



**EUROPEAN SYSTEM
OF INTEGRATED SOCIAL PROTECTION STATISTICS
(ESSPROS)
Methodology – Part I**

1981



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Foreword

This volume presents the first part of the comprehensive methodology prepared for use of the European system of integrated social protection statistics (ESSPROS) developed under the aegis of the Statistical Office of the European Communities. The system comprises a harmonized framework developed so as to present in a comparable manner, national data on social protection which is itself defined in terms of commonly agreed and uniform criteria. The system is composed of two distinct sections: the first gives a detailed account of transactions involving receipts/expenditure (or similar transactions), the second concerns itself with categories of persons covered or beneficiaries of social protection schemes as well as the individual benefits which they receive.

The present volume contains the part of the methodology concerned with the first section. It will be followed by a second part given over to methods used to enumerate the 'persons' aspect of social protection.

The achievement of the standardized methodology represents the fruit of several years of intensive work which could not have succeeded without the cooperation of many national experts. The Statistical Office is particularly grateful to all the members of the former Working Party 'Social Accounts' and the present Working Party 'Social Protection Statistics'.

This document was compiled by Mr B. Eyquem under the direction of Mr J. Wedel, head of the Division concerned.

Introduction

Background to the work of the Statistical Office of the European Communities

The need for a statistical instrument tailored to Community requirements. . .

1. The ever-increasing scale of social expenditure — compared, for instance, with the gross domestic product — has for a long time now attracted special attention. But it is difficult to observe and define the real situation and each of the different disciplines dealing with the subject-matter sees developments from its own particular perspective, be it social security expenditure, public expenditure or national accounts. Whatever the qualities and the usefulness of data presented in these various ways, the general picture they give cannot reflect certain aspects of relationships which have become increasingly complex as time has gone on, precisely because these aspects are not perceived comprehensively or uniformly by each and every system.
2. Certain countries recognized the need for a specific instrument of observation. France and then Germany very soon adopted a social budget, tailored to their individual needs. In different ways, the Netherlands and Italy have made use of analogous instruments; although their coverage varies, at least they throw light on a given item of social expenditure. At the present time, almost all the Member States of the European Community issue publications covering social data, in which summaries of expenditure figure prominently.
3. Ever since 1963, The Statistical Office of the European Communities — in response to requests received from various sources and in particular from the Commission's Directorate-General for Employment and Social Affairs — has been endeavouring to undertake a similar task at Community level. For years beforehand, discussion on the possible orientation and coordination of social policies in the Member States was hampered in the main by the lack of clarity in social expenditure.

. . . cannot be met by traditional forms of social security statistics.

4. The only available source of information was, in effect, the 'social security' statistics compiled by each country independently. They amounted to the records kept by the agencies — in this case public institutions (grouped together or not with reference to national possibilities and needs) — whose activities consisted of implementing — or causing to be implemented — legislation dealing with social insurance and equivalent systems.

Clearly the scope of the data in question depends on when these bodies were set up¹ (in other words, on the social and political situation at the time) and on the tasks they are required to perform, the administrative and legal structures and mechanisms to which they are linked and the effects that time has had on these various elements. Suffice it to say, in fact, that only historical factors can explain the essential features of a situation in which the variety of ways and means chosen to reach the present state of social protection is matched only by the diversity of the institutions which are responsible for implementing these social protection measures in each country.

¹ The very first 'social insurance' system (a German sickness insurance scheme) was set up almost 100 years ago.

5. To cut a long story short, an initial move was made by the SOEC to present national social security statistics in summary form. As a first step towards statistical harmonization, the results obtained from certain social security systems were revised, or sections deleted or added, to enable them to be incorporated into this common table.¹ All-too-obvious divergences were toned down, but in this work, which was based on 'branches' (e.g. sickness insurance and old-age insurance) chosen on the strength of their similar titles, comparability was more apparent than real. This deficiency became clear in the course of fundamental studies and forecasts made on the same basis.

The SOEC's first priority. . .

6. Thus the idea took shape that a *sui generis* analytic model should be constructed for all Member States, a model which would reflect the actual situations. Drawing on the work already carried out, this involved making a number of new choices relating to:
- a field of statistical observation selected bearing in mind the weaknesses defined elsewhere;
 - a suitable statistical framework;
 - one or more statistical sources (already available or still to be created).

The system of observation described in the present volume represents — in terms of method — a distillation of the thought that has gone into this subject over a lengthy period. More than three years were needed to work out a rough draft, which was in turn gradually refined over the following years. This long time-lag reflects the difficulties of the task undertaken and the importance which the working party attaches to its successful completion.

. . . is a new field of statistical observation. . .

7. Right from the start, the question of the field of statistical observation was regarded as of prime importance. The most serious criticism of the existing aggregate figures (referred to above) was that they were incomplete:
- social security statisticians do not normally deal with expenditure on social assistance or direct benefits granted by undertakings; nor do they cover private systems of social insurance;
 - accounting experts in public administration analyse social measures only from the point of view of public expenditure; private insurance or assistance systems are taken into consideration only in terms of their relationships with the public sector;
 - although national accounting experts may record all social benefits and cover the entire field of social expenditure, the institutional perspective and the economic classification adopted are such that they cannot present in their accounts a comprehensive view of this expenditure, viewed in isolation.
8. The ILO had realized these shortcomings when it came to draw up its study on 'the cost of social security'. For this reason, every one of its surveys covered a much wider field of statistical observation than was accounted for by the national social security concepts, narrowly interpreted. For the Member States of the Community, in the face of an equally complex situation which had not really been clarified by the various attempts made so far to describe it, the SOEC proposed a solution which was both new and fully up to date. Under the circumstances, the situational differences had to be toned down, and as the priority given hitherto to administrative, legal or institutional criteria had not proved satisfactory, it was deemed opportune to treat these criteria as of secondary importance and to try a different tack.
9. Both substantively and formally, the statistics used hitherto have always reflected the distinction in terms of usage (and legislation) between 'economic' and 'social' elements, or rather what was based traditionally on 'social security legislation' and 'labour legislation'. One particularly striking example of this is the ambiguity inherent in the word 'pay'. If it is generally agreed that the daily or

¹ Deletion of paid leave, general inclusion of occupational accident insurance schemes, etc.

weekly benefit paid to a sick worker by the social security authority should be regarded as a social security benefit, how should one describe the salary which a salaried employee continues to receive from his employer during illness? As far as the wage-earner or salaried employee is concerned, there is no difference, strictly speaking: one way or another, his salary (or wage) is maintained whenever a risk materializes.

10. The similarity of effect achieved in both cases seemed to be the most suitable basis for making statistical observations both systematic and homogeneous. It was therefore decided to include in future statistics all measures on behalf of households which produced a similar effect for the beneficiary, regardless of the form in which the benefit was granted, the institution concerned and the conditions under which the grant was made. In other words, this is equivalent to *observing and describing the real situation from the point of view of the person enjoying protection*.

11. The essential point then is not to ensure correspondence in a multiplicity of ways with other systems (e.g. economic statistics), but to incorporate in the new system all those elements which will make it coherent in its own right. The new field of observation is therefore much wider-ranging than anything that has been considered hitherto. To give this innovation more tangible form and to avoid any terminological confusion with similar work, it was decided to give the new statistics the title of 'Integrated system of social protection statistics'.

... based on a statistical framework tailored to the needs of the user. . .

12. Having taken the basic decision, the next step was to give the new statistics a structure which would provide answers to the following fundamental questions:

- (a) What groups of persons are afforded protection?
- (b) What are they protected against?
- (c) By what kind of organization?
- (d) Up to what level is protection afforded?
- (e) What does it cost?

13. Here again, the new system differs from similar work which has been done in the past. The three main facts to be noted are as follows:

(a) the new system supplements data on flows of receipts and expenditure with a survey of persons affected,¹ in terms of their status (i.e. contributing or non-contributing protected persons or beneficiaries) *vis-à-vis* the social protection bodies;

(b) by the expedient of a basic definition supplemented by classifications, the new system covers the expenditure to be taken into account and proposes a new and more comprehensive breakdown of the various fields covered by social protection; these fields are defined largely by reference to the contingencies recognized as such by the ILO in its 1952 Convention;² however, the SOEC list is more extensive;

(c) the new system underlines the national structures in two ways:

- By showing the nature and the origin of receipts, it meets the requirements of users who wish to know the share taken by each economic sector in financing social protection expenditure and who are interested in the financial burden that this represents;
- By including all the organizations concerned with providing social protection in systems covered by a standard definition.

¹ The appropriate methodology is covered in the second part.

² Cf ILO – 'Social Security Minimum Standards Convention, 1952' of 28 June 1952, which envisages the following *branches*: sickness (medical care), sickness (benefit to compensate loss of earnings), unemployment, old-age benefits, employment injury (occupational accidents and diseases), maternity, invalidity, family benefit, survivor's benefit.

...with a sound and reliable statistical foundation.

14. It will be seen later on that family budgets are not a satisfactory source of statistical material because they do not bring out all the flows which must be known. Nor could they have been used to supply adequate information on the precise nature of the connection between the potential recipients of social protection and the organizations providing that protection. Experience has shown that a direct survey of households could yield satisfactory results in these respects provided that the survey was limited to a specific field (e.g. old age) or to specific benefits (e.g. pensions). As a result, the SOEC has adopted a similar attitude on this question as on the field of observation and the presentational framework, i.e. it has not made a clean break with the past as regards statistical sources. The documentation used hitherto has been adapted and in particular supplemented in line with the extended field of application.

The work of the SOEC got off to a very difficult start...

15. However urgent the demand for harmonized Community information, there could be no question of simultaneously developing the two aspects of the new statistics, given the disparity in the quality and the bulk of the material available for each of them and the vast amount of work required from the Member States in keeping up the production of a dual series of statistics adapted to common standards. The SOEC's immediate concern was therefore to instigate some kind of follow-up to the work that had been done so far. The first step was to urge the national delegates who had gathered to discuss these problems to give priority to the flows of receipts and expenditure in the field of social protection.
16. Nomenclatures and classifications were drawn up¹ and tested over a number of years. During this period, it was discovered that the definition of social protection expenditure could cover other objectives which were just as 'social' as the scope of the original definition, provided that the agreements reached were extended to take them in. Thus, at one time it was intended to introduce all expenditure on adult occupational training and on housing, and even on education. However, studies carried out on the first two topics showed that in subjecting them to the same analytical system, one would run the risk of introducing distortions between the different countries' results. As far as education was concerned, it was tacitly agreed that it should not figure anywhere as an integral part of social protection. For these reasons, it was agreed to stick to those elements which were the subject of the trials described above.

...but eventually culminated in the European system of integrated social protection statistics.

17. With effect from 1967, the SOEC has published² the data compiled by the Member States and forwarded regularly to the SOEC. The temporary restriction limiting the contents to (current) transactions involving receipts and expenditure justified the title, 'social accounts', chosen for dissemination of the results. But the scope as finally agreed on, awareness of the imminent incorporation of the part relating to protected persons and beneficiaries, and the definitive status of the methodology, all argued in favour of a change, as stated in the original title.
18. It should be emphasized that a number of definitions have been coordinated with the corresponding texts from the European system of integrated economic accounts (CESA); some of them have been taken straight from the ESA.

¹ Cf. SOEC – *Social accounts in the European Economic Community* – Yellow series – No 5 – 1967.

² The following numbers have appeared so far:

(a) in the series 'Social statistics' (yellow): 5 – 1967 (1962/63 results); 1 – 1969 (1964/65 results); 3 – 1970 (1966/67 results); 2 – 1972 (1968/69/70 results); 1972 supplement (1971 results); 3 – 1974 (1972 results); 3 – 1975 (1973 results); unnumbered – 1977 (1974/75 results);

(b) in the 'Rapid notes' series: 1978 (1976 results); 1 – 1979 (1977 results); 2 – 1979 and 1 – 1980 (1978 results).

19. The present system, founded on the principles discussed above and combining real situations with an optimum degree of abstraction, has been planned and created as a mirror image at Community level of the realities of national social protections systems. It may therefore be used directly to integrate — without any modification whatsoever — forms of organization other than those existing in the present Member States; this is a substantial point in its favour in view of the forthcoming enlargement of the European Community.
20. As in many other spheres, the rules adopted progressively as the system was set up comply first and foremost with conventional choices; a certain number of them are compromises accepted, for the common good, by the delegations of the Member States. In the light of this and bearing in mind the rapidity of social change, it may be necessary to revise certain parts of this work after it has been in use for some years. The Working Party has remained aware of this possibility.
21. The SOEC has given the greatest possible attention to achieving maximum comparability between the various countries. It only remains to express the hope that the statistical series drawn up on this theoretical basis will facilitate the summarized presentation and the interpretation of trends. The system will then have contributed to the progressive convergence of aims and means which the European Conference on Social Security, meeting in Brussels in 1962, thought preferable to formal harmonization, which would be a Utopian ambition in the present circumstances.

Chapter 1

General structure

101. The essential characteristics of the European system of integrated social protection statistics are determined by its objectives, which are three in number, and which may be summarized as follows:
- (a) To classify the great variety of kinds and flows of social protection in a limited number of basic categories and to fit these into an overall framework so as to obtain a realistic and readily comprehensible picture of the networks and structures involved.
 - (b) To provide, for social protection expenditure:
 - a global system of measurement;
 - breakdowns geared to the requirements of analysis as such, from the point of view both of the destination of the expenditure and of the nature of the financing involved.
 - (c) To serve as material for works or studies on socio-political phenomena and in particular for comparisons of protection between countries, relating to the scope of social protection, its basic element, its efficiency, the type of help involved, etc.
102. This system most certainly does not constitute a first step towards the harmonization of national policies in the field of social protection. It sets out not to formulate a programme, but simply to reflect national realities.
103. It consists of two sections, each of which uses distinct concepts, which are summarized below and described in detail in the chapters that follow.
104. The section on receipts/expenditure takes into account the flows which take place over a specified period (i. e. calendar or financial year), and stresses two distinct types of expenditure:
- (a) Current expenditure analysed on the basis of a definition of expenditure on social protection; this analysis includes breakdowns taken separately or in combination, according to the following criteria:
 - type of protection scheme;
 - nature of current expenditure on social protection;
 - benefits by category, function and type;
 - nature and sector of origin of the receipts with which current expenditure on social protection is financed.
 - (b) Capital expenditure, broken down by:
 - nature of the expenditure;
 - financing sector of the expenditure.
105. The physical section contains the following breakdowns:
- (a) number of protected persons by category (age, sex, status, etc.);

(b) number of beneficiaries by category (age, sex, etc.);

(c) number of social protection benefits by type, rate, etc.

The whole section is set out function by function.

106. As far as expenditure is concerned, it is worth noting that the originality of the European system of integrated social protection statistics lies in the fact that it combines three essential criteria, the first two of which (the *scheme*, a structural framework which describes the actual organization of protection; the *function*, which represents the objective) more or less represent the point of view of the beneficiary, whereas the third criterion — the *sector of origin* of the resources — stresses the cost aspect of social protection.

107. Apart from their uniformity and comparability, the social protection statistics are characterized by the fact that they are in line with the European system of integrated economic accounts (ESA). They were designed to some extent to facilitate a revised breakdown and reclassification of the amounts and flows in accordance with the ESA scheme. In particular, this objective has been achieved by using identical definitions of several main concepts.

Chapter 2

Field of observation

201. Given the nature of the objectives, it is evident that, in order to present as accurate a picture as possible of the level of social protection afforded in the Member States, the corresponding expenditure statistics drawn up at international level must cover every type of expenditure. In fact, the wider the field of observation, the more differences in organization recede into the background and genuine differences in structure begin to emerge. This means to say that the statistics of social protection for all the Member States of the European Community must cover expenditure on social insurance and 'social security' as well as expenditure falling within the category of public or private social aid and expenditure on measures designed to produce an equivalent effect as far as the beneficiary households are concerned.
202. With regard to the nature of expenditure to be taken into consideration, an *a priori* delimitation might consist:
- (a) either in limiting the scope to social protection benefits, i.e. the proportion of expenditure reserved strictly for households;
 - (b) or in considering total current expenditure of the insurance and social aid systems, i.e. in addition to benefits, administration costs, interest paid and other current expenditure;
 - (c) or in taking into consideration all current and capital expenditure.
203. The best solution is that which corresponds to the widest concept of expenditure, i.e. option (c). The systematic exclusion of expenditure on investment for social protection purposes would in fact entail the risk of inaccurate comparison between countries, as the amount spent in each country might be split up into varying proportions between current benefits on the one hand and investment expenditure and capital transfers of a social nature on the other.
204. Nevertheless, the delimitation of social protection expenditure necessitates the exclusion of cash payments or payments in kind which directly or indirectly constitute remuneration for work — i.e. wages, salaries, benefits in kind, bonuses, paid leave, etc. — as well as certain transactions (e.g. consumer credits) even if these are of a social nature in the normal meaning of the term.
205. The field of observation is therefore determined by the way the expression 'social protection expenditure' is defined. There are two possible approaches to this question: either the cost implied by the level of protection can be shown, or the level of social advantages can be ascertained. In effect, the solution chosen contains elements of both approaches. A definition of the characteristics of the expenditure to be considered is proposed, while at the same time the objectives are taken into account by a rational selection of risks, contingencies or needs, which by convention are considered to be 'social'.
206. The general definition chosen for '*social protection expenditure*' is as follows: any expenditure involved in meeting costs incurred by individuals or households as a result of the materialization or the existence of certain risks, contingencies or needs, in so far as this expenditure gives rise to the intervention of a 'third party', without there being any simultaneous equivalent counterpart by the beneficiary.

207. This definition incorporates two fundamental requirements:

- there must be intervention by a 'third party';
- there must be no simultaneous equivalent counterpart by the beneficiary.

208. The intervention of the 'third party' must fulfil two conditions:

- (a) Firstly, the 'third party' must by implication assume all or part of the individual's or household's liability for costs arising out of the risks, contingencies or needs under consideration. Thus, the proportion of household consumer expenditure met by the beneficiary falls outside the definition of social protection expenditure.
- (b) Secondly, the risks, contingency or need must be held to be covered on a collective basis, thus excluding any expenditure or advantages arising out of private initiatives taken by individuals or households exclusively in their own interests. Consequently, the payment of a capital sum or annuity pursuant to a private life insurance policy taken out by a private individual in his own name or in the name of his family is not considered as social protection expenditure. On the other hand, expenditure arising out of private or optional insurance schemes provided for by law or regulation, or under the terms of agreements or contracts (within an enterprise or profession or trade) is taken into account.¹

209. The 'third parties' intervening may be public bodies (e.g. a public enterprise or some level of Government or private institutions (e.g. private enterprises, mutual societies, insurance companies or private social assistance organizations). Owing to the lack of statistical information, direct transactions between private individuals, such as gifts in cash or in kind between households or payments made by private individuals in respect of insurance policies in the name of persons other than family members or relatives, have not been taken into account.

210. The concept of social protection expenditure also implies that there should be no simultaneous equivalent counterpart by the beneficiary corresponding to the third party's contribution. This effectively excludes all expenditure by employers for the benefit of their employees which represents remuneration for their work during the period in question. This applies not only to salaries and wages paid in cash, but also to various benefits in kind, such as free coal and housing advantages, in so far as they can be regarded as complementary to basic earnings. On the other hand, the existence of a non-simultaneous counterpart from the beneficiary does not result in a similar exclusion. This applies particularly to old-age pensions and pensions for surviving dependants, which are sometimes regarded elsewhere as deferred remuneration, the counterpart being the work carried out during working life; these are of course included in the present statistics.

211. Social protection expenditure is also characterized by reference to a series of risks, contingencies and needs. In effect, the decisive criterion for delimiting the field of observation has been found to be the area, known as the 'function of social protection', in which the expenditure is effected, i.e. the nature of the risk, contingency or need in connection with which the expenditure is granted. This affirmation of the functional principle, which already holds good in drawing up statistics on this expenditure at national level, is all the more relevant when the task is to elaborate an overall view of the work carried out by a group of countries whose institutions, rules and social traditions differ widely.

¹ E.g. a group insurance policy. In this case, it is assumed that the cover provided replaces the principle of a premium in proportion to the individual risk by the principle of social solidarity, i.e. by the application of a uniform rate of contribution or contributions in proportion to remuneration for a given degree of collective risk.

212. The list of social protection functions is as follows:

- (a) sickness,
- (b) invalidity disability,
- (c) occupational accident or disease,
- (d) old age,
- (e) survivors,
- (f) maternity,
- (g) family,
- (h) placement, vocational guidance, resettlement,
- (i) unemployment,
- (j) housing,
- (k) miscellaneous.

213. At first sight, it would seem that functions a, b (in part), c, d, g and i relate to the different branches which are currently distinguished in the social security statistics. In reality, even if the terminology is identical, each of the functions included covers a field of intervention which is larger than that of social security in the strict sense of the term. Here, the functions are specifically defined by their content (cf. paragraphs 511 to 538).

214. Finally, statistics relating to social protection as a whole must, for the sake of completeness, include the various advantages granted to households in the form of:

- (a) the supply of goods and services either free of charge or at reduced prices (e. g. the supply of health services, reduced rates for old persons);
- (b) tax reductions or exemptions, when these advantages are granted in relation to one of the functions considered (e. g. tax reductions for dependent children).

Chapter 3

Units of observation and their classification

A – UNITS OF OBSERVATION

301. Although at first sight it may seem difficult — not to say impossible — to standardize, for the sake of comparison, forms of organization which are heavily dependent on national legislation (and therefore very different in detail), there are many arguments in favour of introducing institutional factors into the social protection statistics.

(a) From the point of view of households, the presentation of the structural features of social protection leads to at least a partial knowledge of the way in which its rules are applied to the persons protected or beneficiaries in question.

(b) If protection is considered from the point of view of the beneficiaries — i. e. the households — the logical conclusion might be to choose family budgets (for instance) as a statistical source. In practice, however, these provide no more than a partial understanding of the flows under observation, since they show neither the ancillary expenses involved in granting the benefits, nor the financial resources originating in other sectors, etc.

(c) From the point of view of general information, it is not intended that the comparisons between countries should cover only the overall expenditure figures. It is useful also to make comparisons at the level of certain sub-units such as, for example, basic schemes, complementary schemes, social assistance and so on. A further advantage of such a breakdown is that it facilitates an evaluation of the relative importance of each of the sub-units, and hence a comparative analysis of the various ways in which social protection is organized in different countries.

(d) From the technical point of view, another principle adopted at the outset is the need to guarantee the closest possible coordination between the social protection statistics and the economic accounts. However, the latter rely, *inter alia*, on the grouping together of institutions characterized by a similar economic activity and behaviour. The feasibility of linking both sets of series accordingly depends on the distinctions which can be drawn between the many institutions active in the field of social protection.

302. The choice of the most suitable unit of observation has therefore concentrated on those institutions which, in all the Member States, are responsible for the distribution of social protection benefits and bear all or part of the ancillary costs. They may include:

- a social security fund;
- another general government department (central or local);
- public funds, managed independently or otherwise;
- a private or public enterprise;
- funds of public or private enterprises;
- private administrations, e. g. mutual societies, welfare or assistance funds, religious or philanthropic associations, etc.;

i. e. institutional units which may in principle belong to any economic sector.

303. The above list illustrates the extreme variety of these units, a variety which is added to still further by individual national features relating to the type and activities of the institutions concerned. Thus one finds:

(a) institutions whose social protection functions are merely subsidiary; for instance, this is obviously true of central government, local authorities and undertakings engaged in productive activity;

(b) institutions with purely (as in the case of social security bodies) or predominantly social protection objectives, and of which:

— some specialize in covering one type of risk, contingency or need (e.g. health insurance fund);

— the others cover several risks at one and the same time; because of the wide range of their activities, these may, for administrative reasons, be split up between different departments; frequently, though not always, such subdivisions are based on the risks covered, and if so, one is back — within the context of the institution — in the situation referred to under (b)(i).

304. The criteria adopted for choosing and defining what constitutes the unit of statistical observation are the existence of a measure of autonomy of decision on the one hand, and the availability of accounting data on the other hand. Moreover, to deal with the problems posed by the diversity and complexity of the types of institution, it is desirable to choose the smallest unit in which these two characteristic features — the power of decision and the existence of accounting data — are, or can be, found together. In this sense, the institution as defined above is not entirely satisfactory. Indeed, as has been seen, a given institution may be concerned with several spheres of activity, and this may justify the keeping of separate accounts. Thus, in the final analysis, it is the individual agency, which may be an institution or one section of an institution, which has been adopted as the unit of observation.

305. An individual agency is defined as such in terms both of its object (protection against one or more risks, contingencies or needs, or for one or more categories of persons, as the case may be) and, in principle, of the existence of separate accounts.

306. This definition calls for further clarification:

(a) The agency may be a separate entity acting *de jure*, by virtue of laws or regulations, or *de facto*, by virtue of administrative practice. Thus it may be:

— identical with the institution; this applies particularly when the latter has a single function (e.g. old-age pension insurance for self-employed agricultural workers) and a single account;

— a section (or a division) of an institution; it then has separate account, corresponding only to that part of all the activities of the institution for which it is administratively responsible.

(b) Separate accounts should be taken to mean a full, itemized and balanced set of accounts containing data exclusively concerned with the population and the risk, contingency or need under consideration.

(c) The distinction must be of interest for the purposes of this study, i.e. it must be possible to identify and classify the risk, contingency or need as well as the persons in question in a meaningful way; purely technical distinctions between institutions or agencies having the same nature and the same object are not to be considered, even if they exist in reality.

This is the case:

- 1) when an institution fulfils its functions on a decentralized basis, using a number of agencies spread throughout the country, for the sole purpose of thereby facilitating administrative contact with the persons protected, especially for the payments of benefits;
- 2) when several institutions carry out the same operations involved in covering the same risks, contingencies or needs, under the same conditions, for the same categories of persons; this applies when the conditions which have to be fulfilled to enable a person to be covered by the insurance in question are similar, although not identical (e.g. pension schemes in undertakings).

The 'separate agency' to be considered is therefore the group of agencies or institutions which function under these conditions.

(d) Finally, it should be remembered that the primary purpose of the social protection statistics is to reflect the actual facts. Thus in certain cases the criterion of separate accounts may be the only one to be taken into account, i.e. without regard to the criterion of autonomy of decision, if this approach is likely to make for a more accurate analysis. In fact, this procedure enables a distinction to be drawn between benefits granted under different conditions or to different categories of persons. This is known as a *notional* agency. The following two examples should clarify the expression:

- 1) When benefits are paid directly by an employer to his employees, it is not usual to create an entirely separate balanced set of accounts; the total expenditure is recorded together (with a few exceptions) with an equivalent sum of notional receipts, referred to as 'imputed social contributions'.
- 2) In the case of certain benefits granted to households by the social protection institutions, their award is determined by the category to which the beneficiaries belong: persons insured on a voluntary basis, persons with insufficient income, etc. Whatever financing system is used, information is gained by isolating such flows under a distinct agency and then dealing with them accordingly.

307. It is evident from the above remarks that the units of observation or agencies are themselves — by definition — responsible for granting the benefits recorded, whatever the ways and means of financing applied. The intention to consider the situation from the point of view of the beneficiary households is thus reflected in practice.

B — CLASSIFICATION OF UNITS OF OBSERVATION: SOCIAL PROTECTION SCHEME

308. The advantage of having a basic unit which conforms to the same definition in all the Member States is that it enables agencies of the same nature to be grouped together on a logical and uniform basis. It thus becomes possible to render meaningful comparisons which had hitherto been unreliable and sometimes even totally meaningless.

309. If the social protection *scheme* is defined as covering all the provisions for the protection of the population or a category of persons against one or more risks, contingencies or needs,¹ then clearly the main accent is placed on the persons protected. Thus the provisions for protecting workers as a whole are defined as a general scheme for employees; the provisions applying to farmers and agricultural workers are defined as an agricultural scheme; the provisions applying to manual and non-manual workers in mines are defined as mining schemes, etc., irrespective of the risks concerned.

¹ From this point onwards, the text will refer to risks only; this term should be taken to include contingencies and needs.

310. The concept of the *branch*, which is frequently used in social security statistics, relates only to the risk covered, without reference to the categories of persons protected. Thus reference is made to the branch of occupational accident and disease insurance, which covers all types of social insurance against the risks of occupational accidents and diseases, irrespective of whether this protection is organized in a different manner for a certain number of social and occupational categories.
311. A classification by schemes was chosen on the above lines because, by taking into accounts the types of persons protected as well as the risks covered, it affords more scope for analysis.¹
312. Having made this choice, it is still necessary to establish the criteria for distinguishing between the schemes. One might consider distinguishing the schemes according to the extent to which they are directly contributive,² as is sometimes done in certain countries. However, this characteristic and the concept that follows from it are in reality simply a legacy of the classical period, during which the accent was placed on guaranteeing the occupational income of the persons covered (i. e. employees only); the financing method was insurance, the relationship *premium/payment* being applied *mutatis mutandis* to *contribution/alternative income*. At present, the progressive extension of social protection schemes is such that an increasing number of categories is being covered — with respect also to family allowances and medical care — but above all, the right to the benefit and the sum involved are no longer primarily dependent on the contribution.
313. There is an intrinsic difference, however, between a daily payment granted to a sick worker — whatever financing method may have been used and whoever may have made the payment — and, for instance, the granting of temporary aid to an indigent person. This distinction must be made clear and relates basically to the different conditions covering the granting of the sum. For this reason, the first criterion for distinguishing between different schemes refers to whether or not the benefit granted to the beneficiary is of a basic nature.
314. Depending on the level involved, there are schemes which are aimed at providing primary protection to the persons covered (i. e. basic schemes), whereas others are specifically intended to supplement basic protection which is held to be inadequate (i. e. supplementary schemes).
315. With this criterion alone, however, it is not possible to prepare a classification which both facilitates analysis and is orientated towards the persons protected. Another element is therefore considered, namely the scope of the scheme (i. e. persons covered). The number and significance of the categories of protected persons are taken into account. For example, there are schemes covering the whole population (i. e. national schemes), as well as schemes which are aimed only at certain sections of the population. Accordingly, the statistics reflect the way protection is organized.
316. The combination of these two elements (i. e. nature and persons covered) characterizes a certain number of types of schemes, the classification of which is set out in Table A. The conventional definition of each of these schemes is given below, together with relevant comments.
317. A *basic scheme* is a social protection scheme which, pursuant to the provisions of laws or regulations, provides for primary protection against one or more risks, for the purpose of guaranteeing continued enjoyment of the minimum socially acceptable standard of living, but not necessarily, in each case, of the actual individual standard of living.

Comment

These benefits are not intended to supplement other benefits granted in respect of the same risk(s).

¹ Under no circumstances is distinction by sex a relevant criterion. See also Annex II, paragraphs 3 to 6.

² I. e. including participation by the persons insured (or their employers, in the case of employees) in financing the benefits.

318. A *national basic scheme* (code 11) is a scheme which applies to the whole population and which therefore affords protection against one or more risks to all residents — or, at least, all nationals — who may be covered (e. g. a national health service).

Comments

(a) This type includes all those schemes which, for the risk(s) in question, protect all the relevant individuals in the population, without exception and without any reference whatsoever to their occupations (e. g. all children below a certain maximum age, all persons above a certain minimum age).

(b) A national basic scheme is a compulsory scheme. It must meet the criterion of compulsoriness in the following three respects:

- 1) compulsory participation by all persons belonging to the groups concerned;
- 2) compulsory payment for the right to participate (e. g. contributions), if such payment is provided for;
- 3) inalienable right to benefit if the risk materializes, provided the prescribed conditions are fulfilled.

Table A — Classification of social protection schemes

<p>1. Basic schemes</p> <p>11. National schemes</p> <p>12. General schemes</p> <p>13. Special schemes</p> <p> 131. Statutory schemes</p> <p> 132. Other occupational schemes</p> <p> 133. Schemes for victims of political events and natural disasters</p> <p> 134. Other special schemes</p> <p>14. Voluntary schemes</p> <p>2. Complementary or supplementary schemes</p> <p>21. National schemes</p> <p>22. General schemes</p> <p>23. Special schemes</p> <p> 231. Statutory schemes</p> <p> 232. Other occupational schemes</p> <p> 233. Schemes for victims of political events and natural disasters</p> <p> 234. Voluntary schemes</p> <p>3. Schemes relating to other forms of social protection</p>

319. A *general basic scheme* (Code 12) is a scheme which applies to a significant sector of the population — a sector distinguished by certain social characteristics — whereby the persons belonging to this sector are classified not on the basis of their activity but rather of their socio-economic situation within the national economy (e. g. the general scheme applying to employees).

Comments

(a) A distinction is sometimes drawn between 'manual workers' and 'non-manual workers'; as things stand at present, this probably amounts to no more than a difference in social status.

Thus in certain countries a general scheme for 'manual workers' exists alongside a general scheme for 'non-manual workers'; however, the general characteristics which are common to several activities are in no way affected by this additional arrangement.

(b) Schemes applying to self-employed persons in general are sometimes considered as special schemes (see below), often for historical reasons (these schemes were generally introduced at a later stage than the general schemes applying to employees). However, once non-differentiation by activity is used as a criterion for defining a general scheme, it would seem more logical to classify schemes applying to all self-employed persons among the general schemes.

(c) A scheme is considered as general even when several agencies are responsible for the protection of the category of persons involved (See paragraph 306(c)(ii)).

(d) A general basic scheme is also a compulsory scheme (See paragraph 318 — comment(b)).

320. A *special basic scheme* (Code 13) is a basic scheme which arranges for protection (conditions of membership, level of contributions), and/or provides benefits at special conditions compared with the corresponding general scheme; such a scheme normally applies to restricted groups of persons, who, as a rule, are defined on the basis of their activity, as characterized by their occupation (e.g. sailor, miner) or by the branch of the economy to which their occupation belongs (e.g. agriculture, building construction, public administration).

Comments

(a) Generally speaking a special scheme differs from a general scheme in that specific rules apply to the granting and/or financing of benefits, i.e. the benefits granted take the place of those provided under the general scheme. The latter may thus be said to be replaced by the former in two ways, inasmuch as, depending on the case, the benefit under the special scheme either:

1) takes the place of the benefit granted under the general scheme, if a risk covered by both materializes, or

2) compensates for the absence of benefits under the general scheme, in the case of a risk for which no cover is provided (i.e. a risk not covered by any general scheme).

(b) A special basic scheme is also a compulsory scheme (See paragraph 318 — comment(b)).

321. A *statutory basic scheme* (Code 131) is a special basic scheme reserved for established and acting civil servants and other members of the staff of general government and officials of public enterprises, insofar as they enjoy official status under public law.

Comments

(a) This type of scheme has been singled out because it presents common characteristics, both with regard to the financing and to the provision of benefits, making it possible to consider such schemes as a relatively homogeneous whole.

(b) A statutory basic scheme is also a compulsory scheme (See paragraph 318 — comment (b)).

322. *Other occupational basic schemes* (Code 132) are special schemes reserved for an occupational category other than that of established and acting civil servants, and which — generally speaking — relates to a branch of economic activity other than general government (e.g. mining, fisheries, building construction).

Comments

Other occupational basic schemes are also compulsory schemes (See paragraph 318 – comment (b)).

323. A *basic scheme for victims of political events or natural disasters* (Code 133) is a special scheme under which assistance is granted only to the persons referred to in the title.

Comments

(a) These measures have been classified in a separate category because of the particular features that characterize them:

- 1) they concern collective events (e. g. war, mass population movements, floods, etc.) for which insurance is not normally available;
- 2) they appeal to feelings of national solidarity;
- 3) in most countries, these measures are provided for in special laws or regulations, the implementation of which gives rise to separate statistics;
- 4) finally, for the same reason, they can be characterized and delimited clearly, unlike many other measures.

(b) Since war can be considered as a political event of a particularly negative kind, all schemes for the assistance of war victims belong to this type.

(c) These schemes include measures designed to compensate victims for physical or moral injury; they exclude compensation for damage to material goods.

(d) A basic scheme for victims of political events or natural disasters is also a compulsory scheme (See paragraph 318 – comment (b)).

324. *Other special basic schemes* (Code 134) are special schemes limited to categories of persons who are designated explicitly, other than those referred to in the above three types.

Comment

Other special schemes are also compulsory schemes (See paragraph 318 – comment (b)).

325. A *voluntary basic scheme* (Code 14) is a basic scheme under which the individual is free to join and withdraw at his discretion.

Comments

(a) It should be remembered that the definition of social protection expenditure implies:

- 1) that the risk cover is organized collectively on the basis of the principle of social solidarity;
- 2) that it provides for action by a 'third party', without any simultaneous equivalent counterpart by the beneficiary.

Only when the voluntary scheme fulfils these conditions does it come within the purview of the survey, and only then can it be distinguished from a private individual insurance operation, i. e. a private commercial insurance scheme operated on the basis of premiums which are proportional to the individual risk incurred by the person insured.

- (b) The main purpose of a voluntary basic scheme is to give certain persons the chance of joining or remaining in a general or special basic scheme when there is no legal obligation upon them to do so.

326. A *complementary scheme* is one in which benefits are granted only in cases where the primary benefit is already granted under a basic scheme. Moreover, the amount of the complementary benefit is directly related to that of the basic benefit which it complements.

A *supplementary scheme* is a scheme which operates entirely independently of the corresponding basic schemes covering the same risk; benefits under such a scheme are therefore granted concurrently with the basic benefits (even if no basic benefits are granted) and there is no legal or proportional relationship between the two. In principal, however, there must be provision in a basic scheme to cover the risk itself, the reason for non-payment of a basic benefit, if the risk materializes, being that certain conditions for entitlement are not fulfilled.

Comments

- (a) The existence of a complementary or supplementary scheme implies by definition the prior existence of a basic scheme, and as a result, these two categories are regarded as being of one and the same type (Code 2) and distinct from the basic schemes.
- (b) If a national basic scheme exists for one or more particular risks, any other cover for these risks is *ipso facto* a complementary or supplementary scheme, and these risks will be covered neither in general basic schemes nor in special basic schemes. This is one of the reasons why the subdivision of complementary or supplementary schemes is identical to that adopted for basic schemes: the structure of the social protection system may thus be described in the same way as for a country where a national scheme does not exist.
- (c) The definitions and comments relating to Codes 21 to 24 are *mutatis mutandis* the same as those set out above (See paragraphs 318 to 325) dealing with the corresponding basic schemes (Codes 11 to 14 respectively) and the reader should refer back to these paragraphs. The comments set out below deal only with salient additional points.

327. *Other complementary or supplementary occupational schemes (Code 232).*

Comment

These types of schemes include in particular complementary measures taken in favour of employees, in so far as the benefits made available thereby are granted under a contractual agreement such as a collective agreement or an agreement at the level of the individual enterprise.¹

328. *Voluntary complementary or supplementary schemes (Code 24).*

Comment

This type of scheme includes in particular:

- (a) complementary insurance systems organized by employers for the benefit of their employees, in so far as membership of the scheme is not compulsory;
- (b) schemes providing for direct benefits granted on a voluntary basis by employers to their employees.

¹ It is theoretically possible that such measures might constitute special basic schemes in the sense of the definition given above. In practice, we do not know of such an example.

329. *Schemes relating to other forms of social protection* (Code 3) are schemes which, whether or not on the basis of legal norms or other compulsory provisions, cover one or more of the risks envisaged, and in which the conditions for the award of the benefits include, generally speaking, a means-test.

Comments

(a) In many countries, these schemes are called 'social assistance' schemes, and are defined as public action, sometimes supplemented by private collaboration, designed to eliminate conditions of neediness affecting the physical well-being of the individual, his means of subsistence, his moral or intellectual development or his working life, particularly when the social insurance or social security schemes or any scheme of collective protection against the risks under consideration are not applicable or are inadequate to meet the case.

(b) Their main characteristics are listed below; however, these characteristics need not necessarily all occur together and are frequently present only in a more or less incomplete form:

- 1) assistance is granted on the condition (defined as poverty) that the beneficiary is unable to provide for his own subsistence because his resources are clearly insufficient;
- 2) generally speaking, the purpose of the assistance is merely to provide for subsistence and not more or less to maintain the previous standard of living; thus its award depends very much on the personal situation of the beneficiary at the time;
- 3) these schemes are financed mainly by private contributions or by public funds.

Chapter 4

Nature of social protection expenditure

Reminder — Definition of social protection expenditure (cf paragraph 206): Any expenditure involved in meeting costs incurred by individuals or households as a result of the materialization or the existence of certain risks, contingencies or needs, in so far as this expenditure gives rise to the intervention of a 'third party', without there being any simultaneous equivalent counterpart by the beneficiary.

A—GENERAL REMARKS

401. The many administrative acts involved in implementing social protection measures (e.g. fixing of contributions and benefits, collection of contributions, distribution of benefits, collection of other resources, management of reserve funds, etc.) make it necessary for the agencies responsible for these activities to have at their disposal an administrative organization which in certain cases may be highly developed and complex. The role of these institutions is, for example;

(a) to redistribute resources by means of direct transfers to households or by paying the cost of services intended for the latter;

(b) to pay the wages, salaries and social contributions of their own staff;

(c) to purchase goods and services in order to ensure that their administrative services can carry out their work;
etc.

Not all this expenditure is of the same nature; nor does it achieve the same economic and social effects. In fact, the range of operations is so multifarious that it is important to draw a distinction between the various elements.

402. The need for a breakdown along these lines enables the statistics to incorporate an analysis of expenditure which sheds light both on its economic nature and on the form in which it has been allocated to particular social objectives. The first emerges clearly from Table B, which reproduces the classification of expenditure; the second is relevant only to benefits.

403. As the table shows, the social protection statistics describe the expenditure of the agencies concerned by breaking them down initially into two large traditional accounting groups, current expenditure and capital expenditure.

B—CURRENT EXPENDITURE

404. Current expenditure includes the following elements: social protection benefits, administration costs, other current expenditure, current transfers between agencies.

Table B — Classification of social protection expenditure

<p>1. Current transactions</p> <p>11. Social protection benefits</p> <p>12. Administration costs</p> <p> 121. Compensation of employees</p> <p> 122. Purchases of goods and services</p> <p> 123. Taxes linked to production</p> <p>13. Other current expenditure</p> <p>14. Current transfers between agencies</p> <p>2. Capital transactions</p> <p>21. Gross fixed capital formation</p> <p>22. Investment grants</p>

405. The *benefits* (Code 11) are the part of social protection expenditure allocated to the persons protected. Thus they are the most interesting feature in terms of an analysis designed to focus on the point of view of the persons protected. It is for this section that the most detailed subdivision have been created, as the benefits are the most important element in the entire statistics, both by virtue of the financial sums involved and, at the conceptual level, because of their originality *vis-à-vis* the other statistics which exist in this field.

406. The word 'benefit' should not be taken here to mean the same thing as it does in the context of social security, for example in fact its scope is much wider, covering measures not included in traditional statistics. It is also used in a broader sense than the 'social benefits' item as defined in the ESA.

407. Because their objectives are different, it is customary to distinguish between benefits in cash and benefits in kind. Taking this into account, an initial classification of benefits might take the following form:

(a) benefits in cash;

(b) benefits in the form of goods and services.

A third category — fiscal benefits — covers such non-traditional types of benefits as tax exemptions granted to households (for the appropriate risks), and these should also be included.

408. Such a breakdown has the advantage of simplicity; but it cannot reflect the actual complexity which is a distinguishing feature of social protection, if — as is the case — the following objectives are pursued simultaneously:

(a) creation of a genuinely homogeneous system by systematically including differentiated forms of advantages;

(b) avoidance of inconsistencies with the corresponding conventions agreed for the purposes of the ESA.

409. The first point expresses nothing more than a fundamental principle of social protection statistics: they must include side by side social measures of quite different kinds (e.g. a family allowance and a tax exemption for dependent children), if these measures have the same objective and if their effect *vis-à-vis* the persons at whom they are aimed is ultimately the same. As far as coordination with the ESA is concerned, the desired aim may be achieved simply by adopting similar definitions of the common aggregates, and by the simultaneous use of these aggregates for any comparison

involving the two systems. It is to ensure that such coordination is achieved from the very first level of subdivision that the classification of categories of benefits as set out in Table C has been adopted.

Table C – Classification of categories of social protection benefits

<p>1. Social benefits 1.1 Granted to residents 1.2 Granted to non-residents</p> <p>2. Other benefits in the form of goods and services</p> <p>3. Fiscal benefits</p>

410. Social protection benefits, thus, are made up of the following three categories: social benefits, other benefits in the form of goods and services and fiscal benefits.

411. *Social benefits* are that part of social protection expenditure provided to households and which is made to individuals (See Annex II, paragraphs 7 to 9).

Comments

(a) They may be granted to households either by a social institution or directly by the employers.

(b) They may be granted either in cash or in kind.

(c) This definition conforms to the ESA definition.

412. As far as social statistics are concerned, an *other benefit in the form of goods and services* is not a distinguishing feature of social benefits, since the resulting advantages are similar from the point of view of the beneficiary households. However this flow is treated differently in economic accounting (cf. Annex II, paragraphs 7 to 9).

413. A *fiscal benefit* is an advantage granted to fiscal units¹ in the form of a total or partial reduction in the compulsory tax levied by general government at regular intervals on their income.

The advantage is equivalent to the additional receipts which general government would receive if the conditions required for granting the right to the benefit² did not exist.

Comments

(a) Fiscal benefits may be any of the following type:

1) standard reliefs: deductions from the basic taxable amount (i. e. deducted in advance from the sum to be declared) that apply to all, or only some, fiscal units;

2) abatements (which may be total or partial) on the amount of tax itself.

¹ By general convention, these can only be private households but, depending on national circumstances, the taxable unit may be either an individual or a group of individuals.

² Provisionally, only fiscal benefits applying to the 'family' function are recorded.

(b) When making practical assessments, the following are taken into account:

- 1) the progressive nature of the tax;
- 2) the tax schemes applicable to other benefits in general (in cash or in kind).

(c) The taxes concerned are current taxes on income.

(d) One essential characteristic which must be borne in mind is that, in the case of a benefit of this kind, the beneficiary household receives neither a cash sum, nor any goods, nor the use of a service.

414. The breakdowns of benefits traditionally used in social statistics have not been abandoned as such; they have merely been taken into consideration at a different analytical level (cf. Chapters 5 and 6).

415. Social benefits are subdivided into two sub-categories depending on whether they are granted to residents or non-residents. The former are defined, in accordance with current international definitions, as being permanently linked to the economy of the country concerned by virtue of the fact that they have their habitual residence in that country, even if they go abroad for a short period (less than one year). The social benefits granted to the latter are therefore generally speaking, entered under the heading 'rest of the world' (cf. paragraph 725).

416. *Administration costs* (Code 12) are defined as covering three categories of expenditure: compensation of employees, purchases of goods and services, taxes linked to production.

417. *Compensation of employees* (Code 121) includes all payments and advantages provided by the agencies in remuneration for the work done by their employees during the relevant period. These payments and advantages are made up of three elements presented as one item:

- (a) gross wages and salaries, i. e. including actual social contributions paid by employees and taxes on income deducted at source;
- (b) actual social contributions paid to insurers by the agencies/employers for the benefit of their employees;
- (c) imputed social contributions paid by the agencies/employers, representing the counterpart of benefits paid by them directly to their employees or former employees and other eligible persons.

418. *Purchases of goods and services* (Code 122) are those normally effected by the agency to enable it to continue functioning.

419. *Taxes linked to production* (Code 123) are compulsory payments which are levied in respect of the production of goods and services. As far as social protection agencies are concerned, they amount more or less to taxes on distributed remuneration. Their inclusion under the same expenditure sub-heading is justified by the link with this latter element.

420. *Other current expenditure* (Code 13) constitutes a residual item and may cover:

- (a) taxes — other than taxes linked to production — paid by agencies;
- (b) interest paid by agencies either to persons protected who are their creditors or to third parties;
- (c) under certain circumstances:
 - 1) dividends or other incomes distributed by the agencies;

2) certain transfer transactions with central or local government;

3) transactions with the 'rest of the world' sector, in so far as these transactions cannot be classified elsewhere.

421. The item does not include:

(a) insurance technical reserves¹ which certain agencies — those operating retirement schemes with capital reserves — are obliged to create;

(b) consumption of fixed capital, i.e. depreciation. This represents the depreciation of fixed capital during the period under consideration, as a result of normal wear and tear and foreseeable obsolescence.

422. Generally speaking, a *transfer* is defined as an exchange of flows between two agencies. This phenomenon is all the more relevant in the present context, because the choice of institutional units as described above has often involved splitting up the activities of one institution and thus showing transfers between agencies which otherwise would have remained internal and would not have been entered in the results. On the other hand, the fundamentally composite nature of the units surveyed is such that it is not possible to use as simple a description as the one referred to above.

423. An adequate definition must be based on certain prior considerations:

(a) This category of flow is needed because a sum originating in an agency B may not be entered again in the receipts of an agency A, when the financing of this sum is already accounted for in B's receipts — or, in other words, as these types of exchanges crop up quite frequently, it is necessary to avoid repeated double entries. This is particularly justified in the context of a 'receipts-expenditure' approach.

;b) On the other hand, an excessively liberal use of this item could lead to considerable changes in the structure of receipts or expenditure — apart from the loss of information relating to the exact nature of the transaction actually effected. Thus a special convention has been chosen with regard to payments effected by central or local government bodies, in their capacity as public authorities, to the agencies: these sums are entered directly into the relevant item of receipts (cf. paragraph 710).

424. Thus, a *current transfer* between agencies (Code 14) is defined as: an exchange of flows between two agencies, excluding payments made by central or local government bodies acting in their capacity as public authorities.

425. The main elements contained in this heading are as follows:

(a) transfer of the contribution of a person covered (e.g. sickness insurance contribution), deducted at source from a benefit (e.g. old-age pension);

(b) transfer of contributions of insured persons because of movement from one institution to another. In theory, this is a capital transfer; however, as such transactions are not recorded, they are included under current transactions, bearing in mind that such transfers are equivalent to rights which will materialize in the form of current transactions;

(c) transfers involving notional agencies;

(d) a contribution made by one agency to reduce the deficit of another agency.

¹ As a rule, these reserves constitute savings on the part of the insurance holders; they are considered as liabilities of the institutions concerned. For accounting purposes, these movements are entered under financial transactions and are therefore not covered in the statistics.

426. The heading does not include transactions effected on account and settled subsequently (cf. paragraph 809).
427. Theoretically, for each item of expenditure classified as being a transfer between agencies there should be a corresponding receipt in the same category and of the same amount; even if this is not always the case (see paragraph 802).

C—CAPITAL EXPENDITURE

428. In theory, the capital transactions account should be drawn up on the basis of the accounting balance resulting from the current transactions account. This latter account must therefore be complete, i.e. it must show all the current flows for each unit as described above. However, this is the case only for agencies which are exclusively — or at least primarily — concerned with social protection; the capital transactions of the other agencies (notional agencies) cannot be established by applying the traditional scheme.
429. On the other hand, certain distinctions, which have already been described, within complex institutions can as a rule be dispensed with in dealing with capital expenditure. In fact such expenditure is normally determined at a higher level within the internal administration and may therefore concern several agencies at the same time. Thus the practice of sub-dividing these agencies and consequently of grouping them into schemes — as was done in the case of current transactions — cannot be retained here.
430. Finally, the principle which has applied hitherto and which consisted of looking at things from the point of view of the beneficiary — the criterion governing any decisions on how transactions should be treated — cannot be invoked without restriction in the case of capital expenditure. The following points apply:
- (a) None of this expenditure has the personal element which so clearly characterizes social protection benefits; in fact, such expenditure ranks as a collective function in the context of the system;
 - (b) More often than not, such expenditure cannot be tied down to a single function; for instance, a new hospital exists, in most cases, to benefit sick people, invalids, expectant mothers, accident victims, etc.
431. One final remark will serve to highlight the difficulty of finding appropriate statistics to reflect capital expenditure effected by social protection agencies. It may be confidently stated that some of these transactions are already included in current transactions: in fact, in some countries at least, the expenses of a hospital stay borne either by the patients themselves or by the social protection organizations (for the most part, public social security funds) acting on behalf of the protected persons are calculated on the basis of a 'daily rate for hospital stay'; however, this daily rate is frequently determined on the basis of all the costs, including depreciation. In the case of a university clinic, teaching expenses are also included.
432. For all these reasons, any analysis of capital expenditure in the true sense of the word can only be incomplete and more 'global' than an analysis of current expenditure. Consequently, capital expenditure is dealt with quite separately for the purposes of the social protection statistics. It is governed by the following rules.
433. *Capital expenditure* on social protection (Code 2) comprises gross fixed capital formation and investment aid.¹

¹ The supplementary inclusion of fluctuations in total outstanding amounts loaned or borrowed by agencies is under consideration.

434. *Gross fixed capital formation* (Code 21) represents the value of durable goods each of more than about 100 EUA in value (based on prices current in 1970) which are acquired by social protection agencies in order to be used for a period of more than one year in their process of production, including the value of any services embodied in the fixed capital goods. (This definition is taken from the ESA).
435. The scope of the definition is restricted to gross fixed capital formation in non-commercial branches of activity. As far as the statistics are concerned, this amounts for all intents and purposes to collective services, i. e. services rendered to the whole population or to particular groups of households free of charge or almost free of charge (cf. Annex II, paragraphs 7 to 9).
436. *Investment grants* (Code 22) consist of unrequited transfers by general government or by the rest of the world, for the purpose of financing, in whole or in part, transactions specifically intended for gross fixed capital formation by other institutional units. (This definition is taken from the ESA).
437. The scope of the definition is restricted to grants paid by general government to commercial branches and private administrations (cf. paragraph 724).
438. The expenditure taken into account is defined by reference to the activities in which the expenditure is incurred. For reasons of standardization, the branches mentioned in paragraphs 435 and 437 are defined as in the *General Industrial Classification of Economic Activities within the European Communities (NACE)*.¹ They are the following sub-codes from the three headings 95, 96 and 91:
- (a) Medical and veterinary services (95)
- 951 — Hospitals, nursing homes and sanatoriums
 - 952 — Other institutions providing medical care
 - 953 — Medical practices
 - 954 — Dental practices and dental clinics
 - 955 — Own account midwives, nurses and the like.
- (b) Other services provided to the general public (96)
- 961 — Social work
 - 962 — Social homes.
- (c) Public administration, national defence and compulsory social security (91)
- 919 — Compulsory social security schemes.
439. Contrary to the method applied in the case of current transactions, no provision is made for a 'Receipts' chapter in the description of capital transactions. In order to retain sectorial breakdown criterion for capital transactions, expenditure will moreover be broken down by reference to the sector (cf. paragraph 719) incurring the expenditure.²

¹ Cf. SOEC: NACE, 1970.

² Provisionally, the scope of the definition will be restricted to capital expenditure incurred by general government only (i. e. central and local government and social security funds).

Chapter 5

Objectives of social protection: functions

A – GENERAL REMARKS

501. Social protection expenditure is defined in particular by reference to a series of risks — henceforward referred to as functions — constituting, so to speak, the areas within which protection must be arranged for individuals or households.
502. Initially the idea was to develop a classification of this kind covering all expenditure and all receipts. In order to achieve this, it would be necessary for each institution to have a separate agency for each of the functions that it handles or, failing this, sufficient information would have to be available with which to make a breakdown by function which would not be completely arbitrary, of every item of expenditure and receipts.
503. In fact, this would be possible in some of the countries, but is out of the question in others. The difference in circumstances arises not so much out of variations in the development of statistics as from the organization of social protection itself, the functional specialization of institutions varying from one country to another.
504. The statistical difficulties inherent in the execution of the initial plan are compounded by methodological objections of a more fundamental nature. Administration costs, contributions and transfers between agencies are, in practice, significant only in an institutional context. It therefore seems preferable to provide an image of the actual situation within each country at the institutional level and to restrict functional breakdowns only to those transactions which lend themselves to such analysis and justify the exercise, namely benefits.
505. The main purpose of such a breakdown is the quantitative measurement of the relative importance attributed to each of the objectives of social protection and, above all, to enable comparisons to be made between one country and another on this subject. In order to breakdown the data in this manner, it was necessary:
- (a) to draw up a classification of functions;
 - (b) to define the meaning and content of each of them.
506. The classification is contained in Table D. The composition of this table and the definition attributed to each function are inevitably of a conventional nature. They were decided on by reference to the objectives of the system, while an attempt was made to reconcile the demands of statistics with those of international comparability.
507. The list of functions relates sometimes to actual circumstances, such as invalidity, and sometimes as possible causes of such circumstances, such as sickness. This duality may occasionally seem to lead to difficulties of interpretation. Thus, to take a straightforward example, one might at first sight wonder whether health care for persons disabled as a result of an occupational accident or disease be classified under 'sickness', 'invalidity' or 'occupational accidents and diseases'.

508. Even if this difficulty is more apparent than real, it nevertheless poses the problem of the priority between functions. The following remarks may lead to an appropriate solution: the granting of social benefits is in effect linked to the establishment of the actual circumstances; a person receives benefit because he is ill, disabled, unemployed, etc. Although some of these circumstances are related to only one eventuality (e.g. the state of being unemployed and the eventuality of unemployment), others may be related to more than one (e.g. invalidity may be the result of illness, a car accident, an act of war, etc.). Therefore the list of functions adopted sometimes refers to circumstances and sometimes — when circumstances might have various causes — to the causes themselves; in the latter case the only reason for referring to the causes of the circumstances is to make it possible to effect subdivisions and provide more detailed information.

509. However, this approach should be applied in a logical and systematic manner. The basic purpose of Table E is precisely to present the numerous alternative classifications by function of a benefit (or, if necessary, of each of the types — see paragraph 602 — which may make it up), granted for a given circumstance. A consultation of this table leads to the following conclusions:

- (a) Every function linked to a single circumstance is directly described by its content, which is, so to speak pure, e.g. maternity and the fact of being pregnant, in labour, or having given birth.
- (b) However, in the case of functions linked to several circumstances, the allocation of benefit may be based on criteria which relate only to current social insurance procedures, or even to the administrative practices of the agencies. In this case it seems necessary to analyse the matter in greater depth. The analysis of circumstances 5 and 7 will therefore be more detailed.¹

Table D — Classification of social protection functions

1. Health
11. Sickness
12. Invalidity, disability
13. Occupational accidents and diseases
2. Old age
21. Old age
3. Survivors
31. Survivors
4. Maternity/Family
41. Maternity
42. Family
5. Employment
51. Placement, vocational guidance, resettlement
52. Unemployment
6. Housing
61. Housing
9. Miscellaneous
91. Not separable
92. Not provided for elsewhere

¹ The Working Party decided to restrict cross tabulations to these two cases.

Table E – Alternative ways of classifying benefits according to function

Function	Code	11	12	13		21	31	41	42	51	52	61	91	92
		Sickness	Invalidity, Disability	Occupational accident	Occupational disease	Old age	Survivors	Maternity	Family	Placement, vocational guidance, resettlement	Unemployment	Housing	1)	2)
Circumstance leading to award of the benefit													Miscellaneous 3)	
The person receiving the benefit:														
1. Is ill	X				X									
2. Has had an accident	X			X					X	X				
3. Is an invalid or disabled			X	X	X				X	X		X		X
4. Is of pensionable age						X			X	X		X		X
5. Is a surviving person							X		X					
6. Is pregnant, in labour, or has just given birth								X						
7. Has family responsibilities									X			X		
8. Is seeking work									X	X				
9. Is unemployed									X		X			
10. Fulfils certain conditions relating to housing												X		
11. Is destitute, etc													X	X

¹ Has simultaneous links with several origins referred to, a breakdown not being possible.

² Linked to an origin which is not referred to.

³ All the possible cases cannot be listed here.

510. Finally, two additional remarks of a general nature should be made with regard to the classification of functions:

(a) A misunderstanding which should be avoided. Frequently, the term used to describe a particular function is identical to that traditionally used to designate a branch of the social security system whereas the definitions of the two are different (thus, for example, the 'sickness insurance' in many countries covers maternity expenses, whereas in the present statistics these expenses are classified under a separate function). The content of the function, which is arrived at by convention, is uniform for all countries, whereas the content attributed to a branch varies from one country to another and is strongly influenced by the specific organization of social protection at national level.

(b) This does not necessarily mean that this functional breakdown is the basis for a perfectly homogeneous classification of the data.¹ Some simple examples will suffice to illustrate this point. For example, there is a definition below (paragraph 514) of invalidity/disability; it refers to a period such as may be defined in legislation covering insurance against sickness. In fact:

- 1) the period of payment of sickness benefit, which may be said to be the line of demarcation between sickness and invalidity, is established by national legislation and varies from one country to another;

¹ When one considers that the available statistics are usually only by-products of an administrative activity relating to the application of social legislation, one is better able to appreciate the difficulty of achieving homogeneity in the content of the functions, however well defined this may be. Similarly, it is clear that any further progress in this direction depends ultimately on the harmonization of national legislation or, alternatively, on a willingness to adapt statistical material in a manner which has no immediate administrative usefulness. Whereas the first possibility would appear *a priori* to be a lengthy process and difficult to achieve, the technical — and thus neutral — aspect of the latter should, in principle, be a reason for making immediate efforts to improve the situation.

2) the period of payment of invalidity benefit, which in turn may be said to be the line of demarcation between invalidity and pensionable age, is also established by national legislation; for at least one country this limit does not exist;

3) the remark made under (1) applies also to the distinction between invalidity/disability and occupational accidents or diseases.

B—SOCIAL PROTECTION FUNCTIONS - CONTENT

Sickness function

511. *Sickness* must be understood in the strict sense as a more or less deep-seated alteration in the health of the individual, affecting his physical or mental health in general.

512. This function includes:

- (a) allowances intended as total or partial compensation for the loss of income resulting from the suspension of an occupation;
- (b) payments to all protected persons equivalent to all or part of the cost of medical care¹ or a preventive or therapeutic nature; with regard to prevention, the main areas covered are medical check-ups, vaccination campaigns, health education, preventive measures, etc.;
- (c) expenditure of public health services, insofar as it relates to allowances or medical care;
- (d) other forms of social assistance related to sickness.

513. The following are excluded:

- (a) medical care given to an invalid or a disabled person (handicapped person, etc.) as specific treatment for their invalidity or disability, i. e. in direct relation to the particular condition of the person concerned;²
- (b) medical care given to victims of occupational accidents or workers suffering from occupational diseases, in so far as this care is directly related to the injury or disease in question;³
- (c) prenatal, obstetrical and postnatal medical care;⁴
- (d) medical care given to conscripted military personnel during their compulsory military service;⁵
- (e) any payments made to supplement allowances granted on account of family responsibilities.⁶

¹ Medical care includes the following goods and services:

- (a) services provided by doctors (general practitioners or specialists) and other medical personnel, within or outside establishments (in out-patients' departments, surgeries, and at home);
- (b) stays in hospitals: medical treatment and maintenance;
- (c) dental care;
- (d) medicines and prostheses: medicines and pharmaceutical products, optical appliances (spectacles, lenses) and hearing aids, orthopaedic products and prostheses, dental products and prostheses;
- (e) other medical services: laboratory analyses, radiological and electro-physical examinations, hydrotherapy, salt-water and sea-air cures, functional rehabilitation, transport of sick persons, health education and disease prevention campaigns, vaccinations and immunizations, etc.

² These benefits are classified under the 'Invalidity/disability' function.

³ These benefits are classified under the function 'Occupational accidents and diseases'.

⁴ These benefits are classified under the function 'Maternity'.

⁵ The cost of this care is not regarded as expenditure by the social protection system.

⁶ These payments are classified under the function 'Family'.

Invalidity / Disability function

514. Invalidity/disability (physical or mental) is the inability to engage in any activity to an extent prescribed, or to lead a normal social life, which inability is likely to be permanent or persists beyond a limited period, such as may be defined in legislation covering insurance against sickness. It can be congenital or the result of a disease (with the exception of occupational diseases), of an accident (with the exception of occupational accidents), or of a political event.

Comment

The above exclusions (occupational accidents and diseases) apply only to cases where the benefit is granted under conditions (legal or other kinds) which make explicit reference to these two risks.

515. This function covers the following:

- (a) pensions, allowances and other cash benefits granted to invalids and disabled persons because of their condition;
- (b) remuneration paid to disabled persons when they engage in an occupation adapted to their handicap in sheltered workshops;
- (c) the specific medical care granted to invalids or disabled persons as a result of their condition;
- (d) the functional, occupational and social rehabilitation of invalids and disabled persons;
- (e) other forms of social assistance provided for invalids and disabled persons.

516. The following are excluded:

- (a) the medical care¹ granted to members of the family of invalids and disabled persons;²
- (b) the pensions, allowances, funeral expenses and death grants paid to the surviving dependants of invalids and disabled persons;³
- (c) all increases in pensions, allowances, etc., granted on account of family responsibilities.⁴

Occupational Accidents and diseases function

517. An *occupational accident* is an accident which occurs in the process or work, or during work, or while travelling between home and work.

An *occupational disease* is one so defined by national legislation.

518. This function covers the following categories:

- (a) pensions, allowances, compensation payments and other cash benefits granted to the victims;
- (b) the specific medical care¹ granted to victims on account of their condition; this includes in particular the supply, repair and replacement of prostheses or orthopaedic appliances required as a result of the accident;
- (c) the functional, occupational and social rehabilitation of victims;

¹ See the first footnote under the function 'Sickness'.

² These benefits are classified under the function 'Sickness'.

³ These benefits are classified under the function 'Survivors'.

⁴ These increases are classified under the function 'Family'.

(d) accident prevention (limited to expenditure made by the insurance, provident and social security organizations);

(e) other forms of social assistance for victims.

519. The following are excluded:

(a) the medical care¹ granted to members of the families of victims;²

(b) pensions, allowances, funeral expenses and death grants paid to the surviving dependants of the victims;³

(c) all increases in pensions, allowances, etc., granted on account of family responsibilities.⁴

Old-age function

520. *Old age* is defined as the state of having reached a certain minimum age, beyond which, as a rule, one's main occupation may cease.

521. This function covers the following:

(a) pensions, allowances, compensation payments and other cash benefits paid in the case of survival beyond a prescribed age;

(b) the cost of staying in nursing homes for the aged and old-people's homes;

(c) payments described as early retirement pensions and effected in accordance with laws or regulations, in so far as the criteria for granting the benefits indicate that the objective is complete and final retirement for reasons of age, i.e. that the measure taken may be interpreted as part of a general tendency towards reducing the upper age-limit for employment;⁵

(d) other forms of social assistance for old people: home helps, benefits in kind, etc.

522. This function excludes:

(a) medical care¹ given to old people;²

(b) all increases in pensions, etc. granted on account of family responsibilities.⁴

Survivors function

523. A survivor's benefit is a benefit granted on the basis of a derived right, i.e. a right originally acquired by another person whose death is a condition for granting the benefit. However, certain insurance organizations treat this right as a direct one, i.e. there is no connection between the benefit received and that which the deceased member of the family would have been able to claim.

524. Survivors in receipt of benefit may be the spouse or ex-spouse of the deceased person, his or her children, grandchildren, ascendants or relatives. In exceptional cases (e.g. funeral expenses), the benefit may be paid to a person outside the family.

¹ See the first footnote under the function 'Sickness'.

² These benefits are classified under the function 'Sickness'.

³ These benefits are classified under the function 'Survivors'.

⁴ These increases are classified under the function 'Family'.

⁵ These remarks are designed so that benefits may be classified under the functions 'Old age' or 'Unemployment' as appropriate.

525. This function covers:

- (a) pensions, compensation payments and other cash benefits paid out to survivors in their capacity as relatives of the deceased person;
- (b) pensions reverting to next-of-kin;
- (c) death grants, funeral expenses, etc.

526. The following are excluded:

- (a) medical care¹ given to survivors;²
- (b) any increases in pensions, etc., granted on account of family responsibilities.³

Maternity function

527. The *maternity* function includes all benefits awarded to cover expenditure resulting from pregnancy and childbirth (live or still births), as well as those of a similar nature which are granted in the case either of abortion or of adoption.

528. This function includes:

- (a) allowances (including, where appropriate, continued payment of wages and salaries) intended to offset in whole or in part the loss of income resulting from the suspension of one's occupation as a result of pregnancy and confinement;
- (b) special allowances which may be granted either during pregnancy or after childbirth, in so far as they are connected with this event (e. g. for prenatal or postnatal examinations);
- (c) flat-rate allowances paid on the birth of the child;
- (d) the medical care¹ given:
 - 1) to the expectant mother during pregnancy,
 - 2) during confinement,
 - 3) to the mother and child after the birth and up to the time they leave the clinic, in so far as the care has been given in an establishment, or for an equivalent period (approximately one week in most cases) when the confinement takes place at home;
- (e) other forms of social assistance given to expectant mothers or mothers of newborn children.

529. This function does not include medical care¹ given beyond the period indicated above.²

Family function

530. The *family* function includes all benefits granted with a view to covering costs incurred in the bringing-up of children, and possibly, if relevant provisions are contained in national legislation, care of other members of the family (spouse, ascendant, etc.).

¹ See the first footnote under the function 'Sickness'.

² These benefits are classified under the function 'Sickness'.

³ These increases are classified under the function 'Family'.

531. This function includes:

- (a) family allowances;
- (b) allowances, compensation payments and other cash benefits granted for dependent children or, if relevant provisions are contained in national legislation, for other members of the family;
- (c) supplementary payments for children where the legal basis for these benefits is the cover of another risk (sickness, invalidity, etc.);
- (d) supply of food, clothing, holiday accommodation and assistance, in particular household assistance (unless it is directly related to the 'Education' function);
- (e) expenditure in the field of family planning;
- (f) other forms of social assistance for children and the family.

Placement, vocational guidance and resettlement function

532. This function includes:

- (a) administrative costs (compensation of employees, purchases of goods and services) incurred by placement or vocational guidance offices;
- (b) removal and installation allowances for unemployed persons who have agreed to move house and work in another region;
- (c) payments compensating for loss of earnings due to absence from work in order to receive vocational training.¹

533. This function excludes:

- (a) the administrative costs of the agencies supervising placement offices;
- (b) direct payments from employers not giving rise to a general government subsidy in compensation;
- (c) the direct cost of vocational training (remuneration of training staff, supply of teaching materials, etc.);
- (d) subsidies paid by the public authorities to enterprises in order to encourage the latter to retain their employees.

Unemployment function

534. This function includes:

- (a) allowances, compensation payments and other cash benefits² granted to unemployed persons;
- (b) allowances for short-time working;

¹ These payments may be made directly to beneficiaries by a general government agency. They may also be made by the employer himself (in an enterprise), but in this case there must be a compensatory payment from the public authorities given in the form of a subsidy.

² With the exception of removal and installation allowances for unemployed persons who have agreed to move house and work in another region. These benefits are classified under the function 'Placement, vocational guidance, resettlement'.

- (c) wages and salaries paid for occasional and temporary work (often seasonal) organized by public authorities, in so far as these wages and salaries replace unemployment benefits;
- (d) the payments known as early retirement pensions and effected in accordance with legal provisions or regulations, where the main aim of the measure taken is to improve the protection of the unemployed persons at the time when this protection is coming to an end (e.g. keeping the person's name on the unemployment register, the possibility of return to employment at a later date, although perhaps in another activity);¹
- (e) other expenditure on social assistance to unemployed persons.

535. This function does not include medical care² given to unemployed persons and to members of their families.³

Housing function

536. This function includes payments made by general government on behalf of certain categories of households — in particular, those with limited means — in order to help to pay for the use of their accommodation.

It covers:

- (a) cash benefits paid directly to households (tenants or owners);
- (b) subsidies paid to private owners or to public bodies which own housing, in so far as they are expressly intended to compensate for a loss of income due to the imposition of reduced rents on behalf of tenant households.

537. This function does not include all those general measures (even if they are organized by general government bodies) aimed principally at encouraging building construction, such as building subsidies, bonus payments on savings for housing purposes, subsidies intended to compensate for reductions in the interest rates on building loans, etc.

Miscellaneous function

538. This function includes:

- (a) benefits which, as they are linked to several other functions at the same time, cannot be allocated to any one of these functions, even as estimates;
- (b) benefits relating to areas other than those covered by the other functions but whose purposes are similar to those of social protection in the wide sense:
 - 1) assistance for destitute persons, in so far as the contingency responsible for their lack of resources cannot be classified under another function (old age, family, etc.);
 - 2) expenditure effected in the context of social assistance measures aimed at combating poverty;
 - 3) expenditure on behalf of children and of juvenile delinquents (reintegration, etc.), with the exception of educational measures;

¹ These remarks are designed to enable benefits to be classified under the function 'Unemployment' or 'Old age' as appropriate.

² See the first footnote to the function 'Sickness'.

³ These benefits are classified under the function 'Sickness'.

- 4) compensation payments and other benefits in cash or in kind not classified elsewhere, for victims of political events or natural disasters;
- 5) legal aid and assistance to victims of criminal violence;
- 6) other forms of social assistance for persons without means, the homeless and the socially handicapped (drug addicts, etc.).

N. B. — This is a limitative enumeration.

C—GROUPING OF FUNCTIONS

539. In the case of certain needs there may be no point in making two-digit breakdown of the benefits, as appears in Table D. A less detailed subdivision is accordingly provided for, using the one-digit headings and containing only the following broad areas: health, old age, survivors, maternity/family, employment, housing and miscellaneous items.

Chapter 6

Forms of social protection: types of benefits

A—GENERAL REMARKS

601. Apart from the breakdown by function described above, the analysis of social protection benefits according to their nature has so far led only to a subdivision by category, effected solely for routine purposes of harmonization with the economic accounts (ESA). This description can reflect only in a summary fashion on the numerous aspects which this part of these statistics may assume. It is therefore planned to subdivide it further. The new criterion chosen for this purpose is the type of benefit.
602. A type of benefit is defined as the basic advantage received by households under the social protection system and as laid down and described in the laws or regulations which are applied in granting it.
603. For example, a family allowance at the standard rate is a type of benefit. The following constitute distinct types:
- an increase in family allowance for a child beyond school-leaving age;
 - an increase in family allowance for disabled children;
 - an increase in family allowance for children with one disabled parent;
 - an additional payment for a dependent child, granted to supplement another type of benefit, (sickness or unemployment benefit, invalidity pension, etc.).
604. There is a close connection between the type of benefit concerned and the function to which it belongs. In fact, a complete description of benefits by type enables systematic cross-tabulations between functions to be made as regards the results. The picture thus obtained is much closer to reality.

B—GROUPINGS OF TYPES OF BENEFIT — THEIR CONTENT

605. However, this improvement in knowledge applies mainly to the situation in each individual country. At international level, although the degree of detail obtained is relatively high — as experience¹ demonstrates — it may unfortunately prove to be meaningless if there is insufficient harmonization between the various countries. Thus for immediate Community needs an attempt has been made to determine only homogeneous groupings of types of benefit, based on the main features of these latter.

¹ At the instigation of the SOEC, a trial typological study was carried out in the member countries between 1972 and 1975.

This has led to the abbreviated classification in Table F.

Table F — Abbreviated¹ classification of types of social protection benefits

<p>1. Cash benefits</p> <p>11. Income maintenance benefits</p> <p> 111. Long-term periodic benefits</p> <p> 112. Short-term periodic benefits</p> <p> 113. Benefits paid once only</p> <p>12. Benefits to compensate for special expenditure</p> <p> 121. Long-term periodic benefits</p> <p> 122. Short-term periodic benefits</p> <p> 123. Benefits paid once only</p> <p>13. Other cash benefits</p> <p> 131. Other long-term periodic benefits</p> <p> 132. Other short-term periodic benefits</p> <p> 133. Other benefits paid once only</p> <p>2. Benefits in kind</p> <p>21. Reimbursement</p> <p> 221. Medical care</p> <p> 212. Social assistance</p> <p> 213. Other reimbursements</p> <p>22. Directly provided benefits</p> <p> 221. Medical care</p> <p> 222. Social assistance</p> <p> 223. Other direct benefits</p>

606. A *cash benefit* (Code 1) is a social protection benefit which households receive without having to produce evidence of actual expenditure, e.g. daily (or weekly) sickness allowances or financial assistance.

Comments

(a) A cash benefit normally enables its recipient either to maintain in whole or in part or to increase his income, where the latter has been reduced or is inadequate as a result of a risk materializing.

(b) A cash benefit is *always* received in the form of a monetary payment.

607. An *income maintenance benefit* (Code 11) is a cash benefit aimed at maintaining, at least in part, the recipient's income at the level reached on the materialization of the risk which caused its reduction or loss.

Comments

(a) An income maintenance benefit is often calculated by referring to the level of income reached at the time the entitlement to benefit arose.

(b) In general, its award is not subject to a means test.

608. A *long-term periodic benefit* (Code 111) is a cash benefit paid at regular intervals (weekly, monthly, quarterly) over a period which, at the time when the entitlement arose, was indeterminate or scheduled to last longer than one year, e.g. pensions for widows of victims of occupational accidents.

¹ I. e. the three-digit headings already form type groupings as such.

609. A *short-term periodic benefit* (Code 112) is a benefit paid at regular intervals (daily, weekly, fortnightly, monthly) during a period which, at the time when the entitlement arose, was scheduled to last for a maximum of one year, e. g. unemployment benefit.

610. A *benefit paid once only* (Code 113) is a cash benefit paid on a single occasion or by way of exception, e. g. the lump-sum encashment of very small pensions, exceptional financial assistance.

611. A *benefit to compensate for special expenditure* (Code 12) is a cash benefit aimed at providing compensation for additional charges arising from the materialization of a risk, e.g. family allowances.

Comment

A compensatory benefit is often calculated at a flat rate for all recipients. Its award is not subject to any means test.

612. The breakdown of compensatory benefits for special expenditure into periodic benefits (long- or short-term) and benefits paid once only is subject to the same rules as described above (see paragraphs 608, 609 and 610 respectively).

613. Other cash benefits (Code 13) are benefits which enable the recipient to face a temporary or prolonged lack of resources, e. g. poor relief.

Comments

(a) In most cases, the benefit is granted after a means test.

(b) The benefit is intended neither as a replacement for the loss of a previous income nor as compensation for additional expenditure.

614. The breakdown of the other cash benefits into periodic benefits (long- or short-term) and benefits paid once only is subject to the same rules as described above (see paragraphs 608, 609, and 610 respectively).

615. A *benefit in kind* (Code 2) is a social protection benefit granted in the form of goods (e. g. medicines, coal, milk) or services. It may be provided in two ways:

(a) directly;

(b) by means of a monetary payment — made if supporting evidence is provided — representing the total or partial reimbursement of the amount actually spent on purchasing the goods or services in question.

616. A *reimbursement* (Code 21) is a benefit in kind in the form of a payment intended to compensate wholly or in part for the sum spent by the recipient on purchasing the goods or services constituting the benefit.

Comment

The sum may be spent before or after the benefit is granted.

617. *Medical care* (Code 211) refers to the goods and services provided as part of medical treatment.¹

¹ See the explanatory list in the footnote to paragraph 512(b) relating to the function 'Sickness'.

Comments

(a) Their provision may (but not in every case) be subject to a means test.

(b) The medical care may, in principle, be related to any risk.

618. Social assistance benefits (Code 212) include the goods and services connected with assistance to and arrangements (with or without accommodation) for receiving persons with inadequate incomes, handicapped or socially maladjusted persons, etc.

Comments

(a) This category of benefit excludes medical goods and services (see paragraph 617).

(b) The granting of these benefits is normally subject to a means test.

619. The benefits equivalent to other reimbursements (Code 213) constitute a residual item, i.e. including goods and services not connected with the previous two categories.

Comment

In general, a means test is not applied.

620. Directly provided benefits (Code 22) are benefits in kind received directly by the beneficiary, without the latter being under any obligation to effect (whether in advance or not) the expenditure corresponding to the purchase of the goods or service in question.

621. The breakdown of direct benefits into medical care (221), social assistance (222) and other direct benefits (223) follows the same procedures as that outlined above (see paragraphs 617, 618 and 619 respectively).

617. Medical care (Code 211) refers to the goods and services provided as part of a medical treatment. The total or partial reimbursement of the amount actually spent on purchasing the goods or services in question is provided (c) by means of a payment in kind or (d) by means of a payment in kind intended to compensate wholly or in part for the cost of purchasing the goods or services constituting the benefit. (a) medical (b) services in question (c) by means of a payment in kind or (d) by means of a payment in kind intended to compensate wholly or in part for the cost of purchasing the goods or services constituting the benefit. Comment

Chapter 7

Receipts with which social protection expenditure is financed

A—GENERAL REMARKS

701. Like the expenditure which it finances, receipts vary in nature. It is also derived from various sources, and the traditional distinction between employers' contributions, contributions by insured persons, contributions from general government and other receipts is not, in itself sufficient for a satisfactory understanding of the real situation. In fact, such a breakdown is relatively summary and takes no account whatsoever of the sectors of the economy from which these resources are drawn although this information is essential in order to describe and analyse the economic aspects of the financing of social protection expenditure.
702. The classification agreed upon is given in Table G. It can be seen that the first two main categories of receipts in this classification, i.e. revenue from *current transactions* and from *capital transactions*, are analogous to the categories for the corresponding expenditure.

B — CURRENT RECEIPTS

703. Current receipts consist of the following: social contributions, current general government contributions, other current receipts and current transfers between agencies.
704. *Social contributions* are subdivided into two main flows, according to whether they are paid by the employer or by the protected person. These flows are further subdivided, the former according to whether they are actual or imputed contributions, and the latter according to the socio-occupational status of the contributor.

Table G — Classification of receipts used for financing social protection expenditure

<p>1. Current transactions</p> <ul style="list-style-type: none"> 11. Employers' social contributions <ul style="list-style-type: none"> 111. Actual social contributions 112. Imputed social contributions 12. Social contributions paid by the protected person <ul style="list-style-type: none"> 121. Social contributions paid by employees 122. Social contributions paid by self-employed persons 123. Social contributions paid by pensioners or other persons 13. Current general government contributions 14. Other current receipts 15. Current transfers between agencies <p>2. Capital transactions</p>
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705. *Actual social contributions* include all payments made by insured persons or their employers, either directly or through a collection agency, to institutions providing social benefits, in order to acquire and/or preserve the right to these benefits (this definition corresponds to that given in the ESA).

706. *Imputed social contributions* represent the counterpart to social benefits paid directly by employers to their employees or former employees and other eligible persons (this definition corresponds to that given in the ESA).

Comment

In particular, this item includes the counterpart to benefits which the agencies pay directly to their own personnel: employees, retired employees or other eligible persons.

707. The amount of imputed social contributions may differ from (and be much lower than) the amount of the corresponding benefits. In particular, this occurs when the ratio of employees to retired persons changes so as to produce a considerable rise in the proportion represented by the latter. In order to enable coordination with the ESA to take place, a reasonable percentage of the wages paid to current employees can be used to calculate the amount in question.

708. *The contributions of protected persons* are, by definition, actual contributions. The following breakdown of these contributions by category of persons has long been common practice in social insurance statistics:

- (a) social contributions paid by employees;
- (b) social contributions paid by self-employed persons;
- (c) social contributions paid by other persons (pensioners, students, etc.).

709. *Current general government contributions* constitute, among the receipts of agencies, the share of the general government sector (see paragraph 721) (principally central government and local government) in the financing of social protection expenditure.

710. This heading includes:

- (a) Lump-sum grants, i.e. payments received in principle once a year, either as an exceptional case or on a regular basis, and intended generally to cover deficits in the accounting period. Sometimes payment is made in a cumulative form after several consecutive years, and then the sum involved may be quite considerable. Nevertheless, the operation is considered as a current transaction because:
 - 1) its purpose is not to create new investment but to cover a real deficit in current transactions (strictly speaking, it could be regarded as a financial transaction);
 - 2) its repetition over time gives it in practice the regular character of a current transaction.
- (b) Participation in the real cost of benefits, i.e. the sums normally constituting part of the financing of benefits on the basis of laws or regulations.
- (c) Participation in running costs (compensation of employees, purchases of goods and services, other current expenditure); a case similar to (b) above and included for the same reasons.
- (d) Proceeds of specifically allocated tax, i.e. direct or indirect taxes earmarked entirely or in part for social protection purposes determined in advance.

(e) Grants intended to compensate for a loss of receipts incurred by the agency concerned, caused by the introduction of reduced charges (transport, energy) on behalf of specific categories of persons;

(f) Other non-returnable payments;

(g) The counterpart of operating costs in the case of notional agencies.

711. The institution paying out the contribution may be central government or a local authority. If the institution concerned is a social security fund, the transaction is not a contribution in the sense given to this term in the present context, but a transfer between agencies (see paragraph 714).

712. *Other current receipts* include the participations coming from a sector (see paragraph 719) other than that of general government, and the residual items in the agencies' accounts.

Comment

As regards the participation of households, this cannot include social contributions since these are recorded under their own heading (see paragraph 708).

713. This heading includes:

(a) the proceeds from collections (gifts from households for the most part);

(b) the proceeds of claims against third parties (mainly insurance companies and households) for benefits provided at an earlier date by the agencies. The amount recorded covers all payments made during the year, whatever the period may be to which they apply (current year or previous years);

(c) rent collected by the agencies for buildings, land, etc. which they own;

(d) actual interest received on financial assets owned by the agencies (deposits, bills, bonds and credits);

(e) payments not mentioned elsewhere, coming from enterprises, households, private non-profit institutions and the rest of the world.

714. A *current transfer between agencies*, is, expressed as revenue of the recipient agency, the transaction corresponding to that recorded as part of the expenditure of the agency making the transfer (see paragraph 419 to 421).

715. This heading covers (see paragraph 422):

(a) transfer of the contributions of the protected person (e.g. sickness insurance contribution) deducted at source from a benefit (e.g. old-age pension);

(b) contributions of insured persons transferred from one institution to another. In theory, this is a capital transfer; however, since the capital receipts are not recorded (see paragraph 717), these transfers are included under current transactions, in view of the fact that they are equivalent to rights which will materialize in the form of current transactions;

(c) contributions of other agencies where a deficit arises.

716. This heading does not include (see paragraph 423) transactions carried out on account by another agency and which are settled subsequently (see paragraph 809).

C — CAPITAL RECEIPTS

717. Mention was made with reference to expenditure that the accounting balance resulting from current transactions may be determined only for certain agencies among all those included in the statistics. It is therefore impossible to draw up a complete and technically coherent account for capital transactions. It was therefore decided (see paragraph 432) to show only a part of the expenditure which should have been included and to make no attempt to link it with a corresponding section on receipts the content of which could not be reliably identified. Therefore capital receipts are mentioned here only for the sake of completeness.

D — SECTOR OF ORIGIN OF RECEIPTS

718. This sector of origin is the institutional sector which provides the receipts. The term institutional sector is defined as a grouping of units characterized by similar economic behaviour from the point of view both of their main function and of the origin of their principal resources.

719. The basic classification of sectors chosen for the social protection statistics is shown in Table H.

Table H — Classification of sectors from which receipts originate

1. Enterprises
2. General government
21. Central government
22. Local government
23. Social security funds
3. Households
4. Private non-profit institutions
5. Rest of the world
51. EEC countries
52. Non-EEC countries

720. Enterprises¹ (Code 1) are units whose main function is to produce goods and services with a view to their sale on the market and whose main resources are derived from the sale of their production.

721. *General government* (Code 2) refers to units whose main function is to produce non-market services intended for collective consumption, and to redistribute national income and wealth. Its main resources are derived from compulsory payments made by units belonging to other sectors and received either directly or indirectly.

722. General government is divided into three sub-sectors:

(a) *Central government* (Code 21), that is, administrative departments of the State and central bodies, with the exception of the central social security funds, whose competence extends over the whole territory.^{2,3}

¹ This conventional term covers the following units:

- (a) non-financial corporate and quasi-corporate enterprises (public and private);
- (b) credit institutions;
- (c) insurance enterprises.

It was not thought necessary to use such a detailed breakdown in the social protection statistics.

² The central administration of each *Land* in the Federal Republic of Germany belongs to this sector.

³ When it is not clear how the criterion of territorial competence applies, the units are classified in the same subsector as the general government department which provides most of their finance.

(b) *Local government* (Code 22), that is, general government bodies with the exception of local social security funds, whose competence extends to one part of the country only.¹

(c) *Social security funds* (Code 23), that is, central and local institutional units whose principal activity is to provide social benefits and whose main resources are derived from compulsory social contributions paid by other units.

723. The term *household sector* (Code 3) is defined as covering individuals or groups of individuals in their capacity as consumers, whose main resources are derived from the compensation of employees, property income, transfers received from other sectors or receipts arising from the sale of their output.

724. *Private non-profit institutions* (Code 4) (private non-profit institutions serving households) are units possessing legal personality whose main function is to produce non-market services intended for particular groups of households; their main resources are derived from voluntary contributions from households, from property income or from any sales which are made.

725. The *rest of the world* (Code 5) is a special sector not characterized by any principal function or principal resources; it consists of non-resident units in so far as they are engaged in transactions with resident units.

726. The term *social institutions* is sometimes used. This term covers all the agencies, irrespective of the sector to which they belong, which have responsibility for social protection expenditure. By definition, it includes, first and foremost, the entire social security funds subsector.

¹ When it is not clear how the criterion of territorial competence applies, the units are classified in the same subsector as the general government department which provides most of their finance.

Chapter 8

Miscellaneous conventions

A – BALANCE OF TRANSACTIONS

801. In the social protection statistics, the only meaningful balance which might be calculated is that relating to the current transactions of agencies *all of whose accounting transactions* have been recorded.¹ In each of the countries, this concerns the institutions which belong to the third general government subsector (social security funds), a number of private non-profit institutions which are concerned only with social protection and, finally, some agencies which are in fact independent and belong to other sectors.
802. On the other hand, certain exchanges between agencies are considered and recorded differently, depending on the agencies concerned.
803. Thus it did not appear necessary to present the balance of current transactions. At any rate, given the conventions chosen, it contains:
- (a) the consumption of fixed assets (i. e. depreciation);
 - (b) the variations in insurance reserves of those agencies which are obliged to hold such reserves.

B – RULES FOR RECORDING TRANSACTIONS

804. This section sets out all the accounting principles and conventions used in the social protection statistics. Some of these principles and conventions have already been mentioned in connection with the particular transactions concerned.
805. The financial returns of agencies are shown for each financial year. The financial year corresponds either to the calendar year or, in certain countries, to the administrative year, beginning on 1 April and ending on 31 March of the following year.
806. The accounting rules used in the ESA are applicable here. Essentially, these relate to the valuation of the transactions,² the time of recording,³ and the recording procedure itself.⁴
807. These rules are waived in the following cases:
- (a) Income from capital, in particular rent, is shown net; the disadvantage of this solution is that the accounts no longer show the effect of agencies' investment practices; however, given the conventions chosen, this is not important.

¹ For other (notional) agencies the balance, in principle, is zero.

² See ESA 705 (see Annex III).

³ See ESA 707 and 708 (see Annex III).

⁴ See ESA 711 (see Annex III).

(b) Certain transactions are consolidated:

- 1) because they concern relatively negligible sums: recovery of incorrectly-awarded benefits, recovery of operating costs, certain transfers;
- 2) in order to ensure that the recording of transactions has an identical effect when practices differ from one country to another (discounts on medicines purchased by agencies, etc.).

808. On the other hand, it should be stressed that these rules have been applied with particular strictness in the following cases.

(a) Gross recording:

- 1) Insurance premiums: the amount includes the administrative costs involved.
- 2) Benefits in cash: the amount includes taxes and social contributions which have to be deducted.
- 3) Benefits in kind: where applicable, the amount includes the proportion reimbursed by households.¹

(b) Net recording:

- 1) Reimbursement of contributions relating to another accounting period; contributions during an accounting period are recorded after deduction of rebates. If these excess contributions have borne interest, the sum reimbursed may be greater than the original payment: whatever the case, the procedure is the same.
- 2) Reimbursement of benefits relating to another accounting period: these are treated in the same way as contributions.

809. Transactions effected on behalf of other units are entered only once, namely in the account of the agency in whose name they were effected.

810. The recording of imputed social contributions payable by the social protection agencies presented a problem. In order to solve it, it was decided to record the amount several times:

- (a) under the expenditure of agencies, as compensation of employees;
- (b) under the expenditure of agencies, as benefits;
- (c) under the resources of agencies, as imputed contributions.

As transactions (b) and (c) offset each other, the general balance of transactions is not affected, but the final result is different from that found in the ESA; the fact that all social protection transactions are recorded in a single 'account' means that the same expenditure is recorded twice in the account. This practice should be taken into consideration when using the results.

The transactions referred to in (b) and (c) are recorded by creating a notional agency.

Where the agency constitutes a part of the accounting of an economic unit whose principal activity is not social protection, it is often difficult to record administrative costs, when they cannot be estimated. Whenever possible, an entry is made under the appropriate heading.

¹ The 'counterpart' thus supplied by households is not as a rule simultaneous (cf. the general definition).

ANNEXES

Nomenclature of the activities by country and by scheme

The activities by *) are not yet, or only partially, included in the statistics

BR DEUTSCHLAND

1 BASISSYSTEME

11 Nationale Systeme

1 Bundeskindergeldkasse (Kindergeld)

12 Allgemeine Systeme

- 1 Orts-, Betriebs- und Innungskrankenkassen; See-Krankenkasse; Bundesknappschaft; Ersatzkassen für Arbeiter; Ersatzkassen für Angestellte; Landwirtschaftliche Krankenkassen (Krankenversicherung einschl. Mutterschutz)
- 2 Landesversicherungsanstalten; Bundesbahn-Versicherungsanstalt — Abt. A; Seekasse (Rentenversicherung der Arbeiter)
- 3 Bundesversicherungsanstalt für Angestellte; Seekasse (Rentenversicherung der Angestellten)
- 4 Gewerbliche Berufsgenossenschaften, landwirtschaftliche Berufsgenossenschaften; Gemeindeunfallversicherungsverbände; Gebietskörperschaften, Bund, Länder, Gemeinden; Bundesanstalt für Arbeit; Feuerwehr-Unfallkassen; Seeberufsgenossenschaft (Unfallversicherung)
- 5 Bundesanstalt für Arbeit; Gebietskörperschaften (Bund, Länder) (Arbeitsförderung)
- 6 Unternehmen; Gebietskörperschaften (Bund, Länder, Gemeinden); Sozialleistungsträger, private Organisationen ohne Erwerbscharakter; Private Haushalte (Entgeltfortzahlung bei Krankheit)

13 Sondersysteme

131 Statutarische Systeme

1 Öffentliche Unternehmen; Gebietskörperschaften (Bund, Länder, Gemeinden); Sozialleistungsträger, Private Organisationen ohne Erwerbscharakter (Soziale Sicherung der Beamten: Pensionen, Familienzuschläge, Beihilfen)

132 Sonstige Berufssysteme

- 1 Bundesknappschaft (Knappschaftliche Rentenversicherung)
- 2 Landwirtschaftliche Alterskassen (Altershilfe für Landwirte)
- 3 Versorgungswerke der freien Berufe (Altersversorgung der Selbständigen)

133 Systeme zugunsten von Opfern von politischen Ereignissen oder Naturkatastrophen

- 1 Gebietskörperschaften (Bund, Länder, Gemeinden): Versorgung der Kriegs- und Wehrdienstopfer
- 2 Gebietskörperschaften (Bund, Länder): Lastenausgleich
- 3 Gebietskörperschaften (Bund, Länder): Wiedergutmachung
- 4 Gebietskörperschaften (Bund, Länder): sonstige Entschädigungen

134 Sonstige Sondersysteme

14 Freiwillige Systeme

Orts-, Betriebs- und Innungskrankenkassen; See-Krankenkasse; Bundesknappschaft; Ersatzkassen für Arbeiter; Ersatzkassen für Angestellte; Landwirtschaftliche Krankenkassen (freiwillige Krankenversicherung) ⁽¹⁾
Landesversicherungsanstalten; Bundesbahn-Versicherungsanstalt — Abt. A; Seekasse (freiwillige Rentenversicherung der Arbeiter) ⁽¹⁾
Bundesversicherungsanstalt für Angestellte; Seekasse (freiwillige Rentenversicherung der Angestellten) ⁽¹⁾
Bundesknappschaft (freiwillige knappschaftliche Rentenversicherung) ⁽¹⁾
Landwirtschaftliche Alterskassen (freiwillige Altershilfe für Landwirte) ⁽¹⁾

⁽¹⁾ Die Daten sind in 12 bzw. 132 enthalten.

2 ERGÄNZUNGS- UND ZUSATZSYSTEME

21 Nationale Systeme

22 Allgemeine Systeme

23 Sondersysteme

231 Statutarische Systeme

- 1 Versorgungsanstalt des Bundes und der Länder; Versicherungsanstalt der Deutschen Bundespost; Bundesbahn-Versicherungsanstalt — Abt. B; Pensionskasse Deutscher Eisenbahnen und Straßenbahnen; Versorgungsanstalt der deutschen Kulturorchester; Versorgungsanstalt der deutschen Bühnen; Kommunale Zusatzversorgungskassen (Zusatzversicherung im öffentlichen Dienst)

232 Sonstige Berufssysteme

- 1 Landesversicherungsanstalt Saarland: Hüttenknappschaftliche Pensionsversicherung
- 2 Versorgungsanstalt der deutschen Bezirksschornsteinfegermeister, Versorgungsanstalt der Kaminkehrergesellschaften (zusätzliche Altersversicherung)
- 3 Zusatzversorgungskasse des Baugewerbes (Altersversorgung für Arbeiter und Angestellte)

233 Systeme zugunsten von Opfern von politischen Ereignissen oder Naturkatastrophen

234 Sonstige Sondersysteme

24 Freiwillige Systeme

3 SYSTEME ANDERER SOZIALSCHUTZMASSNAHMEN

- 1 Gebietskörperschaften (Bund, Länder, Gemeinden): Sozialhilfe
- 2 Gebietskörperschaften (Bund, Länder, Gemeinden): Jugendhilfe
- 3 Gebietskörperschaften (Bund, Länder, Gemeinden): Öffentlicher Gesundheitsdienst
- 4 Gebietskörperschaften (Bund, Länder, Gemeinden): Wohngeld
- 5 Gebietskörperschaften (Bund, Länder): Ausbildungsförderung
- 6* Träger der freien Wohlfahrtspflege
- 7* Träger der freien Jugendhilfe
- 8* Freie Einrichtungen

FRANCE

1 RÉGIMES DE BASE

11 Régimes nationaux

1 Budget général de l'État

- 1 Réduction de tarif — familles nombreuses SNCF — RATP
 - 2 Exonération taxe radio
 - 3 Fonds national du chômage (aide publique)
 - 4 Exonération fiscale, quotient familial
 - 5 Autres prestations sous forme de biens et services
- 2 Organes divers d'administration centrale
- 1 Association pour la formation professionnelle des adultes (AFPA)
 - 2 Agence nationale pour l'emploi

12 Régimes généraux

Régimes généraux de sécurité sociale

1 Régime général

1 Caisse nationale d'assurance maladie des travailleurs salariés ⁽¹⁾; Caisses régionales et caisses primaires (ensemble de leurs gestions)

Salariés et assimilés des professions non agricoles (maladie)

Fonctionnaires et ouvriers de l'État, agents des collectivités locales, agents de l'EDF et de GDF (maladie)

Divers: grands invalides, étudiants, praticiens conventionnés, artistes (maladie)

Salariés et assimilés professions non agricoles (accidents du travail et maladies professionnelles)

Assurés volontaires (maladie)

2 Caisse nationale et caisses régionales d'assurance vieillesse des travailleurs salariés ⁽²⁾

3 Caisses nationale et régionales d'allocations familiales (ensemble de leurs gestions) ⁽³⁾

Salariés et assimilés des professions non agricoles

Employeurs et travailleurs indépendants

Population non active

4 Agence centrale des organismes de sécurité sociale (ACOSS) – Unions de recouvrement des cotisations de sécurité sociale et d'allocations familiales (URSSAF)

2 Fonds

1 Fonds de compensation des organismes de sécurité sociale (FCOSS)

2 Fonds spécial d'allocation vieillesse

3 Fonds commun des accidents du travail (salariés non agricoles)

13 Régimes spéciaux

131 *Régimes statutaires*

— Régimes appartenant au secteur «Administrations de sécurité sociale»

1 Des salariés des administrations centrales

1 Caisse nationale militaire de sécurité sociale

2 Caisse de retraite de l'Assemblée nationale et du Sénat

3 Caisse de retraite de l'Imprimerie nationale

4 Caisses de retraite des Théâtres nationaux

5 Fonds spécial des pensions des ouvriers des établissements industriels de l'État

2 Des salariés des administrations locales

1 Caisse de retraite des agents des collectivités locales

2 Caisses diverses (communes d'Alsace-Lorraine, chambres de commerce)

3 Des salariés des entreprises publiques

1 Caisse de prévoyance et caisse de retraite de la SNCF

2 Caisse de prévoyance et caisse de retraite de la RATP

3 Caisse de prévoyance et caisse de retraite de la Banque de France

4 Caisse de prévoyance et caisse de retraite du Crédit foncier (agents titulaires)

5 Caisse de prévoyance et caisse de retraite de la Compagnie générale des eaux de la région parisienne

6 Caisse de retraite et caisses de prévoyance de l'EDF

7 Caisse de prévoyance et caisse de retraite de GDF

8 Caisse d'assurance sociale EDF—GDF

9 Caisses diverses (Ports autonomes . . . etc . . .)

— Régimes appartenant à d'autres secteurs (prestations directes d'employeurs)

4 Des salariés des administrations publiques centrales

5 Des salariés des administrations publiques locales

6 Des salariés des Postes et télécommunications, du Service d'exploitation industrielle des tabacs et allumettes (SEITA) et des sociétés de l'ex-ORTF

132 *Autres régimes professionnels*

1 Régimes agricoles

Fonds commun des accidents du travail agricole (à partir de 1974)

Union des caisses centrales de la Mutualité agricole

Caisse centrale de secours mutuels agricole

Caisse nationale d'assurance vieillesse agricole

Caisse centrale d'allocations familiales agricoles

Caisses départementales de la Mutualité sociale agricole

Fédérations départementales de la Mutualité agricole regroupés pour l'analyse en:

(1) Y compris ses services fonctionnels de gestion administrative, de contrôle médical et d'action sanitaire et sociale.

(2) Y compris assurés volontaires et services fonctionnels.

(3) Y compris leurs services fonctionnels de gestion administrative et d'action sanitaire et sociale.

- 1 Régime des salariés agricoles
 - 2 Régime des non-salariés agricoles
 - 2 Régimes spéciaux des salariés non agricoles
 - 1 Caisse autonome nationale de sécurité sociale dans les mines et ses démembrements (unions régionales des sociétés de secours minières, sociétés de secours minières y compris aussi la médecine des mines des charbonnages de France)
 - 2 Établissement national des invalides de la marine, et ses démembrements (caisse de prévoyance et caisse de retraite des marins)
 - 3 Caisse de prévoyance et de retraite des clercs et employés de notaires
 - 4 Caisse autonome mutuelle de retraite des agents des chemins de fer secondaires d'intérêt général, des chemins de fer d'intérêt local et des tramways
 - 5 Caisse nationale de garantie des ouvriers dockers
 - 6 Caisse nationale de surcompensation des ouvriers du bâtiment
 - 3 Régimes spéciaux de non-salariés non agricoles
 - 1 Caisse nationale d'assurance maladie (CANAM)
 - 2 Caisses professionnelles et interprofessionnelles et caisse de compensation de l'Organisation autonome nationale de l'industrie et commerce (ORGANIC)
 - 3 Caisses professionnelles et interprofessionnelles et caisse autonome nationale de compensation de l'assurance vieillesse artisanale (CANCAVA)
 - 4 Caisses professionnelles et caisse autonome nationale de compensation de l'assurance vieillesse des professions libérales
 - 5 Caisse nationale des barreaux français
 - 6 Caisse du clergé
 - 133 *Régimes en faveur de victimes d'événement politique ou de calamité naturelle*
 - 1 Budget général de l'État
 - 1 Budget des anciens combattants
 - 2 Budget des rapatriés
 - 2 Organes divers d'administration centrale
 - 1 Office national des anciens combattants (ONAC)
 - 2 Agence nationale pour l'indemnisation des Français d'outre-mer (ANIFOM)
- 2 RÉGIMES COMPLÉMENTAIRES OU SUPPLÉMENTAIRES
- 23 **Régimes spéciaux**
- 231 *Régimes statutaires*
 - 1 Caisses diverses de retraite complémentaires des salariés du secteur public:
Caisse d'entraide et de prévoyance des organismes de sécurité sociale (CEPOS), Institution de retraite complémentaire des agents non titulaires de l'État et des collectivités publiques (IRCANTEC), (CARCEPT), Air France,...
- 232 *Autres régimes professionnels*
— Régimes appartenant au secteur «Administrations de sécurité sociale»
 - 1 Vieillesse
 - 1 Caisses appliquant la convention collective des cadres et groupées dans l'association générale des institutions de retraites des cadres (AGIRC)
 - 2 Caisse centrale de prévoyance mutuelle agricole, caisse de prévoyance des cadres d'exploitation agricole, et Association générale de retraites par répartition (section agricole)
 - 3 Association des régimes de retraites complémentaires (ARRCO) (y compris les caisses affiliées à l'UNIRS et les caisses appliquant la convention collective bancaire)
 - 4 Organismes gérant un régime de retraite surcomplémentaire tels que RESURCA (régime surcomplémentaire de retraite des cadres ⁽¹⁾)
 - 2 Chômage
 - 1 Union nationale interprofessionnelle et associations pour l'emploi dans l'industrie et le commerce (Unedic — Assedic)
— Régimes appartenant à d'autres secteurs (prestations directes d'employeurs)
 - 3 Des salariés des sociétés et quasi-sociétés non financières
 - 4 Des salariés des assurances et institutions de crédit
 - 5 Des salariés des entrepreneurs individuels

(1) Les régimes de retraite surcomplémentaire sont à adhésion facultative. Cependant, la plupart de ces régimes sont gérés par des organismes qui gèrent en même temps, à titre principal, les régimes de retraite complémentaire à adhésion obligatoire. Seuls quelques régimes (dont ESURCA) sont gérés de façon indépendante; à cause de la difficulté qu'il y aurait à les distinguer, ils sont aussi classés avec les régimes de retraite complémentaire non volontaires.

24 Régimes volontaires

- 1 Sociétés mutualistes de fonctionnaires, d'agents et d'ouvriers de l'État
- 2 Sociétés mutualistes d'entreprises
- 3 Sociétés mutualistes d'artisans
- 4 Sociétés mutualistes de commerçants et industriels
- 5 Sociétés mutualistes d'anciens combattants
- 6 Sociétés mutualistes chirurgicales, pharmaceutiques ou médicales (y compris les mutuelles d'accidents sportifs et accidents-élevés)

3 RÉGIMES D'AUTRES ACTIONS DE PROTECTION SOCIALE

- Régimes d'aide sociale des administrations publiques centrales
 - 1 Budget général de l'État
 - 1 Divers: ministère de la santé (chap. 4622, art. 60)
 - 2 Organes divers d'administration centrale
 - 1 Fonds de majoration des rentes viagères
 - 2 Fonds national de solidarité
 - 3 Centre national pour l'aménagement des structures des exploitations agricoles (CNASEA)
 - 4 Fonds national d'aide au logement
 - 5 Fonds national de l'habitation (à partir de 1977)
 - 6 Fonds commun des accidents du travail agricole (jusqu'en 1974)
- Régimes d'aide sociale des administrations publiques locales
 - 1 Collectivités locales. Chapitres 954 à 957
 - 2 Organes divers d'administrations publiques locales
 - 1 Caisse des écoles
 - 2 Bureaux d'aide sociale
- Régimes d'aide sociale des administrations privées
 - 1 Comités d'entreprises
 - 2 Organismes d'entraide et bienfaisance

ITALIA

1 REGIMI DI BASE

11 Regimi nazionali

- 1 Stato: fondo sanitario nazionale
- 2 Regioni
- 3 Ospedali pubblici

12 Regimi generali

- 1 Istituto nazionale per l'assicurazione contro le malattie (INAM): assicurazione obbligatoria contro le malattie e di maternità
- 2 Casse mutue provinciali malattia (Bolzano e Trento)
- 3 Istituto nazionale della previdenza sociale (INPS):
 - 1 Gestione patrimoniale
 - 2 Assicurazione obbligatoria contro la tubercolosi
 - 3 Fondo pensione dei lavoratori dipendenti⁽¹⁾
 - 4 Fondo sociale
 - 5 Assicurazione obbligatoria per la disoccupazione involontaria
 - 6 Cassa integrazione guadagni degli operai dell'industria
 - 7 Cassa unica assegni familiari
 - 8 Cassa per il trattamento di richiamo alle armi degli impiegati privati
- 4 Istituto nazionale assicurazione contro gli infortuni sul lavoro (INAIL): industria, agricoltura
- 5 Istituto nazionale assicurazioni (INA): fondo indennità licenziamento impiegati privati

⁽¹⁾ Costituito a partire dal 1970 per fusione delle gestioni:
— assicurazione obbligatoria IVS-base
— fondo adeguamento pensioni.

13 Regimi speciali

131 Regimi statuari

- 1 Stato
- 2 Aziende autonome dello Stato (Ferrovie dello stato, Monopoli, Poste e telefoni)

132 Altri regimi professionali

- Regimi speciali per lavoratori dipendenti
- 1 Ente nazionale previdenza e assistenza impiegati agricoltura (ENPAIA), malattia, anzianità, infortuni
 - 2 Servizio per i contributi agricoli unificati (SCAU)
 - 3 Casse mutue di malattia aziendali
 - 4 Fondo assistenza sanitaria per i dirigenti di aziende industriali
 - 5 Istituto nazionale previdenza e assistenza dirigenti aziende industriali (INPDAl)
 - 6 Istituto nazionale della previdenza sociale (INPS):
 - 1 Gestione speciale di previdenza dipendenti da imprese esercenti miniere, cave e torbiere
 - 2 Fondo previdenza personale dipendente da aziende private del gas, dall'ENEL e da aziende elettriche private
 - 3 Fondo previdenza e fondo integrazione personale addetto ai pubblici servizi di trasporto
 - 4 Fondo per gli assuntori ferroviari
 - 5 Cassa nazionale per la previdenza marinara
 - 6 Fondo previdenza per il personale di volo dipendente da aziende di navigazione aerea
 - 7 Fondo previdenza personale addetto ai pubblici servizi telefonici
 - 8 Fondo previdenza impiegati dipendenti da esattorie e ricevitorie imposte dirette
 - 9 Fondo previdenza e adeguamento personale addetto alla gestione imposte di consumo
 - 7 Fondo assistenza sanitaria dirigenti aziende commerciali e di trasporto e spedizione
 - 8 Casse soccorso malattia personale dipendente da aziende ferrotranviarie
 - 9 Casse marittime adriatica (CMA), meridionale (CMM), tirrena (CMT)
 - 10 Cassa di previdenza fra i lavoratori del porto di Savona: gestione malattia
 - 11 Cassa nazionale malattia gente dell'aria
 - 12 Cassa mutua nazionale per i lavoratori addetti ai giornali quotidiani
 - 13 Istituto nazionale previdenza per i giornalisti italiani (INPGI)
 - 14 Ente nazionale previdenza e assistenza lavoratori dello spettacolo (ENPALS): gestione malattia
 - 15 Ente nazionale previdenza e assistenza dipendenti statali (ENPAS)
 - 16 Istituto nazionale assistenza dipendenti da enti locali (INADEL)
 - 17 Cassa pensione ai dipendenti degli enti locali
 - 18 Ente nazionale previdenza dipendenti da enti di diritto pubblico (ENPDEDP)
 - 19 Cassa integrativa previdenza per il personale telefonico statale
 - 20 Istituto postelegrafonici
 - 21 Cassa pensioni ai sanitari
 - 22 Cassa pensioni agli insegnanti di asilo e scuole elementari parificate
 - 23 Cassa pensioni ufficiali giudiziari e aiutanti ufficiali giudiziari
 - 24 Fondo per gli assegni vitalizi e straordinari al personale del lotto
 - 25 Istituto nazionale assicurazione (INA): fondo di accantonamento delle indennità di licenziamento per i dipendenti da studi professionali
 - 26 Opera nazionale assistenza orfani sanitari italiani (ONAOSI)
 - 27 Fondi aziendali sostitutivi del regime generale IVS dell'INPS
- Regimi speciali per lavoratori autonomi e liberi professionisti
- 28 Istituto nazionale della previdenza sociale (INPS): Gestioni speciali assicurazione invalidità, vecchiaia e superstiti dei coltivatori diretti, mezzadri e coloni, degli artigiani e dei commercianti
 - 29 Istituto nazionale della previdenza sociale (INPS): Fondo assicurazione invalidità e vecchiaia del clero cattolico e dei ministri di culti diversi dalla religione cattolica
 - 30 Federazione nazionale e casse mutue malattia coltivatori diretti (casse provinciali, comunali e zonali)
 - 31 Federazione nazionale e casse mutue malattia artigiani
 - 32 Federazione nazionale e casse mutue malattia esercenti attività commerciali
 - 33 Ente nazionale assistenza agenti e rappresentanti di commercio (ENASARCO)
 - 34 Fondo previdenza spedizionieri doganali
 - 35 Cassa nazionale assistenza previdenza fra gli autori drammatici, musicisti, pittori e scultori
 - 36 Cassa previdenza soci della società italiana autori e editori
 - 37 Casse nazionali previdenza assistenza: avvocati e procuratori, dottori commercialisti, geometri, ingegneri ed architetti
 - 38 Enti nazionali previdenza assistenza: farmacisti (ENPAF), medici (ENPAM), ostetriche (ENPAO), veterinari (ENPAV)

- 39 Istituto nazionale assicurazione contro gli infortuni sul lavoro (INAIL): gestione medici esposti a radiazioni ionizzanti
- 40 Cassa nazionale del notariato
- 41 Cassa nazionale previdenza assistenza ragionieri e periti commerciali: gestione previdenza
- 42 Cassa nazionale assistenza previdenza tra gli scrittori italiani
- 43 Cassa previdenza per gli agenti delle librerie di stazione «Angelo e Giovanna Marco»
- 133 *Regimi a favore delle vittime di avvenimenti politici o di calamità naturali*
 - 1 Stato
 - 2 Altri enti dell'amministrazione centrale
- 134 *Altri regimi speciali*

14 Regimi volontari

- 1 Istituto della previdenza sociale (INPS):
 - 1 Fondo previdenza delle iscrizioni collettive
 - 2 Gestione speciale mutualità pensione a favore delle casalinghe
 - 3 Assicurazione facoltativa invalidità e vecchiaia

2 REGIMI COMPLEMENTARI O SUPPLEMENTARI

21 Regimi nazionali

22 Regimi generali

23 Regimi speciali

- 231 *Regimi statutari*
 - 1 Enti di assistenza nazionali
 - 2 Enti economici nazionali
 - 3 Enti di ricerca
 - 4 Enti di assistenza locali
 - 5 Enti economici locali
 - 6 Enti territoriali
 - 7 Enti di previdenza e assistenza sociale
- 232 *Altri regimi professionali*
 - 1 Ente nazionale previdenza e assistenza impiegati agricoltura (ENPAIA): fondo previdenza
 - 2 Istituto nazionale assicurazioni (INA):
 - 1 Fondo previdenza impiegati dipendenti da aziende industriali
 - 2 Fondo previdenza viaggiatori e piazzisti dipendenti da aziende industriali
 - 3 Fondo previdenza impiegati dipendenti da proprietari di fabbricati
 - 3 Cassa nazionale mutualità e previdenza addetti industria della stampa e della carta
 - 4 Cassa di previdenza per la vecchiaia e l'invalidità fra gli operai panettieri di Roma
 - 5 Fondo previdenza dirigenti aziende commerciali di spedizione e trasporto «Mario Negri»
 - 6 Fondo nazionale previdenza per gli impiegati delle imprese di spedizione e delle agenzie marittime
 - 7 Cassa di previdenza fra i lavoratori del Porto di Savona: gestioni pensioni integrative
 - 8 Fondo nazionale previdenza lavoratori giornali quotidiani
 - 9 Ente nazionale assistenza agenti e rappresentanti di commercio (ENASARCO): gestione assistenza e malattia
 - 10 Fondi aziendali di previdenza integrativa
 - 11 Fondi di previdenza integrativa a favore dei dipendenti statali e assimilati
- 233 *Regimi a favore delle vittime di avvenimenti politici o di calamità naturali*

- 234 *Altri regimi speciali*

24 Regimi volontari

3 REGIMI DI ALTRI INTERVENTI DI PROTEZIONE SOCIALE

- 1 Stato
- 2 Regioni
- 3 Province
- 4 Comuni
- 5 Enti nazionali di assistenza
- 6 Enti locali di assistenza
- 7 Istituzioni sociali private

NEDERLAND

NB: De niet vermelde Sociale Verzekeringsraad (SVR) speelt slechts een rol van toezicht op de Sociale Verzekeringsbank (SVB), het Algemeen Werkloosheidsfonds (AWF), het Algemeen Arbeidsongeschiktheidsfonds (AAF), het Arbeidsongeschiktheidsfonds (AOF) en de bedrijfsverenigingen terzake van de uitvoering van de ziekwet (ZW) en het wachtgeldgedeelte van de werkloosheidswet (WW).

1 BASISSTELSELS

11 Nationale stelsels

- 1 Sociale Verzekeringsbank (SVB), Raden van Arbeid
 - 1 Ouderdomsfonds: *Algemene Ouderdomswet* (AOW)
 - 2 Weduwen- en wezenfonds: *Algemene Weduwen- en Wezenwet* (AWW)
 - 3 Algemeen Kinderbijslagfonds: *Algemene Kinderbijslagwet* (AKW)
- 2 Algemeen Arbeidsongeschiktheidsfonds (AAF), Bedrijfsverenigingen⁽¹⁾, Gemeenschappelijke medische dienst, Algemeen Burgerlijk Pensioenfonds (ABPF), Spoorwegpensioenfonds (SPF), Rijk: *Algemene Arbeidsongeschiktheidswet* (AAW)
- 3 Centraal Administratiekantoor (CAK), Ziekenfondsraad (ZFR), Algemene Ziekenfondsen (AZF), Organen Ziektekostenregelingen overheidspersoneel (IZA/IZR), Dienst Geneeskundige Verzorging Politie (DGVP), Particuliere Ziektenkostenverzekeraars: *Algemene Wet bijzondere ziekenkosten* (AWBZ)

12 Algemene stelsels

- 1 Algemeen werkloosheidsfonds (AWF), Bedrijfsverenigingen⁽¹⁾: *Werkloosheidswet* (WW)
- 2 Bedrijfsverenigingen⁽¹⁾, Afdelingskassen: *Ziektewet* (ZW)
- 3 Particuliere bedrijven (eigen risicodragers): *Ziektewet* (ZW)
- 4 Ziekenfondsraad (ZFR), Algemene Kas, Algemene Ziekenfondsen (AZF), Algemeen Ziekenfonds voor Zeelieden: *Ziekenfondswet (verplichte verzekering)* (ZFW)
- 5 Arbeidsongeschiktheidsfonds (AOF), Bedrijfsverenigingen⁽¹⁾: *Wet op arbeidsongeschiktheidsverzekering* (WAO)
- 6 Sociale Verzekeringsbank, Raden van arbeid, Kinderbijslagfonds voor loontrekkenden: *Kinderbijslagwet loontrekkenden* (KWL)
- 7 Sociale Verzekeringsbank (SVB), Raden van arbeid: *Kinderbijslagwet kleine zelfstandigen* (KKZ)
- 8 Uitvoeringsorganen van regelingen inzake vervroegde uittredingen particuliere bedrijven; regelingen inzake vervroegde uittreding (VUT)

13 Bijzondere stelsels

131 Statutaire stelsels

- 1 Rijk, Publiekrechtelijke bedrijfsorganen, Instellingen voor wetenschappelijk onderwijs⁽²⁾
- 2 Overige publiekrechtelijke lichamen⁽²⁾
- 3 Sociale verzekeringsinstellingen⁽²⁾
- 4 Overheidsbedrijven, Kredietinstellingen⁽²⁾

(1) Gemeenschappelijk Administratiekantoor (15 bedrijfsverenigingen), zelfadministrerende bedrijfsverenigingen (9 bij voorbeeld), Bedrijfsvereniging bouwnijverheid (Stichting sociaal fonds bouwnijverheid, Stichting sociaal fonds schildersbedrijf, Stichting sociaal fonds baggerbedrijf), Grafische bedrijfsfondsen.

(2) Uitkeringen aan eigen personeel: doorbetaling lonen en salarissen bij ziekte, ongeval of moederschap (DSO), Kindertoelage (KTO), Ziektenkosten: Interimregeling ziektekosten ambtenaren (IRZA), Wachtgeld: Wachtgeldregeling overheidspersoneel (WRO), Vervroegde uittredingsregeling voor overheidspersoneel (VUO)

- 5 Instututen ziektekostenverzekering ambtenaren (IZA), Interprovinciale ziekenkostenregeling (IZR): *Ziekenkostenverzekering ambtenaren* (overige publiekrechtelijke lichamen en overheidsbedrijven)
- 6 Dienst geneeskundige verzorging van de politie: *Ziekenkostenverzekering politiepersoneel* (DGVP)
- 132 *Overige bedrijfsstelsels*
- 1 Riscifondsen bouwnijverheid en schildersbedrijf (vorstwerkloosheidsverzekering) (RFBS)
- 2 Overige publiekrechtelijke lichamen: Beeldende kunstenaarsregeling (BKR)
- 133 *Stelsels ten behoeve van slachtoffers van politieke gebeurtenissen of natuurrampen*
- 1 Rijk, Algemeen burgerlijk pensioenfonds (ABP): *Buitengewoon pensioen 1940—1945 en buitengewoon pensioen zeelieden-oorlogsslachtoffers* (WBP)
- 2 Rijk: *Algemene oorlogsongevallenregeling* (AOR), *Wet uitkeringen vervolgingslachtoffers 1940—1945* (WVV)
- 3 Overige publiekrechtelijke lichamen: *Rijksgroepsregelingen oorlogsslachtoffers, gerepatrieerden en Ambonezen* (ROGA)
- 4 Rijk: *Hulpverlening slachtoffers natuurrampen* (HSN)
- 5 Privaatrechtelijke instellingen: *Hulpverlening slachtoffers natuurrampen* (HSN)
- 134 *Overige bijzondere stelsels*
- 1 Overige publiekrechtelijke lichamen: *Wet Sociale Werkvoorziening*: gehandicapten, enz. (WSW)
- 2 Rijk: *Kostwinners- en inkomstenvergoedingen militairen* (KVM)
- 14 Vrijwillige stelsels**
- 1 Ziekenfondsraad (ZFR)
- 1 Ziekenfondsen: Vrijwillige ziekenfondsregeling (ZFV (vrijw.))
- 2 Algemene Kas, Ziekenfondsen: bejaarden-ziekenfondsverzekering (ZFV (bej.))
- 2 AANVULLENDE EN BIJKOMENDE STELSELS
- 21 Nationale stelsels**
- 22 Algemene stelsels**
- 1 Bedrijfspensioenfondsen: Pensioenvoorziening particuliere bedrijven en organen sociale verzekering (eigen risico) (BPF)
- 2 Ondernemingspensioenfondsen: Pensioenvoorziening particuliere bedrijven (eigen risico) (OPF)
- 3 Levensverzekeringsmaatschappijen: Collectieve verzekering en herverzekering (LM)
- 4 Sociale verzekeringsbank (SVB), Fonds voorheffing pensioenverzekering (FVP)
- 5 Sociale verzekeringsbank (SVB), Raden van arbeid: *Liquidatiefonds invaliditeitswetten* (LIW)
- 6 Overige publiekrechtelijke lichamen: *Wet werkloosheidsvoorziening*
- 7 Arbeidsongeschiktheidsfonds (AOF), Bedrijfsverenigingen⁽¹⁾: *Wet op de arbeidsongeschiktheidsverzekering* (aanv.)
- 23 Bijzondere stelsels**
- 231 *Statutaire stelsels*
- 1 Algemeen burgerlijk pensioenfonds (ABPF): *Algemene burgerlijke pensioenwet* (ABP)
- 2 Rijk: *Algemene militaire pensioenwet* (AMP)
- 3 Rijk, Bedrijfsverenigingen⁽¹⁾: *Wet arbeidsongeschiktheidsvoorziening militairen* (WAMIL)
- 4 Rijk, Stichting administratie indonesische pensioenen (SAIP): *Pensioenen aan (nabestaande) gewezen overheidspersoneel overzeese rijkdelen* (POOR/PNOR)
- 5 Pensioenfonds produktschappen voedselvoorziening (PPV)
- 6 Spoorwegpensioenfonds (SPF)
- 232 *Overige bedrijfsstelsels*
- 1 Algemeen mijnwerkersfonds: Pensioenkas (AMF)
- 233 *Stelsels ten behoeve van slachtoffers van politieke gebeurtenissen of natuurrampen*
- 234 *Overige bijzondere stelsels*
- 24 Vrijwillige stelsels**
- 1 Particuliere bedrijven: Onverplichte pensioenen en pensioentolagen (OP)
- 2 Ziekenfondsen: Vrijwillige en aanvullende verzekering (ZFW (aanv.))
- 3 Sociale Verzekeringsbank (SVB): Ouderdomsfonds Raden van Arbeid: Ouderdomswet 1919 (OW 1919)

⁽¹⁾ Zie voetnoot (1), bladzijde 68.

3 OVERIGE SOCIALE VOORZIENINGEN

- 1 Rijk: Bijstand aan emigranten (BE)
- 2 Overige publiekrechtelijke lichamen
 - 1 Algemene bijstandswet (ABW)
 - 2 Individuele (subjectieve) huurtoelagen (IHT)
- 3 Privaatrechtelijke instellingen
 - 1 Gezinsverzorging en gezinshulp (GG)
 - 2 Hulp aan voogdijkinderen (HVK), aan reclassering behoevendenden (HRB), aan alcohol- en drugverslaafden (HAD)
 - 3 Hulp in verband met levens- en gezinsvragen (LGV)

BELGIQUE

1 RÉGIMES DE BASE

11 Régimes nationaux

12 Régimes généraux

- 1 Office national de sécurité sociale, Fonds national de retraite des ouvriers mineurs
- 2 Institut national d'assurance maladie-invalidité; Mutuelles reconnues, fédérations et unions nationales de mutuelles; Caisse auxiliaire d'assurance maladie-invalidité (soins de santé, indemnités maladie-invalidité des travailleurs salariés)
- 3 Institut national d'assurance maladie-invalidité; Mutuelles reconnues, fédérations et unions nationales de mutuelles; Caisses d'assurances sociales; Caisse nationale auxiliaire d'assurances sociales des travailleurs indépendants (soins de santé, indemnités maladie-invalidité des travailleurs indépendants)
- 4 Caisse nationale des pensions pour employés; Caisse de secours et de prévoyance en faveur des marins naviguant sous le pavillon belge; Caisse générale d'épargne et de retraite; Entreprises d'assurances agréées (rentes de vieillesse et de survie des salariés: capitalisation individuelle des salariés)
- 5 Office national de pensions pour travailleurs salariés; Caisse nationale des pensions de retraite et de survie; Office de sécurité sociale des marins de la marine marchande (pensions de retraite et de survie des salariés: capitalisation collective)
- 6 Institut national d'assurances sociales pour travailleurs indépendants; Caisse nationale des pensions de retraite et de survie; Caisses d'assurances sociales; Caisse nationale auxiliaire d'assurances sociales des travailleurs indépendants (pensions de vieillesse et de survie des indépendants)

BELGIË

1 BASISSTELSELS

11 Nationale stelsels

12 Algemene stelsels

- 1 Rijksdienst voor sociale zekerheid, Nationaal pensioenfonds voor mijnwerkers.
- 2 Rijksinstituut voor ziekte- en invaliditeitsverzekering; erkende Ziekenfondsen, verbonden en landsbonden van ziekenfondsen; Hulpkas voor ziekte- en invaliditeitsverzekering (geneeskundige verzorgingen, ziekte- en invaliditeitsuitkeringen aan werknemers).
- 3 Rijksinstituut voor ziekte- en invaliditeitsverzekering; erkende Ziekenfondsen, verbonden en landsbonden van ziekenfondsen; sociale-verzekeringsfondsen; nationale hulpkas voor de sociale verzekeringen der zelfstandigen (geneeskundige verzorgingen, ziekte- en invaliditeitsuitkeringen aan zelfstandigen)
- 4 Nationale kas voor bediendenpensioenen; Hulpen voorzorgskas voor zeevarenden onder Belgisch vlag; Algemene spaar- en lijfrentekas; erkende verzekeringsinstellingen (ouderdoms- en overlevingsrenten voor werknemers: individuele kapitaalvorming van werknemers).
- 5 Rijksdienst voor werknemerspensioenen; Rijkskas voor rust- en overlevingspensioenen; Dienst voor maatschappelijke veiligheid der zeelieden ter koopvaardij (rust- en overlevingspensioenen voor werknemers: collectieve kapitaalvorming)
- 6 Rijksinstituut voor de sociale verzekeringen der zelfstandigen; Rijkskas voor rust- en overlevingspensioenen; Sociale-verzekeringsfondsen; Nationale hulpkas voor de sociale verzekeringen der zelfstandigen (ouderdoms- en overlevingspensioenen der zelfstandigen)

- 7 Fonds des accidents du travail; Office de sécurité sociale des marins de la marine marchande; Entreprises d'assurance agréées (accidents de travail des salariés)
- 8 Fonds des maladies professionnelles (maladies professionnelles des salariés); Office de sécurité sociale des marins de la marine marchande
- 9 Office national de l'emploi; Caisse auxiliaire de paiement des allocations de chômage; Organisations professionnelles de travailleurs agréées (chômage des salariés)
- 10 Office national d'allocations familiales pour travailleurs salariés; Office de sécurité sociale des marins de la marine marchande; Caisses primaires agréées (allocations familiales des salariés)
- 11 Institut national d'assurances sociales pour indépendants; Caisses d'assurances sociales des travailleurs indépendants (allocations familiales des indépendants)
- 12 Administration centrale: crédits d'heures (formation professionnelle des adultes, salariés)

13. Régimes spéciaux

131 Régimes statutaires

- 1 Administration centrale: Service des pensions (pensions de retraite des fonctionnaires civils et assimilés et des militaires et gendarmes)
- 2 Administration centrale: Caisse des veuves et orphelins (pensions de survie des fonctionnaires civils et assimilés, des militaires et gendarmes)
- 3 Administration centrale: Services de prestations diverses (invalidité, accidents de travail, allocations familiales des fonctionnaires civils et militaires)
- 4 Administrations locales: provinces (pensions de retraite et survie), communes (grandes villes) (pensions de retraite et de survie)
- 5 Caisse spéciale pour allocations familiales des administrations locales et régionales (prestations familiales des communes et provinces)
- 6 Administration centrale: Caisse de répartition des pensions communales (pensions de retraite et de survie des fonctionnaires des petites communes)
- 7 Régie des télégraphes et téléphones (indemnités maladie et accidents de travail, pensions de retraite, prestations familiales)
- 8 Régie des voies aériennes (pensions de retraite, indemnités maladie et accidents de travail, prestations familiales)
- 9 Régie des services frigorifiques de l'État (pensions de retraite, indemnités maladie et accidents de travail, prestations familiales)
- 10 Régie des postes (indemnités maladie et accidents de travail, pensions de retraite, prestations familiales)
- 11 Régie des transports maritimes
- 12 Société nationale de distribution d'eau

- 7 Fonds voor arbeidsongevallen; Dienst voor maatschappelijke veiligheid der zeelieden ter koopvaardij; Erkende verzekeringsinstellingen (arbeidsongevallen van werknemers)
- 8 Fonds voor beroepsziekten (beroepsziekten voor werknemers); Dienst voor maatschappelijke veiligheid van zeelieden ter koopvaardij.
- 9 Rijksdienst voor arbeidsvoorziening; Hulpkas voor werkloosheidsuitkeringen; Aangenomen beroepsverenigingen van werknemers (werkloosheid der werknemers).
- 10 Rijksdienst voor kinderbijslag voor werknemers; Dienst voor maatschappelijke veiligheid der zeelieden ter koopvaardij; Erkende primaire fondsen (gezinsbijslag voor werknemers).
- 11 Rijksinstituut voor de sociale verzekeringen der zelfstandigen; Sociale verzekeringsfondsen voor zelfstandigen (kinderbijslag voor zelfstandigen).
- 12 Centrale overheid: kredieturen (beroepsopleiding van volwassenen, werknemers).

13 Bijzondere stelsels

131 Statutaire stelsels

- 1 Centrale overheid: Dienst der pensioenen (rustpensioenen van burgerlijke ambtenaren en gelijkgestelden en van militairen en leden van de rijkswacht).
- 2 Centrale overheid: Kas van weduwen en wezen (overlevingspensioenen van burgerlijke ambtenaren en gelijkgestelden, en van militairen en leden van de rijkswacht).
- 3 Centrale overheid: Diensten van verscheidene uitkeringen (invaliditeit, arbeidsongeval, kinderbijslag van burgerlijke ambtenaren en militairen).
- 4 Plaatselijke overheden; provincies (rust- en overlevingspensioenen), gemeenten (grote steden) (rust- en overlevingspensioenen).
- 5 Bijzonder kinderbijslagfonds voor de plaatselijke en gewestelijke overheidsdiensten (gezinsbijslag van gemeenten en provincies).
- 6 Centrale overheid: Omslagkas voor gemeentelijke pensioenen (rust- en overlevingspensioenen der ambtenaren van kleine gemeenten).
- 7 Regie van telegraaf en telefoon (uitkeringen voor ziekte en arbeidsongevallen, rustpensioenen, gezinsuitkeringen).
- 8 Regie der luchtwegen (rustpensioenen, uitkeringen voor ziekte en arbeidsongevallen, gezinsuitkeringen).
- 9 Regie der Belgische rijkskoel- en vriesdiensten (rustpensioenen, uitkeringen voor zieken en arbeidsongevallen, gezinsuitkeringen).
- 10 Regie der Posterijen (uitkeringen voor ziekte en arbeidsongevallen, rustpensioenen, gezinsuitkeringen).
- 11 Regie voor maritiem transport
- 12 Nationale maatschappij der waterleidingen

- 13 Société nationale des chemins de fer belges: Fonds des pensions (pensions de retraite, d'invalidité et de survie), Fonds des œuvres sociales (indemnités maladie et divers)
- 14 Société nationale des chemins de fer belges (accidents de travail)
- 132 Autres régimes professionnels**
- 1 Office de sécurité sociale des marins de la marine marchande; Caisse de secours et de prévoyance en faveur des marins naviguant sous pavillon belge (soins de santé, indemnités de maladie-invalidité des marins)
- 2 Office de sécurité sociale d'outre-mer (soins de santé, invalidité, vieillesse et survie, accidents de travail et maladies professionnelles)
- 3 Fonds national de retraite des ouvriers mineurs (invalidité des ouvriers)
- 4 Pool des marins de la marine marchande (chômage des marins); Caisse de secours et de prévoyance en faveur des marins naviguant sous pavillon belge
- 133 Régimes en faveur de victimes d'événement politique ou de calamité naturelle**
- 1 Caisse générale d'épargne et de retraite; Caisse nationale des pensions de guerre (victimes civiles et militaires de la guerre)
- 2 Œuvre nationale des invalides de guerre
- 3 Administration centrale (divers)
- 134 Autres régimes spéciaux**
-
- 14 Régimes volontaires**
- 1 Mutuelles reconnues, fédérations et unions nationales de mutuelles (maladie)
- 2 Caisse générale d'épargne et de retraite (assurance libre vieillesse et survie)
-
- 2 RÉGIMES COMPLÉMENTAIRES ET SUPPLÉMENTAIRES**
- 21 Régimes nationaux**
-
- 22 Régimes généraux**
- 1 Fonds de sécurité d'existence (chômage, divers)
- 2 Fonds de fermeture d'entreprises
- 23 Régimes spéciaux**
- 231 Régimes statutaires**
- 1 Société nationale des chemins de fer belges (prestations familiales extra-légales)
- 232 Autres régimes professionnels**
-
- 233 Régimes en faveur de victimes d'événement politique ou de calamité naturelle**
- 1 Œuvre nationale des anciens combattants et victimes de la guerre
- 234 Autres régimes spéciaux**
-
- 13 Nationale maatschappij der Belgische spoorwegen: Fonds voor pensioenen (rust-, invaliditeits- en overlevingspensioenen), Fonds voor sociale werken (uitkeringen voor ziekte en diversen).
- 14 Nationale maatschappij van Belgische spoorwegen (arbeidsongevallen).
- 132 Overige bedrijfsstelsels**
- 1 Dienst voor maatschappelijke veiligheid der zeelieden ter koopvaardij; Hulp- en verzorgingskas voor zeevarenden onder Belgische vlag (geneeskundige verzorgingen, ziekte- en invaliditeitsuitkeringen voor zeelieden).
- 2 Dienst voor de overzeese sociale zekerheid (geneeskundige verzorgingen, invaliditeit, ouderdom en overleving, arbeidsongevallen en beroepsziekten).
- 3 Nationaal pensioenfonds voor mijnwerkers (invaliditeit van de mijnwerkers).
- 4 Pool van de zeelieden ter koopvaardij (werkloosheid van de zeelieden); Hulp- en verzorgingskas voor zeevarenden onder Belgische vlag.
- 133 Stelsels ten behoeve van slachtoffers van politieke gebeurtenissen of natuurrampen**
- 1 Algemene spaar- en lijfrentekas; Nationale kas voor oorlogspensionen (burgerlijke en militaire oorlogsslachtoffers)
- 2 Nationaal werk voor oorlogsinvaliden
- 3 Centrale overheid (diversen)
- 134 Overige bijzondere stelsels**
-
- 14 Vrijwillige stelsels**
- 1 Erkende ziekenfondsen, verbonden en landsbonden van ziekenfondsen (ziekte).
- 2 Algemene spaar- en lijfrentekas (vrijwillige ouderdoms- en overlevingsverzekering)
-
- 2 AANVULLENDE EN BIJKOMENDE STELSELS**
- 21 Nationale stelsels**
-
- 22 Algemene stelsels**
- 1 Fonds voor bestaanszekerheid (werkloosheid, diversen)
- 2 Fonds voor sluiting van ondernemingen
- 23 Bijzondere stelsels**
- 231 Statutaire stelsels**
- 1 Nationale maatschappij van Belgische spoorwegen (bovenwettelijke gezinsuitkeringen)
- 232 Overige bedrijfsstelsels**
-
- 233 Stelsels ten behoeve van slachtoffers van politieke gebeurtenissen of natuurrampen**
- 1 Nationaal werk voor oud-strijders en oorlogsslachtoffers
- 234 Overige bijzondere stelsels**
-

24 Régimes volontaires

- 1 Office de sécurité sociale d'outre-mer (soins de santé, maladie-invalidité, vieillesse, survie)
- 2 Caisse nationale des pensions pour employés; Caisse générale d'épargne et de retraite; Entreprises d'assurances agréées (vieillesse et survie)

3. RÉGIMES D'AUTRES ACTIONS DE PROTECTION SOCIALE

- 1 Administration centrale: prestations aux handicapés
- 2 Administration centrale: indigents et divers
- 3 Administrations locales: centres publics d'aide sociale
- 4 Fonds national de reclassement social des handicapés
- 5 Office national de pensions pour travailleurs salariés: Caisse nationale des pensions de retraite et de survie (revenu garanti aux personnes âgées)
- 6 Œuvre nationale de l'enfance

24 Vrijwillige stelsels

- 1 Dienst voor de overzeese sociale zekerheid (geneeskundige verzorgingen, ziekte en invaliditeit, ouderdom, overleving)
- 2 Nationale kas voor bediendenpensioenen; Algemene spaar- en lijfrentekas; Erkende verzekeringsinstellingen (ouderdom en overleving)

3 OVERIGE SOCIALE VOORZIENINGEN

- 1 Centrale overheid: uitkeringen aan minder-validen
- 2 Centrale overheid: behoeftigen en diversen
- 3 Plaatselijke overheden: Openbare centra voor maatschappelijk welzijn
- 4 Rijksfonds voor sociale reclassering van de minder-validen
- 5 Rijksdienst voor werknemerspensioenen; Rijkskas voor rust- en overlevingspensioenen (ge waarborgd inkomen voor bejaarden)
- 6 Nationaal werk voor kindervelzijn

LUXEMBOURG

1 RÉGIMES DE BASE

11 Régimes nationaux

- 1 Fonds des allocations de naissance

12 Régimes généraux

- 1 Caisse nationale d'assurance maladie des ouvriers (CNAMOL)
- 2 Caisse de maladie des employés privés (employés privés; employés de l'État, des communes, des établissements publics et d'utilité publique et des chemins de fer luxembourgeois)
- 3 Caisse d'entreprise de maladie
 - 1 Ouvriers
 - 2 Employés
- 4 Caisse de maladie des fonctionnaires et employés publics (fonctionnaires de l'État, des établissements publics et d'utilité publique)
- 5 Caisse de maladie des fonctionnaires et employés communaux (fonctionnaires des communes)
- 6 Entraide médicale des chemins de fer luxembourgeois (agents des CFL)
- 7 Caisse de maladie des professions indépendantes
- 8 Caisse de maladie agricole (indépendants agricoles et leurs aidants)
- 9 Office des assurances sociales — Établissement d'assurance contre la vieillesse et l'invalidité: pensions vieillesse — décès — invalidité des ouvriers
- 10 Office des assurances sociales — Établissement d'assurance contre la vieillesse et l'invalidité: caisse d'allocations familiales des ouvriers
- 11 Office des assurances sociales — Association d'assurance contre les accidents
 - 1 section agricole et forestière (chefs d'entreprise et membres de leur famille; salariés agricoles)
 - 2 section industrielle⁽¹⁾ (ouvriers et employés privés; fonctionnaires et employés de l'État, des communes, des établissements publics et d'utilité publique; agents des CFL)

(1) Y compris l'assurance maladies professionnelles.

- 12 Caisse de pension des employés privés — pensions de vieillesse — décès — invalidité (employés privés; employés de l'État, des communes, des établissements publics et d'utilité publique et des CFL)
 - 13 Caisse de pension des employés privés — Caisse d'allocations familiales des employés (employés privés; fonctionnaires et employés de l'État, des communes, des établissements publics et d'utilité publique et agents et employés des CFL)
 - 14 Caisse de pension des artisans, des commerçants et industriels
 - 15 Caisse de pension agricole (indépendants agricoles et leurs aidants)
 - 16 Caisse d'allocations familiales des non-salariés
 - 17 Fonds de chômage
- 13 Régimes spéciaux**
- 131 Régimes statutaires**
- 1 Administration centrale: service des pensions (pensions des fonctionnaires de l'État et assimilés)
 - 2 Caisse de prévoyance des fonctionnaires et employés communaux (pensions des fonctionnaires communaux)
 - 3 Administration de sécurité sociale (pensions des employés publics)
 - 4 Société nationale des chemins de fer (pensions des agents des CFL)
- 132 Autres régimes professionnels**
-
- 133 Régimes en faveur de victimes d'événement politique ou de calamité naturelle**
- 1 Administration centrale: service des dommages de guerre corporels
- 134 Autres régimes spéciaux**
-
- 14 Régimes volontaires**
-
- 2 RÉGIMES COMPLÉMENTAIRES OU SUPPLÉMENTAIRES**
- 21 Régimes nationaux**
-
- 22 Régimes généraux**
-
- 23 Régimes spéciaux**
- 231 Régimes statutaires**
- 1 Administration centrale: service des pensions (suppléments aux pensions des employés et ouvriers de l'État)
 - 2 Administrations locales (suppléments aux pensions du personnel)
 - 3 Administrations de sécurité sociale (suppléments aux pensions des employés et des ouvriers)
- 232 Autres régimes professionnels**
-
- 233 Régimes en faveur de victimes d'événement politique ou de calamité naturelle**
-
- 234 Autres régimes spéciaux**
- 24 Régimes volontaires**
- 1 Caisse médico-chirurgicale mutualiste
 - 2 Sociétés de secours mutuel (assurance décès invalidité)
 - 3* Administration publiques
 - 4* Entreprises privées
- 3 RÉGIMES D'AUTRES ACTIONS DE PROTECTION SOCIALE**
- 1 Fonds national de solidarité (pensions et suppléments de pension)
 - 2 Administration centrale: administration de l'emploi (chômage et réemploi)
 - 3 Administration centrale: administration de l'emploi (placement et rééducation professionnelle des travailleurs handicapés)
 - 4 Administration centrale: aide et secours divers (indigents et divers)
 - 5 Administrations locales
 - 1 Communes (aides et secours divers)
 - 2 Bureaux de bienfaisance
 - 6 Croix-Rouge luxembourgeoise
 - 7 Œuvre nationale de secours Grande-Duchesse Charlotte
 - 8 Œuvre des pupilles de la nation
 - 9 Ligue luxembourgeoise contre la tuberculose

UNITED KINGDOM

- 1 BASIC SCHEMES
 - 11 **National schemes**
 - 1 Central government
 - 1 Family allowances
 - 2 Hospital and community services
 - 3 Family practitioner services
 - 4 Other central health services
 - 5 Child guidance and other health services
 - 6 Personal social services and other central services
 - 12 **General schemes**
 - 1 National insurance fund
 - 2 Redundancy fund
 - 3 Central government: employment services
 - 4 Central government: old persons' pensions
 - 5 Central government: non-contributory invalidity pension
 - 13 **Special schemes**
 - 131 *Statutory schemes*
—
 - 132 *Other occupational schemes*
—
 - 133 *Schemes in favour of victims of political events and natural disasters*
 - 1 Central government: war pensions, etc.
 - 134 *Other special schemes*
—
 - 14 **Voluntary schemes**
- 2 COMPLEMENTARY OR SUPPLEMENTARY SCHEMES
 - 21 **National schemes**
—
 - 22 **General schemes**
—
 - 23 **Special schemes**
 - 231 *Statutory schemes*
 - 1 Central government: Ministry of Defence-health services
 - 2 Public authorities' superannuation
 - 232 *Other occupational schemes*
 - 1 National Dock Labour Board Redundancy Scheme
 - 2 Redundant mineworkers' scheme
 - 3 Public enterprises' superannuation
 - 4 Private enterprises
 - 1 pension funds
 - 2 pension schemes
 - 5 Employers' sickpay and health service provisions
 - 1 funded schemes
 - 2 direct payments
 - 233 *Schemes in favour of victims of political events and natural disasters*
—
 - 234 *Other special schemes*
—
 - 24 **Voluntary schemes**
 - 1 Friendly societies

3 SCHEMES RELATING TO OTHER FORMS OF SOCIAL PROTECTION

- 1 Central government
 - 1 Non-contributory benefits except OPP and invalidity
 - 2 Employment transfer scheme
 - 3 Industrial rehabilitation
 - 4 Welfare foods
 - 5 Vocational training of the disabled
 - 6 Other services for the disabled
 - 7 Legal aid and criminal injuries compensation
- 2 Local authorities
 - 1 Personal social services
 - 2 School meals and milk
- 3 Private bodies

IRELAND

1 BASIC SCHEMES

11 National schemes

- 1 Central government
 - 1 Health services
 - 2 Children's allowances
- 2 Local government: health boards

12 General schemes

- 1 Central government
 - 1 Health services
 - 2 Social insurance fund
 - 3 Occupational injuries fund
 - 4 Redundancy payment fund
- 2 Local government: health boards
- 3 Private enterprises
 - 1 Redundancy payments
 - 2 Payment of wages and salaries in case of sickness, . . .

13 Special schemes

131 Statutory schemes

- 1 Central government
 - 1 Superannuation of employees
 - 2 Payment of salaries to employees in case of sickness, . . .
- 2 Local government
 - 1 Superannuation of employees
 - 2 Payment of salary to employees in case of sickness, . . .

132 Other occupational schemes

- 1 Central government: supplementary unemployment fund (manual workers in the building, etc. . . in case of bad weather)

133 Schemes in favour of victims of political events or natural disasters

134 Other special schemes

14 Voluntary schemes

- 2 COMPLEMENTARY OR SUPPLEMENTARY SCHEMES
- 21 **National schemes**
 - 22 **General schemes**
 - 23 **Special schemes**
 - 231 *Statutory schemes*
 - 232 *Other occupational schemes*
 - 1 Private enterprises (superannuation payments) (1)
 - 233 *Schemes in favour of victims of political events or natural disasters*
 - 234 *Other special schemes*
 - 24 **Voluntary schemes**
 - 1 Voluntary health insurance board
 - 2 Private pension funds
- 3 SCHEMES RELATING TO OTHER FORMS OF SOCIAL PROTECTION
 - 1 Central government (public social aid)
 - 2 Local government (public social aid)
 - 3 Private charity funds (private social aid)

DANMARK

- 1 GRUNDORDNINGER
- 11 **Nationale ordninger**
 - 1 Lokaladministration: Kommuner (Sygesikring, sundhedspleje)
 - 2 Centraladministration: (Hospitals- og sundhedsvæsen)
 - 3 Lokaladministration: (Hospitaller, folkepension, etc.)
- 12 **Generelle ordninger**
 - 1 Arbejdsgivere: (Dagpenge eller løn i de første 5 uger af sygefravær til alle lønmodtagere)
 - 2 Lokaladministration: Kommuner (Dagpenge ved sygdom til alle erhvervsaktive, efter de første 5 uger og ved fødsel)
 - 3 Private forsikringselskaber: (Lovpligtig arbejdsskadeforsikring for alle lønmodtagere)
 - 4 Centraladministration: (Arbejdsformidling)
 - 5 Centraladministration: Arbejdstilsyn (Tilsyn med virksomheder)
 - 6 Centraladministration: (Erstatning af indtægtstab under kursus)
 - 7 Arbejdsløsheds-kasser: (Arbejdsløshedsforsikring)
 - 8 Garantifond: (Sikring af lønmodtageres tilgodehavende i tilfælde, hvor virksomheder ophører)
- 13 **Særlige ordninger**
 - 131 *Vedtægtsmæssige ordninger*
 - 1 Centraladministration: (Ydelser, der administreres af det offentlige: arbejdstilsyn, ulykker, . . .)
 - 132 *Andre erhvervsbetingede ordninger*
 - 133 *Ordninger til fordel for ofre for politiske hændelser og naturkatastrofer*
 - 1 Centraladministration
 - 134 *Andre særlige ordninger*

- 14 **Frivillige ordninger**
 - 1 Dagpengefonden (Dagpengesikring for selvstændige og husmødre)

- 2 KOMPLETTERENDE OG SUPPLERENDE ORDNINGER

- 21 **Nationale ordninger**
 -

- 22 **Generelle ordninger**
 - 1 ATP: (Arbejdsmarkedets tillægspension)

- 23 **Særlige ordninger**
 - 231 *Vedtægtsmæssige ordninger*
 - 1 Centraladministration: (Tjenestemandspensioner)
 - 2 Lokaladministration: (Tjenestemandspensioner)
 - 232 *Andre erhvervsbetingede ordninger*
 - 1 Pensionskasser
 - 2 Centraladministration: (Ydelser til ikke-aktive tidligere medarbejdere)
 - 233 *Ordninger til fordel for ofre for politiske hændelser og naturkatastrofer*
 -
 - 234 *Andre særlige ordninger*
 -

- 24 **Frivillige ordninger**
 -

- 3 ANDRE SOCIALSIKRINGSAKTIVITETER
 - 1 Lokaladministration (Socialhjælp etc.)

Remarks on certain links between the European system of integrated social protection statistics (ESSPROS) and the European system of integrated economic accounts (ESA)

A — GENERAL OBSERVATIONS

1. During the development — in part concurrent — of the two systems, the respective Groups of Experts influenced one another in their work: the ESA incorporated the initial results (concepts, classifications) obtained for the social statistics, and what was later to become ESSPROS was able to benefit from a complete economic accounting system whose logical framework it could apply. These sets of statistics have always been coordinated, therefore, at least on a theoretical level.
2. The authors of these statistics intend them to be complementary. From that point of view, the links established between them appear to be adequate, and considering the objectives set for each of the two systems, it would be pointless or impossible to go further, as should be apparent from the observations that follow. These relate to two criteria, chosen for illustrative purposes from among all those which have been used and are described in earlier chapters, namely, the classification of agencies and the categories of benefits.

B — CLASSIFICATION OF AGENCIES

3. One could envisage other ways of grouping together institutional units for classification purposes than that described above (see paragraph 308 *et seq.*). In fact the economic accounting conventions afford at least three other possibilities.
4. The first is the most straightforward: it consists in aggregating the transactions of agencies in accordance with the institutional sector to which they belong: enterprises, general government (divided, if necessary, into its subsectors), private non-profit institutions, etc. It appeared, however, that for the purposes of social statistics, the sectoral criterion should preferably be reserved for the breakdown of receipts; that is where the financing sector should in fact appear, since *for the beneficiary* the sector which provides benefits is only one intermediary among several. Furthermore, such a classification fails to show the ways in which protection is provided.
5. A second type of classification may be based on the various categories of social benefits provided by agencies, that is:
 - (a) social benefits linked to actual contributions;
 - (b) social benefits linked to imputed contributions;
 - (c) other social benefits.

However, apart from the fact that this breakdown can be applied only to agencies providing 'social benefits'¹ it is impossible, in the case of certain agencies, to classify them by applying ESA rules.

This is the case, for example, when benefits are financed simultaneously by means of actual contributions, imputed contributions and general government contributions, the relative proportions of these contributions varying from one agency to another and even from one year to the next.

6. Finally, one might combine the first two possibilities by forming:
 - (a) a separate sub-group, containing all the agencies which provide benefits financed, at least in part, by imputed contributions;
 - (b) sectoral sub-groups, containing all the other agencies, each allocated to the appropriate sub-group.

This solution lacks precision, since the proportion of the financing of agencies in the first sub-group which is represented by imputed contributions may, as indicated above, differ greatly from one unit to another, and, consequently, from one country to another. Moreover, the mere existence of the first sub-group would rule out many cross-checks with the ESA data.

¹ I. e. excluding other social protection benefits (other benefits in the form of goods and services, fiscal benefits).

C — THE CATEGORY OF SOCIAL PROTECTION BENEFITS

7. In national accounts, goods and services are recorded in widely differing ways depending on the type of economic unit *which consume them*. In a given country, if a private individual consults a doctor, buys medicines on a prescription and then claims reimbursement¹ for his expenditure from the responsible social security institution, the service provided by the doctor and the goods represented by the medicines are described as 'market' goods and services, and as such are regarded as having been consumed by the sick person; accordingly, they come under the aggregates 'social benefits'² and 'final consumption of households'. On the other hand, in a neighbouring country with a national health service which provides the sick person with a medical consultation and medicines³ free of charge, the reasoning adopted is as follows: since the doctor is remunerated and the medicines are purchased by a general government department, the latter becomes the consumer of the goods and the service, the cost of which then comes under the aggregate 'general government consumption': at the same time, these general government departments set themselves up as producers of 'health services' which in the final analysis accrue to the sick person but which, *since they are 'non-market' services, cannot be regarded as 'social benefits'*.

Of course, for the sick person these accounting distinctions are meaningless: he is treated by the same means — a doctor and medicines — regardless of the manner in which the former is remunerated or the latter purchased.

8. The fact that goods are always of the 'market' type means that:

(a) *social* benefits other than cash benefits include goods, and market services only;

(b) other benefits in the form of goods and services provided by the social protection system include goods, market services and all non-market services.

9. It is obvious that for the purposes of social analysis — which is concerned intrinsically with protected persons and beneficiaries — subdivisions which take account of the economic character of the services granted to households ('market' and 'non-market') are artificial in character and therefore cannot be employed as a classification criterion for ESSPROS.

1. It does not matter whether the reimbursement is total or partial (i. e. whether or not the insured person pays part of the cost of treatment).

2. In order to be classified under 'social benefits', benefits in kind (goods and services) must always be of the 'market' type.

3. In fact, in all countries — even those without a national health service — there are goods and services which belong to both categories. The distinction made between these categories is justified solely by the classification, definitions, relations between sectors, etc. used by economic accounting systems as needs dictate.

Parts of the ESA referred to in Chapter 8
This annex contains those parts of the 'European system
of integrated economic accounts' (ESA) which are referred to in Chapter 8

N. B. Passages have been reproduced in their entirety only where this was considered necessary

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Chapter VII: Rule of accounting

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VALUATION OF TRANSACTIONS

705. Valuation of distributive transactions

As the great majority of distributive transactions represent cash flows, they present no valuation problems. Once the content of these transactions has been defined and once their timing has been fixed (see 708), the amount at which they should be recorded in the accounts is clearly established.

A problem of valuation arises only for distributive transactions which do not involve cash payments; that is, for imputed flows and flows in kind.

(a) Distributive transactions which represent imputed flows.

These are:

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— imputed social contributions; (the way in which these are valued has been explained).

(b) Distributive transactions which measure the value of payments in kind. The method of valuing them is determined according to the nature of transactions, whether in goods and services or in financial assets or liabilities. This is the case for the following:

- goods and services given by the units which produce them to their employees as remuneration in kind: valued at approximate basic prices;
- other goods and services supplied by producer units to their employees as remuneration in kind: valued at purchasers' prices;
- bonus shares distributed to employees when the value of these shares is included in gross wages and salaries: valued at stock exchange or market prices;
- social benefits in kind: valued at the purchasers' prices paid by the unit which distributes the benefits;
- gifts in kind included in the following transactions: current transfers within general government, current transfers to private non-profit institutions . . . miscellaneous current transfers, investment grants. . . : valued at the purchasers' price of similar goods.

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TIME OF RECORDING TRANSACTIONS

707. The time at which transactions in goods and services are recorded

The time at which transactions in goods and services are recorded is determined by the following conventions:

Output of goods and services

These are to be recorded at the time the goods being processed become usable or at the time the services are rendered.

However:

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- the output of rent services should be recorded at the time the rent is due;
- the output of insurance services can be calculated only at the end of the period and should relate to the whole of the period;

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- the output of non-market services, because of the way in which it is valued, is recorded at the same time as the costs of this output are recorded.

Intermediate consumption

The intermediate consumption of market branches is recorded:

- in the case of goods, at the time they enter the production process, i. e. the time they are actually consumed;
- in the case of services, at the time they are purchased; by convention, however, trade and transport services are to be recorded at the time the goods in which they are embodied are consumed;
- the intermediate consumption of the non-market branches of general government and private non-profit institutions is recorded at the time the goods and services are purchased.

Final consumption

- the final consumption of households is recorded at the time of purchase of the goods and services;
- the collective consumption of general government and private non-profit institutions is recorded at the same time as the corresponding output is recorded.

Gross fixed capital formation

This is recorded at the time the capital goods are made available to the purchaser. The following, however, are recorded at the end of the accounting period:

- the value of work in progress carried out during the period on immovable fixed capital goods whose construction extends over several periods and for which a buyer has been found during a previous period;
- the value of work carried out from the date of the beginning of the construction until the end of the period under consideration on immovable fixed capital goods whose construction extends over several periods and for which a buyer has been found during the period in question.

Net purchases of land and intangible assets

These can be calculated only at the end of the relevant period and should cover the whole of this period.

708. The time at which distributive transactions are recorded

Distributive transactions are recorded at the time payment becomes due, i. e. on an accruals basis. Nevertheless, for certain transactions, it is difficult to specify the time an amount becomes due and there are grounds for recording such transactions at the time payment is made in cash or, failing this, the time benefits are actually provided.

Compensation of employees

- gross wages and salaries are recorded at the time they are due;
- employers' actual social contributions are recorded at the time the wages and salaries to which they are related are due;
- imputed social contributions:
 - representing the counterpart of compulsory direct social benefits are recorded at the time these benefits are due,
 - representing the counterpart of voluntary direct social benefits are recorded at the time these benefits are provided.

Taxes linked to production and imports are recorded at the time the goods and services are produced, sold or imported.

Subsidies are recorded at the time they are due to the producers or importers. However:

- subsidies which take the form of the difference between the purchasing price and the selling price charged by a government trading agency are recorded at the time the goods are bought by the agency, if the selling price is known at that time;
- subsidies intended to cover a loss incurred by a producer unit in a market branch are recorded at the time the general government agency decides to cover the loss.

Net accident insurance premiums are recorded when they are earned.

Accident insurance claims are recorded at the time the accident occurs.

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Actual social contributions are recorded when the gross salaries and wages to which they are related are due. The actual social contributions of persons who are not employed should, however, be recorded when they are due.

Imputed social contributions:

- imputed social contributions which represent the counterpart of compulsory direct social benefits are recorded at the time the benefits are due;
- imputed social contributions which represent the counterpart of voluntary direct social benefits are recorded at the time the benefits are provided.

Social benefits:

- benefits in cash are recorded at the time they are due;
- reimbursements in cash for goods and services purchased by households are recorded at the time the goods and services are purchased;
- benefits in kind are recorded at the time they are provided.

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Current transfers to private non-profit institutions are recorded at the time they are made. However, transfers received from general government should be recorded at the time they are due.

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Miscellaneous current transfers are recorded at the time they are made. However, transfers received from (or made to) general government should be recorded when they are due.

Investment grants are recorded at the time they are due.

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Change in the actuarial reserves for pensions

This can be calculated only at the end of the relevant period and is meant to cover the whole of this period.

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RECORDING GROSS OR NET

711. When a transaction can figure among resources and among uses in an account, the transaction is said to be recorded net if only the balance is shown either under uses or under resources. In the contrary case, the recording is said to be gross.

Transactions in goods and services constitute either resources or uses. However, the following transactions, defined as balances, are, by convention, recorded net under uses:

- change in stocks,
- net purchases of land,
- net purchases of intangible assets.
- *in the case of distributive transactions*, the general rule is to record gross.

However, the change in actuarial reserves for pensions, defined as a balance, is recorded net among uses or among resources.

Financial transactions, being based on the criterion of change in financial assets and change in liabilities, are recorded net.

Annex IV

**List of the main members of the former Working Party
'Social Accounts'**

<i>Chairmen:</i>	M. Gavanier (till March 1973) M. Wedel	<i>Ireland:</i>	M. Broderick M. O'Driscoll
<i>Secretary:</i>	M. Eyquem	<i>Italia:</i>	Mme D'Arcangelis-Pacioni M. Barbarulo M. De Carolis M. Tavernese
<i>Belgique/ België:</i>	M. Consael Mme Olislaegers † M. Tuyaerts M. Van Hauwaert † M. Verlinden	<i>Luxembourg:</i>	M. Bastendorff M. Bertrand M. Ruppert M. Weimerskich
<i>Danmark:</i>	M. Hagensen Mme Knudsen M. Vorre	<i>Nederland:</i>	M. Jelsma M. de Korte M. tenBergen M. van der Schoot M. Zandbergen
<i>Deutschland:</i>	M. Brakel M. Burghardt M. Kopsch M. Plachetka Mme Sievers	<i>United Kingdom:</i>	M. Hayward M. Murphy M. Sharrat M. Wroe
<i>France:</i>	M. Begin Mme Martin M. Perdriau M. Souilié-Richard M. Zimberlin		
<i>International Labour Office</i>			M. Boye
<i>Commission of the European Communities:</i>			
– Directorate-General for Economic and Financial Affairs			M. Cavallari M. Sambach M. Laurent
– Directorate-General for Employment and Social Affairs			
– Statistical Office			M. Nols M. Pêtre

Annex V

**List of the main members of the Working Party
'Social Protection Statistics'**

<i>President:</i>	M. Wedel	<i>Ireland:</i>	M. Broderick
<i>Secretary:</i>	M. Eyquem		Miss Kelly
			M. McMahon
			Miss Webster
<i>Belgique/ België:</i>	M. De Lange	<i>Italia:</i>	M. Aloise
	M. Tuyaerts		Mme Pedulla'
	M. Van Hauwaert †		
	M. Van Hoorebeek	<i>Luxembourg:</i>	M. Hertges
	M. Verlinden		M. Hostert
<i>Danmark:</i>	M. Jørgensen		M. Ruppert
	Mme Knudsen		M. Scholl
			M. Weimerskirch
<i>Deutschland:</i>	M. Bittner	<i>Nederland:</i>	M. Ramaker
	M. Brakel		M. Van Heest
	M. Kopsch		M. Van Zeggeren
<i>France:</i>	M. Durin	<i>United Kingdom:</i>	M. Arrundale
	M. Laganier		M. Broadbent
	M. Mourre		M. McKinley
	M. Pommier		M. Ramprakash
<i>International Labour Office</i>			M. Picard
<i>Commission of the European Communities:</i>			
— Directorate-General for Employment and Social Affairs			M. Calderbank
			M. Draperie
— Statistical Office			M. Pêtre

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