powers, improve granting of benefits conditions or the amounts of family allowances in favour of special categories of beneficiaries. It is in respect of handicapped children, invalid parents' children, children of imprisoned workers or unemployed workers who do not get unemployment allowances, students' children as well as children of an abandoned wife. It is also in respect of children who are studying; one of the provisions authorises paid work of a certain type; a second provision grants an allowance to children who are preparing a thesis at the end of high studies; a third provision extends up to 90 days the period after the end of studying during which family allowance entitlement is maintained.

Two royal decrees of the 4th July 1969 alter the age condition according to which handicapped children may obtain an allowance. Thus allowances are granted to certain handicapped categories up to the age of 25.

Industrial Injuries

Two texts dominate the development in this sector :

- the 27th March 1969 royal decree in respect of the adjustment to the cost of living index, of industrial injury victims pension. This adjustment is extended to all beneficiaries who suffer a working incapacity of at least 10 %. A double indexation is granted to industrial injury victims who are incapacitated to a 66 % extent at least : this means that, each time the cost of living index goes up by 2.5 %, the pensions are increased by 5 %.
- the 30th June 1969 law stipulates that all industrial injury pensions which are in respect of a 10 % incapacity will be converted to capital. Up to now this rule was limited to cases of incapacity of less than 5 %.

Occupational Diseases

The 3rd June 1970 royal decree coordinates the legal provisions of 24th December 1963 law which was modified by the royal decree No. 69 dated 10th November 1967 and by the 24th December 1968 law. Although this coordination only deals with the presentation of the text, it nevertheless tends towards a general legal and administrative simplification.

Two measures are to be noted :

- miners who have been recognized as suffering from pneumoconiosis before 31st December 1963 who did not get compensation within the occupational diseases law. The 24th December 1968 law has progressively eliminated this discrimination.
- the field of application is extended to students who during their education and due to the nature of this education are exposed to occupational diseases risk.

B. Wage earners General Scheme

The 27th June 1969 law revises, after about 25 years application, the decree law dated 28th December 1944 in respect of wage earners social security. This law introduces, on the one hand, a logical order in the

existing provisions, but includes, on the other hand, important modifications, especially :

- the possibility of extending, by means of a royal decree, the social security field of application to persons who are in similar situations to that of working contracts;
- a more rapid method to recover contributions which have not been paid within the legal time limits.

Since 1965 the general scheme field of application has been modified several times :

- the 15th April 1965 law extends the field of application to certain categories of persons, that is to say the managers and directors of certain associations, such as mutual associations, professional organizations, cooperative societies and public administrations. The law moreover takes in professional journalists with employees.
- the 7th November 1969 law extends the field of application to professional cyclists.
- the 28th November 1969 royal decree extends the field of application to certain public administration agents, provisionally employed persons, and to certain persons occupied in family undertakings, etc. Several provisions concern the financing of the general scheme.
- the 28th November 1969 royal decree includes a definition of the notion of salary for social security contributions calculation. This new definition is wider than the previous one, specially because it takes as salary, the workers simple holiday gratuity; this means an increase of 6 % (3 weeks holiday) of the wage amount taken into consideration for the payment of social security contributions. The notion of remuneration has also been extended to the compensation due by the employer for an irregular dismissal.
- the other elements which intervene in contribution calculation (rate, ceilings) have been altered several times.

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Self Employed Workers Social Status

No. 38 royal decree dated 27th July 1967, which organizes the self employed workers social status, deals above all with the administrative side. The most important modifications are :

- the standardisation of the three social insurance sectors field of application for self employed persons, that is to say, family allowances, pensions and sickness insurance;
- the merging of pension funds with those of family allowances compensation funds.

The 21st December 1970 law represents a new step in the administrative restructuring by creating a self employed worker social insurance national institute which insures unified working and administration of self employed persons social status. The 9th June 1970 law is in respect of self employed persons social programming. This programming is for a five year period and brings a series of progressive improvement to social security benefits.

Handicapped Persons

The 27th June 1969 law in respect of handicapped persons allowance grants modernizes the previous legislation on cripples and lame persons allowances. It extends the legislation's field of application to all handicapped persons whereas the previous legislation only dealt with the physically handicapped. This way the mentally handicapped will from now on be able to benefit from these allowances.

II. REMARKS ON THE PREPARATION OF THE 1970-1975 FORECAST

The objective of the present note is essentially to deal with methodology.

After having defined the scope of the study, it deals on the one hand with the methods used for the 1970-1975 projections and on the other hand with the basic economic assumptions which have been taken for the preparation of the above mentioned projection.

A. Comparisons between the "social accounts" model and the plan "1970-1975 forecast for social security income and expenditure - scope of the study"

The general account plan by scheme and organization or management which has been taken to prepare the 1970-1975 forecast is somewhat different from the model of "social account" such as it was presented in the booklet "The Social Accounts" of the E.E.C. member countries 1967 No. 5 (European Communities Statistical Office).

Differences and similarities

- the general, special, statutory, supplementary and voluntary schemes have been taken as in the social account.

1. General schemes : that is to say wage earners, employees, miners when they are included in the general scheme (sickness, old age-death-survivor, industrial injury and occupational diseases, family and unemployment benefits); merchant navy seamen are generally included in the general scheme as far as old age-death-survivor, industrial injuries and occupational diseases and family allowances; and finally public administration civil servants as far as sickness insurance and health care is concerned.

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2. Special Schemes

- Miners for incapacity
- Merchant navy seamen for sickness, incapacity and unemployment
- For self employed workers in respect of sickness, old age-death-survivor and family responsibilities.

3. Statutory Schemes

This is in respect of personnel and state employees (civilians and servicemen), also of associated authorities (regional and municipal) of the National Belgium Railways and administrations company : (telegraph and telephone, airlines and state refrigeration services) and this in respect of sickness, incapacity, old age-death-survivor, industrial injuries and family responsibilities.

4. Voluntary Schemes

This is in respect of "pension" and "sickness", independent insurance and the overseas social security office operations in respect of sickness, old age-death-survivor, incapacity, industrial injuries, occupational diseases and family responsibilities.

5. Supplementary Schemes

This is in respect of :

- life security funds : the data given is only fragmentary
- operations in respect of the introduction of old people's guaranteed income. This is an innovation due to the 1st April 1969 law which created this particular scheme.

6. The Voluntary Employer's Benefits and benefits in favour of war victims, victims of political action or natural catastrophe which have not been dealt with due to insufficient information in order to use them for projection.

7. Social Assistance

Only the social protection non contributory residuary scheme has been taken; handicapped persons allowance (social provident ministry). It has not been possible to project all of the public health expenditure, municipalities, public assistance, commissions and other organizations such as the Children's National Institution, the Ex-Servicemen's National Organization, the War Victims National Organization and the Handicapped Rehabilitation National Fund. The same remark is valid for social assistance private organizations.

B. Brief Outline of Forecast Methods

I. Receipts - Contributions

The receipts forecasts are made on the four following operations :

1. The definition of the wage earning population taken into consideration for calculating the contributions

This definition implies a knowledge of the number of persons in question and the number of working days

a) the knowledge of the number of persons in question rests on the analysis of the following factors :

- the development of the gross national product
- the increase of the productivity rate, during the previous years.

The gross national product development is not considered globally, but in relation to the development of the large sectors of activity :

- agriculture
- power
- industry
- building
- transport
- other services

The number of persons covered is arrived at in multiplying the last known employment figures by another figure : the one of the sector increase rate/sector productivity rate.

The number of persons is divided in occupation and sex categories.

For the last 13 years we have observed the employees increase curve : coefficients have been deduced from this which enable us to estimate the number of employees in each activity. The rest constitutes the number of workmen.

b) We arrive at the number of working days by calculations on :

- economic sectors
- occupation categories
- sexes

taking into account :

- the number of wage earners
- the average number of paid days in the past, per year and per declared worker.

Possible corrections are made in the case of a leap year and in the case of additional days holidays granted.

The number of people employed is established and divided in :

- economic sectors
- occupation categories
- sexes

We multiply the workers daily wage real level by the number of working days.

2. Annual data is divided in quarters

This division is necessary for budgetary forecasts as the considered unit of time is a budgetary year and not the ordinary year.

But what are the elements of calculation ?

- 1° The numbers : Quarterly seasonal indices are applied as a result of past experience
- 2° Quarter lengths : Past experience
- 3° The gross wage earning population is equal to the number of days compensation multiplied by the average daily pay.

We then pass from ceilinged wage earning population to the non ceilinged wage earning population. The reduction coefficients which indicate the ratio between ceilinged remuneration result from past data.

Operations are carried out separately for sexes and for occupational categories.

3. Definition of contribution to be declared and to be distributed each quarter by the organ of perception

The bulk of contributions is obtained by the application of legal contribution rate to ceilinged and non ceilinged masses arrived at by the above mentioned methods. This operation is carried out in sectors.

4. Going from statistical forecasts to accountable forecasts in respect of funds to be distributed by the beneficiary organ

To convert the gross contribution to be paid (statistical data) in net contributions to distribute (accountable data) we take into account :

- 1° the contribution increases and interest paid
- 2° the invested capital revenue
- 3° the administrative expenditure deductions
- 4° the amount of unpaid contributions

II. Expenditure - Social Benefits

1. Sickness - incapacity

Expenditure forecasts are based on a forecast of number (by sex and five year age groups of persons primarily entitled to compensation) and on an average expenditure forecast : these latter figures are arrived at for each group of numbers divided as far as possible according to their social situation and their sex, and for each type of benefit (general and special medicine, surgery, social sickness, hospitalisation).

In respect of incapacity, if we take into account that the greater part of expenditure is a result of lump sum payments, the forecast is established on a number of days compensation and an average daily compensation (on a more or less empirical basis).

2. Unemployment

The amount of unemployment benefit is conditioned by various factors :

- the daily average number of registered unemployed
- the unemployment benefit rate
- the cost of living index

The current situation is taken into account when fixing the predicted level of unemployment, as well as the probable middle term development and data provided by the economic affairs ministry on the development of the economic situation and the economy programming office forecast. A monthly apportioning is then established according to two different assumptions : either in a very severe winter or in normal winter conditions.

The monthly expenditure amount for unemployment benefits are arrived at by the following calculations :

The average daily number		by the number of		by the average
	x	days to be paid	x	daily compens-
of unemployed				ation allowance

3. Old age insurance

Forecasts are made on the one hand on acquired rights and on the other hand on the rights which are yet to occur.

In both cases the short term forecast allows a linear extrapolation of previous exercises.

Among the necessary data we can quote :

- the specific mortality of the studied group;
- the mutation of one type of pension to another, for example the modification of the matrimonial situation in respect of pension laws;
- the probable demand of a retirement pension;
- the probable rights of such a pension or survivor pension;
- the evolution of real lump sum remuneration in time and according to age;
- the length of occupation according to age reached.

The study of rights yet to occur implies an examination in each generation, taken separately, as rights may vary according to the generation to which the worker or old worker belongs.

In this field the necessary statistics are lacking not only due to the changes in legislation which often give rise to new statistics, but also the material difficulties in collecting basic data.

4. Family Allowances

The forecasts are based on the number of families who can be beneficiaries and of children.

The available statistical data is as follows :

- the distribution in separate funds of allottee family according to the number of their dependent children and according to the allowance rate granted;

- the distribution, per fund, of children who have benefited from family allowances according to the number of children and according to the allowance rate granted;
- the distribution, per fund, of children who have benefited from family allowances according to the title they had as family allowances beneficiaries;
- the number of births which have given rise to maternity benefit setting apart the first birth from the following ones.

The analysis of these factors and their comparison with the census result and population forecast of the national institute of study by age and sex of the kingdom's inhabitants permit an extrapolation that establishes the future evolution of the number of allottees and children beneficiaries in that scheme.

It is also necessary to take into account the degree of scholarship, regularly calculated for all the country, separately for boys and girls.

C. Basic Economic Assumptions for Forecast Preparation

Social Security statistical data for 1969 has been taken as a basis for preparing 1970-1975 forecasts. The basic figures, in this case 1969 data, were not yet considered final when the present forecasts were prepared, but they are not far from reality; they have in fact been calculated on known factors in the first nine months and these last few years experience has shown that the discrepancy between estimates established in this way and real facts have never exceeded 0,5 %.

The working assumptions taken to prepare the 1970 basis (assumptions expressed by the Commissions' and Social Statistical Studies of the Ministry for Social Providence, where there are representatives from the economic programming office) have been stopped in the spring of 1970 and the known elements actually lead one to suppose a slight increase in the volume of gross national product (increase coefficient of 5,3 in relation to 1969 instead of 4,75 which had been taken to prepare the present basis of 1970).

Nevertheless, in spite of these relative imperfections, we may conclude that the social security data which is given below represents, for 1970 a valid appreciation of reality (there is however some reservation for the incapacity sickness function : a deficit of around 2.5 billion is noted for 1970 whereas the present basis has been established according to a balanced budget).

I. Preparation of the 1970 basis

In relation to 1969 the economic assumptions taken have been as follows :

1. On constant prices

a. gross national product in volume	: 4,75 %
b. productivity	: 3,25 %
c. population covered by social security	: 1,50 %
d. real wage rate	: 3,50 %
e. number of wage earners (c + d)	: 5,— %

2. At current prices

f. prices	: 4,1 %
g. nominal wage rate (d + f)	: 7,6 %
h. nominal wage earning population (e + f)	: 9,1 %
i. gross national product in volume (a + f)	: 8,85 %

II. Preparation of 1975 forecast

The assumption taken for the 1971-1975 period were as follows (arithmetic average on the 1970-1975 period).

1. At constant prices

a. gross national product volume	: 4,50 %
b. productivity	: 3,0 %
c. population covered by social security	: 1,50 %
d. real wages rate	: 3,50 %
e. wage earning population (c + d)	: 5,0 %

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2. At current prices

f. prices	:	3,70 %
g. nominal wage rate (d + f)	:	7,20 %
h. nominal wage earning population (e + f)	:	8,70 %
i. gross national product in value (a + f)	:	8,20 %

The way in which we arrived at those averages has been as follows :

1. At constant prices

	1970	1971	1972	1973	1974	1975	1971 1975	Averages
a. G.N.P. volume	4,75	4,3	4,3	4,55	4,55	4,55	22,25	4,5
b. Productivity	3,25	3	3	3	3	3	15	3
c. Social security employment	1,50	1,3	1,3	1,55	1,55	1,55	7,25	1,5
d. Real wages rates	3,5	3,5	3,5	3,5	3,5	3,5	17,5	3,5
e. Wage earning population(c+d)	5	4,8	4,8	5,05	5,05	5,05	24,75	5

2. At current prices

	1970	1971	1972	1973	1974	1975	1971 1975	Averages
f. Prices	4,1	5,5	2,5	3,5	4,0	2,5	18	3,7
g. Nominal wage rates (d + f)	7,6	9,0	6,0	7,0	7,5	6,0	35,5	7,2
h. Nominal wage earning population (e + f)	9,1	10,3	7,3	8,55	9,05	7,55	42,75	8,7
i. G.N.P. in value (a + f)	8,85	9,8	6,8	8,05	8,55	7,05	40,25	8,2

In absolute value (Belgian franc billion) the G.N.P. at market price (1) is estimated to be 1.245,2 billion in 1970 and 1.833,3 billion in 1975.

(1) The internal gross product at market price + the revenue of external factors less factors which have to be paid outside.

As to the national income (1) for the same years it is estimated to 983,4 billion and 1.447,8 billion.

These assumptions which have been taken by the Statistical and Social Study Commission are almost reflections of the great options of 1971 to 1975 plan.

Social Security saving should reach a level which is slightly in excess of the average for the last few years : of around 11 billion in 1975 as against 7 billion in 1970.

As far as social benefits expenditure is concerned the Government's declaration and the "Report on the 1970-1975 plan orientation", mention the social benefit increase equal at least to that of half as much again of the gross national product, that is to say 11,5 % per year. It is roughly that development which has been taken, with a 50 % increase of benefits over the period which has been studied.

As far as income is concerned, the Government's declaration stipulated that Government intervention was to move at least at the same pace as that of a state budget. On the other hand, it didn't speak about contributions. An assumption has therefore been taken : the development of state intervention and contribution equal on the whole to that of benefits. These considerations are reflected in the appended tables, workers contribution increased by 51,5 %; those of employers by more than 45 % and the state intervention of more than 49 %.

(1) or net national product at factor cost = net national product at market price - indirect taxes + subsidies.

D. Comparison with data of 1965

So as to be able to follow the development of social security income and expenditure in time, a statistical table in relation to the 1965 situation has been established according to the plan taken for the 1970-1975 forecast.

Statistical data provided have been provided in the main by the "General Report on Social Security" in respect of 1965.

This annual report is to establish a synthesis of operation in management organization which is to give a global view of financial mechanisms results activated as well as to allow an appreciation of the system's economic and social incidences to be made, in particular by analysing the global effects of revenue redistribution carried out by social security.

This data is presented in a concrete form in the shape of receipt and expenditure accounts.

In a preparatory phase - after having first consulted the Statistics and Social Study Commission of the Ministry for Social Providence, on the basic assumptions to be made - receipts and expenditure accounts have been prepared according to a uniform pattern.

The 1965 table shows on the one hand a total expenditure of 124,8 billion francs and on the other hand total receipt of 135,9 billion francs; this gives therefore a saving of 11,1 billion francs. For 1970 expenditure reaches 202,8 billion and receipts 209,9 billion, that is to say a saving of 7,1 billion. Total expenditure and receipts show a global increase rate of around 55 to 60 %.

Benefits in kind for industrial injury and occupational diseases have however more than doubled. Benefits in cash for health care have doubled, benefits in kind have also progressed more rapidly than social benefits as a whole.

REGIMES INSTITUTIONS GESTIONS	Montant des prestations par fonction												Transferts entre ins- titutions ou gestions (11)	Total des dépenses (7)+(8)+(9) (10)	Autres dépenses (9)	Frais d'ad- ministration (8)	Total des prestations (7)+(11)+(6) (12)	Total général des dépenses (10)+(11) (12)
	Maladie		Vieillesse Décès Survie		Invalidité		Accidents du travail et maladies professionnelles		Chéage		Charges de famille							
	Espaces (1)	Nature (2)	Espaces (3)	Nature (4)	Espaces (5)	Nature (6)	Espaces (7)	Nature (8)	Espaces (9)	Nature (10)	Espaces (11)	Nature (12)						
REGIMES D'ASSURANCE SOCIALE																		
I. Régime général																		
1. Maladie	4.122,3	17.419,9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24.054,5
2. Vieillesse-décès-survie	-	24.147,3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24.152,0
3. Invalidité	-	-	3.068,6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.068,6
4. Accidents du travail et mal. prof.	-	-	-	856,3	-	-	-	-	-	-	-	-	-	-	-	-	-	5.219,4
5. Chéage	-	-	-	4.353,9	-	-	-	-	-	-	-	-	-	-	-	-	-	5.085,0
6. Charges de famille	-	-	-	-	-	-	99,1	19.049,7	-	-	-	-	-	-	-	-	-	20.027,1
Total I	4.122,3	17.419,9	3.068,6	3.210,0	4.353,9	856,3	99,1	19.049,7	-	-	-	-	-	-	-	-	-	82.252,6
II. Régimes spéciaux																		
A. Mineurs																		
3. Invalidité	-	-	2.629,8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.629,8
B. Marins																		
1. Maladie	9,5	24,8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,9
3. Invalidité	-	-	-	-	9,7	-	-	-	-	-	-	-	-	-	-	-	-	12,2
C. Indépendants																		
1. Maladie	-	568,7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	781,2
2. Vieillesse-survie-décès	-	3.655,7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.004,4
3. Charges de famille	-	-	-	-	-	-	-	2.324,4	-	-	98,2	-	-	-	-	-	-	2.714,4
Total II	9,5	683,5	2.629,8	-	9,7	-	-	2.324,4	-	98,2	-	-	-	-	-	-	-	10.214,9
III. Régimes agricoles																		
1. Maladie	383,0	753,6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.136,6
2. Vieillesse-décès-survie	-	18.790,3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18.790,3
3. Invalidité	-	-	115,9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	115,9
4. Accidents du travail	-	-	-	46,3	-	-	-	-	-	-	-	-	-	-	-	-	-	46,3
6. Charges de famille	-	-	-	-	-	-	-	4.080,7	-	-	-	-	-	-	-	-	-	4.080,7
Total III	383,0	753,6	115,9	46,3	-	-	-	4.080,7	-	-	-	-	-	-	-	-	-	24.169,8
IV. Régimes volontaires																		
1. Maladie	990,3	2.628,3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3.415,4
2. Pensions	-	-	1.051,3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.118,6
Sécurité sociale d'origine																		
1. Maladie	-	40,0	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,3
2. Vieillesse-décès-survie	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	445,0
3. Accidents du travail et mal. prof.	-	-	-	23,0	-	-	-	-	-	-	-	-	-	-	-	-	-	24,1
4. Prestations familiales	-	-	-	-	-	-	-	5,3	-	-	-	-	-	-	-	-	-	5,3
Total IV	990,3	2.668,3	1.465,2	23,0	-	-	-	5,3	-	-	-	-	-	-	-	-	-	5.057,7
V. Régimes complémentaires																		
Fonds de sécurité d'existence																		
1. Maladie	-	-	-	-	1.891,2	-	-	-	-	-	-	-	-	-	-	-	-	2.017,9
2. Pensions	-	-	-	-	1.591,2	-	-	-	-	-	-	-	-	-	-	-	-	2.017,9
Total V	-	-	-	-	3.482,4	-	-	-	-	-	-	-	-	-	-	-	-	4.035,8
VI. Aide sociale																		
Régimes (Ministère de la Prévoyance soc.)																		
1. Maladie	-	-	1.102,6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.102,6
2. Pensions	-	-	1.102,6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1.102,6
Total VI	-	-	2.205,2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2.205,2
TOTAL GENERAL	5.095,1	21.535,3	48.068,5	6.946,9	5.299,3	856,3	6.316,8	25.469,1	-	681,3	118.309,6	6.509,5	-	-	-	-	-	124.815,5

RÉGIMES INSTITUTIONS GESTIONS	Montant des prestations par fonction										Total général des dépenses (10)+(11) (12)						
	Maladie (1)		Vieillesse décès-survie (2)		Invalidité (3)		Accidents du travail et maladies professionnelles (4)		Chéage (5)			Charges de famille Protections familiales (6)		Total des dépenses (7)+(8)+(9) (10)	Transferts entre ins- titutions ou gestions (11)		
	Espèces (1)	Neture (1)	Espèces (2)	Neture (2)	Espèces (3)	Neture (3)	Espèces (4)	Neture (4)	Espèces (5)	Neture (5)		Espèces (6)	Neture (6)				
RÉGIMES D'ASSURANCE SOCIALE																	
I. Régime général																	
1. Maladie	9.051,7	30.254,8											39.306,5	3.784,9	43.453,7	12,2	43.465,9
2. Vieillesse-décès-survie		46.798,3	2.275,3										46.798,3	1.219,3	46.389,7		46.389,7
3. Invalidité					8.600,1	1.255,0				6.328,3			10.075,1	1.672,8	11.754,0		11.754,0
4. Accidents du travail et maladies professionnelles													6.328,3	1.083,5	7.422,1	870,7	8.292,8
5. Chéage													29.819,6	580,9	30.410,7	0,8	30.411,5
6. Charges de famille													134.603,1	8.361,4	143.675,5	883,7	144.559,2
Total I	9.051,7	30.254,8	2.275,3	8.800,1	1.255,0	6.328,3				6.328,3			134.603,1	8.361,4	143.675,5	883,7	144.559,2
II. Régimes agricoles																	
A. Mineurs																	
3. Invalidité			3.056,3										3.056,3	43,9	3.121,0		3.121,0
B. Marins																	
1. Maladie	8,4	38,1											46,5	2,9	52,9		52,9
3. Invalidité			3,3										3,3				
5. Chéage						24,0							23,0	4,4	27,7		27,7
C. Indépendants																	
1. Maladie		1.797,7											1.797,7	162,4	2.043,8		2.043,8
2. Vieillesse-décès-survie		6.638,0											6.638,0	457,0	7.395,0		7.395,0
6. Charges de famille													4.032,4	220,3	4.317,3	17,4	4.334,7
Total II	8,4	1.835,8	6.638,0	3.059,5						23,0			15.661,8	890,9	16.957,7	17,4	16.975,1
III. Régimes statutaires																	
1. Maladie	390,0	1.125,0											1.515,0		1.515,0		1.515,0
2. Vieillesse-décès-survie		22.500,0											22.500,0		22.500,0		22.500,0
3. Invalidité			131,0										131,0		131,0		131,0
4. Accidents du travail					127,0								127,0		127,0		127,0
6. Charges de famille													5.583,0		5.583,0		5.583,0
Total III	390,0	1.125,0	22.500,0	131,0	127,0					23,0			29.855,0		29.855,0		29.855,0
IV. Régimes volontaires																	
1. Maladie	1.335,0	1.900,0											3.235,0	250,0	3.485,0		3.485,0
2. Pensions			330,0										330,0	60,0	390,0		390,0
Sécurité sociale d'outre-mer																	
1. Maladie		40,0											40,0	4,5	44,5		44,5
2. Vieillesse-décès-survie		540,0											540,0	50,0	590,0		590,0
3. Invalidité					17,0								17,0	4,0	21,0		21,0
4. Accidents du travail et mal. prof.						23,0							23,0	1,0	24,0		24,0
5. Prestations familiales													7,0		7,0		7,0
Total IV	1.335,0	1.940,0	870,0	17,0	23,0								4.192,0	369,5	4.569,5		4.569,5
V. Régimes complémentaires																	
Pensions-révers garanti- Fonds de sécurité d'existence		1.326,0											1.326,0	30,0	1.450,0		1.450,0
Total V		1.326,0											1.326,0	30,0	1.450,0		1.450,0
VI. Aide sociale																	
Handicapés (Ministère de la Prévoyance soc.)													4.845,2	38,9	4.978,1		4.978,1
Total VI													4.845,2	38,9	4.978,1		4.978,1
TOTAL GÉNÉRAL	10.785,1	35.155,6	78.132,3	7.947,1	8.970,1	1.255,0	8.870,5	39.009,7		496,9			191.022,3	9.600,7	201.901,0	901,1	202.802,1

REGIMES INSTITUTIONS GESTIONS	Montant des prestations par fonction													Transferts entre ins- titutions et ges- tions (11)	Total des dépenses (10)	Total général des dépenses (12)	
	Maladie		Veillesse Dépense Survie		Invaliddé		Accidents du travail et professionnelles		Changement		Charges de famille		Total des prestations (16)				Autres dépenses
	Espèces (1)	Nature (2)	Espèces (3)	Nature (4)	Espèces (5)	Nature (6)	Prestations familiales	Espèces (6)	Nature (7)	Espèces (8)	Nature (9)						
REGIMES D'ASSURANCE SOCIALE																	
I. Régime général																	
1. Maladie	14.375,0	48.520,0	-	-	-	-	-	-	-	-	-	63.885,0	4.230,0	-	67.325,0	-	67.325,0
2. Veillesse-déces-survie	-	71.750,0	-	-	-	-	-	-	-	-	-	71.750,0	1.940,0	-	73.690,0	-	73.690,0
3. Invaliddé	-	-	3.650,0	-	-	-	-	-	-	-	-	3.650,0	-	-	3.650,0	-	3.650,0
4. Accidents du travail et mal. profession.	-	-	-	11.860,0	1.755,0	8.050,0	-	-	-	-	-	13.235,0	1.800,0	-	15.275,0	-	15.275,0
5. Change	-	-	-	-	-	-	-	-	-	-	-	8.050,0	1.950,0	-	9.200,0	-	9.200,0
6. Charges de famille	-	-	-	-	-	-	-	-	-	-	-	38.010,0	800,0	-	39.385,0	-	39.385,0
Total I	14.375,0	48.520,0	3.650,0	11.860,0	1.755,0	8.050,0	-	-	-	8.050,0	38.010,0	198.275,0	10.710,0	-	208.985,0	-	208.985,0
II. Régimes agricoles																	
A. Mineurs	-	-	3.640,0	-	-	-	-	-	-	-	-	3.640,0	54,0	-	3.694,0	-	3.694,0
B. Marins	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1. Maladie	14,0	50,0	-	-	-	-	-	-	25,0	-	-	64,0	4,0	-	69,0	-	69,0
3. Invaliddé	-	-	-	-	-	-	-	-	-	-	-	26,0	6,0	-	32,0	-	32,0
5. Change	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C. Indépendants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1. Maladie	-	2.865,0	-	-	-	-	-	-	-	-	-	2.865,0	250,0	-	3.145,0	-	3.145,0
2. Veillesse-survie-déces	-	-	-	-	-	-	-	-	-	-	-	10.890,0	740,0	-	11.430,0	-	11.430,0
3. Charges de famille	-	-	-	-	-	-	-	-	-	-	6.490,0	6.595,0	325,0	-	6.921,0	-	6.921,0
Total II	14,0	2.945,0	3.640,0	-	-	-	-	-	25,0	-	6.490,0	23.912,0	1.379,0	-	25.291,0	-	25.291,0
III. Régimes statutaires																	
1. Maladie	650,0	1.850,0	-	-	-	-	-	-	-	-	-	2.500,0	-	-	2.500,0	-	2.500,0
2. Veillesse-déces-survie	-	36.000,0	-	-	-	-	-	-	-	-	-	36.000,0	-	-	36.000,0	-	36.000,0
3. Invaliddé	-	-	195,0	-	-	-	-	-	-	-	-	195,0	-	-	195,0	-	195,0
4. Accidents du travail	-	-	-	169,0	-	-	-	-	-	-	-	169,0	-	-	169,0	-	169,0
6. Charges de famille	-	-	-	-	-	-	-	-	-	-	8.821,0	8.821,0	-	-	8.821,0	-	8.821,0
Total III	650,0	1.850,0	195,0	169,0	-	-	-	-	-	-	8.821,0	97.865,0	-	-	47.686,0	-	47.686,0
IV. Régimes volontaires																	
1. Maladie	1.500,0	2.325,0	-	-	-	-	-	-	-	-	-	3.875,0	303,0	-	4.175,0	-	4.175,0
2. Pensions	-	560,0	-	-	-	-	-	-	-	-	-	560,0	110,0	-	670,0	-	670,0
Sécurité sociale d'ouïre-mer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1. Maladie	-	65,0	-	-	-	-	-	-	-	-	-	65,0	6,0	-	71,0	-	71,0
2. Veillesse-déces-survie	-	855,0	-	-	-	-	-	-	-	-	-	855,0	80,0	-	935,0	-	935,0
3. Invaliddé	-	-	28,0	-	-	-	-	-	-	-	-	28,0	6,0	-	34,0	-	34,0
4. Accidents du travail et mal. profession.	-	-	-	38,0	-	-	-	-	-	-	-	38,0	2,0	-	40,0	-	40,0
6. Prestations familiales	-	-	-	-	-	-	-	-	-	-	10,0	10,0	-	-	10,0	-	10,0
Total IV	1.500,0	2.390,0	28,0	38,0	-	-	-	-	-	-	10,0	5.431,0	504,0	-	5.935,0	-	5.935,0
V. Régimes complémentaires																	
Pensions - Revenu garanti	-	1.908,0	-	-	-	-	-	-	5.359,5	-	-	1.908,0	-	-	1.908,0	-	1.908,0
Fonds de sécurité d'existence	-	-	-	-	-	-	-	-	5.359,5	-	-	5.359,5	-	-	5.359,5	-	5.359,5
Total V	-	1.908,0	-	-	-	-	-	-	5.359,5	-	-	7.267,5	-	-	7.267,5	-	7.267,5
VI. Aide sociale																	
Mutualités (Ministère de la Prévoyance sociale)	-	-	3.405,0	-	-	-	-	-	-	-	-	3.405,0	-	-	3.405,0	-	3.405,0
Total VI	-	-	3.405,0	-	-	-	-	-	-	-	-	3.405,0	-	-	3.405,0	-	3.405,0
TOTAL GENERAL	16.789,0	55.706,0	121.763,0	10.930,0	12.187,0	1.755,0	-	-	13.435,5	53.331,0	661,0	286.577,0	11.893,0	-	268.570,0	-	268.570,0

REGIMES INSTITUTIONS GESTIONS	Montant des prestations par fonction											Transferts entre ins- titutions ou gestions (11)	Total des dépenses (7)+(8)+(9) (10)	Total général des dépenses (10)+(11) (12)		
	Maladie		Vielliesse Décès Survie	Incapacité professionnelle	Accidents du travail et maladies professionnelles		Charges familiales	Charges de famille		Frais d'ad- ministration	Autres dépenses					
	(1) Nature	(2)			(3)	(4) Nature		(5)	(6) Nature						(7)	(8)
REGIMES D'ASSURANCE SOCIALE																
I. Régime général																
1. Maladie	161,0	160,4	-	-	-	-	-	-	-	160,5	111,7	-	154,9	-	154,9	154,9
2. Vielliesse-décès-survie	-	-	153,3	-	-	-	-	-	-	153,3	159,1	-	152,4	-	152,4	152,4
3. Incapacité	-	-	160,8	-	-	-	-	-	-	160,8	-	-	160,8	-	160,8	160,8
4. Accidents du travail et mal. profession.	-	-	-	135,8	139,8	-	-	-	-	135,3	119,0	-	133,8	-	133,8	133,8
5. Change	-	-	-	-	127,2	-	-	-	-	127,2	105,1	-	124,0	-	124,0	124,0
6. Charges de famille	-	-	-	-	123,3	-	-	-	-	123,3	135,3	-	129,5	-	129,5	129,5
Total I	161,0	160,4	153,3	135,8	127,2	123,3	-	133,0	147,7	120,9	-	-	145,5	-	145,5	145,5
II. Régimes spéciaux																
A. Mineurs																
3. Incapacité	-	-	-	-	-	-	-	-	-	-	123,0	-	118,4	-	118,4	118,4
B. Marins																
1. Maladie	166,7	131,2	-	-	-	-	-	-	-	137,6	137,9	-	128,5	-	128,5	128,5
3. Incapacité	-	-	-	-	-	-	-	-	-	113,0	136,4	-	115,5	-	115,5	115,5
5. Change	-	-	-	-	113,0	-	-	-	-	-	-	-	-	-	-	-
C. Indépendants																
1. Maladie	-	161,1	-	-	-	-	-	-	-	161,1	153,9	-	153,9	-	153,9	153,9
2. Vielliesse-décès-survie	-	-	165,1	-	-	-	-	-	-	165,1	161,9	-	154,6	-	154,6	154,6
6. Charges de famille	-	-	-	-	-	164,1	-	-	-	164,1	147,5	-	100,3	-	100,3	100,3
Total II	166,7	100,5	165,1	135,8	113,0	164,1	-	164,1	164,1	152,7	154,8	-	149,1	-	149,1	149,1
III. Régimes statutaires																
1. Maladie	166,7	164,4	-	-	-	-	-	-	-	165,0	-	-	165,0	-	165,0	165,0
2. Vielliesse-décès-survie	-	-	160,0	-	-	-	-	-	-	160,0	-	-	160,0	-	160,0	160,0
3. Incapacité	-	-	140,6	-	-	-	-	-	-	140,6	-	-	140,6	-	140,6	140,6
4. Accidents du travail	-	-	-	133,1	-	-	-	-	-	133,1	-	-	133,1	-	133,1	133,1
5. Charges de famille	-	-	-	-	-	158,0	-	-	-	158,0	-	-	158,0	-	158,0	158,0
Total III	166,7	164,4	160,0	133,1	-	158,0	-	158,0	158,0	159,7	-	-	159,7	-	159,7	159,7
IV. Régimes volontaires																
1. Maladie	116,1	122,2	-	-	-	-	-	-	-	119,8	120,0	-	119,8	-	119,8	119,8
2. Pensions	-	-	169,7	-	-	-	-	-	-	169,7	163,3	-	171,8	-	171,8	171,8
Sécurité sociale d'entreprise																
1. Maladie	-	162,5	-	-	-	-	-	-	-	162,5	133,3	-	159,6	-	159,6	159,6
2. Vielliesse-décès-survie	-	-	158,3	-	-	-	-	-	-	158,3	160,0	-	158,5	-	158,5	158,5
3. Incapacité	-	-	154,7	-	-	-	-	-	-	154,7	150,0	-	161,9	-	161,9	161,9
4. Accidents du travail et mal. profes.	-	-	-	165,2	-	-	-	-	-	165,2	200,0	-	166,7	-	166,7	166,7
6. Prestations familiales	-	-	-	-	-	142,9	-	-	-	142,9	-	-	142,9	-	142,9	142,9
Total IV	116,1	122,2	162,6	165,2	-	142,9	-	142,9	142,9	159,7	136,4	-	130,2	-	130,2	130,2
V. Régimes complémentaires																
Pensions - Revenu garanti	-	-	143,9	-	-	-	-	-	-	143,9	-	-	143,9	-	143,9	143,9
Fonds de sécurité d'existence	-	-	-	-	152,3	-	-	-	-	152,3	-	-	152,3	-	152,3	152,3
Total V	-	-	143,9	-	152,3	-	-	-	-	150,0	-	-	150,0	-	150,0	150,0
VI. Aide sociale																
Handicapés (Ministère de la Prévoyance sociale)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total VI	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GENERAL	155,7	158,5	155,8	148,8	135,3	136,7	-	137,0	136,7	150,0	124,1	-	147,9	-	147,9	147,9

REGIMES INSTITUTIONS GESTIONS	Entreprises (privées, publiques)		Ménages		Etat et collectivités locales			Autres recettes (9)	Total des recettes (10) (1) à (9)	Recettes de transfert	Total général des recettes	Solde + ou -
	Cotisations d'employeur (1)	Prestations d'employeur (2)	Cotisations des salariés (6)	Cotisations des non salariés (7)	Contributions diverses (5)	Prestations d'employeur (4)	Cotisations d'employeur (3)					
II. Régime d'assurance sociale												
1. Régime d'invalidité												
1. et 3. Maladie et invalidité	8.138,8	-	7.962,9	-	8.275,2	-	-	-	24.476,9	-	24.476,9	-2.676,2
2. Vieillesse-décès-survie	12.287,7	-	9.433,6	-	6.091,4	-	-	3.383,0	31.695,7	-	31.695,7	+ 6.943,7
4. Accidents du travail et maladies professionnelles	6.494,4	-	56,4	-	56,4	-	-	1.062,1	7.632,9	-	7.632,9	+ 2.413,5
5. Chômage	1.764,9	-	1.783,0	-	2.367,1	-	-	-	5.915,0	-	5.915,0	+ 819,0
6. Charges de famille	21.383,1	-	193,5	-	193,5	-	-	-	22.738,6	-	22.738,6	+ 2.706,5
Total I	51.168,9	-	19.179,5	-	17.645,6	-	-	4.465,1	92.459,1	-	92.459,1	+ 10.208,5
III. Régime agricole												
A. Mineurs												
3. Invalidité	76,5	-	78,6	-	2.718,5	-	-	-	2.874,6	-	2.874,6	+ 277,8
B. Morts												
1. Maladie	6,8	-	10,4	-	3,5	-	-	-	20,7	-	20,7	- 15,2
3. Invalidité	3,1	-	3,1	-	5,8	-	-	-	12,0	-	12,0	- 0,2
C. Indépendants												
1. Maladie	-	-	-	-	350,1	-	-	889,9	1.250,0	-	1.250,0	+ 488,8
2. Vieillesse-décès-survie	-	-	-	-	1.843,4	-	-	2.341,6	3.985,0	-	3.985,0	+ 19,4
6. Charges de famille	-	-	-	-	670,0	-	-	1.920,1	2.590,1	-	2.590,1	- 124,3
Total II	86,4	-	93,1	-	5.397,3	-	-	5.161,6	10.732,4	-	10.732,4	+ 577,5
III. Régimes subsidiaires												
1. Maladie												
1. Maladie	-	636,8	300,9	-	357,2	-	-	-	1.294,9	-	1.294,9	+ 188,3
2. Vieillesse-décès-survie	-	2.711,5	3.438,0	-	-	-	-	-	18.790,3	-	18.790,3	-
3. Invalidité	-	-	115,9	-	-	-	-	-	115,9	-	115,9	-
4. Accidents du travail	-	46,3	-	-	-	-	-	-	46,3	-	46,3	-
6. Charges de famille	845,0	-	2.274,7	-	-	-	-	-	4.080,7	-	4.080,7	-
Total III	845,0	3.394,6	3.790,5	-	357,2	-	-	-	24.328,1	-	24.328,1	+ 199,3
IV. Régimes volontaires												
1. Maladie												
1. Maladie	-	-	1.854,6	-	989,6	-	-	37,5	3.243,2	-	3.243,2	+ 176,2
2. Pensions	-	-	65,6	-	1.029,6	-	-	102,0	1.986,5	-	1.986,5	+ 78,9
Sécurité sociale d'ouvriers												
1. Maladie												
1. Maladie	-	-	35,5	-	1,2	-	-	18,1	55,9	-	55,9	+ 10,6
2. Vieillesse-décès-survie	-	-	338,1	-	161,8	-	-	218,2	719,0	-	719,0	+ 274,0
4. Accidents du travail et maladies professionnelles	-	-	4,5	-	27,7	-	-	10,6	43,6	-	43,6	+ 19,5
6. Prestations familiales	-	-	2.398,3	-	2.188,9	-	-	386,4	5.269,2	-	5.269,2	+ 202,5
Total IV	-	-	2.398,3	-	2.188,9	-	-	386,4	5.269,2	-	5.269,2	+ 202,5
V. Régimes complémentaires												
Fonds de sécurité d'existence												
2.017,9	-	-	-	-	-	-	-	-	2.017,9	-	2.017,9	-
2.017,9	-	-	-	-	-	-	-	-	2.017,9	-	2.017,9	-
Total V	-	-	-	-	-	-	-	-	-	-	-	-
VI. Aide sociale												
Handicapés (Ministère de la Prévoyance sociale)												
-	-	-	-	-	1.102,6	-	-	-	1.102,6	-	1.102,6	-
-	-	-	-	-	1.102,6	-	-	-	1.102,6	-	1.102,6	-
54.118,2	3.394,6	961,0	15.029,8	26.686,6	25.471,4	5.161,6	4.851,5	285,6	135.900,3	-	135.900,3	+ 11.084,8
TOTAL GENERAL												

REGIMES INSTITUTIONS GESTIONS	Entreprises (privées, publiques) et aux Ménages		Etat et collectivités locales			Ménages		Revenus Capitaux (8)	Autres recettes (9)	Total des recettes (10) = (1) + (2) + (3) + (4) + (5) + (6) + (7) + (8) + (9)	Recettes de transfert	Total des recettes (11) = (10) + (12)	Solde général + ou -
	(1)	(2)	(3)	(4)	(5)	Contributions des salariés (6)	Contributions des non salariés (7)						
Régimes d'assurances sociales													
I. Régime général													
1. et 3. Maladie et invalidité	15.154,1	-	-	-	16.712,4	16.643,7	-	39,6	838,8	46.388,6	-	46.388,6	+ 647,4
2. Vieillesse-décès-survie	23.071,2	-	-	-	2.169,7	17.304,3	-	4.431,1	61,8	51.279,1	12,2	51.890,3	+ 3.630,6
4. Accidents du travail et maladies professionnelles	9.472,0	-	-	-	2.140,7	1.329,5	-	1.329,5	28,2	13.126,4	-	13.126,4	+ 1.372,4
5. Chômage	3.475,2	-	-	-	1.519,1	3.533,8	-	15,5	0,1	8.543,7	-	8.543,7	+ 250,9
6. Charges de famille	29.004,9	-	-	-	964,7	-	-	325,6	58,9	30.254,1	881,1	31.235,2	+ 823,7
Total I	80.077,4	-	-	-	28.506,6	34.461,8	-	6.337,3	987,8	150.390,9	893,3	151.284,2	+ 6.725,0
II. Régimes sociaux													
A. Armées													
3. Invalidité	46,7	-	-	-	3.051,5	77,3	-	5,3	-	3.102,8	-	3.102,8	+ 61,8
B. Marins													
1. Maladie	11,4	-	-	-	15,6	15,4	-	-	-	42,4	-	42,4	- 10,5
3. Invalidité	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Chômage	5,2	-	-	-	18,5	5,0	-	-	0,3	29,0	-	29,0	+ 1,3
C. Indépendants													
1. Maladie	-	-	-	-	763,5	-	-	1.029,2	9,2	1.801,9	-	1.801,9	+ 241,9
2. Vieillesse-décès-survie	-	-	-	-	3.325,0	4.063,0	-	110,0	10,0	7.508,0	-	7.508,0	+ 113,0
6. Charges de famille	-	-	-	-	1.009,0	3.018,6	-	5,5	-	4.033,1	0,8	4.033,9	+ 300,8
Total II	66,3	-	-	-	8.183,1	97,7	8.110,8	120,8	19,5	16.597,2	0,8	16.598,0	- 377,1
III. Régimes statutaires													
1. Maladie													
-	1.135,0	-	-	-	-	498,0	-	-	2,0	1.635,0	-	1.635,0	+ 120,0
2. Vieillesse-décès-survie													
-	3.000,0	-	15.000,0	-	-	4.500,0	-	-	-	22.500,0	-	22.500,0	-
3. Invalidité													
-	-	-	131,0	-	-	-	-	-	-	131,0	-	131,0	-
4. Accidents du travail													
-	71,0	-	56,0	-	-	-	-	-	-	127,0	-	127,0	-
6. Charges de famille													
1.321,0	-	1.325,0	2.917,0	20,0	-	-	-	-	-	5.583,0	-	5.583,0	-
1.321,0	4.205,0	1.325,0	18.104,0	20,0	-	4.988,0	-	-	2,0	29.876,0	-	29.876,0	+ 120,0
Total III													
IV. Régimes volontaires													
1. Maladie													
-	-	-	-	-	1.189,0	2.350,0	-	-	-	3.539,0	-	3.539,0	+ 54,0
2. Pensions													
-	-	-	-	-	75,0	110,0	-	315,0	-	500,0	-	500,0	+ 102,0
Sécurité sociale d'outre-mer													
1. Maladie													
-	-	-	-	2,2	-	12,0	-	2,2	2,0	19,0	-	19,0	- 25,5
2. Vieillesse-décès-survie													
-	-	-	-	290,0	490,0	-	-	380,0	2,0	1.062,0	-	1.062,0	+ 472,0
3. Invalidité													
-	-	-	-	2,2	17,0	-	-	0,4	0,4	19,6	-	19,6	- 1,4
4. Accidents du travail et maladies professionnelles													
-	-	-	-	9,0	-	-	-	7,0	0,1	16,1	-	16,1	- 7,9
6. Prestations familiales													
-	-	-	-	-	-	-	-	-	-	-	-	-	- 1,9
Total IV													
-	-	-	-	1.527,4	2.939,0	-	-	684,2	5,1	5.157,7	-	5.157,7	+ 965,2
V. Régimes complémentaires													
Pensions, revenu garanti													
-	-	-	-	1.536,0	-	-	-	-	-	1.536,0	-	1.536,0	+ 86,0
Fonds de sécurité d'existence													
3.532,0	-	-	-	-	-	-	-	-	4,4	3.536,4	-	3.536,4	+ 6,3
Total V													
3.532,0	-	-	-	1.536,0	-	-	-	-	4,4	5.072,4	-	5.072,4	+ 94,3
Total VI													
-	-	-	-	1.864,2	-	-	-	-	-	1.864,2	-	1.864,2	-
TOTAL GENERAL													
84.985,7	4.205,0	1.325,0	18.104,0	47.637,3	42.516,5	8.110,8	7.142,3	1.018,8	202.056,4	884,1	202.950,5	+ 7.146,4	

REGIMES INSTITUTIONS GESTIONS	Entreprises (certaines, publiques) organismes sociaux Ménages		Etat et collectivité locales			Ménages		Revenus des Capitaux (8)	Autres recettes (9)	Total des recettes (10)=(1)+(9)	Recettes de transfert	Total général des recettes	Solde + ou -
	Cotisations d'employeur (1)	Prestations d'employeur (2)	Cotisations d'employeur (3)	Prestations d'employeur (4)	Contributions diverses (5)	Cotisations des salariés (6)	Cotisations des non salariés (7)						
Régimes d'assurance sociale													
I. Régime général													
1. et 3. Maladie et invalidité	24.255,0	-	-	-	28.354,0	20.931,0	-	-	-	71.550,0	-	71.550,0	+ 565,0
2. Vieillesse-déchs-survie	36.185,5	-	-	-	10.142,4	21.156,0	-	5.900,0	-	79.363,9	-	79.363,9	+ 5.672,9
4. Accidents du travail et maladies professionnelles	11.225,0	-	-	-	4.623,0	-	-	1.975,0	-	17.823,0	-	17.823,0	+ 2.088,0
5. Orphans	4.733,5	-	-	-	780,0	4.771,0	-	-	270,0	10.560,5	-	10.560,5	+ 1.360,5
6. Charges de famille	39.270,0	-	-	-	821,2	-	-	-	-	40.531,2	-	40.531,2	+ 1.146,2
Total I	116.109,0	-	-	-	42.730,6	52.844,0	-	7.875,0	270,0	219.829,6	-	219.829,6	+ 10.843,6
II. Régimes sociaux													
A. Mineurs													
3. Invalidité	94,0	-	-	-	3.550,0	62,0	-	-	-	3.706,0	-	3.706,0	+ 12,0
B. Marins													
1. Maladie	14,0	-	-	-	20,0	18,0	-	-	-	52,0	-	52,0	- 16,0
3. Invalidité	-	-	-	-	-	-	-	-	-	-	-	-	-
5. Orphans	6,2	-	-	-	20,0	6,1	-	-	-	32,3	-	32,3	+ 0,3
C. Indépendants													
1. Maladie	-	-	-	-	1.157,0	-	1.660,0	-	-	2.817,0	-	2.817,0	- 329,0
2. Vieillesse-déchs-survie	-	-	-	-	5.350,0	-	6.540,0	-	-	11.890,0	-	11.890,0	+ 460,0
6. Charges de famille	-	-	-	-	1.700,0	-	4.860,0	-	-	6.560,0	-	6.560,0	+ 361,0
Total II	114,2	-	-	-	11.397,0	86,1	13.060,0	-	-	25.057,3	-	25.057,3	- 233,7
III. Régimes statutaires													
1. Maladie	-	2.025,0	-	-	-	660,0	-	-	-	2.685,0	-	2.685,0	+ 185,0
2. Vieillesse-déchs-survie	-	4.800,0	-	-	24.000,0	7.200,0	-	-	-	36.000,0	-	36.000,0	-
3. Invalidité	-	-	-	-	-	195,0	-	-	-	195,0	-	195,0	-
4. Accidents du travail	-	106,0	-	-	63,0	-	-	-	-	169,0	-	169,0	-
6. Charges de famille	1.770,0	-	1.725,0	-	5.306,0	20,0	-	-	-	8.821,0	-	8.821,0	-
Total III	1.770,0	6.931,0	1.725,0	-	29.565,0	7.860,0	-	-	-	47.871,0	-	47.871,0	+ 185,0
IV. Régimes volontaires													
1. Maladie	-	-	-	-	1.256,5	2.935,0	-	-	-	4.191,5	-	4.191,5	+ 19,5
2. Pensions	-	-	-	-	142,0	180,0	-	400,0	-	722,0	-	722,0	+ 52,0
Sécurité sociale d'entreprise													
1. Maladie	-	-	-	-	3,0	10,0	-	-	-	13,0	-	13,0	- 59,0
2. Vieillesse-déchs-survie	-	-	-	-	250,0	500,0	-	375,0	-	1.125,0	-	1.125,0	+ 190,0
3. Invalidité	-	-	-	-	3,0	18,0	-	-	-	21,0	-	21,0	- 13,0
4. Accidents du travail et maladies professionnelles	-	-	-	-	3,0	3,0	-	10,0	-	13,0	-	13,0	- 27,0
6. Prestations familiales	-	-	-	-	-	-	-	-	-	-	-	-	- 10,0
Total IV	-	-	-	-	1.659,5	3.643,0	-	785,0	-	6.087,5	-	6.087,5	+ 152,5
V. Régimes complémentaires													
Pensions, Revenu garanti	-	-	-	-	1.908,0	-	-	-	-	1.908,0	-	1.908,0	-
Fonds de sécurité d'existence	5.359,5	-	-	-	-	-	-	-	-	5.359,5	-	5.359,5	-
Total V	5.359,5	-	-	-	1.908,0	-	-	-	-	7.267,5	-	7.267,5	-
VI. Aide sociale													
Handicapés (Ministère de la Prévoyance sociale)	-	-	-	-	3.406,0	-	-	-	-	3.406,0	-	3.406,0	-
Total VI	-	-	-	-	3.406,0	-	-	-	-	3.406,0	-	3.406,0	-
TOTAL GENERAL	123.952,7	6.931,0	1.725,0	-	29.565,0	61.633,1	13.060,0	8.660,0	270,0	309.517,9	-	309.517,9	+ 10.947,4

REGIMES INSTITUTIONS GESTIONS	Entreprises (privées, publiques) autres secteurs divers		Etat et collectivité locales			Minages		Revenus des Capitaux	Autres recettes	Total des recettes (10)-(1) à (9)	Recettes de transfert	Total général des recettes
	Contributions d'employeur	Prestations d'employeur	Contributions diverses	Contributions des non salariés	Cotisations des non salariés							
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)			
Régimes d'assurance sociale												
I. Régimes généraux												
1. et 3. Maladie et invalidité	160,1	-	-	-	157,8	125,8	-	-	-	154,3	-	154,3
2. Vieillesse-décès-survie	157,3	-	-	-	141,5	156,8	-	133,1	-	152,7	-	152,7
4. Accidents du travail et maladies professionnelles	119,0	-	-	-	215,9	-	-	129,5	-	135,8	-	135,8
5. Démage	135,2	-	-	-	194,8	135,2	-	-	-	123,6	-	123,6
6. Charges de famille	135,9	-	-	-	117,5	-	-	-	-	133,5	-	133,5
Total I	145,0	-	-	-	149,9	151,3	-	124,3	-	146,2	-	146,2
II. Régimes spéciaux												
A. Mineurs												
3. Invalidité	193,0	-	-	-	116,3	124,7	-	-	-	164,6	-	164,6
B. Marins												
1. Maladie	122,8	-	-	-	128,2	116,9	-	-	-	122,6	-	122,6
3. Invalidité	192,3	-	-	-	108,1	122,0	-	-	-	111,4	-	111,4
C. Indépendants												
1. Maladie	-	-	-	-	151,5	-	161,3	-	-	156,3	-	156,3
2. Vieillesse-décès-survie	-	-	-	-	160,9	-	161,0	-	-	158,3	-	158,3
6. Charges de famille	-	-	-	-	168,5	-	161,0	-	-	162,6	-	162,6
Total II	174,9	-	-	-	144,2	113,5	161,0	-	-	151,0	-	151,0
III. Régimes statutaires												
1. Maladie	-	178,4	-	-	-	132,5	-	-	-	164,2	-	164,2
2. Vieillesse-décès-survie	-	160,0	-	-	160,0	-	-	-	-	160,0	-	160,0
3. Invalidité	-	149,3	-	-	149,6	-	-	-	-	149,6	-	149,6
4. Accidents du travail	-	149,3	-	-	112,5	-	-	-	-	133,1	-	133,1
6. Charges de famille	134,0	-	130,2	161,9	-	-	-	-	-	158,0	-	158,0
Total III	134,0	164,8	130,2	163,3	-	157,3	-	-	-	159,7	-	159,7
IV. Régimes volontaires												
1. Maladie	-	-	-	-	105,8	124,9	-	-	-	118,5	-	118,5
2. Pensions	-	-	-	-	189,3	163,6	-	127,0	-	144,4	-	144,4
Sécurité sociale d'outre-mer												
1. Maladie	-	-	-	-	136,4	120,0	-	-	-	146,2	-	146,2
2. Vieillesse-décès-survie	-	-	-	-	-	171,1	-	104,2	-	105,9	-	105,9
3. Invalidité	-	-	-	-	136,4	105,9	-	-	-	107,1	-	107,1
4. Accidents du travail et maladies professionnelles	-	-	-	-	300,0	-	-	142,9	-	123,8	-	123,8
6. Prestations familiales	-	-	-	-	-	-	-	-	-	-	-	-
Total IV	-	-	-	-	108,6	127,0	-	118,7	-	118,1	-	118,1
V. Régimes complémentaires												
Pensions, Revenu garanti	-	-	-	-	124,2	-	-	-	-	124,2	-	124,2
Fonds de sécurité d'existence	151,7	-	-	-	-	-	-	-	-	151,7	-	151,7
Total V	151,7	-	-	-	124,2	-	-	-	-	143,3	-	143,3
VI. Aide sociale												
Handicapés (Ministère de la Prévoyance sociale)	-	-	-	-	182,7	-	-	-	-	182,7	-	182,7
Total VI	-	-	-	-	182,7	-	-	-	-	182,7	-	182,7
TOTAL GENERAL	145,1	164,8	130,2	163,3	147,8	151,5	161,0	121,2	-	148,1	-	148,1

GERMANY

I. STATUTORY AND LEGISLATIVE DEVELOPMENT FROM 1965 TO 1970

From 1965 to 1970, a certain number of legal provisions were adopted in Germany so as to extend protection to new categories of persons, to improve benefits, to stabilise the financial balance and reduce state expenditure. Moreover, certain branches of social security were restructured and the range of benefits was widened. All these measures have had a varied influence and extent within the national system. The following report will keep to the essential points.

1. Sickness Insurance

The personal field of application for sickness insurance has been widened; employees who were unable to be covered due to the insurability ceiling may now join on a voluntary basis. The employer then undertakes to pay half the contributions. On the other hand, retired persons are now obliged to subscribe to the insurance, but exemptions may be granted on request in certain circumstances.

In the field of financing, the upper limit of contributions has been raised and dynamised. As far as retired persons are concerned the initial obligation under which they were to contribute to sickness insurance was cancelled once the economical and therefore financial situation of the sickness insurance improved. Among financial measures, we must also note the reform of the voucher (ticket modérateur) for pharmaceutical expenses. Moreover, so as to limit the constant increase in expenditure for benefits in kind in sickness insurance a bonus has been introduced for unused sickness sheets.

Essential improvements have been introduced in legislation in respect of contributions. Wages are now paid for six weeks to workers

in case of sickness and this has established legal equality between workers and salaried staff and has at the same time passed on to employers certain charges previously borne by sickness benefit funds. A system of compensation for these financial charges has been instituted in favour of small employers. As well as the reorganization of maternity benefits, we must mention in particular the establishment of prevention and detection measures. In particular these are medical examinations for new born babies and small children as well as detecting examinations for women aged 30 onwards and for men aged 45 onwards.

2. Accident Insurance

Accident Insurance field of application has been extended to school children in public or private schools, to students and to nursery school children. Moreover, accident prevention measures have been increased both inside and around these institutions.

Legal accident insurance payment rates have regularly been updated to keep up with economic development.

3. Pension Insurance

Affiliation is now compulsory for all employees without the operation of an income ceiling as long as they were not exempted on request when this requirement was introduced. For certain categories of persons (for example, victims of persecution and self-employed farmers) it is possible to buy back these pension rights. Among the measures which have been taken in the field of financing, so as to stabilise the finances of administration, we should particularly quote the setting up

of financial solidarity between administrative organizations, the continuous raising of the contributions ceiling, the increase of contribution rates and the imposition of employers contribution on pensioners who are still at work.

Each year, pensions have been revalorized according to the development in the economic situation, and the basis on which pensions have been calculated has been increased.

Moreover, an amendment in favour of social cases (Härtenouvelle) has provided a number of special measures which will insure that pension benefits are distributed more equitably in individual cases.

In the miner's pension insurance, the revalorization coefficients have been reduced; as to the old age allowance for self-employed farmers, contributions have been raised and benefits, in particular the surrender pension, have been improved.

4. Unemployment Insurance

During the period under study, the insurability ceiling for employees has been eliminated, so that all employees are now covered for unemployment insurance. The revalorization of benefits has been followed by a fundamental reform of unemployment insurance which has been carried out by means of the law on labour promotion (Arbeitsförderungsgesetz). This law has for its main objective to guarantee full employment to ensure the best possible vocational opportunities thanks to incentives given for training and vocational re-training, and to protect workers against any social regression risk which might occur due to unemployment or part-time work.

5. Family Allowances

In 1964, after the family allowances law came into force (Bundeskindergeldgesetz), benefits were further improved until 1970. Thus, vocational training allowance was paid from April 1965 to June 1967. Since the 1st July 1970 this allowance has been replaced by benefits given according to the law on incentive to undergo vocational training (Ausbildungsförderungsgesetz).

6. Statutory Schemes

In Germany, statutory schemes are not strictly a part of social security; for purposes of comparison, however, they have been included in this study. Benefits paid to civil servants have constantly been adjusted, by means of the Bund and the Länder laws, to keep up with economic development.

7. Social Assistance

Social assistance which is not really part of social security as such has however been included in this study. Social assistance legislation was entirely changed in 1962. If we take into account information gained during the period we are studying further improved certain benefits and above all they strengthened measures to help handicapped persons to be integrated in the life of the community.

This summary merely indicates the various measures adopted (for more detail consult reports on the development of the social situation in the community for the years 1965 to 1970, published by the European Communities themselves).

Moreover, it must be considered as an analysis of the 1965-1970 period, without any chronological objective. Finally, we have not taken into account a certain number of measures of institutional type (for example, the creation of the Federal Mining Fund) or internal (for example, administrative rationalization by the use of computers, etc.).

II. REMARKS ON METHODOLOGY

A. Figures in respect of 1965 and 1970

As the present report was, for the main part, prepared during the Autumn of 1970, figures in respect of that year are chiefly estimates. These estimates are based on the legislation in force during the middle of 1970. Moreover we have taken into account the foreseeable movement of income and expenditure of the various social benefit schemes (August 1970 situation) as well as of the economic trend which we anticipate for that same year in the annual projection established by the Federal Government. Figures relative to 1965, which were only included later in the study for comparison purposes are those which were published in Autumn 1970. Discrepancies in relation to previous publications are caused by recent revisions or by the differences in methodology described below.

The basic plan of the tables is that of the "Social Accounts" of the OSCE, which has been simplified by the experts. However, we have had to deviate from them on the following points (this applies also to 1975 tables) :

1. Institutions :

From the very first, we must point out, that for the German Federal Republic we have not used the obsolete nomenclature of these schemes, such as appears in No. 5/1967 of the "Social Sta-

tistics" series, but a revised version in relation to recent development, which has been communicated to the European Communities Statistics Office. The chief modifications are in respect of supplementary schemes (A 4).

- a) "Supplementary Schemes" have not been included in the tables as, on the German side, it is thought to be unwise to consider only schemes provided exclusively for old age insurance without taking into account at the same time employers voluntary contributions and legal employers contributions in cases of illness (payment of wages and salaries).
- b) "Voluntary Schemes" (A 5) are not put under a separate heading, but have been included in general schemes (pension insurance and sickness insurance) as, in the German system, such separation, which in any case does not seem to be essential, would only cause difficulties and require considerable estimation.
- c) The institution "continued payment of wages in case of sickness" is not in respect of the whole wages payable, since the 1st January 1970, by the employer to workers for a maximum period of six weeks during sickness, but only for the part corresponding to cash benefits which have been paid by social security institutions until the date upon which the law on continued payment of wages was put into effect, the 1st January 1970 (sickness allowance paid to beneficiaries and their dependants, allowances for temporary incapacity under accident insurance, and temporary allowances under the workers pension scheme). This method enables comparisons to be made with previous benefits and avoids a difference of around 3,5 billion of DM appearing for 1970 compared with previous information. No real extension has therefore been carried out.

d) "Help to Unemployed" benefits chargeable to social aid schemes have been regrouped, as in the new social budget, with unemployment insurance. This is justified as, starting a short time ago, a large proportion of the benefits has been financed by unemployment insurance funds, whereas before the state paid for it all. Moreover, it should be noted that this entry is a relatively negligible one (about DM 100 million). Benefits paid under unemployment insurance also include those from the Federal Labour Office which the new law for promoting labour (Bundesanstalt für Arbeit) brings in increasingly in the prevention of unemployment (in particular with incentives for training and vocational re-training).

2. Income

As for the "social accounts" statistics, it is not yet possible to apportion "employers contributions" between firms and the state. It is the same for contributions for dependants, which (except for agricultural workers' old age pension which is only in respect of small farmers) cannot be apportioned between wage earners and non-wage earning persons.

3. Revenue (Functional Apportioning)

Benefit apportionment according to function must in the main be achieved by estimates. The various expenditure headings have been charged to functions according to their main purpose; generally speaking, no account has been taken of relatively small amounts. Departure from the estimating method adopted in the "social accounts" has only been made where these accounts enter certain benefits under headings such as "Disability", "War" and "Miscellaneous" as in the case of social as-

sistance whose benefits (as in the last budget, but not in the social accounts), are gross data, that is to say that revenue accruing from counter benefits, cost sharing, etc., has not been deducted.

B. Estimates for 1975

Estimates for 1975 in principle are based on the legislation in force in the middle of 1970, except in the following cases :

1. For pension and accident insurance of workers, salaried workers and mineworkers it has been assumed that the legislator as he has done up to now since the reform of the laws on pension insurance (1957) and on accident insurance (1963), will decide each year to revalorise pensions according to the movement of wages during the previous years. If we take into account the under mentioned wages assumptions, revalorization rates are then as follows :

	<u>Pension Insurance</u>	<u>Accident Insurance</u>
1971	5,5	9,3
1972	6,3	11,5
1973	9,1	6,6
1974	9,0	6,6
1975	8,1	6,6

2. As far as old age insurance is concerned in the public administration, we have assumed that this goes on as in the past, being aligned with the revalorization of salaries and that the legislator votes a regular increase in civil servants' remuneration corresponding to programming in public finances.

3. As far as sickness insurance is concerned, the effect of amendments to current legislation has been taken into account which, although they had not yet been finally adopted at the time, will certainly be brought into force on the 1st January 1971 (in particular we are talking about the raising of the upper limit of remuneration and their "dynamising" in the future).
4. In respect of family allowances, we assume that present legislation will be amended so as to provide for improvement in public finance programming for the future.

The base economic assumptions for 1975 have been borrowed from the target projections prepared by the Federal Government for the period 1970-1974, and extrapolated for 1975. From them we expect a yearly average increase of 6,5 - 7,0 % for wages and of 2,0 - 2,5 % for prices.

On the basis of the 1970 index equally 100, the increase in global wages, prices, gross national product and national revenue is as follows :

<u>Wages</u> (workers average increase) :	<u>138</u>
<u>Prices</u> (price index deduced from the gross national product) :	<u>112</u>
<u>Gross national product</u> (nominal) :	<u>139</u>
<u>Gross national product</u> (real) :	<u>124</u>
<u>National Income</u> :	<u>138</u>

Population assumptions are extracted from forecasts prepared at the time for the Federal Office of Statistics (Statistisches Bundesamt). For the figures on level of employment, full employment is assumed (average unemployment rate : 1 % or thereabouts) and it is assumed that the number of foreign workers employed will remain constant.

Therefore we arrive at the following figures in absolute value and relative value :

	1970 (in thousands of persons)	1975	1975 (1970 = 100)
Resident population	61.560	63.140	103
of these : 0 - 15 years	14.383	14.820	103
15 - 65 years	39.144	39.525	101
65 years and +	8.033	8.795	110
Active population	27.300	27.360	100
less : unemployed	150	210	-
Persons working	27.150	27.150	100
of these : wage earners	22.350	22.790	102
of these : foreign workers	1.750	2.090	119

REGIMES INSTITUTIONS	F o n c t i o n s													Total des dépenses (transferts non compris)	Transferts	Total des dépenses		
	Maladie		Vieillesse		Invalidité		Accidents du travail et maladies professionnelles		Chômage		Charges familiales		Total des prestations				Frais de gestion	Autres prestations
	1	2	3	4	5	6	7	8	9	10	11	12						
A.1. Régimes généraux																		
Assurance pension des ouvriers	60	1.100	11.563	2.890	-	-	-	280	-	-	-	-	15.893	425	29	16.347	3.719	20.066
Assurance pension des employés	40	400	7.326	960	-	-	70	-	-	-	-	-	8.796	177	10	8.983	778	9.761
Assurance maladie (y compris protection de la maternité)	1.200	9.633	270	-	100	400	80	460	290	-	-	-	12.433	815	178	13.426	113	13.539
Assurance accidents	-	-	-	-	1.936	500	50	-	-	-	-	-	2.486	319	15	2.820	134	2.954
Assurance chômage (y compris promotion du travail)	-	-	-	-	-	-	762	90	-	-	-	-	852	398	145	1.395	172	1.567
Allocations familiales	-	-	-	-	-	-	-	2.772	-	-	-	-	2.772	48	-	2.820	66	2.886
Maintien du salaire en cas de maladie (1)	2.500	-	-	-	300	-	-	-	-	-	-	-	2.800	-	-	2.800	-	2.800
Total A.1.	3.800	11.133	19.159	3.850	2.336	900	762	3.342	460	290	-	-	46.032	2.182	377	48.591	4.982	53.573
A.2. Régimes spéciaux																		
Assurance pension des ouvriers-mineurs	20	45	2.980	500	-	-	-	50	-	-	-	-	3.595	50	3	3.648	399	4.047
Allocation vieillesse des exploitants agricoles	4	15	340	25	-	-	-	90	-	-	-	-	474	13	-	487	1	488
Total A.2.	24	60	3.320	525	-	-	-	140	-	-	-	-	4.069	63	3	4.135	400	4.535
A.3. Régimes statutaires																		
Assistance vieillesse (services publics)	-	-	10.205	-	-	-	-	-	-	-	-	-	10.205	205	-	10.410	-	10.410
Suppléments pour enfants (services publics)	-	-	-	-	-	-	-	1.604	-	-	-	-	1.604	30	-	1.634	-	1.634
Allocations	900	-	-	-	-	-	-	-	-	-	-	-	900	70	-	970	-	970
Total A.3.	900	-	10.205	-	-	-	-	1.604	-	-	-	-	12.709	305	-	13.014	-	13.014
D. Aide sociale																		
Aide sociale	120	380	380	1.085	-	-	-	200	-	-	-	-	2.165	230	-	2.395	-	2.395
Aide au chômage	120	380	380	1.085	-	-	-	200	-	-	-	-	2.165	230	-	2.395	-	2.395
Total D	4.844	11.573	33.064	5.460	2.336	900	762	5.286	460	290	-	-	64.975	2.780	380	68.135	5.382	73.517
TOTAL GENERAL																		

(1) Montants fictifs destinés à permettre la comparaison avec 1970; ces montants ont été déduits, selon le cas, des prestations correspondants au titre de l'assurance maladie ou de l'assurance chômage.

REGIMES INSTITUTIONS	Fonctions																			
	Maladie		Vieillesse Décès Survie		Invalidité		Accidents du travail et maladies professionnelles		Chômage		Charges familiales			Total des prestations (1 - 10)		Frais de gestion	Autres prestations	Total des dépenses (transferts non compris) (11 - 13)	Transferts	Total des dépenses
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16				
A.1. Régimes généraux																				
Assurance pension des ouvriers	100	1.584	20.559	3.500	-	-	-	400	-	-	-	-	-	26.143	656	64	26.863	5.850	32.713	
Assurance pension des employés	70	705	12.852	1.100	-	-	100	-	-	-	-	-	-	14.827	292	-	15.119	1.608	16.727	
Assurance maladie (y compris protection de la maternité)	1.430	18.095	450	-	150	750	120	700	500	22.185	1.115	810	24.120	3.374	22	24.120	3.837	140	24.260	
Assurance accidents	-	-	-	-	2.818	486	70	-	-	-	-	-	-	3.374	441	22	3.837	120	3.957	
Assurances chômage (y compris protection du travail)	-	-	-	-	-	1.995	250	-	-	2.245	745	565	3.555	2.245	50	565	3.555	250	3.805	
Allocations familiales	-	-	-	-	-	-	2.945	-	-	2.945	-	-	-	2.945	50	-	2.995	-	2.995	
Maintien du salaire en cas de maladie	3.200	-	-	-	400	-	-	-	-	3.600	-	-	-	3.600	-	-	3.600	-	3.600	
Total A.1.	4.800	20.384	33.861	4.600	3.368	1.236	1.995	3.885	700	75.329	3.299	1.461	80.089	79.668	7.968	88.057	-	-	-	
A.2. Régimes spéciaux																				
Assurance pension des ouvriers-mineurs	30	67	4.392	700	-	-	80	-	-	5.339	69	2	5.410	757	2	6.167	-	-	-	
Allocation vieillesse des exploitants agricoles	5	27	628	55	-	-	150	-	-	865	23	0	888	888	0	888	-	-	-	
Total A.2.	35	94	5.020	825	-	-	250	-	-	6.204	92	2	6.298	757	2	7.055	-	-	-	
A.3. Régimes statutaires																				
Assistance vieillesse (services publics)	-	-	15.200	-	-	-	-	-	-	15.200	300	-	15.500	-	-	-	15.500	-	-	
Suppléments pour enfants (services publics)	-	-	-	-	-	-	1.690	-	-	1.690	32	-	1.722	-	-	-	1.722	-	-	
Allocations	1.450	-	-	-	-	-	-	-	-	1.450	100	-	1.550	-	-	-	1.550	-	-	
Total A.3.	1.450	-	15.200	-	-	-	1.690	-	-	18.340	432	-	18.772	-	-	-	18.772	-	-	
D. Aide sociale																				
Aide sociale	200	600	600	1.670	-	-	300	-	-	3.370	340	-	3.710	-	-	-	3.710	-	-	
Aide au chômage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total D	200	600	600	1.670	-	-	300	-	-	3.370	340	-	3.710	-	-	-	3.710	-	-	
TOTAL GENERAL	6.485	21.078	54.681	7.085	3.368	1.236	1.995	6.105	700	103.243	4.163	1.463	108.869	8.725	8.725	117.594	-	-	-	

REGIMES INSTITUTIONS	Fonctions													Total des dépenses (11 - 13)	Transferts	Total des dépenses		
	Maladie		Vieillesse Décès Survie		Invalidité		Accidents du travail et maladies professionnelles		Chômage		Charges familiales		Total des prestations (1 - 10)				Frais de gestion	Autres prestations
	1	2	3	4	5	6	7	8	9	10	11	12						
A.1. Régimes généraux																		
Assurance pension des ouvriers	150	2.202	32.278	5.000	-	-	-	600	-	-	-	-	40.230	880	95	41.205	7.392	48.597
Assurance pension des employés	110	1.063	21.324	1.500	-	-	150	-	-	-	-	-	24.147	400	-	24.547	2.184	26.731
Assurance maladie (y compris protection de la maternité)	1.870	31.600	600	-	200	1.200	-	160	900	600	-	-	37.130	1.500	870	39.500	160	39.660
Assurance accidents	-	-	-	-	4.522	637	-	110	-	-	-	-	5.269	544	25	5.838	160	5.998
Assurance chômage (y compris protection du travail)	-	-	-	-	-	-	2.010	250	-	-	-	-	2.260	970	860	4.090	350	4.440
Allocations familiales	-	-	-	-	-	-	-	3.730	-	-	-	-	3.730	80	-	3.810	-	3.810
Maintien du salaire en cas de maladie	4.200	-	-	-	500	-	-	-	-	-	-	-	4.700	-	-	4.700	-	4.700
Total A.1.	6.330	34.865	54.202	6.500	5.222	1.837	2.010	5.000	900	600	-	-	117.466	4.374	1.850	123.690	10.246	133.936
A.2. Régimes spéciaux																		
Assurance pension des ouvriers-mineurs	40	91	6.485	900	-	-	-	100	-	-	-	-	7.616	96	2	7.714	1.189	8.903
Allocation vieillesse des exploitants agricoles	10	40	685	65	-	-	-	165	-	-	-	-	965	35	0	1.000	0	1.000
Total A.2.	50	131	7.170	965	-	-	-	265	-	-	-	-	8.581	131	2	8.714	1.189	9.903
A.3. Régimes statutaires																		
Assistance vieillesse (services publics)	-	-	21.300	-	-	-	-	-	-	-	-	-	21.300	430	-	21.730	-	21.730
Suppléments pour enfants (services publics)	-	-	-	-	-	-	-	1.801	-	-	-	-	1.801	33	-	1.801	-	1.834
Allocations	2.400	-	-	-	-	-	-	-	-	-	-	-	2.400	150	-	2.550	-	2.550
Total A.3.	2.400	-	21.300	-	-	-	-	1.801	-	-	-	-	25.501	613	-	26.114	-	26.114
D. Aide sociale																		
Aide sociale	250	1.000	700	2.580	-	-	-	350	-	-	-	-	4.880	500	-	5.380	-	5.380
Aide au chômage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total D	250	1.000	700	2.580	-	-	-	350	-	-	-	-	4.880	500	-	5.380	-	5.380
TOTAL GENERAL	9.030	35.996	83.372	10.045	5.222	1.837	2.010	7.416	900	600	-	-	156.428	5.618	1.850	163.898	11.435	175.333

REGIMES INSTITUTIONS	Entreprises			Etat			Ménages		Revenus de Capitaux	Autres recettes	Total des recettes (transferts non compris)	Transferts	Total des recettes	Total des dépenses (16)	Solde (28-29)	
	Cotisations d'employeur		Prestations d'employeur	Cotisations des salariés		Cotisations des non-salariés	Autres dotations									
	17	18		19	20			21								22
<u>A.1. Régimes généraux</u>																
Assurance pension des ouvriers	7.204	-	-	-	4.987	-	7.380	-	807	63	20.441	80	20.521	20.066	+ 455	
Assurance pension des employés	3.602	-	-	-	1.223	-	4.324	-	503	14	9.666	1.582	11.248	9.761	+ 1.487	
Assurance maladie (y compris protection de la maternité)	3.953	-	-	-	367	-	6.291	-	124	147	10.882	2.833	13.715	13.539	+ 176	
Assurance accidents	2.762	-	-	-	250	-	-	-	45	112	3.169	67	3.236	2.954	+ 282	
Assurance chômage (y compris protection du travail)	818	-	-	-	57	-	803	-	298	29	2.005	-	2.005	1.567	+ 438	
Allocations familiales	34	-	-	-	2.799	-	-	-	5	1	2.839	-	2.839	2.886	- 47	
Maintien du salaire en cas de maladie (1)	-	2.800	-	-	-	-	-	-	-	-	2.800	-	2.800	2.800	-	
Total A.1.	18.373	2.800	-	-	9.683	-	18.798	-	1.782	366	51.802	4.562	56.364	53.573	+ 2.791	
<u>A.2. Régimes spéciaux</u>																
Assurance pension des ouvriers-mineurs	601	-	-	-	2.355	-	437	-	34	0	3.427	618	4.045	4.047	- 2	
Allocation vieillesse des exploitants agricoles	-	-	-	-	363	-	-	128	1	0	482	0	482	488	+ 4	
Total A.2.	601	-	-	-	2.718	-	437	128	35	0	3.919	618	4.537	4.535	+ 2	
<u>A.3. Régimes statutaires</u>																
Assistance vieillesse (services publics)	-	-	-	10.214	-	-	-	-	-	-	10.214	196	10.410	10.410	-	
Suppléments pour enfants (services publics)	-	-	-	1.544	-	-	-	-	-	-	1.544	90	1.634	1.634	-	
Allocations	-	-	-	970	-	-	-	-	-	-	970	-	970	970	-	
Total A.3.	-	-	-	12.728	-	-	-	-	-	-	12.728	286	13.014	13.014	-	
<u>D. Aide sociale</u>																
Aide sociale	-	-	-	-	2.010	-	-	-	-	465	2.475	20	2.495	2.495	-	
Aide au chômage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total D	-	-	-	-	2.010	-	-	-	-	465	2.475	20	2.495	2.495	-	
TOTAL GENERAL	18.974	2.800	-	12.728	14.411	-	19.235	128	1.817	831	70.924	5.486	76.410	73.617	+ 2.793	

(1) Montants fictifs destinés à permettre la comparaison avec 1970. Ces montants ont été déduits, selon le cas, des recettes correspondantes de l'assurance maladie ou de l'assurance accidents.

REGIMES INSTITUTIONS	Entreprises			Etat			Ménages		Revenus de Capitaux	Autres recettes	Total des recettes (transferts non compris)	Transferts	Total des recettes (25 + 27)	Total des dépenses (16)	Solde (28-29)
	Cotisations d'employeur		Prestations d'employeur	Cotisations des salariés		Cotisations des non-salariés	Autres dotations								
	17	18		19	20			21							
A.1. Régimes généraux															
Assurance pension des ouvriers	13.007	-	-	-	6.380	12.904	-	516	-	32.807	136	32.943	32.713	+ 230	
Assurance pension des employés	8.130	-	-	-	948	8.130	-	791	-	17.999	667	18.666	16.727	+ 1.939	
Assurance maladie (y compris protection de la maternité)	7.725	-	-	-	258	11.790	-	200	-	20.173	6.250	26.423	24.250	+ 2.163	
Assurance accidents	3.602	-	-	-	247	-	-	150	-	4.165	2	4.167	3.957	+ 210	
Assurance chômage (y compris protection du travail)	1.460	-	-	-	150	1.440	-	310	-	3.410	-	3.410	3.805	- 395	
Allocations familiales	-	-	-	-	2.995	-	-	-	-	2.995	-	2.995	2.995	-	
Maintien du salaire en cas de maladie	-	3.600	-	-	-	-	-	-	-	3.600	-	3.600	3.600	-	
Total A.1.	33.924	3.600	-	-	10.978	34.264	-	1.967	416	85.149	7.055	92.204	88.057	+ 4.147	
A.2. Régimes spéciaux															
Assurance pension des ouvriers-mineurs	716	-	-	-	3.589	405	-	24	-	4.734	1.415	6.149	6.167	- 18	
Allocation vieillesse des exploitants agricoles	-	-	-	-	639	-	253	1	0	893	0	893	888	+ 5	
Total A.2.	716	-	-	-	4.228	405	253	25	0	5.627	1.415	7.042	7.055	- 13	
A.3. Régimes statutaires															
Assistance vieillesse (services publics)	-	-	-	15.216	-	-	-	-	-	15.216	284	15.500	15.500	-	
Suppléments pour enfants (services publics)	-	-	-	1.591	-	-	-	-	-	1.591	131	1.722	1.722	-	
Allocations	-	-	-	1.550	-	-	-	-	-	1.550	-	1.550	1.550	-	
Total A.3.	-	-	-	18.357	-	-	-	-	-	18.357	415	18.772	18.772	-	
D. Aide sociale															
Aide sociale	-	-	-	-	2.990	-	-	-	694	3.684	26	3.710	3.710	-	
Aide au chômage	-	-	-	-	2.990	-	-	-	694	3.684	26	3.710	3.710	-	
Total D	-	-	-	-	2.990	-	-	-	694	3.684	26	3.710	3.710	-	
TOTAL GENERAL	34.640	3.600	-	18.357	18.196	34.669	253	1.992	1.110	112.817	8.911	21.723	17.594	+ 4.134	

REGIMES INSTITUTIONS	Entreprises			Etat				Ménages		Revenus de Capitaux	Autres recettes	Total des recettes (transferts non compris) (17-25)	Transferts	Total des recettes (26 + 27)	Total des dépendances (16)	Solde (28-29)
	Cotisations d'employeur	Prestations d'employeur	Cotisations d'employeur	Prestations d'employeur	Autres dotations	Cotisations des non-salariés		24								
						22	23									
17	18	19	20	21	22	23	24	25	26	27	28	29	30			
A.1. Régimes généraux																
Assurance pension des ouvriers	18.853	-	-	-	10.005	18.113	-	691	-	196	47.662	48.957	-	739		
Assurance pension des employés	12.769	-	-	-	2.346	12.770	-	1.592	-	681	29.477	26.731	+ 3.427			
Assurance maladie (y compris protection de la maternité)	13.200	-	-	-	240	17.500	-	200	-	8.332	31.340	39.660	+ 12			
Assurance accidents	5.668	-	-	-	201	-	-	185	-	2	6.271	5.998	+ 275			
Assurance chômage (y compris protection du travail)	2.010	-	-	-	140	1.990	-	340	-	-	4.530	4.440	+ 90			
Allocations familiales	-	-	-	-	3.810	-	-	-	-	-	3.810	3.810	-			
Maintien du salaire en cas de maladie	-	4.700	-	-	-	-	-	-	-	-	4.700	4.700	-			
Total A.1.	52.500	4.700	-	-	16.742	50.373	-	3.008	-	9.211	127.790	133.936	+ 3.065			
A.2. Régimes spéciaux																
Assurance pension des ouvriers-mineurs	796	-	-	-	5.781	450	-	23	-	1.860	7.050	8.903	+ 7			
Allocation vieillesse des exploitants agricoles	-	-	-	-	665	-	-	0	-	0	895	1.000	- 105			
Total A.2.	796	-	-	-	6.446	450	-	23	-	1.860	7.945	9.903	- 98			
A.3. Régimes statutaires																
Assistance vieillesse (services publics)	-	-	-	21.359	-	-	-	-	-	371	21.359	21.730	-			
Suppléments pour enfants (services publics)	-	-	-	1.669	-	-	-	-	-	165	1.669	1.834	-			
Allocations	-	-	-	2.550	-	-	-	-	-	-	2.550	2.550	-			
Total A.3.	-	-	-	25.578	-	-	-	-	-	536	25.578	26.114	-			
D. Aide sociale																
Aide sociale	-	-	-	-	4.350	-	-	-	-	30	5.380	5.380	-			
Aide au chômage	-	-	-	-	-	-	-	-	-	-	-	-	-			
Total D	-	-	-	-	4.350	-	-	-	-	30	5.380	5.380	-			
TOTAL GENERAL	53.286	4.700	-	25.578	27.538	50.823	230	3.031	-	11.636	166.663	176.300	+ 2.967			

FRANCE

I. STATUTORY AND LEGISLATIVE DEVELOPMENT IN FRANCE FROM 1965 TO 1970

The 1965-1970 period in France is basically noteworthy for the reform of the general scheme for non-agricultural occupations and the establishment of the maternity insurance scheme for non-wage-earning, non-agricultural occupations.

1. Field of Application

- a) The 12th July 1966 law No. 66-509 introduced a maternity sickness insurance scheme for non-wage-earning workers in non-agricultural occupations. It was only effectively implemented from 1st January 1969 onwards (benefits starting from 1st April). The 12th July 1966 law was modified by the 6th January 1970 law No. 70-14. In 1970, the new scheme was in respect of nearly 1.700.000 professionals, working or retired, and covered health care expenses for almost 3.500.000 persons including, as well as the insured persons themselves, their spouses and children.
- b) Order No. 67-709 of 21st August 1967 ratified by means of the 31st July 1968 law No. 68-698 widened voluntary social insurance to cover sickness and maternity expenses.

2. Structures

- a) The order No. 67-706 of 21st August 1967, created, in the general scheme, three national funds : The Wage-Earner Sickness Insurance Fund, The Old Age Insurance National Fund and The Family Allowances National Fund, as well as the Central Agency for Social Security Organizations, whose function is the general administration of the funds for the various risks relating to all three national funds. At local level, administration is carried out by primary funds and regional sickness insurance funds, the family allowance funds and the collection organizations.

It should be noted that the action of the national family allowances fund goes beyond that of the other two funds as it sees to the financing of family benefit schemes for wage earners of all occupations and for employers and self-employed persons in non-agricultural occupations.

- b) The maternity sickness insurance scheme for non-wage-earning, non-agricultural workers, includes three types of organizations :
- the national sickness and maternity insurance fund for non-wage-earning non-agricultural occupations, which ensures the financial unity of the scheme,
 - the regional mutual funds which administer the risks,
 - the qualified insurance organizations which can be Friendly Societies, insurance companies or regional groups of insurance companies, among which insured persons may choose freely.

3. Financing

- a) Within the framework of the 1967 reform, contribution rates of wage-earner categories have been markedly modified. Since the 1st October 1967 there have existed separate contributions for sickness insurance and old age insurance. Part of the sickness insurance contributions cover all payments. On 1st August 1970 family allowances contributions were reduced by one unit in favour of sickness (0,75 point) and of old age (0,25 point).

On 1st January 1971 the maternity sickness insurance contribution was increased by 0,20 point as against an increase of 50-90 % in the daily maternity insurance compensation rate.

The general scheme contribution rates (workers contribution and employers contribution) have evolved as follows :

	Sickness	Old Age	Family Allowances
1965	20,25 %		13,50 %
1st August 1966	21 %		-
1st October 1967	15 % (1)	8,50 %	11,50 %
1st August 1970	15,75 % (1)	8,75 %	10,50 %
1st January 1971	15,95 % (1)	-	-

(1) 3 % of which are on the total amount of wages

- b) On the other hand, article 14 of order No. 67-706 of 21st August 1967 created, for the benefit of compulsory sickness insurance schemes, a contribution based on compulsory car insurance premiums. The rate of this contribution is fixed at 3 %.
- c) Non-agricultural, non-wage earning workers sickness insurance, was initially expected to be self-supporting. The 6th January 1970 law provided that this scheme should also benefit by a fraction of the solidarity social contribution instituted by the 3rd January 1970 law, and also that the state should bear the cost of contributions corresponding to basic benefits paid to the solidarity national funds supplementary allowance beneficiaries who are excused from payment of their own contributions.

The solidarity social contribution instituted by the 3rd January 1970 law in favour of the maternity sickness insurance scheme and of old age insurance for non-wage earners in non-agricultural occupations is paid by the undertakings concerned.

- d) Article 32 of the 1971 Finance law specifies that from the 1st January 1971 onwards, the wage-earners sickness insurance national fund shall be responsible for covering that part of risks giving rise to benefits in kind for maternity sickness and incapacity benefits in respect of all working and retired personnel who fall within the special social security scheme for French National Railway employees.

4. Level of Guarantees

a) Maternity Sickness

In the general scheme and the agricultural scheme, the rate of the voucher (Ticket modérateur) was raised from 20-30 % from 1st November 1967 by the 19th October 1967 decree for :

- Doctors and auxiliary medical practitioners fees in respect of privately given services as well as for associated analyses and laboratory expenses,
- Protheses, orthopaedic or optical care expenses,
- Specialist prescriptions and officinal medicines,
- Spa expenses.

The 30 % rate was reduced :

- to 25 % by the 18th June 1968 decree in respect of doctors and auxiliary medical practitioners for private or surgery attention,
- to 20 % by the 26th September 1968 decree for persons entitled to supplementary allowance from the National Solidarity Fund.

Benefit entitlement conditions were modified as from 15th July 1968.

Daily maternity insurance rates were raised from 50-90 % of the basic daily earnings as from 1st January 1971 (see financing above).

The 6th January 1970 law in the non-agricultural, non-wage-earner sickness scheme widened the list of benefits which were due as a result of the 12th July 1966 law and improved the repayment rates.

b) Old Age

General scheme old age pensions are revalorized each year on 1st April so as to keep up with the movement of wages during the previous year.

This movement is measured on the basis of daily sickness benefit payments. During the period under review, two anticipated revalorizations took place (1st January 1969, 1st November 1969).

The annual old age minimum pension is increased by the Governmental decision. It was 1.700 F at the beginning of 1965 and was 3.000 F at the end of 1970.

c) Family Benefits

Each year, the monthly base on which family allowances are calculated is increased by Governmental Order (in principle on the 1st August). Moreover, rates to be applied to this base were raised for the 3rd and 4th dependent child, as from the 1st April 1969 and 1st August 1970.

In November 1969 a special allowance was paid to families which had been paid allowances for at least three dependent children in September 1969 and had not been taxed in 1968 on the 1967 income.

There was an increase in the single parent income allowance and of the mother at home allowance on the 1st April 1969 for families with a child under two years of age.

From 1st July 1970, credits were allocated to pay service benefits for family helps and child care services. On the other hand, exceptionally, a sum of 100.000.000 F was levied on family allowances contributions paid in 1970 to be spent on extending and fitting out creches.

From 1st January 1971, the maternity benefit was raised from 200 to 260 % of the monthly base on which family allowances are calculated, and an orphan allowance was introduced.

d) Industrial Injuries

The 18th June 1966 law No. 66.419 provided compensation for :

- injuries occurring or occupational diseases detected before 1st January 1947, the date upon which the 30th October 1946 law became effective;
- injuries occurring after the 31st December 1946 in non-agricultural occupations, when the victims or their dependants did not fulfill the required legal conditions applicable at the time of the injury, but who would have and would continue to fulfill those required by the present provisions.

II. SOCIAL SECURITY DEVELOPMENT IN FRANCE (1965-1970-1975)

The study brings together and compares the revenue and expenditure in the various social security schemes for 1965 (final figures), 1970 (provisional figures), and for 1975 (estimates). The framework used was that given to the experts in order to ensure maximum comparability in their work. Estimates for 1975 were arrived at on the basis of constant legislation and steady trends, as in the preparation of the Vith Plan.

1) SCOPE OF THE STUDY - STATISTICAL FRAMEWORK

- The insurance and social security schemes studied are :

- a) non-agricultural wage earner social security general scheme and associated schemes, the agricultural wage earner scheme, special and statutory schemes and non wage earner schemes. All these schemes functioning according to legal or regulatory provisions, cover the entire working population as well as (depending on the various branches) all or part of the non-working population.
- b) supplementary schemes for pensions and unemployment (A.S.S.E.D.I.C. and U.N.E.D.I.C.).
- c) Friendly Societies.
- d) certain funds which act with social security or extend its scope (National solidarity Fund, special Fund, annuity increase fund, agricultural industrial injury compensation increase Fund).

The various branches' benefits have been classified in benefits in kind and in cash following the traditional division. As far as

contributions paid into the general scheme are concerned, no distinction is made between employers (private or public companies or State). Benefits paid abroad are added to those paid within the home territory. Payments from outside are included in the miscellaneous income.

The various payments and expenditure figures are expressed in millions of francs.

2) CONSTANT LEGISLATION AND CONTINUED TRENDS

- Projections for 1975 have been established on the basis of the legislation and provisions in force at the beginning of 1970. For this reason no account was taken of the contribution increase in supplementary schemes provided by the 17th June 1970 agreement, of the daily maternity benefits increase (23rd December 1970 decree), or the introduction of the orphan allowance (23rd December 1970 law).

Generally speaking, it was assumed that orders which were of a regulatory character, affecting future income and expenditure, would carry on the trend expressed in similar orders in the past.

3) ECONOMIC ASSUMPTIONS

- They are the ones taken for the preparation of the VIth Plan.

Percentage annual rate of increase	1970 - 1975
Nature of the Gross National Product (GNP)	2,7 %
Wage rate per person	6,9 %

4) EVALUATION METHODS (principles)

- An income or expenditure total for 1975 is the result of :

- a base datum (1970 total)
- an index of the number of people
- a volume or quantity index
- a value index

In many cases, analysis of past changes does not allow the effect of various factors to be isolated, but only brings out global indices corresponding to a number of factors.

Before explaining in detail each income and expenditure evaluation method, it is necessary to define :

- a) the provisions in respect of the balancing of income and expenditure,
- b) the method adopted to take wages and prices movements into account.

5) BALANCES

- Often a scheme's income and expenditure are defined separately. Projections are established separately for income and expenditure. Comparison of these shows a surplus or a deficit.

In other cases, the regulation in force ensures that the income is adapted to expenditure, example : general scheme - industrial injury. In that case, expenditure is calculated and the income is determined accordingly (balance).

In other cases, provisions in force ensure that expenditure shall be adjusted to income, example : supplementary schemes.

1. *Phragmites australis*

2. *Spartina patens*

3. *Cyperus*

4. *Scirpus*

5. *Distichlis*

6. *Eleocharis*

7. *Tripsacum*

8. *Sparganium*

9. *Zizania*

10. *Eleocharis acicularis*

11. *Sagittaria*

12. *Potamogeton*

13. *Alisma*

14. *Utricularia*

15. *Utricularia*

16. *Utricularia*

17. *Utricularia*

18. *Utricularia*

19. *Utricularia*

20. *Utricularia*

21. *Utricularia*

22. *Utricularia*

23. *Utricularia*

24. *Utricularia*

7) NUMBER OF CONTRIBUTORS

- Annual progression rates expressed in percentages are indicated below :

Non-agricultural wage earner general scheme	+ 1,8
Agricultural wage earners	- 2
Self employed farmers	- 3
Miners	- 8
Railway workers	- 1,5
Workers on the underground - E.D.F.	0
Shopkeepers (old age)	- 2
Craftsmen (old age)	- 1
Professions (old age)	+ 4
Non-agricultural non-wage-earners (sickness)	- 2
Executives Supplementary Schemes (A.G.I.R.C.)	+ 4,5
Other supplementary schemes	+ 1,5

8) BENEFITS IN KIND

- Medical Expenses (consultations, visits, surgical and specialist attention). Expenditure develops as a function of several factors :

- a) the number of persons covered - the movement is more or less the same as that for contributors,
- b) the increase in the number of action per person covered,
- c) the revalorization of actions' unit value in nominal value; this has in the past been of average flexibility in comparison with wage rates, 0,8 during the last ten years.
- d) distortion of the actions' structure : increasing proportion of actions not subject to the voucher (Ticket moderateur), movement in the hierarchic structure of actions, in particular more frequent calls upon specialists and distortion of the distribution of actions corresponding with nomenclature coefficients.

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Annual rates for the general scheme are as follows :

Rate of increase of number of repaid action	+ 4,8 %
Average revalorization of action	+ 5,9 %
Other factors	+ 2,4 %
Total :	<u>13,1 %</u>

The rate of increase of the number of actions is not as high as in other schemes due to a different behaviour pattern.

- Hospitalisation

In the general scheme annual increases of 8 % for prices and 4,5 % in volume (number of people and average number of days) have been maintained.

- Dental care - global annual rate 12,5 %
- Pharmacology - global annual rate 15,5 %
- Maternity - the volume increase correspond to the birth rate assumption.

9) BENEFITS IN CASH

- Daily Allowances (sickness, industrial injury). They increase like wages and numbers. In the last few years the annual increase in the number of compensation days has described a notable curve; we have taken into account a volume increase of 0,5 % per year.
- Old Age Pensions. In legal and regulatory wage earner schemes, pensions which are revalorized automatically follow the wages movement.

In the other schemes a moderate brake is applied in revalorizing so as to achieve financial balance (non wage earners and supplementary

categories). In all schemes expenditure increases in volume due to the fact that the number of retired persons increases as well as the value of benefits, resulting from the increasing age of the schemes (number of years a person has been insured).

Calculations have been made on the basis of the following annual percentage increases :

	<u>in value</u>	<u>in volume</u>
Non-agricultural wage-earners	6,9	5
Agricultural wage-earners	6,9	6,5
Self-employed farmers (supplementary pension)	6,9	20
Mines	6,9	2,5
French Railways	6,9	1
E.D.F.	6,9	4
Shopkeepers	4,6	5
Craftsmen	4,6	7
Professions	6,6	5
Supplementary schemes A.G.I.R.C.	6	4,5
A.R.R.C.O.	4,6	8
Others	6,9	8

The expenses corresponding to benefits, the rate of which is fixed by the Government (old wage-earning workers allowances, solidarity national fund supplementary allowance) have been evaluated on the basis of an annual increase of 200 F for the solidarity national allowance (+ 13,5 % + 5,2 % per year). We have taken into account the movement in the number of beneficiaries (decrease).

- Family Allowances

If we take into account the development of the family structure (number of children according to their position in the family) and of the birth rate, benefits increase in volume by 1 % a year over the whole of the schemes. The distribution of

charges among the schemes which varies with the movement in of the number of workers is corrected by adjustment between schemes.

The amount of expenditure has been evaluated on the basis of past trends, that is to say an increase in nominal values of 4,5 % for revalorized benefits and of 4,2 % per year for the whole of the benefits (including those for which the total is unchanged). This rate corresponds to the development tendencies which were noted during the 5th plan (excluding modifications which were due to the adoption of new or exceptional measures).

- Accommodation Allowance

On the basis of the movement from 1966 to 1969, the increase of expenditure rate has been estimated to be 16 % per year.

- Industrial Injuries (Pension)

Pensions follow the movement of wages and are automatically revalorized. We have taken into account the increase in the number of pensions which are due to the increasing number of years the scheme has been in existence (functioning distribution) and to the increase in the number of persons covered.

10. CONTRIBUTIONS

- For wage-earners, contributions are worked out on the assumption that their ceiling moves upwards like wages. The contribution total follows the movement in the number of contributors and in wages.

For non-wage-earners, contributions have been estimated so as to balance expenditure. In the non-wage-earner category the number of contributors is reducing. With constant fiscal pressure per

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contributor, contributions would reach a very much lower level.

Contributions according to :

Scheme	<u>Expenditure level</u>	<u>Constant Fiscal Pressure</u>
Shopkeepers (old age)	2.250	1.559
Craftsmen (old age)	1.319	1.015

Million of F

These figures show that the financing of these schemes will have to be modified before 1975.

	Maladie		Décès	Vieillesse	Invalidité	accidents de travail		Maternité		Chômage	Total des Prestations	Frais administratifs	Autres dépenses	Total	Transferts	Total général	
	Prestations					nature	espèces	nature	espèces								Prestations familiales
	nature	espèces															
A.1. Régime général non agricole																	
1-2-3-4-5-6. Régime général fonctionnaires, collectivités locales, étudiants, grands invalides, E.D.F. - G.D.F.	10.838	2.362	98	6.211	773	484	2.547	191			9.309	1.549	1.283	2.274	36.456		
7 - Employeurs et travailleurs indépendants	-	-	-	-	-	-	-	-	-	-	877	62	20	-	959		
8 - Population non active	-	-	-	-	-	-	-	-	-	-	446	-	-	-	446		
9 - Fonds sur compensation des A.F.	-	-	-	-	-	-	-	-	-	-	-	-	-	645	645		
Total	10.838	2.362	98	6.211	773	484	2.547	191			10.632	1.611	1.303	2.919	40.506		
A.2. Régimes spéciaux																	
1 - Salariés agricoles	610	71	4	600	70	-	-	31			1.029	-	26	12	2.455		
2 - Exploitants agricoles	1.061	36	10	1.880	16	43	412	44			1.417	315	71	91	4.905		
3 - Mines	367	13	-	1.025	33	-	-	10			1.936	39	30	13	2.018		
4 - Marins	96	13	-	371	39	-	-	4			-	8	5	4	540		
5-5-7. Divers A.3. - 12-13-14	43	5	-	342	2	-	1	-			29	3	7	2	434		
8 - Commerçants	-	-	-	755	-	-	-	-			-	31	-	22	808		
9 - Artisans	-	-	-	497	-	-	-	-			-	22	-	9	528		
10 - Professions libérales	-	-	-	177	-	-	-	-			-	10	3	2	192		
Total	2.177	125	14	5.657	160	43	413	89	3		2.475	428	142	155	11.861		
A.3. Régimes statutaires																	
1-2. Etat (civils et militaires)	295	87	-	5.963	-	-	45	-			1.794	26	19	-	8.889		
3 - Caisse nationale militaire de S.S.	-	-	-	-	172	-	6	18			431	28	91	90	358		
4-5-6. Collectivités locales	-	-	-	785	-	-	-	-			-	14	16	4	1.604		
7 - Ouvriers de l'Etat	514	127	27	2.029	165	5	85	10			568	44	23	18	3.617		
9 - S.N.C.F.	52	22	1	251	-	1	395	1			48	15	2	8	420		
10 - R.A.T.P.	-	74	4	737	-	-	43	5			223	-	-	10	1.105		
11 - E.D.F. - G.D.F.	861	310	32	11.168	346	6	188	29			3.064	127	151	130	16.419		
Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
A.4. Régimes complémentaires																	
1 - Cadres (A.G.I.R.C.)	-	-	-	1.615	-	-	-	-			-	43	98	-	1.756		
2 - Salariés agricoles	-	-	-	91	-	-	-	-			-	3	2	-	96		
3 - Banques	-	-	-	293	-	-	-	-			-	2	2	-	297		
4 - A.R.C.O.	-	-	-	1.734	-	-	-	-			-	96	72	-	1.902		
5 - ASSEDIC - UNEDIC A.2. 12 et 13	-	-	-	492	-	-	-	-			-	40	9	-	541		
6 - Autres caisses	-	-	-	859	-	-	-	-			-	27	16	-	902		
Total	-	-	-	4.592	-	-	-	-	-	-	492	211	199	-	5.494		
A.5. Régimes volontaires																	
2 - Sociétés mutualistes	1.314	160	-	39	-	-	-	-			-	147	55	-	1.715		
D. Aide sociale																	
1 - Fonds national de solidarité	-	-	-	-	-	-	-	-			-	1	-	953	954		
2 - Fonds spécial	-	-	-	438	-	-	-	-			-	5	-	33	476		
3 - Fonds majorations rentes viagères	-	-	-	99	-	-	-	-			-	8	8	40	155		
4 - Fonds majorations A.T. agricoles	-	-	-	-	-	-	160	-			-	2	-	-	162		
Total	-	-	-	637	-	-	160	-	-	-	697	16	8	1.026	1.747		
TOTAL GENERAL	15.180	2.957	144	28.204	1.279	533	3.308	655	201	492	69.134	2.540	1.868	4.230	77.762		

	Maladie		Décès	Vieillesse	Invalidité	Accidents du travail		Maternité		Chômage	Total des Prestations	Frais administratifs	Autres dépenses	Total	Transferts	Total général		
	nature	espèces				nature	espèces	nature	espèces								nature	espèces
A.1. Régime général non agricole																		
1-2-3-4-5-6. Régime général, fonctionnaires, collectivités locales, étudiants, gran s invalides, E.D.F.	21.273	3.425	170	11.855	1.360	824	4.195	1.010	349	-	57.489	3.042	2.605	63.137	4.159	67.296		
7 - Employeurs travailleurs indépendants	-	-	-	-	-	-	-	-	-	-	1.258	65	22	1.345	67	1.412		
8 - Population non active	-	-	-	-	-	-	-	-	-	-	1.071	-	-	1.071	-	1.071		
Total	21.273	3.425	170	11.855	1.360	824	4.195	1.010	349	-	58.818	3.107	2.628	65.553	4.226	69.779		
A.2. Régimes spéciaux																		
1 - Salariés agricoles	1.102	126	5	1.215	107	-	-	37	7	-	3.618	-	-	3.618	33	3.651		
2 - Exploitants agricoles	2.036	46	13	3.784	54	-	-	49	-	-	7.693	519	93	8.305	227	8.532		
3 - Mines	604	15	1	1.476	49	57	643	34	-	-	2.922	71	45	3.068	25	3.063		
4 - Marins	195	15	1	504	59	-	-	5	-	-	779	12	10	801	6	807		
5-6-7. Divers	76	21	1	546	2	-	2	1	-	-	717	13	-	730	5	735		
8 - Commerçants	-	-	-	1.565	-	-	-	-	-	-	1.565	58	17	1.640	48	1.688		
9 - Artisans	-	-	-	800	-	-	-	-	-	-	800	35	1	836	22	858		
10 - 11. Professions libérales	-	-	-	407	-	-	-	-	-	-	407	35	1	436	5	441		
8-9-10-11. Non salariés non agricoles/maladie	1.070	-	-	-	-	-	-	45	-	-	1.115	112	-	1.227	-	1.227		
Total	5.083	208	20	10.297	271	57	645	171	7	-	19.616	839	176	20.631	371	21.002		
A.3. Régimes statutaires																		
1-2-8. Etat (civils et militaires)	-	155	-	12.289	-	-	58	-	-	-	2.102	-	-	14.604	-	14.604		
3 - Caisse nationale militaire de S.S.	555	-	-	1.323	277	-	-	21	-	-	576	44	25	645	14	645		
4-5-6. Collectivités locales	-	-	-	731	-	-	12	-	-	-	2.374	45	67	2.425	8	2.440		
7 - Ouvriers d'Etat	-	-	-	3.270	184	7	120	10	2	-	5.299	51	122	5.472	33	5.505		
9 - S.N.C.F.	927	154	36	3.855	-	1	93	1	-	-	577	11	12	600	21	621		
10 - R.A.T.P.	93	104	7	1.302	8	-	7	1	8	-	1.742	-	5	1.747	8	1.755		
11 - E.D.F. - G.D.F.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total	1.575	445	48	19.300	469	8	272	32	10	-	25.843	159	277	26.279	84	26.363		
A.4. Régimes complémentaires																		
1 - Cadres A.G.I.R.C.	-	-	-	3.073	-	-	-	-	-	-	3.073	66	205	3.344	-	3.344		
2 - Salariés agricoles	-	-	-	251	-	-	-	-	-	-	251	10	3	274	-	274		
3 - Banques	-	-	-	419	-	-	-	-	-	-	419	10	11	440	-	440		
4 - A.P.R.C.O.	-	-	-	4.512	-	-	-	-	-	-	4.512	255	85	4.852	-	4.852		
5 - A.S.S.E.D.I.C. - U.N.E.D.I.C.	-	-	-	703	-	-	-	-	-	703	703	86	6	795	-	795		
6 - Autres caisses	-	-	-	1.523	-	-	-	-	-	-	1.523	135	96	1.754	-	1.754		
Total	-	-	-	9.788	-	-	-	-	-	703	10.491	562	406	11.459	-	11.459		
A.5. Régimes volontaires																		
2 - Mutuelles	2.303	302	-	56	-	-	-	-	-	-	2.661	242	67	2.970	-	2.970		
J. Aide sociale																		
1 - Fonds national de solidarité	-	-	-	800	-	-	-	-	-	-	800	-	-	800	1.877	1.877		
2 - Fonds social	-	-	-	145	-	-	-	-	-	-	145	7	-	149	-	149		
3 - Fonds de majoration recettes voyageurs	-	-	-	-	-	-	-	-	-	-	347	4	-	351	84	233		
9 - Fonds de majoration A.T. agricoles	-	-	-	-	-	-	347	-	-	-	-	4	-	-	-	351		
Total	-	-	-	945	-	-	347	-	-	-	1.292	15	-	1.307	1.961	3.268		
TOTAL GENERAL	30.234	4.380	238	52.241	2.100	889	5.460	1.213	366	703	119.721	4.824	3.554	128.199	6.642	134.841		

	Entreprises et ménages		Etat et collectivités locales			Cotisations ouvrières	Cotisations non salariés et volontaires	Divers	Total	Transfert	Total des recettes	Total des dépenses	Déficit	Excédent
	Cotisations d'employeurs	Impôts et taxes	Cotis. et Prest. d'employeurs	Subventions	Impôts et taxes									
A.1. Régime général non agricole														
1-2-3-4-5-6. Régime général fonctionnaires, collectivités locales, étudiants, grands invalides, E.D.F. - G.D.F.	29,450	-	1,056	178	-	6,208	276	252	37,420	53	37,473	38,456	983	-
7 - Employeurs et travailleurs indépendants	-	-	-	-	-	-	993	-	993	446	993	959	-	34
8 - Population non active	-	-	-	330	1	-	-	-	331	316	446	645	-	2
9 - Fonds sur compensation des A.F.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	29,450		1,056	508	1	6,208	1,269	252	38,744	815	39,559	40,506	983	36
A.2. Régimes spéciaux														
1 - Salariés agricoles	654	-	-	864	-	252	1,317	-	906	1,550	2,456	2,456	-	-
2 - Exploitants agricoles	-	-	-	569	2,232	-	-	-	4,413	506	4,919	4,905	-	14
3 - Mines	602	-	-	291	-	248	-	17	1,436	478	1,914	2,018	104	-
4 - Marins	124	-	-	128	8	72	-	5	500	4	504	540	36	-
5-5-7- Divers A.3 - 12 - 13 - 14	168	-	-	-	-	53	-	91	440	1	441	434	-	7
8 - Commerçants	-	-	-	-	-	-	713	44	757	68	825	808	-	17
9 - Artisans	-	-	-	-	-	-	488	29	517	55	572	528	-	44
10 - 11. Professions libérales	-	-	-	-	-	-	304	24	328	2	330	192	-	138
Total	1,548			1,852	2,240	625	2,822	210	9,297	2,664	11,961	11,881	140	220
A.3. Régimes statutaires														
1-2. Etat (civils et militaires)	-	-	7,867	-	-	1,022	-	-	8,889	-	8,889	8,889	-	-
3 - Caisse nationale militaire de S.S.	-	-	226	-	-	103	-	-	329	-	329	358	-	-
4-5-6. Collectivités locales	-	-	1,315	-	-	225	-	69	1,609	3	1,612	1,604	-	8
7 - Ouvriers d'Etat	-	-	113	230	-	59	-	8	410	2	412	426	14	-
8 - S.N.C.F.	2,472	-	-	565	-	399	-	15	3,451	162	3,613	3,617	4	-
9 - R.A.T.P.	381	-	-	-	-	35	-	-	416	1	417	420	3	-
10 - R.A.T.P.	347	-	-	-	-	113	-	-	1,060	45	1,105	1,105	-	-
11 - E.D.F. - G.D.F.	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,800		9,521	795		1,955		92	16,164	213	16,377	16,419	50	8
A.4. Régimes complémentaires														
1 - Cadres (AGIRC)	1,235	-	-	-	-	673	-	18	1,926	-	1,926	1,756	-	170
2 - Salariés agricoles	85	-	-	-	-	50	-	10	145	-	145	96	-	49
3 - Banques	178	-	-	-	-	113	-	11	302	-	302	287	-	5
4 - A.R.C.O.	1,540	-	-	-	-	1,026	-	140	2,706	-	2,706	1,902	-	804
5 - ASSEDIIC - UMEDIC - A.2 - 12 et 13	496	-	-	-	-	46	-	66	608	-	608	541	-	67
6 - Autres caisses	680	-	50	-	-	486	-	160	1,376	-	1,376	902	-	474
Total	4,214		50			2,394		405	7,063		7,063	5,494		1,569
A.5. Régimes volontaires														
2 - Sociétés Mutualistes	-	-	-	30	-	-	1,624	93	1,747	104	1,851	1,715	-	136
D. Aide sociale														
1 - Fonds national de solidarité	-	-	-	959	-	-	-	-	959	-	959	954	-	5
2 - Fonds spécial	-	-	26	-	-	-	-	-	26	434	460	476	16	-
3 - Fonds de majoration; rentes viagères	-	-	-	181	-	-	-	-	181	-	181	155	-	26
9 - Fonds de majoration; rentes AI agricoles	-	-	-	-	171	-	-	-	171	-	171	162	-	9
Total			26	1,140	171				1,337	434	1,771	1,747	15	40
TOTAL GENERAL	39,012		10,653	4,325	2,412	10,183	5,715	1,052	74,352	4,230	78,582	77,762	1,189	2,009

	Entreprises et ménages		Etat et collectivités locales			Cotisations non salariées et volontaires	Divers	Total	Transfert	Total des recettes	Total des dépenses	Déficit	Excédent
	Cotisations d'employeurs	Impôts et taxes	Subventions	Cotisations ouvrières	Cotisations non salariées et volontaires								
A.1. Régime général non agricole													
1-2-3-4-5. Régime général fonctionnaires, collectivités locales, E.D.F., étudiants et grands invalides, E.D.F., étudiants	52.438	-	168	11.515	515	725	68.722	612	69.334	67.286	-	2.038	
7 - Employeurs travailleurs indépendants	-	-	-	-	1.412	-	1.412	1.071	1.412	1.412	-	-	
8 - Population non active	-	-	-	-	-	-	-	-	1.071	1.071	-	-	
Total	52.438	-	168	11.515	1.928	725	70.134	1.683	71.817	69.779	-	2.038	
A.2. Régimes spéciaux													
1 - Salariés agricoles	1.131	-	365	432	-	-	1.928	1.723	3.651	3.651	-	-	
2 - Exploitants agricoles	-	2.887	-	-	2.100	-	7.587	945	8.532	8.532	-	-	
3 - Mines	503	1.068	-	316	-	14	2.001	940	2.941	3.063	122	-	
4 - Marins	154	-	414	116	-	-	584	7	691	807	116	-	
5-6-7. Divers A.3 - 12-13-14	282	-	229	119	-	105	705	2	707	735	28	-	
8 - Commerçants	-	-	-	-	96	50	1.380	92	1.472	1.668	216	-	
9 - Artisans	-	-	-	-	14	37	755	82	837	858	21	-	
10 - 11 Professions libérales	-	-	-	-	553	53	605	3	608	641	168	-	
8-9-10-11. Non salariés non agricoles malades	-	-	40	-	1.304	-	1.344	-	1.344	1.227	117	-	
Total	2.140	-	5.003	983	5.895	259	16.990	3.794	20.784	21.002	503	285	
A.3. Régimes statutaires													
1-2-8. Etat (civils et militaires)	-	12.954	-	1.650	-	-	14.604	-	14.604	14.604	-	-	
3 - Caisse militaire de Sécurité sociale	-	309	114	222	-	-	645	-	645	645	-	-	
4-5-6. Collectivités locales	-	2.031	-	374	-	33	2.438	2	2.440	2.440	-	-	
7 - Ouvriers d'Etat	-	137	581	69	-	-	793	6	793	793	-	-	
9 - S.N.C.F.	2.441	-	2.190	537	-	85	5.253	108	5.361	5.505	144	-	
10 - R.A.T.P.	564	-	-	57	-	-	621	-	621	621	-	-	
11 - E.D.F. - G.D.F.	1.443	-	-	267	-	-	1.710	44	1.754	1.755	-	-	
Total	4.448	15.431	2.885	3.176	-	118	25.058	160	26.218	26.363	145	-	
A.4. Régimes complémentaires													
1 - Cadres A.G.I.R.C.	2.413	-	-	1.322	-	68	3.803	-	3.803	3.344	459	-	
2 - Salariés agricoles	187	-	-	112	-	17	316	-	316	274	42	-	
3 - Banques	269	-	-	170	-	11	450	-	450	440	10	-	
4 - A.R.C.O.	3.012	-	-	2.008	-	360	5.380	-	5.380	4.852	528	-	
5 - A.S.E.D.I.C. - U.N.E.D.I.C.	753	-	4	190	-	134	1.081	-	1.081	795	286	-	
6 - Autres caisses	875	62	-	623	-	268	1.828	-	1.828	1.754	74	-	
Total	7.509	62	4	4.425	-	858	12.858	-	12.858	11.459	1.399	-	
A.5. Régimes volontaires													
2 - Mutuelles	-	-	46	-	2.595	131	2.772	198	2.970	2.970	-	-	
D. Aide sociale													
1 - Fonds national de solidarité	-	-	1.877	-	-	-	1.877	-	1.877	1.877	-	-	
2 - Fonds spécial	-	-	233	-	-	-	233	807	807	807	-	-	
3 - Fonds de majoration des rentes viagères	-	-	21	-	-	-	351	-	351	233	-	-	
9 - Fonds de majoration A.T. agricoles	-	-	-	330	-	-	351	-	351	351	-	-	
Total	-	-	2.131	330	-	-	2.461	807	3.268	3.268	-	-	
TOTAL GENERAL	66.535	18.732	10.257	20.399	10.416	2.092	131.273	6.642	137.915	134.841	648	3.722	

	Entreprises et ménages	Etat et collectivités locales			Cotisations ouvrières	Cotisations non salariées et volontaires	Divers	Total	Transferts	Total des recettes	Total des dépenses	Déficit	Excédent
		Cotisations d'employeurs	Subventions	Impôts et taxes									
A.1. Régime général non agricole													
1-2-3-4-5-6. Régime général, E.D.F., fonctionnaires, collectivités locales, étudiants, grands invalides	83.189	5.188	277	-	18.006	955	1.213	108.828	646	109.474	114.907	5.433	-
7 - Employeurs travailleurs indépendants	-	-	-	-	-	1.877	-	1.877	-	1.877	1.409	-	-
8 - Population non active	-	-	-	-	-	-	-	-	-	1.409	1.409	-	-
Total	83.189	5.188	277	-	18.006	2.832	1.213	110.705	2.055	112.760	118.193	5.433	-
A.2. Régimes spéciaux													
1 - Salariés agricoles	1.371	-	412	-	524	3.267	-	2.307	3.481	5.788	5.788	-	-
2 - Exploitants agricoles	-	-	5.134	3.663	-	-	-	12.064	1.844	13.908	13.908	-	-
3 - Mines	572	-	1.834	-	300	-	21	2.727	1.612	4.339	4.308	259	-
4 - Marins	204	-	639	-	194	-	-	983	12	1.005	1.221	216	-
5-6-7. Divers A.3. 12-13-14	376	-	313	-	178	-	105	972	4	1.087	1.087	111	-
8 - Commerçants	-	-	-	146	-	2.250	55	2.451	170	2.621	2.621	-	-
9 - Artisans	-	-	-	21	-	1.383	43	1.383	141	1.524	1.524	-	-
10-11. Professions libérales	-	-	-	-	-	939	62	1.001	5	1.006	1.006	-	-
8-9-10-11. Non salariés non agricoles malades	-	-	40	-	-	2.297	-	2.337	-	2.337	2.337	-	230
Total	2.523	-	8.368	3.830	1.156	10.072	286	25.235	7.269	33.504	33.860	586	230
A.3. Régimes statutaires													
1-2-8. Etat (civils et militaires)	-	21.879	-	-	2.650	-	-	24.529	-	24.529	24.529	-	-
3 - Caisse nationale militaire de S.S.	-	391	488	-	280	-	-	1.159	-	1.159	1.159	-	-
4-5 - Collectivités locales	-	2.856	-	-	963	-	101	3.520	4	3.524	3.524	-	-
7 - Ouvriers d'Etat	-	207	352	-	104	-	-	1.163	11	1.174	1.174	-	-
9 - S.N.C.F.	3.964	-	2.975	-	693	-	116	7.748	172	7.920	7.920	-	-
10 - R.A.T.P.	859	-	-	-	80	-	-	939	-	939	939	-	-
11 - E.D.F. - G.D.F.	2.439	-	-	-	373	-	-	2.812	51	2.863	2.863	-	-
Total	7.262	25.333	4.315	-	4.743	-	217	41.870	238	42.108	42.108	-	-
A.4. Régimes complémentaires													
1 - Cadres A.G.I.R.C.	4.197	-	-	-	2.300	-	95	6.592	-	6.592	5.775	-	817
2 - Salariés agricoles	338	-	-	-	197	-	19	554	-	554	554	-	-
3 - Banques	419	-	-	-	263	-	11	693	-	693	693	-	-
4 - A.R.C.O.	4.466	-	-	-	2.976	-	360	7.802	-	7.802	7.802	-	-
5 - A.S.S.E.D.I.C. - U.B.E.D.I.C.	1.161	-	4	-	292	-	134	1.591	-	1.591	920	-	671
6 - Autres caisses	1.318	94	-	-	937	-	271	2.620	-	2.620	2.620	-	-
Total	11.899	94	4	-	6.965	-	890	19.852	-	19.852	18.364	-	1.488
A.5. Régimes volontaires													
Mutuelles	672	-	88	-	-	4.265	238	5.263	316	5.579	5.579	-	-
Aide sociale													
1 - Fonds national de solidarité	-	-	3.242	-	-	-	-	3.242	-	3.242	3.242	-	106
2 - Fonds spécial	-	-	291	-	-	-	-	291	1.251	1.251	1.145	-	-
3 - Fonds de majoration des rentes viagères	-	-	105	330	-	-	-	291	-	291	291	-	-
9 - Fonds de majoration A.T. agricoles	-	-	3.638	330	-	-	-	3.968	1.251	5.219	435	-	-
Total	-	-	3.638	330	-	-	-	3.968	1.251	5.219	5.113	-	106
TOTAL GENERAL	105.545	30.615	16.690	4.160	30.870	17.159	2.844	207.893	11.129	219.022	223.217	6.019	1.824

I T A L Y

SOCIAL SECURITY'S FINANCIAL DEVELOPMENT IN ITALY

(1965-1970-1975)

Foreword

1. The synthesis report presents very clearly the general criteria and the economic and demographic assumptions used to prepare social security receipts and expenditure forecasts in 1975 for the European Communities six countries as well as the main results obtained; that is why it is also possible to extract from the main report most of the information concerning Italy.

However, it seems useful here to analyse in more depth certain aspects concerning Italy which bring out the most important elements of legislative innovations introduced between 1965 and 1970 in the field of Social Security, in giving more precise information on the methods adopted or finally in indicating more detail, results obtained during the operation phase for 1965 and 1970 and the estimated results for the forecast phase for 1975.

It is, in particular, necessary to give precisions on the essential characteristics of the new laws which were published during the 1965-1970 period, as the synthesis report shows, legislation had been taken to remain constant for the period 1971 to 1975.

The comparison between the expenditure increase recorded during the 1965-1970 period and the forecast increases for the period 1970 to 1975 shows in fact that during the first of these two periods the annual increase rates were in general notably higher than the corresponding rates of the second period; among the factors which have caused this difference, we must certainly ascribe legislative innovations which have obviously only been taken in consideration for the period of 1965 to 1970; we are therefore going to give a brief account of these new laws.

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I. LEGISLATION EVOLUTION FROM 1965 TO 1970

2. If we begin our study with the provision in respect of invalidity-old age and survivor insurance, we must recall below the main provisions.

Law No. 903 dated 21st July 1965 stipulates as follows :

- 1) Introduction of the social fund which has to pay a "social pension" to wage earners and self employed workers; financing is by the State, together with funds to which are affiliated the beneficiaries of this social pension;
- 2) A 20 % increase of pension (increase exceeding 50 % for craftsmen);
- 3) Minimum schemes 30 % progression for wage earners and 20 % for self employed persons;
- 4) Automatic adjustment of pensions for wage earners when certain benefits are verified;
- 5) Introduction of seniority pension;
- 6) The fixing of 2.500 lire as the lower limit for the supplementary tenth for any pensioner's dependant child and an extension of this tenth benefit to the retired person's wife;
- 7) Percentage increase for calculating survivor's pensions.

Law No. 613, 22nd July 1966 extends compulsory insurance for invalidity, old age and survivor to persons who work in trade and to members of their family and coordinates pension schemes for self employed people.

Law No. 658, 27th July 1967 - The supplementary provident schemes managed by the Cassa Nazionale per la Previdenza Marittima are changed in supplementary schemes for the compulsory general insurance, and as a result they have put seamen within the general pension scheme.

Law No. 238, 18th March 1968 and D.P.R. No. 488, 27th April 1968 - These provisions provide as follows :

- 1) A new system for calculating settled pensions after the 1st May 1968; in other words, the pension is calculated on 40th parts of 65 % of the retired persons annual remuneration, equal to that of effective contribution years, up at a maximum of 40;
- 2) The possibility, up to the 31st December 1970, to choose the pension calculated according to the regulation in force up to 30 April 1968;
- 3) The elimination of regulations in respect of seniority pensions and of automatic revalorization of pensions mentioned in article 10 and article 13 of the Law No. 903, 1965;
- 4) A monthly increase of 2.400 lire for ordinary and supplementary pensions settled before the 1st May 1968;
- 5) Raising of minimum schemes to 18.000 lire per month for pensioners aged under 65 and to 21.900 lire for the others.

Law No. 1089, 25th October 1968 grants for the 1968-1973 period a reduction on all contributions due to the INPS by the Southern crafts and industrial firms; this reduction is equal to 10 % of wages covered or subject to contributions; to compensate for this, the State grants a total subsidy of 51,5 billion lire.

Law No. 153, 30th April 1969 includes a new important regulation due to reorganize and improve the workers protection, in case of invalidity-old age, or of the members of his family in case of death and extends pension rights to citizens aged 65 and over who have no other resources.

The law provides in particular for :

- 1) A gradual absorbtion by the State of the total financing of the social fund charges; this absorbtion shall be completed before 1976;
- 2) An increase of 10 % of all pensions being paid on 1st January 1969;
- 3) Raising the lower limit of pensions paid by the compulsory general wage earner insurance to beneficiaries of 65 and under to 23.000 lire monthly and to 25.000 lire per month for the others; increasing to 18.000 lire per month, pensions paid by funds to self employed persons;
- 4) A progressive increase of the pensions calculation coefficient in relation to remunerations; this coefficient goes from 65 % (from 1st May 1968) to 74 % from 1st January 1969 and 80 % from 1st January 1976;
- 5) Introduction of an automatic adjustment of pension to the cost of living;
- 6) Introduction of social pensions for the over 65's who do not have any other resources;
- 7) Payment of family allowances to pensioners equal to that of the family allowance paid to industrial workers.

3. We now present a synthesis on the main provisions in respect of sickness insurance.

Law No. 613, 22nd July 1966 extends health care to persons who are entitled to pensions in trade.

Law No. 934, 24th October 1966 includes some provisions which are to improve the INAM financial situation.

Law No. 369, 29th May 1967 extends health care to pension beneficiaries in planters, breeders and farmers as well as unemployed or business workers categories.

Law No. 1243, 23rd December 1967 provides a supplementary State subsidy for the reorganization of certain compulsory sickness insurance funds.

Law No. 966, 24th November 1970 provides assistance in hospitals, improvement for unemployed workers up to an annual 8 billion lire paid by the INPS.

Law No. 1034, 18th December 1970 stipulates in particular as follows :

- 1) A transfer of a fifth of the single fund receipts for family allowances to INAM for the years 1971-1972, to the Cassa Malattia di Trento e Bolzano and the Federazione Mutue Coltivatori Diretti;
- 2) An increase of the contribution paid by employers to ENPAS to INADEL and to ENPDEP for sickness insurance.

- 3) A State payment of 250 billion lire for a partial compensation of deficits incurred by management organizations and sickness insurance;
 - 4) The increase of the discount on pharmaceutical products from 17 to 25 % in favour of the sickness insurance management organization.
4. As far as family expenses are concerned we must mention the following provisions :

Law No. 531, 13 th May 1965 provisionally extends family allowance payments to unemployed and workers on reduced wages; later other laws extend this provision up to the 31st December 1968.

Law No. 585, 14th July 1967 provides for family allowance payments due to direct farmers, breeders, planters charging expenses thus incurred to the State; this law is the first to give family allowances to a self employed workers category.

Law No. 1115, 5th November 1968 makes the payment of family allowance to unemployed workers, up to now provisional, a definitive measure.

Law No. 1034, 18th December 1970 fixes a new contribution ceiling for the years 1971-1972 : 2.100 lire per day for artisan firms, 3.100 lire for commercial firms, 3.500 lire for small industrial firms, 4.000 lire for other industrial firms; the pro rata contribution share is reduced to 15 %, one fifth of which is transferred to the sickness fund. From 1st January 1973 onwards, the above mentioned ceilings shall be raised respectively to 2.600 lire, 3.900 lire, 4.400 lire and 5.000 lire with a possibility of a contribution pro rata share reduction.

5. As far as the occupational diseases and industrial injury insurance are concerned we must recall the following :

Law No. 413, 15th April 1965 extends injury protection to employer craftsmen.

DPR No. 1124, 30th June 1965 sets out in a single text all provisions in respect of compulsory occupational diseases and industrial injury insurance. The decree includes also certain important innovations, as for example, regulations in respect of accidents "on the way to work" and benefit improvements.

6. Finally, we must note that during 1965 and 1966 social charges "taxation" has been particularly pronounced. This financing method which has essentially for objective to relieve firms of part of the labour cost has been put into force since September 1964 and reached a maximum in 1966 to be then completely abandoned on 1st January 1967 (cf. Law No. 27, 9th February 1965, Law No. 431, 13th May 1965, Law No. 626, 6th August 1966).

II. ASPECTS OF METHODOLOGY

7. Data in respect of 1965 and 1970 forecasts for 1975 are illustrated in tables Nos. 1 and 2 appended to this document.

As it is obvious from those tables, the field of enquiry was limited to general, special and statutory schemes and excluded supplementary and voluntary schemes.

In fact, there was insufficient valid data for the latter ones with which to prepare forecasts and on the other hand these schemes in Italy are of quite negligible importance.

The basis adopted for apportioning various funds among the statutory, special or general schemes is the same as the one which was adopted in "the social accounts" established by the European Office of Statistics. To complete the examination of the methods in which the above mentioned tables have been established it should be noted that benefits in kind data in respect of maternity have been included under sickness headings and receipts do not include "firms - employers benefits" for which we did not have any valid statistics at the time and "allocated taxes" which do not exist in Italy.

8. Data collecting for 1965 and 1970 has not been difficult : information given by the "general report on the country's economic situation" in respect of these years have been deemed to be sufficient to give a complete picture of the situation.

On the other hand, the evaluation of data in respect of receipt and expenditure in 1975, is based on 1970 and takes into account the following annual increase rates which have been taken from document CEE V/10917/70, the basic assumptions of the national economic programme 1971 - 1975 being unknown at the time of calculation :

a) for the total population	0,8 %
b) for the working population	0,8 %
c) for prices	2,8 %
d) for nominal wages	8,5 %

In particular, as far as the different receipt sources are concerned we have proceeded as follows :

- private and public employers contributions and wage earners contributions (general and special schemes) have been increased by the rates mentioned at points b) and d) above, except as far as contributions paid in family allowance funds are concerned, calculated on a wage within a particular range for which have been calculated not only the increase mentioned at point b) but also the increase resulting from new legislative provisions;
- Statutory schemes receipts have been equalled to the expenditure and allocated between "employers benefits" and the "wage earners contribution";
- non wage earners contribution has been brought up to what they were in 1970 for the Federazione Mutue Coltivatori Diretti and for funds of lesser importance on the basis of suitable forecast for the three funds INPS and so as to balance the Federazione Mutue Argiani and of the Federazione Mutue Commercianti expenditure;
- the social security State contribution is that which is stipulated by the law;
- capital income and other receipts have been increased according to the rate mentioned at point c) above;
- transfers have been increased by the rates mentioned at points b) and c) above and variations provided for by law have been taken into account.

As far as expenditure is concerned, the following criteria have been applied :

- Sickness insurance benefits (health care) have been estimated, taking into account the rate mentioned at point c) above for pharmaceutical products allowance and by the rate mentioned at point d) for other benefits; moreover, the rate mentioned at point a) has been taken into account for all benefits as well as an increase of assistance benefits, which vary according to the type of benefit.

- Finally for hospital assistance an increase of 4,6 % cost has been taken into account for the 5 year period so as to improve the sanitary equipment;
- Sickness insurance benefits (economic assistance) for maternity and industrial injury have been evaluated on the basis of the rates mentioned at points b) and d) above;
 - Old age, survivor and invalidity benefits have been worked out by proceeding with the suitable forecast (that is to say in considering the movement of the pensioners number and of the average pension amount) for INPS funds, whereas for statutory and other special schemes we have proceeded by extrapolation from the past few years financial evolution;
 - Benefits paid by INPS fund t.b.c. have been increased by the rate mentioned at point c);
 - Unemployment insurance benefits have been assumed to be constant;
 - The family allowance amount takes into account the rate mentioned at point a) above;
 - Various benefits have been evaluated on criteria varying according to the most common type of benefit paid by each management organization;
 - Administrative expenses have been evaluated according to the rate mentioned at point d);
 - The other expenses have been evaluated according to the rate mentioned at point c);
 - Transfers take into account increases which are a result of the rates mentioned at points b) and d) being applied as well as any other variations stipulated by law.

Final remarks

9. Social Security Expenses and Receipts Development as foreseen for the period 1970 to 1975 has been, as we have already said, less notable than that of the 1965 to 1970 period.

For all of the receipts (excluding transfers) we have in fact seen for the 1965-1970 period a 66 % increase as against a 47 % increase for the period 1970-1975.

A similar situation has been noted for expenditure (excluding transfers) there was a 68 % and 55 % increase for the two periods studied respectively.

The difference between the two periods is due to the fact that forecasts have been prepared on the assumption that legislation remained constant; however, a more detailed analysis can bring out various aspects of the question.

As far as receipts are concerned, we see that a slower increase rate than in the past is forecast for the "firms - employers contribution" and "wage earner contributions" categories; this slowing down is due to the fact that the assumption was taken that wages would increase or especially, due to the fact that during the 1965-1970 period, social charges taxing which had only been carried out in 1965 and 1966, had ceased to have any effect; this phenomenon has obviously not been taken into consideration for the 1970-1975 period.

As far as expenditure is concerned the situation is more complex.

In this respect, we see first that the increases forecast for benefits in kind are on the whole identical for the two periods.

Secondly, we should note that important differences are recorded between the benefits increased rate for old age insurance, invalidity and death of workers employed by private persons. This situation is due to several concurrent causes : we must remember in particular that during the 1965-1970 period a great number of seniority pensions have been settled and that in 1969 law which forbid the accumulation of this pension with wages has in fact put a limit on the cases when this type of income was asked for; moreover, it should be noticed that during the period 1970-1975, a relatively smaller number of workers will reach pensionable age, these categories are constituted in part by persons born during the First World War; we must also note that data in respect of 1970 is increased by a small number of pensions which in fact have already run out and which evidently have not been taken into account for 1975 forecast; finally, we must also remember the basic effect of new legislative provisions adopted during the 1965-1970 period; these provisions have entailed notable increase of income whereas the forecasts are based, as we have already said several times, on a constant legislation.

Thirdly, the evolution is slightly different as far as family allowances are concerned. This difference is due especially to the extension of cover to direct land workers which happened in 1967 and to the demographic assumption of an increase of persons entitled to the benefits, taken into consideration for the forecasts.

10. In conclusion, it should be noted that legislation in respect of social security is far from having reached, in Italy, a relatively stable situation; a very important reform, which will certainly have serious economic repercussions concerns the sickness insurance sectors for which national health service will be introduced at short term; the trade unions have asked that pensions settled before

1968 and minimum pensions should be improved; studies are in progress to increase the family allowances fund and to extend this scheme to other wage earners categories.

In these conditions, any forecast runs the risk of being rapidly exceeded by reality, not only after the passing of new laws, but also because of the fact that the evolution of the various factors may be different than what is foreseen.

Forecast preparation in the field of social security is without a doubt extremely useful as long as their exact significance is given which is that minimal forecast, and to indicate the direction of evolution. There remains the problem of a permanent updating of data obtained so as to take into account new elements which come into play as they are happening.

RECETTES DE LA SECURITE SOCIALE EN ITALIE - ANNEES 1965-1970-1975
(en milliards de lires)

Régimes	Etat et collectivités locales		Cotisations de salarié		Cotisations de non-salarié	Revenus de capitaux	Autres recettes (17)à(24)	Total de (25)	Trans-ferts de (26)	Total de (27)	Solde (27)-(16)	
	Cotisations d'employeur (18)	Prestations d'employeur (19)	Cotisations de salarié (20)	de salarié (21)								(22)
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
	<u>1965</u>											
Régimes Généraux	2.514	-	-	1.007	432	-	67	133	4.153	895	5.048	- 171
Régimes spéc. pour trav. sal.	166	219	-	4	174	-	76	41	680	5	685	+ 175
Régimes spéc. pour trav. indép.	16	-	-	22	-	123	11	8	180	411	591	+ 397
Régimes statutaires	-	-	791	-	78	-	-	-	869	-	869	-
Total	2.596	219	791	1.033	684	123	154	182	5.882	1.311	7.193	+ 401
	<u>1970</u>											
Régimes Généraux	4.463	-	-	1.047	813	-	160	362	6.845	761	7.606	+ 95
Régimes spéc. pour trav. sal.	257	412	-	40	291	-	137	39	1.176	14	1.190	+ 179
Régimes spéc. pour trav. indép.	25	-	-	224	-	246	27	42	564	26	590	- 64
Régimes statutaires	-	-	1.056	-	105	-	-	-	1.161	-	1.161	-
Total	4.745	412	1.056	1.311	1.209	246	324	443	9.745	801	10.547	+ 210
	<u>1975</u>											
Régimes Généraux	6.862	-	-	1.428	1.273	-	184	414	10.161	888	11.049	- 98
Régimes spéc. pour trav. sal.	429	721	-	10	456	-	158	44	1.813	22	1.835	+ 123
Régimes spéc. pour trav. indép.	39	-	-	289	-	430	30	49	837	65	902	- 231
Régimes statutaires	-	-	1.419	-	140	-	-	-	1.559	-	1.559	-
Total	7.325	721	1.419	1.727	1.869	430	372	507	14.370	975	15.345	- 206

L U X E M B U R G

I. THE DEVELOPMENT OF THE LEGISLATIVE SITUATION, 1965-1970 INCLUSIVE

A. Sickness Insurance

During the years mentioned in the heading, sickness insurance has suffered larger deficits due to the fact that there were two flu periods and also due to the constantly increasing cost of medical attention.

To cope with this situation and so as to establish a firm foundation for the future, a working group composed on an equal footing has been created so as to put forward proposals for improvement and reform. This group presented its report to the government during 1970.

B. Pension Insurance

The adjustment of workers pension scheme and private employees scheme to the salary levels for 1960 and 1965 respectively were carried out by special laws on 16th February 1967 and 28th July 1969. Whereas these two laws were in respect of the second and third updating for the wage earning sector since 1964, the 5th August 1967 and 4th February 1970 laws have carried out the first and second adjustment of craftsmen pensions to the cost of living level for 1960 and 1965 respectively.

Moreover the 4th February 1970 law introduced a principle of pension adjustment to the cost of living index for shopkeepers scheme created in 1960 and carried out the first adjustment to the cost of living index of 1965.

For the wage earning sector the third pension adjustment was carried out on payment of a 2 % supplementary special contribution charged up by halves to each of the social partners.

Whereas the first adjustments for craftsmen had been carried out by means of a new contribution, the second adjustment was made without any new contribution, just as the second adjustment in respect of wage earners was carried out in 1967.

A new contribution was to be paid by industrialists and shopkeepers for the first adjustment of their pension.

The 25th October 1968 law introduced very important reforms in favour of invalidity or premature death pensions.

This reform is generalised and is in respect of all non contributory and contributory pension schemes. The essential objective is to increase pensions in case of invalidity or death which occur before the age of 55 by means of taking into account fictitious working periods.

Finally, the 28th July 1969 law created the possibility of supplementary voluntary insurance by means of a retrospective buying in of working periods which otherwise would not be covered by the various contributory pension schemes.

Finally, it is important to point out that by means of a grand ducal ruling the 27th June 1969, the maximum remuneration which is the basis for calculating contributions due to the private employees pension fund has been increased from 174.000 to 204.000, index number 100.

C. Accident Insurance

The principle of pension adjustment has been introduced by the 30th March 1966 law. Moreover, this law instituted an automatic system of pension adjustment every five years. The first adjustment has been implemented since the 1st January 1965 and has been applied in relation to salary since 1960. The second adjustment was carried out taking effect from 1st January 1970 and has been made in relation to 1965 wages. Independently from this adjustment, accidents pensions are from now on adjusted to the cost of living index according to methods applicable to State civil servants salaries and pensions.

Finally, the above mentioned law has introduced a "mixed system" in respect of occupational diseases. This way it will be possible from now on for management committee auditors to recognize occupational diseases which are not listed at the moment, as long as sufficient proof be presented that their origin is occupational.

- 12^a) Invalidity and old age insurance (non wage earners family allowances service).
- 13) Private employees pension fund (family allowance service).
- 14) Maternity allowance fund (non wage earners and wage earner maternity benefits services).

A 3. Statutory Schemes

- 1) State (civil servants)
- 2) Municipal workers and civil servants provident fund.
- 3) Luxemburg Railways

A 4. Supplementary Schemes

- 1) Agricultural law
- 2) Supplementary insurance for miners, steel workers and professional drivers
- 3) Accident insurance for service personnel and State employees

A 5. Voluntary Schemes

- 1) Dental and surgical funds
- 2) Mutual assistance associations

D. Social Assistance

- 2) State (labour national office), municipalities (unemployment)

Observation

The 1965 table only gives details of general totals of all institutions of the same category, whereas the 1970 and 1975 tables give totals for each institution.

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A. 1970 Tables

1. The 1970 table is based on legislation existing in force in November 1970 and working on receipt and expenditure known at that time and calculated for a full year.
2. As far as balances are concerned, we must note as follows : On the tables "Receipts" for 1970 column No. 17 of position AI (1) shows 63,5 million deficit. Although the sickness insurance law stipulates that in case of deficits, contributions shall have to be raised so as to restore the balance, we have not taken this provision into account and we have reported the situation as it stood.
3. As far as column 16 is concerned in the position of AI (5) of the "Expenditure" table and column 17 position AI (5) of "Receipts" table we must note that according to Luxemburg legislation the State must provide the necessary supplement to constitute the representative capital of various pension elements in progress on the 31st December of each exercise.

This is taken into account on the table "Expenditure" although this State contribution is no longer paid up and that it is charged up in the State budget as a pension institution debt. If we do not take into account this reserve fund, the figure 795 million in column 16 of position AI (5) of the "Expenditure" table should be eliminated, correcting also column 19 in the same position in consequence. In the "Receipt" table of column 17 there would then be a surplus of 113,6 million in position AI (5).

B. 1975 Tables

1. Remarks made at sub-paragraph 2 of part II (tables 1970) above are also valid for the "Receipts" table for 1975, except that a part of column 17 position AI (1) column 17 of position AI (2) is also concerned.
2. The remarks made in sub-paragraph 3 of part II (1970 tables) above are also valid for the 1975 tables. In proceeding as mentioned, we

would have to eliminate the amount of 739,8 millions in column 16 of position AI (5) of "Expenditure" table, also correcting column 19 of the same position in consequence. In the "Receipt" table column 17 would then show a surplus of 413,8 million.

3. The projection is established on a basis of constant legislation. In as much as pensions adjustment to wages level is not carried out automatically, but only according to semi-automatic legal provisions, the past evolution trend has carried on for expenditure evaluation as well as for receipt evaluation. As far as receipts are concerned, they have been marked in the "Receipt" table in column 13 (in other receipts) in position AI (5-6-7-9).
4. As far as prices and wages are concerned, an average yearly increase of 3 % and 3,5 % respectively, has been accepted. The demographic evolution has been calculated by schemes according to the average which has been observed during the years between 1960 and 1970, corrected according to the actual regression forecast and in respect of agricultural workers and craftsmen particularly.
5. As far as employment development is concerned, we take full employment as in the past; an unemployment has never played a very important part in the Grand Duchy.
6. According to currently available calculations received in the Economic Study and Statistical Central Department, the gross national product at current price as well as the gross national income at current price will move until 1975, if we take into account the above mentioned subparagraph 4 assumptions as follows, taking the basis of 100 for 1970 :

	<u>1970</u>	<u>1975</u>
Gross National Product	100	134,43
National Income	100	134,50

that is to say :

	<u>1970</u>	<u>1975</u>
	(in million of Belgian francs)	
Gross National Product	48.412	65.081
National Income	36.500	49.100

The social security benefit totals the following percentage
in relation to :

	<u>1970</u>	<u>1975</u>
1° the gross national product	18,92	19,16
2° the national income	25,09	25,40

Compte général des dépenses 1965
(en millions de francs)

Régimes	2	3	4+6	5	7	8	9	10	11	12	13	14	15	16	17	18	19
	Maladie- nature	Maladie- Préstations en espèces	Maladie- Préstations en espèces	Invalidité- Préstations en nature	Accidents du travail- Préstations en nature	Accidents du travail- Préstations en espèces	Chômage	Préstations familiales	Maternité- Préstations en nature	Maternité- Préstations en espèces	Divers	Total des préstations	Frais d'admi- nistration	Autres dépenses	Total des dépenses sans les transferts	Transferts entre régimes	Total des dépenses
1																	
A 1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
12 ^a																	
13																	
14																	
Total A 1	654,3	183,4	1.890,2	3,4	37,3	343,8		687,4	16,2		3,9	3.819,9	164,3	556,8(1)	4.541,0	136,4	4.677,4
A 2																	
A 3																	
1																	
2																	
3																	
4																	
5																	
Total A 3			1.196,7									1.196,7			1.196,7		1.196,7
A 4																	
1																	
2																	
3																	
Total A 4			51,9			14,8						66,7	0,3		67,0		67,0
A 5																	
1																	
2																	
Total A 5	11,6		5,1									16,7	3,2		19,9		19,9
D 2							2,0					2,0			2,0		2,0
Total D 2							2,0					2,0			2,0		2,0
Total gen.	665,9	183,4	3.143,9	3,4	37,3	358,6	2,0	687,4	16,2		3,9	5.102,0	167,8	556,8	5.826,6	136,4	5.963,0

(1) Contribution au fonds de garantie (500,1)

Tableau des dépenses 1970
(en millions de francs)

Régimes	2	3	4 + 6	5	7	8	9	10	11	12	13	14	15	16	17	18	19			
	Maladie nature Prestations en	Maladie nature Prestations en	Vieillesse-décès Survivants Invalidité en espèces	Invalidité en nature Prestations en	Accidents du travail nature Prestations en	Accidents du travail nature Prestations en	Chômage	Prestations familiales	Maternité- nature Prestations en	Maternité- espèces Prestations en	Divers	Total des prestations	Frais d'admini- stration	Autres dépenses	Total des dépenses sans transferts	Transferts entre régimes	Total des dépenses			
A I	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
1	600,4	215,6									7,1	830,0	36,5		866,5		866,5			
2	325,8	10,4									7,2	343,4	14,3		357,7		357,7			
3	78,3	1,8									0,9	81,0	3,1	1,6	85,7		85,7			
4	47,8	4,4									0,9	53,1	3,5		56,6		56,6			
5			2.484,7	2,8							5,0	2.492,5	61,9	795,0*	3.549,4	167,0	3.516,4			
6			662,3								1,8	664,1	21,8		685,9	8,5	694,4			
7			84,5									84,5	2,9		87,4	5,5	92,9			
8			170,2									170,2	2,6		172,8	1,8	174,6			
9			51,3				39,0	498,0				51,3	2,9		54,2	0,8	55,0			
10						5,2		22,7				537,0	43,5	70,0	650,5	1,2	651,7			
11												27,9	10,2		38,1	0,4	38,5			
12									480,0			480,0	14,1		494,1		494,1			
12 ^a									165,0			165,0			165,0		165,0			
13									237,8			237,8			241,0		241,0			
14									28,2			28,2			28,2		28,2			
Total A 1	1.052,3	232,2	3.453,0	2,8	44,2	520,7		911,0	16,1	3,8	9,9	6.246,0	220,5	866,6	7.333,1	185,2	7.518,3			
A 2																				
A 3 1			620,0									620,0			620,0		620,0			620,0
2			187,7									187,7			187,7		187,7			187,7
3			690,7									690,7			690,7		690,7			690,7
4																				
5																				
Total A 3			1.498,4									1.498,4			1.498,4		1.498,4			1.498,4
A 4 1												16,3			16,3		16,3			16,3
2												74,3		0,6	74,9		74,9			74,9
3							1,0					6,8	0,5		7,3		7,3			7,3
Total A 4							1,0					97,4	0,5	0,6	98,5		98,5			98,5
A 5 1												28,2			28,2		28,2			28,2
2	28,2											7,4			7,4		7,4			7,4
Total A 5	28,2											35,6	4,2		39,8		39,8			39,8
D 2												4,8			4,8		4,8			4,8
Total D 2							4,8					4,8			4,8		4,8			4,8
Total gén.	1.080,5	232,2	5.033,1	2,8	45,2	542,8	4,8	911,0	16,1	3,8	9,9	7.882,2	225,2	867,2	8.974,6	185,2	9.159,8			9.159,8

* voir remarque tableau des recettes, position 17

Dépenses 1970 comparées aux dépenses 1965
exprimées en % (1965 = 100)

Régimes	1	2	3	4 + 6	5	7	8	9	10	11 + 12	13	14	15	16	17	18	19
A I	1																
1		Maladie- Prestations en nature	Maladie- Prestations en espèces	Vieillesse-décès Survivants Invalidité- Prestations en espèces	Invalidité- Prestations en nature	Accidents du travail- Prestations en nature	Accidents du travail- Prestations en espèces	Chômage	Prestations familiales	Maternité- Prestations en nature Maternité- Prestations en espèces	Divers	Total des prestations	Frais d'admi- nistration	Autres dépenses	Total des dépenses sans les transferts	Transferts entre régimes	Total des dépenses
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
12 ^a																	
13																	
14																	
Total A I	160,8	126,6	182,7	82,3	118,5	151,4	132,5	122,8	253,8	163,5	134,2	155,6	161,5	135,7	160,7		
A 2																	
A 3	1																
2																	
3																	
4																	
5																	
Total A 3	125,2																
A 4	1																
2																	
3																	
Total A 4	143,1																
A 5	1																
2																	
Total A 5	243,1																
D 2																	
Total D 2																	
Total gén.	162,2	126,6	160,1	82,3	118,5	151,3	240,0	132,5	122,8	253,8	154,5	134,2	155,6	154,0	135,7	153,6	

Tableau des dépenses 1975
(en millions de francs)

Régimes	2	3	4 + 6	5	7	8	9	10	11	12	13	14	15	16	17	18	19
	Maladie- nature Prestations en	Maladie- Prestations en espèces	Vieillesse-décès Invalidité- Prestations en espèces	Invalidité- nature Prestations en	Accidents du travail- nature Prestations en	Accidents du travail- Prestations en espèces	Chômage	Prestations familiales	Maternité en nature Prestations en	Maternité- Prestations en espèces	Divers	Total des Prestations	Frais d'admini- stration	Autres dépenses	Total des dépenses sans les transferts	Transferts entre régimes	Total des dépenses
A I 1	865,0	280,9							7,3	1,1	1,7	1.156,0	47,0		1.203,0		1.203,0
2	530,2	16,1						9,3			0,2	552,8	19,8		572,6		572,6
3	97,9	2,3						1,2				101,4	3,5	1,6	106,5		106,5
4	61,3	4,4						0,8				66,5	3,8		70,3		70,3
5			3.558,0	3,4							11,2	3.572,6	80,9	739,8 *	4.293,3	203,4	4.596,7
6			1.089,2								1,8	1.091,0	40,4		1.131,4	9,9	1.141,3
7			147,4									147,4	4,6		152,0	3,0	155,0
8			246,9									246,9	3,5		250,4		250,4
9			157,4		44,0	623,8						157,4	4,6		162,0		162,0
10			157,4		5,8	23,6						157,4	4,6	70,0 *	162,0		162,0
11												29,4	49,6		787,4	1,4	788,8
12												597,4	11,6		614,0	0,4	614,4
12 ^a												182,2	17,4		199,6		199,6
13												182,2			182,2		182,2
14												283,6	4,0		287,6		287,6
												31,3			31,3		31,3
Total A I	1.554,4	303,7	5.198,9	3,4	49,8	647,4		1.094,5	18,6	1,1	14,9	8.886,7	290,7	811,4	9.988,8	218,1	10.206,9
A 2																	
A 3 1			913,9									913,9			913,9		913,9
2			270,2									270,2			270,2		270,2
3			890,7		1,2	6,7						890,7			890,7		890,7
4			-														
5			-														
Total A 3			2.074,8									2.074,8			2.074,8		2.074,8
A 4 1						15,2						15,2			15,2		15,2
2			91,8			6,7						91,8			91,8		91,8
3												7,9	0,5		8,4		8,4
Total A 4			91,8		1,2	21,9						114,9	0,5		115,4		115,4
A 5 1												54,0	6,0		60,0		60,0
2	54,0		10,6									10,6			10,6		10,6
Total A 5	54,0		10,6									64,6	6,0		70,6		70,6
D 2							4,8					4,8			4,8		4,8
Total D 2							4,8					4,8			4,8		4,8
Total gén.	1.608,4	303,7	7.376,1	3,4	51,0	669,3	4,8	1.094,5	18,6	1,1	14,9	11.145,8	297,2	811,4	12.254,4	218,1	12.472,5

* voir remarque tableau des recettes, position 17

Dépenses 1975 comparées aux dépenses 1970 exprimées en %

92.

Régimes	1	2	3	4 + 5	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Maladie- nature	Maladie- nature	Maladie- nature	Survivants- Invalidité- especes	Invalidité- nature	Accidents du travail- nature	Accidents du travail- nature	Accidents du travail- nature	Chmage	Familiales	Maternité- nature	Maternité- especes	Divers	Total des prestations	Frais d'admi- nistration	Autres depenses	Total des depen- ses sans les transferts	Transferts entre régimes	Total des depenses
A I 1	144,0	130,2	130,2								102,8	29,0	54,8	139,3	128,7		138,8		138,8
2	162,7	154,8	154,8								129,1			161,8	138,4		160,9		150,9
3	125,0	127,7	127,7								133,3			125,2	112,9	100,0	124,3		124,3
4	128,2	100,0	100,0								88,9			125,2	108,5		124,2		124,2
5				143,2	121,4								224,0	143,3	130,6	93,0	131,1	121,8	130,7
6				164,5									100,0	164,3	185,3		164,8	116,4	164,3
7				174,4										174,4	158,6		173,8	54,5	166,8
8				145,0										145,0	134,6		144,9		143,4
9				306,8										306,8	158,6		298,8		294,5
10						112,8	112,8	125,3						124,3	114,0	100,0	121,0	116,6	121,0
11						111,5	111,5	103,9						105,3	113,7		107,6	100,0	107,5
12										124,4				124,4	123,4		124,4		124,4
12 ^a										110,4				110,4	119,2		110,4		110,4
13										119,2				119,2	125,0		119,3		119,3
14										110,9				110,9			110,9		110,9
Total A I	147,6	130,7	130,7	150,5	121,4	112,6	112,6	124,3		120,1	115,5	29,0	150,5	142,2	131,8	93,6	136,2	117,7	135,8
A 2																			
A 3 1				147,4										147,4			147,4		147,4
2				143,9										143,9			143,9		143,9
3				128,9										128,9			128,9		128,9
4																			
5																			
Total A 3				138,4										138,4			138,4		138,4
A 4 1								93,2						93,2			93,2		93,2
2				123,5		120,0	120,0	115,5						123,5			123,5		123,5
3														116,1	100,0		115,1		115,1
Total A 4				123,5		120,0	120,0	99,1						117,7	100,0		117,1		117,1
A 5 1		191,5												191,5	142,8		185,1		185,1
2				143,2										143,2			143,2		143,2
Total A 5		191,5		143,2										181,4	142,8		177,3		177,3
D 2									100,0					100,0			100,0		100,0
Total D 2									100,0					100,0			100,0		100,0
Total Gén.	148,8	130,7	130,7	146,5	121,4	112,8	112,8	123,3	100,0	120,1	115,5	29,0	150,5	141,4	131,9	93,6	136,5	117,7	136,1

Compte général des recettes 1965
(en millions de francs)

93.

Régimes	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Contributions d'employeurs	Prestations d'employeurs	Cotisation d'employeurs	Prestations d'employeurs	Taxes affectées	Contributions diverses	Cotisations des salariales	Cotisations des non-sa- lariés	Divers	Revenus des capitaux	Revenus de l'étranger	Autres recettes	Total des ré- cettes à l'ex- clusion des transferts	Transfert entre régimes	Total des recettes	Bolde
A 1																	
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
12 ^a																	
13																	
14																	
Total A 1	1.797,5						1.044,5	1.126,3	206,5	17,6	477,4		46,6	4.716,4	123,9	4.840,3	+ 162,9
A 2																	
A 3																	
1																	
2																	
3																	
4																	
5																	
Total A 3				63,5	988,5		80,6	55,2			1,0			1.188,8		1.188,8	- 7,9
A 4																	
1																	
2																	
3																	
Total A 4	23,9			6,7			14,7	10,0			14,8			70,1		70,1	+ 3,1
A 5																	
1																	
2																	
Total A 5								23,9						23,9		23,9	+ 4,0
D 2							2,0							2,0		2,0	-
Total gén.	1.821,4			70,2	988,5		1.141,8	1.215,4	206,5	17,6	493,2		46,6	6.001,2	123,9	6.125,1	+ 162,1

Tableau des recettes 1970
(en millions de francs)

94.

Régimes	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
A 1	216,5	95,1			1,9	34,2	401,3	401,3	3,4		657,3	145,7	803,0	63,5				
2						21,2	171,5	171,5	5,0		292,8	77,4	370,2	12,5				
3						16,0			56,6		72,6	17,8	90,4	4,7				
4						25,8			29,8		55,6		55,6	1,0				
5	760,3			2,0		911,3	764,7	764,7	385,7	10,6	2.834,6	0,4	2.835,0	-				
6	380,0					131,2	386,6	386,6	182,5		1.133,9		1.133,9	+				
7						51,7			23,2		129,1		129,1	+				
8						152,3			13,5		185,8		185,8	+				
9						37,4			20,0		147,1		147,1	+				
10	495,5					72,3			83,5	21,1	62,8		651,7	+				
11	21,9					12,0				1,2	38,5		38,5	-				
12	352,0					142,1			20,0		494,1		494,1	-				
12 ^a						145,0					165,0		165,0	-				
13	109,1					131,4					240,8		240,8	-				
14						28,2					28,2		28,2	-				
Total A 1	2.430,4			2,0		1.912,1	1.724,1	1.724,1	262,9	32,9	703,8		57,0	7.127,1	241,3	7.368,4	- 149,9	
A 2																		
A 3																		
1				75,5	561,0		83,0	59,0			4,0			620,0		620,0	-	
2					690,7			18,0						180,5		180,5	-	
3														690,7		690,7	-	
4																		
5																		
Total A 3				75,5	1.251,7		83,0	77,0			4,0			1.491,2		1.491,2	-	7,2
A 4																		
1				7,3			16,3	10,1			35,0			16,3		16,3	-	
2		23,9												69,0		69,0	-	
3														7,3		7,3	-	
Total A 4		23,9		7,3			16,3	10,1			35,0			92,6		92,6	-	5,9
A 5																		
1								32,7						32,7		32,7	+	0,3
2								15,1						15,1		15,1	+	7,7
Total A 5								47,8						47,8		47,8	+	8,0
D 2																		
							4,8(3)							4,8		4,8	-	
Total gén.	2.454,3			84,8	1.251,7	1,9	2.016,2	1.859,0	262,9	32,9	742,8		57,0	8.763,5	241,3	9.004,8	-	155,0

(1) Contribution de l'Etat à titre de garantie

(2) Prélèvement sur les réserves

(3) Contribution de l'Etat et des communes

Recettes 1970 comparées aux recettes 1965
 exprimées en %
 (1965 = 100)

95.

Régimes	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Cotisations d'employeurs	Préstations d'employeurs	Taxes affectées	Contributions diverses	Cotisations des salariés	Cotisations des non- salariés	Divers	Revenus des capitaux	Revenus de l'étranger	Autres recettes	Total des recettes à l'ex- clusion des transferts	Transferts entre régimes	Total des recettes	Solde			
A 1																	
1																	
2																	
3																	
4																	
5																	
6																	
7																	
8																	
9																	
10																	
11																	
12																	
12a																	
13																	
14																	
Total A 1	135,2						183,0	153,0	127,3	186,9	147,4		122,3	151,1	194,7	152,2	
A 2																	
A 3																	
1																	
2																	
3																	
4																	
5																	
Total A 3	118,9	126,6		102,9	139,4						400,0			125,4		125,4	
A 4																	
1																	
2																	
3																	
Total A 4	108,9	100,0		110,8	101,0						236,4			132,1		132,1	
A 5																	
1																	
2																	
Total A 5					200,0									200,0		200,0	
D 2							240,0							240,0		240,0	
Total Gén.	134,7	120,8	126,6	176,5	152,9		127,3	186,9	150,6	146,0	194,7	147,0					

Tableau des recettes 1975
(en millions de francs)

Régimes	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Cotisations d'employeurs	Préstations d'employeurs	Cotisations d'employeurs	Préstations d'employeurs	Taxes affectées	Contributions diverses	Cotisations des salariales	Cotisations des non-salariés	Divers	Revenus des capitaux	Revenus de l'extérieur	Autres recettes	Total des recettes à l'exclusion des transferts	Transferts entre régimes	Total des recettes	Solde	
A I	251,6	140,7			2,2	38,0	510,5				3,6				200,1	1.006,0	- 197,0
1	140,7					33,1	261,1				3,8				98,0	536,9	- 38,7
2						20,0		65,8	0,2						19,8	105,6	- 0,9
3						35,1		28,7								63,8	- 6,5
4						1.080,9	1.047,1		97,7		595,5		408,0	4.270,7		4.270,7	- 326,0(1)
5	1.041,5					193,6	499,6				282,5		95,0	1.562,7		1.562,7	- 421,4
6	492,0					71,7		54,6			33,2		15,3	174,8		174,8	- 19,8
7						225,3		16,5			13,0			254,8		254,8	- 4,4
8						67,5		94,5			42,0		15,1	219,1		219,1	- 19,8
9	595,2					95,9			21,2		76,5			788,8		788,8	- 57,1
10	25,0					11,5			1,2		3,7			41,4		41,4	-
11	401,6					213,2		24,7						614,8		614,8	-
12 ^a						157,5					0,3			182,2		182,2	-
13	123,4					163,9								287,6		287,6	-
14						31,3								31,3		31,3	-
Total A 1	3.071,0				2,2	2.438,5	2.318,3	284,8	120,3	1.054,1		533,4	9.822,6	317,9	10.140,5	- 66,4	
A 2																	
A 3				109,3												913,9	-
1				823,1				90,8								259,3	- 10,9
2				890,7				25,8		3,0						890,7	-
3																	
4																	
5																	
Total A 3				109,3			116,6			3,0						2.063,9	- 10,9
A 4		22,7														15,2	-
1								9,8								68,1	- 23,7(2)
2				8,4												8,4	-
3																	
Total A 4		22,7		8,4			9,8									91,7	- 23,7
A 5																60,6	+ 0,6
1								60,6								19,3	+ 8,7
2								19,3									
Total A 5							79,9									79,9	+ 9,3
D 2																4,8	-
Total gén.	3.093,7			117,7			2.524,6	284,8	120,3	1.092,7		533,4	12.062,9	317,9	12.380,8	- 91,7	

(1) Contribution de l'Etat à titre de garantie
(2) Prélèvement sur les réserves
(3) Contribution de l'Etat et des communes

Recettes 1975 comparées aux recettes 1970 exprimées en %

Régimes	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
	Cotisations d'employeurs	Prestations d'employeurs	Cotisations d'employeurs	Prestations d'employeurs	Taxes affectées	Contributions diverses	Cotisations des salariales	Cotisations des non- salariales	Divers	Revenus des capitaux	Revenus de l'étranger	Autres recettes	Total des re- cettes au lé- x-	Transferts entre régimes	Total des recettes	Solde	
A I	116,2				115,7	111,1	127,2	116,2		100,6			122,6	137,3	125,2		
1	147,9					156,1	152,2			76,0			149,9	126,6	145,0		
3						125,0		116,2					118,2	111,2	116,8		
4						136,0		96,3					114,7		114,7		
5	136,9					118,5	136,9		921,7	154,3			150,6		150,6		
6	129,4					147,5	129,2			154,8			137,8		137,8		
7						138,6		103,0		143,1			135,3		135,3		
8						147,9		82,5		143,1			137,1		137,1		
9						185,4		113,1		175,0			148,9		148,9		
10	120,1					132,6			100,0	121,8			121,0		121,0		
11	114,1					95,8			100,0	108,7			107,5		107,5		
12	114,1					150,0							124,4		124,4		
12 ^a						108,5		123,5					110,4		110,4		
13	113,1					124,7				100,0			119,4		119,4		
14						110,9							110,9		110,9		
Total A I	126,3				115,7	127,5	134,4	108,3	365,6	149,7			137,8	131,7	137,6		
A 2																	
A 3																	
1				146,9	146,7		153,9						152,3		152,3		
3					128,9	146,0	143,3			75,0			143,6		143,6		
4													128,9		128,9		
5																	
Total A 3				146,9	136,9	146,0	151,4			75,0			138,4		138,4		
A 4																	
1																	
2	90,8					93,3	97,0			101,7			93,3		93,3		
3				115,0									98,7		98,7		
Total A 4	90,8			115,0		93,3	97,0			101,7			115,0		115,0		
A 5																	
1							185,3						185,3		185,3		
2							127,8						127,8		127,8		
Total A 5							167,1						167,1		167,1		
D 2						100,0							100,0		100,0		
Total gén.	126,0			138,8	136,9	115,7	135,8	108,3	365,6	147,1			137,6	131,7	137,4		

THE NETHERLANDS

I. MODIFICATIONS ADOPTED IN THE NETHERLANDS' LEGISLATION IN RESPECT OF SOCIAL SECURITY DURING THE 1965-1970 PERIOD

During the 1965 to 1970 period, numerous modifications have been introduced in the Netherlands' legislation in respect of social security. The main modifications which have had financial consequences are analysed below :

1. General law on old age insurance (AOW) and orphans and widows general insurance (AWW)

a) A pension increase up to a social minimum on 1st January 1965.

To start with, benefits under AOW and AWW were to constitute a basic pension for all survivor and old people pensions beneficiaries. This was to provide regulations which together with firms and sectors pensions would in the end guarantee workers adequate benefits. At the same time, these regulations could be used as a basis for non wage earners so as to enable them to take measures which would ensure them a suitable income on retirement.

The evolution in the field of firms and sectors pensions has however been slower than had been initially thought. So as to reach fairly rapidly sufficient pensions, however, the government has deemed it opportune to introduce a social minimum in the regulations in question. The introduction on 1st January 1964 of a workers guaranteed minimum wage had probably quite a lot to do with it. Starting from the principle that a pension can be considered as being adequate when it represents 70 % of the wage and that this is a social minimum, pensions have been fixed for married elderly persons and for widows with children, to 70 % of the workers guaranteed minimum wage, after deducting certain items which apply to workers but not to pensioners, such as certain social insurance contributions.

On 1st January 1965, the married workers old people's pension and the widows' pension and widows' with children pension have been respectively increased from 2.958 fl and 3.126 fl to 3.756 fl per year. At that same date, the single persons old age pension and the widows pension of widows without children have been increased respectively from 1.926 fl and 2.196 fl to 2.628 fl per year.

This pension increase implies at the same time that as from 1st January 1965, benefits paid under the AOW and AWW have become identical and they are modified in the same way.

Alongside this raising of benefits up to social minimum on 1st January 1965, the orphan pension - both father and mother - has also been increased. It has been increased per year from 672 to 834 fl for children from birth to 10 years and from 1014 to 1.254 fl for those from 10 to 16 years and from 1.326 to 1.626 fl for those aged 16 to 17.

b) Raising pensions in relation to the introduction of VAT.

The new VAT law was put into force on 1st January 1969. As a compensation to the price rises which were going to result from the implementation of this law, pensions due under the AOW and AWW have been raised, independently from normal increases which are due to the traditional wage index increase from 1,1 % in 1969.

c) Increase of pensions as per the net minimum wage.

Currently - and this is only one of the present governments objectives - public opinion is that within the framework of adequate pension schemes, contributions paid under AOW and AWW must be raised up to the level of the workers net minimum wage. The first step in this direction was taken on 1st January 1970 by means of a structural raising of 3 % of the said pension.

d) Introduction of a holiday allowance.

In 1970 a holiday allowance of 3 % has been introduced for those beneficiaries under AOW and AWW. In 1971 this increase was raised to 6 %. The allowance is paid once a year in May.

2. Family Allowances Law

a) Extension of rights.

As from 1st July 1965 family allowances rights (family allowances general law, wage earner family allowances law and low income non wage earner family allowances law) have been extended on certain points. Up to that date the situation was as follows :

For children from birth to 16, there was a right to a simple allowance. For children who were studying or invalid, aged between 16 and 27 years and dependant on the insured person, there was a right to a double allowance.

Since 1st July 1965, the young girl occupied in the insured person's home gives a right, in certain conditions to a double allowance (up to 27 years). This double allowance is also granted for children under 16 who are brought up in a boarding school or a similar institution. This extension is valid in particular for barge-men children and hard-to-educate children.

A new extension of family allowance has taken place on 1st January 1966 : a triple family allowance is granted in respect of studying children aged between 16 and 27, brought up away from home but entirely or otherwise entirely dependant on the insured person.

b) Family Allowances increases due to VAT.

Just as pensions paid under AOW and AWW, family allowances too have been increased, apart from normal increases due to the traditional wage index increases, of 1,1 % in 1969 as a compensation for price increases expected as a result of the new VAT law implementation.

3. Prolonged Working Incapacity Insurance

a) Implementation of the law on prolonged working incapacity insurance.

The law on prolonged working incapacity insurance (WAO) came into force on the 1st July 1967. It replaced the six laws in force at the time, on accidents and invalidity (industrial injury insurance 1921 law, agricultural and horticultural industrial injury law 1922, seamen's industrial injury insurance law, invalidity insurance law, provisional law for invalidity pensioners and miner's invalidity insurance law).

The sickness insurance law (Ziektewet) (benefits in cash) has also undergone important modifications since the 1st July 1967.

Working incapacity benefits rights are now subject to those two laws. There is no longer any difference made between injury and sickness. In the case of working incapacity, a workman is entitled to benefits under the sickness insurance for the first 52 weeks and later if incapacity persists, under the WAO.

Neither the WAO nor the sickness insurance law have an insurability ceiling. It covers all workers except those employed by public administrations. The basic maximum daily wage on the basis of which benefits and contributions are calculated have been fixed at 77 fl on the 1st July 1967. This maximum salary is tied to the traditional salary index.

The contribution is paid, part by the employer and part by the worker.

WAO contributes, in many ways, an extension of rights given in conformity to invalidity and industrial injury previously promulgated laws. This way, it grants benefits in respect of a 15 % working incapacity whereas the provisional invalidity pension law only granted it in respect of at least 45 % incapacity (66 2/3 % according to the invalidity insurance law).

The amount of WAO benefit depends on the degree of incapacity and the daily wage.

In the case of an incapacity of :

15 to 25 %,	the benefit is of 10 % of $\frac{100}{106}$ times the daily wage
25 to 35 %,	" 20 % "
35 to 45 %,	" 30 % "
45 to 55 %,	" 40 % "
55 to 65 %,	" 50 % "
65 to 80 %,	" 65 % "
80 to 100 %,	" 80 % "

Benefits are therefore not calculated on the whole of the daily wage but on an amount 6 % lower. In May, each year, a holiday allowance of 6 % of all sums paid the previous year is however paid as well as the normal benefit.

Much more attention than in the past is paid to functional and vocational readaptation. Higher benefits may be paid for cripples who need a third party's help and functional vocational readaptation.

The chief modifications to the sickness insurance law introduced on the 1st July 1967, have eliminated the insurability ceiling, which has considerably increased the number of workers covered by this insurance, and have raised the maximum daily wage on which benefits and contributions are calculated from 38,40 to 77 fl. This maximum wage is tied to the traditional wage index like the WAO and the unemployed insurance law (see article 4).

- b) Raising benefits under the old law applicable to invalidity pension beneficiaries (I.W.I.).

On implementation of WAO the 1st July 1967, benefits granted under the I.W.I. law, repealed at the same time, were made payable under the WAO. I.W.I. benefits were calculated on the basis of an unskilled workers wage. After they became WAO benefits, this was carried on, although WAO benefits granted after the 1st July 1967 are calculated on the basis of the interested party's last pay packet, up to the maximum daily wage rate. So as to reduce the discrepancy between these two types of benefits, regulations were introduced on the 1st July 1970 which raised the sums paid to many old I.W.I. beneficiaries.

- c) Death Allowances paid to survivors.

Before the 1st October 1970, all benefits granted under sickness or working incapacity insurance laws were paid to the next of kin from the date of death until the last day of the month during which it had occurred. Since the above mentioned date, these benefits

are paid for the two months following the death.

4. Unemployment insurance law

a) Elimination of the insurability ceiling.

From the 1st January 1965 the insurability ceiling specified in this law was cancelled. This has caused a marked increase in the number of persons covered, as from that date onwards, all persons actively occupied, except those employed in public administration, were covered by this law.

b) Raising of maximum daily wage.

As in the case of sickness insurance the maximum daily wage on the basis of which contribution and benefit levels are calculated has also been increased from 38,40 fl to 77 fl from the 1st July 1967 onwards. This wage is also tied to the traditional wage index.

c) Introduction of a minimum daily wage.

In November 1969, a minimum daily wage was introduced for unemployment-insurance beneficiaries. This measure, which only applies to a family bread winner, implies that if the wage earned at the time the person becomes unemployed, does not amount to the specified minimum daily wage, unemployment benefit is calculated on the basis of this minimum daily wage. A similar measure has been adopted in respect of unemployment assistance, which can be taken as complementary to the unemployment law. This law however cannot be assimilated as a social insurance law as it is entirely financed by the Government.

5. General Law on serious medical risks (A.W.B.Z.)

The general law on serious medical risks came into force in 1968, partly on the 1st January and partly on the 1st April.

Just as the old-age, survivors, family allowances, general insurances, this is a national insurance, that is to say, it covers all the population.

This law includes an insurance against "grave medical risks". It gives a person the right to be admitted and to stay in the following institution categories :

- a) hospitals, including psychiatric departments and sanatoria, as long as it is for a year and more;
- b) hospital centres;
- c) mentally-handicapped treatment centres;
- d) crippled-treatment centres, including institutions dealing with deaf or hard of hearing persons as well as people suffering from amblyopia or blindness.

Benefits in kind are financed partly by the State and partly from contributions. The State contribution was fixed to 475 million florins for 1968. This amount is tied to the conventional wage index, albeit on certain conditions for the first few years. In the case of wage earners contributions are paid by the employer. Persons aged 65 and over, in principle, are liable to pay a contribution. Up to now, however, they have been exempted.

The law provides a possibility of laying down a ruling on a patient's financial participation to benefits in kind (expenses participation). Such a ruling has been drawn up for a certain category of

elderly persons (aged 65 and over) who are being taken care of in institutions.

6. Insured categories co-ordination

Before the 1st July 1967, categories of insured persons, as they were governed by different workers insurance schemes, were fairly varied. On implementation of WAO at that same date, categories of insured persons still governed by workers insurance schemes (wage earners unemployment, sickness and family insurances) have been roughly aligned with WAO. Only minor differences persist.

7. Modification of wage indexing system

In 1968, the system by which social security benefits tied to the traditional wage index movement were adjusted, was modified (AOW and AWW pensions family allowances and WAO benefits). Before that, these benefits were adjusted whenever, in a six months period, the wages index moved by a 3 % average from the basis on which the last benefits revision had been carried out. Now, they are increased or reduced as soon as the index moves by 3 % at least from what it was at the last revision.

8. Improvement of the under-privileged's financial situation

So as to improve somewhat the financial situation of under-privileged persons, a certain number of modifications were adopted as from the 1st January 1970, in respect of voluntary and old persons health care insurances as well as of low paid non wage earners family allocations insurance. As far as voluntary health care insurance is

concerned, a reduction of contribution for low paid members, has been introduced. Membership of an old persons health care insurance is only available to those whose income is below a certain limit. That limit was raised on this occasion. A similar modification was adopted for the low paid non wage earners family allowances law. This law grants to the self employed whose income is below a certain level, an allowance in respect of the first and second child. That level too has been markedly raised.

The cost of these improvements has been partly covered by a sum of 40 million florins deducted from the State's share of AOW financing, and the rest by the State's resources.

II. COMMENTS ON 1965 - 1970 - 1975 TABLES

1. "Social Accounts" Basis

These tables have been, in principle, based on the schemes mentioned in the "Social Accounts" (1). Employers Voluntary benefits, war victims compensation and social help and assistance schemes have not been taken into account (except for unemployment benefits and low paid workers family allowances).

2. 1970 Forecasts

To prepare 1970 forecasts, we have worked on 1969 data as well as on some provisional results for the first half of 1970. No account has been taken of the consequences of wage movements which took place in the Netherlands during the last months in 1970, movements which in most cases resulted in a *una tantum* benefit of 400 florins. Thus social security funds receipts will be slightly above the forecasts.

As far as expenditure is concerned, the wage evolution consequences in 1970 are negligible.

(1) "Social Accounts in the EEC member countries", 1967 No. 5, published by the European Communities Office of Statistics, in particular Appendix III b).

3. 1975 Forecasts

The 1975 forecasts are based on assumptions from the Netherlands Plan Central Office (Centraal Planbureau) in respect of the working population and wages evolution, etc.. during the 1970-1975 period.

They are the following assumptions :

	<u>Annual % Increase</u>
Wages settled by collective agreements	8,5 (1971 6,0)
Wages collected	10,0 (1971 9,0)
Prices	4,0
Working population	1,4
Old persons	2,8
Widows	2,0
Invalids	5,0
Consumption (health care)	3,5
Absenteeism due to illness	3,0

If receipts and expenditure for 1970 and 1975 are expressed in terms of national income (net at market price), we get the following picture :

	<u>1970</u>	<u>1975</u>
Total expenditure (excluding transfers) in percentage of the national income (net at market price)	22,6	25,9
Total receipts (excluding transfers product) in percentage of the national income (net at market price)	28,1	31,3

In respect of unemployment benefits, it has been taken that, according to the Plan, Central Office, the number of unemployed would go on decreasing - even though slightly - in 1970 and 1971. For the years 1972 to 1975, this number expressed in percentage of the working population was considered as constant.

As far as the benefits adjustment is concerned (revalorization), it should be noted that in the Netherlands almost all of them follow the wages development, by law. On this point, therefore, there are no difficulties in preparing forecasts for 1975.

These forecasts have, moreover, been based as agreed on constant legislation. On one point only has a legislative modification between 1970 and 1975 been taken into consideration. This modification was the increase - from 3 to 6 % in 1971 - of the holiday allowance for generalized old age insurance (Algemene Ouderdomswet) and the orphans and widows general insurance law beneficiaries (Algemene Weduwen- en Wezenwet). This modification was adopted during that period.

It is obvious that all receipts and expenditure mentioned in the tables could not be calculated with the same accuracy. For example, benefits granted under relatively recent rulings, such as the amounts for the law on working incapacity insurance (Wet op de Arbeidsongeschiktheidsverzekering) and the special sickness expenses general law (Algemene Wet Bijzondere Ziektekosten) must be taken with certain reserves. As there was no previous data on these benefits, to extrapolate here would be rather delicate.

4. Financial Balance

As far as financial balance is concerned, the following remarks should be made. For schemes not based on an insurance principle and whose benefits are entirely charged up to the State, there is no problem. Credits necessary for these benefits are provided by the relevant public budget. In the Netherlands, this is true for social assistance and part of civil servants schemes.

Financial balance problems may however occur within schemes based on an insurance principle and whose benefits are therefore (partly) covered by the insured or employers contributions. These insurances are, in principle, financed by a distribution system. In a certain number of these schemes - general old age insurance law, widows and orphans general insurance law and unemployed insurance law - it is expressly provided that contributions must be fixed so that they shall cover the benefits as well as the expenses incurred. When there is no such provision, it is usual in the Netherlands to proceed this way. Therefore financial balance has no part to play in the Netherlands, but the continuous contribution increases provoke arguments.

A certain number of schemes based on a distribution system provide moreover the compulsory constitution of reserves, to cope with benefit fluctuations without having to increase contributions. That is the case, in the Netherlands, for sickness and unemployment insurance laws.

Finally, it has proved necessary in practice to build a cash reserve for cases where, due to the collecting system, part of the contributions are recovered after the benefits have been paid. For example, for the generalized old age insurance law and the general widows and orphans insurance law, this cash reserve must amount to 25 % of the contributions.

Statutory and supplementary pension schemes are mainly financed according to the capitalization system. For 1970 to 1975 these schemes are noted to have large credit balances.

As contribution must be fixed so as to cover expenses and to allow if necessary an accumulation of reserves, the benefits and other charges have been calculated first for 1970 and 1975. Then receipts were worked out so as to cover benefits, etc... and if necessary the accumulation or keeping the compulsory reserve and/or a cash reserve.

Régions, départements et sections	Entreprises, organismes sociaux, séjours		État et collectivités locales				M e s s a g e s			Divers	Revenus des capitaux de l'étranger	Revenus de l'étranger	Total des recettes à l'exclusion des transferts	Transferts aux institutions et gestions	Total des recettes	Solde
	Cotisations d'employeur	Prestations d'employeur	Cotisations d'employeur	Prestations d'employeur	Jans affectées	Contributions diverses	Cotisations des salariés	Cotisations non-salariés								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A, 1,	-	-	-	-	-	180	2.470	436		1			3.085	-	3.085	+ 167
2	-	-	-	-	-	6	425	75		0			506	-	506	+ 49
3	14					6	-	0		39			59	-	59	- 56
4	412					6	-	90		1			589	13	602	- 48
5	656					2	3	-		8			672	32	704	- 10
6	103					89	104	-		78			375	-	375	+ 214
7	770	60				3	233	-		29			1.100	7	1.107	+ 25
8	339					110	-	-		8			465	-	465	- 142
9	445					-	491	-		2			948	4	952	- 19
10	42					400	-	9		-			460	-	460	-
Total A 1	2.781	60	116			802	3.726	610		164			8.259	56	8.315	+ 180
A, 2,	1)															
A, 3,		2)											286	-	286	-
2		30											230	-	230	-
3		3)											56	-	56	-
4		4				1	31	1		0			64	-	64	- 1
5		172				222	463	-		280			1.912	-	1.912	+ 1.083
6						51	-	2		4			197	-	197	- 7
7		4)						-					30	-	30	-
Total A 3	176	30	802	712	-	274	494	3		284			2.775	-	2.775	+ 1.075
A, 4,	941					98	437			533		269	2.278	-	2.278	+ 1.620
A, 5,						7		257					264	-	264	+ 4
2						66		72					138	65	203	+ 4
3							20	5)					20	-	20	+ 3
4								0					0	-	0	- 3
Total A 5						73	20	329					422	65	487	+ 8
D,						-							-	-	-	-
2						-							-	-	-	-
3						11							11	-	11	-
4						120							120	-	120	-
5						-							-	-	-	-
Total D						131							131	-	131	-
TOTAL GENERAL	3.898	90	918	712	-	1.378	4.677	942		981		269	13.865	121	13.986	+ 2.883

1) Voir l'annexe 1
2) Compris dans A, 3, colonne 5
3) Compris dans A, 3, colonne 5
4) Compris dans A, 3, colonne 5
5) Compris dans A, 3, colonne 5

RECUEILS - 1970
(en millions de francs)

114.

Régimes, institutions et gestions	Entrepris, exploitants agricoles, artisans, artisans, artisans		Etat et collectivités locales			Ménages			Divers	Revenus des capitaux de l'exploitant	Autres recettes	Total des fluctuations des transferts	Transferts entre institutions et gestions	Total des recettes	Solde	
	Cotisations d'employeur	Prestations d'employeur	Cotisations d'employeur	Taxes affectées	Contributions diverses	Cotisations des salariés	Cotisations des non-salariés	10								11
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A, 1,						202	4.455	760		5			5.422	-	5.422	+ 110
2						4	700	119		4			827	-	827	+ 21
3						121				20			141	60	201	+ 70
4	794		166			6		140		6			1.112	35	1.147	+ 37
5	1.178		5			10	10			10			1.213	62	1.275	+ 13
6	170		2			135	172			130			609	-	609	+ 209
7	1.595	240	20				400			30			2.285	20	2.305	+ 5
8	1.364		15				450			20			1.849	10	1.859	+ 40
9	984		22				1.015	122		22			2.165	9	2.174	- 10
10	484		100			477		77		4			1.142	21	1.163	+ 41
Total A 1	6.569	240	330			955	7.202	1.218		251			16.765	217	16.982	+ 536
A, 2,																
1)																
A, 3,																
2)				550									550	-	550	-
3)				280									320	-	320	-
4)	13		84	170									170	-	170	-
5)	400		1.700	158		212	97	2		900			196	-	196	+ 16
6)				95		90	750	2		3			3.962	-	3.962	+2.254
7)													253	-	253	- 6
													95	-	95	-
Total A 3	413	40	1.784	1.253		302	847	4		903			5.546	-	5.546	+2.264
A, 4,																
1)																
2)																
3)																
4)																
Total A 4	1.650					140	720	4		1.150		460	4.120	-	4.120	+2.965
A, 5,																
1)																
2)																
3)																
4)																
Total A 5						210	23	703					936	147	1.083	+ 11
D,																
3)																
4)																
Total D						43							43	-	43	-
						350							350	-	350	-
Total 0						393							393	-	393	-
TOTAL GENERAL	8.632	280	2.114	1.253		2.000	8.792	1.925		2.304		460	27.160	364	28.124	+5.776

1) Voir l'annexe 1
2) Compris dans A, 3, 1, colonne 5
3) Compris dans A, 3, 2, colonne 5
4) Compris dans A, 3, 3, colonne 5
5) Compris dans A, 3, 4, colonne 5

R E C E I T S 1 9 7 5
(en millions de florins)

115.

Régies, institutions et gestions	Entreprises, organismes sociaux, ménages		Etat et collectivités locales				M é n a g e s		Divers	Revenus des capitaux	Revenus de l'extérieur	Autres recettes	Total des recettes à l'exclusion des transferts	Transferts entre institutions et gestions	Total des recettes	Solde
	Cotisations d'employeur	Prestations d'employeur	Cotisations d'employeur	Prestations d'employeur	Taxes affectées	Contributions diverses	Cotisations des salariés	Retraitements des non-salariés								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
A, 1	-	-	-	-	-	360	7.810	1.320	-	-	-	-	9.430	-	9.430	+ 215
2	-	-	-	-	-	5	1.235	210	-	-	-	-	1.450	-	1.450	+ 110
3	-	-	-	-	-	120	-	-	-	15	-	-	135	-	135	- 10
4	1.163	-	244	-	-	10	-	250	-	-	-	-	1.667	63	1.730	+ 25
5	1.900	-	7	-	-	15	15	-	-	15	-	-	1.952	98	2.050	+ 45
6	271	-	3	-	-	228	274	-	-	200	-	-	976	30	976	+ 311
7	3.320	450	40	-	-	-	675	-	-	30	-	-	4.515	30	4.545	+ 15
8	2.452	-	30	-	-	-	950	-	-	30	-	-	3.462	18	3.480	+ 40
9	2.160	-	45	-	-	-	2.225	240	-	25	-	-	4.695	20	4.715	+ 65
10	1.720	-	355	-	-	690	-	365	-	-	-	-	3.130	91	3.221	+ 181
Total A 1	12.986	450	724	-	-	1.368	13.184	2.385	-	315	-	-	31.412	320	31.732	+ 997
A, 2,	(1)															
A, 3,	-	(2)	-	1.070	-	-	-	-	-	-	-	-	1.070	-	1.070	-
2	-	50	-	400	-	-	-	-	-	-	-	-	450	-	450	-
3	-	(3)	-	350	-	-	-	-	-	-	-	-	350	-	350	-
4	20	-	165	-	-	-	185	5	-	-	-	-	375	-	375	+ 5
5	630	-	2.680	-	-	212	1.180	-	-	1.650	-	-	6.352	-	6.352	+ 3402
6	-	-	-	180	-	125	-	2	-	3	-	-	310	-	310	- 5
7	-	(4)	-	150	-	-	-	-	-	-	-	-	150	-	150	-
Total A 3	650	50	2.845	2.150	-	337	1.365	7	-	1.653	-	-	9.057	-	9.057	+ 3402
A, 4,	2.820	-	-	-	-	200	1.230	-	-	2.000	-	600	6.850	-	6.850	+ 4740
A, 5,	-	-	-	-	-	30	-	880	-	-	-	-	910	-	910	-
2	-	-	-	-	-	350	-	690	-	-	-	-	1.040	290	1.330	-
3	-	-	-	-	-	-	21	(5)	-	-	-	-	21	-	21	-
4	-	-	-	-	-	-	-	0	-	-	-	-	0	-	0	- 3
Total A 5	-	-	-	-	-	380	21	1.570	-	-	-	-	1.971	290	2.261	- 3
D,	-	-	-	-	-	69	-	-	-	-	-	-	69	-	69	-
3	-	-	-	-	-	600	-	-	-	-	-	-	600	-	600	-
4	-	-	-	-	-	669	-	-	-	-	-	-	669	-	669	-
Total D	-	-	-	-	-	669	-	-	-	-	-	-	669	-	669	-
TOTAL GENERAL	16.456	500	3.569	2.150	-	2.954	15.800	3.962	-	3.968	-	600	49.959	610	58.569	+ 9136

- 1) Voir l'annexe 1
2) Compris dans A, 3, 1, colonne 5
3) Compris dans A, 3, 3, colonne 5
4) Compris dans A, 3, 7, colonne 5
5) Compris dans A, 5, 3, colonne 8

Régimes, institutions et gestions	M a l a d i e		Vieillesse, dépôts survivants	I n v a l i d i t é		A c c i d e n t s d u t r a v a i l		C h é q u e s	P r e s t a t i o n s familiales	M a t e r n i t é		D i v e r s	T o t a l des prestations	F r e i s d'admini- stration	T r a n s f e r t s v e r s l'extérieur	A u t r e s dépenses	T o t a l des dépenses s a n s l e s t r a n s f e r t s	T r a n s f e r t s e n t r e i n s t i t u t i o n s e t g e s t i o n s	T o t a l des dépenses	
	2a (1)	2b (2)		3	5	6	7			8	9									10
1	-	-	-	-	-	-	-	-	-	-	-	-	9.100	90	-	-	-	9.190	25	9.215
A 1	-	-	9.100	-	-	-	-	-	-	-	-	-	1.230	50	-	-	-	1.280	60	1.340
2	-	-	1.230	-	10	-	-	-	-	-	-	-	110	25	-	-	-	1.45	-	1.45
3	-	-	-	-	-	-	-	-	1.650	-	-	-	-	55	-	-	-	1.705	-	1.705
4	-	-	-	-	-	-	-	-	1.950	-	-	-	-	55	-	-	-	2.005	-	2.005
5	-	-	-	-	-	-	-	480	-	-	-	-	-	85	-	-	-	565	100	665
6	-	-	-	-	-	-	-	-	-	60	-	-	-	255	-	-	-	4.395	135	4.530
7	-	-	-	15	3.300	-	-	-	-	-	-	-	-	125	-	-	-	3.440	-	3.440
8	4.080	-	-	-	-	-	-	-	-	-	-	-	4.200	160	-	-	-	4.360	290	4.650
9	3.000	-	-	-	-	-	-	-	-	120	-	-	3.000	40	-	-	-	3.040	-	3.040
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL A 1	7.080	-	10.140	15	3.310	-	-	480	3.600	120	60	-	29.185	940	-	-	30.125	610	30.735	
A 2	(5)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A 3	-	-	-	-	-	-	-	-	450	-	-	-	1.070	-	-	-	1.070	-	1.070	
1	-	-	-	-	-	-	-	-	-	-	-	-	450	-	-	-	450	-	450	
2	-	-	-	-	-	-	-	-	-	-	-	-	350	-	-	-	350	-	350	
3	-	350	-	-	-	-	-	-	-	10	-	-	360	10	-	-	370	-	370	
4	350	-	-	-	(4)	-	-	-	-	-	-	-	2.900	50	-	-	2.950	-	2.950	
5	-	-	2.900	-	(5)	-	-	-	-	-	-	-	310	5	-	-	315	-	315	
6	-	-	310	-	-	-	-	150	-	-	-	-	150	-	-	-	150	-	150	
7	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL A 3	350	350	3.210	-	-	-	-	150	450	10	-	-	5.590	65	-	-	5.655	-	5.655	
A 4	-	-	2.000	-	(6)	-	-	-	-	-	-	-	2.000	110	-	-	2.110	-	2.110	
A 5	855	-	-	-	-	-	-	-	-	25	-	-	880	30	-	-	910	-	910	
1	1.310	-	-	-	-	-	-	-	-	-	-	-	1.310	20	-	-	1.330	-	1.330	
2	-	-	-	-	-	-	-	-	-	-	-	-	20	1	-	-	21	-	21	
3	20	-	-	-	-	-	-	-	-	-	-	-	3	0	-	-	3	-	3	
4	-	-	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL A 5	2.185	-	3	-	-	-	-	-	-	25	-	-	2.213	51	-	-	2.264	-	2.264	
D	-	-	-	-	-	-	-	-	65	-	-	-	65	4	-	-	69	-	69	
3	-	-	-	-	-	-	-	600	-	-	-	-	600	-	-	-	600	-	600	
4	-	-	-	-	-	-	-	600	65	-	-	-	665	4	-	-	669	-	669	
TOTAL D	-	-	-	-	-	-	-	1.230	4.115	155	60	-	39.653	1.170	-	-	40.823	610	41.433	
TOTAL GENERAL	9.615	350	15.653	15	3.310	-	-	1.230	4.115	155	60	-	39.653	1.170	-	-	40.823	610	41.433	

1) Centrevalour des biens et services fournis en nature
2) Remboursement en espèces de biens et services
3) Voir l'annexe 1

4) Compris dans A, 3, 5, colonne 4
5) Compris dans A, 3, 6, colonne 4
6) Compris dans A, 4, colonne 4

D.E.P.E.N.S.E.S. 1970
(en Mio Fl.)

Régimes, institutions et gestions	M a l a d i e		Vieillesse, décès survivants	I n v a l i d i t é		A c c i d e n t s d u t r a v a i l		C h a n g e m e n t	P r e s t a t i o n s familiales	D i v e r s	T o t a l des prestations	F r a i s d'adminis- tration	T r a n s f e r t s vers l'extérieur	A u t r e s dépenses	T o t a l des dépenses sans les transferts	T r a n s f e r t s entre institutions et gestions,	T o t a l des dépenses		
	Prestations en nature	Prestations en espèces		Prestations en nature	Prestations en espèces	Prestations en nature	Prestations en espèces											Prestations en nature	Prestations en espèces
1	2a (1)	2b (2)	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A 1			5.242																
1			738																
2			98																
3					13														
4									1.078										
5									1.230										
6								295											
7				2.070															
8					5														
9	1.890																		
10	1.100									55									
TOTAL A 1	2.990	-	6.078	5	1.693	295	2.308	295	2.308	55	30		15.524	558		16.082	364	16.446	
A 2	(3)																		
A 3				550					320				550				550		550
1		170											320				320		320
2																			
3																			
4										4			170				170		170
5					(4)								174	6			180		180
6					(5)								1.675	33			1.708		1.708
7													255	4			259		259
TOTAL A 3	170	170	1.930	550		95	320	95	320	4	30		3.239	43		3.282		3.282	
A 4			1.090		(6)								1.090	65		1.155		1.155	
A 5																			
1	470									14			484	17		501		501	
2	539												539	10		549		549	
3	18												18	1		19		19	
4													3	0		3		3	
TOTAL A 5	1.027		3							14			1.044	28		1.072		1.072	
D 3																			
4																			
TOTAL D																			
TOTAL GENERAL	4.187	170	9.101	2.620	1.693	740	2.669	740	2.669	73	30		21.288	696		21.984	364	22.348	

1) Centreleur des biens et services fournis en nature

2) Remboursement en espèces de biens et services

3) Voir l'annexe 1

4) Compris dans A, 3, 5, colonne 4

5) Compris dans A, 3, 6, colonne 4

6) Compris dans A, 4, colonne 4

Régimes, institutions et gestions	Maladie		Vieillesse, décès survivants	Invalidité		Accidents du travail		Cideage	Prestations familiales	Maternité		Divers	Total des prestations	Frais d'administration	Transferts vers l'extérieur	Autres dépenses	Total des dépenses sans les transferts	Transferts entre institutions et gestions	Total des dépenses
	Prestations en nature	Prestations en espèces		Prestations en nature	Prestations en espèces	Prestations en nature	Prestations en espèces			Prestations en nature	Prestations en espèces								
1	2a(1)	2b(2)	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
A 1			2.887										2.887	23			2.910	8	2.918
2			422										422	15			437	20	457
3			82		12								82	21			115	-	115
4									634				634	16			650	-	650
5									697				697	16			713	1	714
6								114					114	30			144	17	161
7											9		948	123			1.071	11	1.082
8				1	578								579	28			607	-	607
9	832									19			851	56			907	64	971
10	450												450	10			460	-	460
Total A 1	1.282		3.391	1	590			114	1.331	19	9		7.676	338			8.014	121	8.135
A 2	(3)																		
A 3																			
1													286	-			286	-	286
2									230				230	-			230	-	230
3		56								1			56	-			56	-	56
4	62				(4)								63	2			65	-	65
5					(5)								818	11			829	-	829
6													201	3			204	-	204
7								30					30	-			30	-	30
Total A 3	62	56	1.019		(6)			30	230	1			1.684	16			1.700	-	1.700
A 4													623	35			658	-	658
A 5																			
1	244									5			249	11			260	-	260
2	193												193	6			199	-	199
3	16												16	1			17	-	17
4													3	0			3	-	3
Total A 5	453		3							5			461	18			479	-	479
0																			
1																			
2																			
3																			
4								120	10				10	1			11	-	11
5													120	-			120	-	120
Total D	1.797	56	5.036	1	590			264	1.571	25	9		130	1			131	-	131
TOTAL GENERAL													10.574	408			10.982	121	11.103

(1) Centrevalour des biens et services fournis en nature
(2) Remboursement en espèces de biens et services
(3) Voir l'annexe 1

(4) Compris dans A, 3, 5, colonne 4
(5) Compris dans A, 3, 6, colonne 4
(6) Compris dans A, 4, 5, colonne 4