



# QUALITY REPORT

## **Module on Net Social Protection Benefits (Restricted approach)**

**(according to the draft regulation on the collection of ESSPROS net social protection benefits  
and the Gentleman's agreement for the transition period (Doc. SP/2010/11/EN))**

MEMBER STATE: GREECE

REFERENCE YEAR: 2011

REPORT ISSUED: 31 Jan 2014

## **Note - Referencing AITRs, AISCRs and residual fiscal benefits:**

When referring to tax/social contribution rates or residual fiscal benefits in the ESSPROS net social protection benefits (restricted approach) questionnaire a standard format should be applied.

### **AITRs and AISCRs**

Each individual rate can be identified by the type of rate, the scheme and the benefit concerned. Based on this, the format used to identify rates should be the following:

**RATE\_TYPE – SCHEME\_NUMBER – BENEFIT\_CODE**

RATE\_TYPE refers to the type of levy (i.e. taxes or social contributions). For this variable the following codes may be used:

- T (taxes)
- SC (social contributions)
- TSC (both taxes and social contributions)

SCHEME\_NUMBER refers to the scheme. For this variable please specify “scheme x” where x is the number of the scheme. In cases where multiple schemes need to be referenced, x can be a comma separated list of scheme numbers (e.g. “schemes 1, 4, 6”). In cases where all schemes need to be referenced then SCHEME\_NUMBER can be set to “all schemes”.

BENEFIT\_CODE refers to the ESSPROS benefit code. This may be a single code (e.g. 1131111) or a comma separated list (e.g. 1131111, 1132111). Aggregate level codes can be used to refer to all relevant subsidiary codes (e.g. 1130000 would be assumed to refer to all benefits for which taxes/social contributions are applicable in the old age function; 1111110 would cover all non-means tested periodic sickness benefits, etc.). If all benefits within a scheme are affected then the value of this variable can be set to “all benefits”.

Examples:

- Referring to an AITR applied to non means-tested periodic disability pension for scheme 7: “T – scheme 7 - 1121111”
- Referring to AITRs applied to all means-tested and non means-tested periodic cash benefits for old age pensions: “T – all schemes - 1131111, 1132111”
- Referring to AITRs applied to all means-tested and non means-tested periodic cash benefits for old age pensions for schemes 5 to 7: “T – schemes 5, 6, 7 - 1131111, 1132111”
- Referring to AISCRs applied to all old age benefits for all schemes: “SC – all schemes – 1130000”
- Referring to AITRs and AISCRs applied to old age benefits for scheme 4: “TSC – scheme 4 - 1130000”
- Referring to AITRs applied to all benefits within scheme 7 and 8: “T– schemes 7, 8 – all benefits”

### **Residual fiscal benefits**

Each fiscal benefit should be referenced using the format “FB – BENEFIT\_NUMBER” where BENEFIT\_NUMBER refers to the number element of the columns used to report data on fiscal benefits in the questionnaire (“Fiscal 1, Fiscal 2, Fiscal 3, ....”). A comma separated list can be used to reference multiple fiscal benefits or “all” in case all residual fiscal benefits are affected.

Examples:

- Referring to fiscal benefit no.1: FB-2
- Referring to fiscal benefits 1 and 4: FB-1,4
- Referring to all fiscal benefits: FB-all

### **1. Benefits liable to taxation and/or social contributions**

Please list all benefits reported in the ESSPROS Core system that are potentially liable to taxes and/or social contributions.

<b>Benefits subject to taxation</b>
<i>(please specify the scheme number and codes of benefits reported to the ESSPROS Core system which are potentially liable to taxation in the format SCHEME_NUMBER – BENEFIT_CODE)</i>
<u><b>T - Schemes 01, 08 - 1111111</b></u>
<u><b>T - Scheme 09 - 1111112</b></u>
<u><b>T - Schemes 01, 02, 07, 09 - 1121111</b></u>
<u><b>T - Schemes 03, 09 - 1121114</b></u>
<u><b>T - Scheme 01 - 1121121</b></u>
<u><b>T - Scheme 08 - 1121123</b></u>
<u><b>T - Schemes 01, 02, 07, 09 - 1131111</b></u>
<u><b>T - Schemes 01, 02, 08, 09 - 1131112</b></u>
<u><b>T - Scheme 06 - 1131114</b></u>
<u><b>T - Schemes 02, 08 - 1131115</b></u>
<u><b>T - Schemes 01, 02, 07 - 1141111</b></u>
<u><b>T - Schemes 01, 03, 08 - 1151111</b></u>
<u><b>T - Scheme 08 - 1151112</b></u>
<u><b>T - Schemes 02, 03, 08 - 1151113</b></u>
<u><b>T - Schemes 03, 08, 09 - 1151114</b></u>
<u><b>T - Schemes 01, 04, 08, 09 - 1151123</b></u>
<u><b>T - Schemes 09, 10 - 1152113</b></u>
<u><b>T - Scheme 08 - 1161113</b></u>
<u><b>T - Scheme 02 - 1161114</b></u>
<u><b>T - Schemes 02, 08 - 1161122</b></u>
<u><b>T - Scheme 03 - 1161123</b></u>
<u><b>T - Scheme 08 - 1181112</b></u>

<b>Benefits subject to social contributions</b>
<i>(please specify the scheme number and codes of benefits reported to the ESSPROS Core system which are potentially liable to social contributions in the format SCHEME_NUMBER – BENEFIT_CODE)</i>
<u><b>SC - Schemes 01, 08 - 1111111</b></u>
<u><b>SC - Schemes 01, 09 - 1111121</b></u>
<u><b>SC - Schemes 01 - 1121121</b></u>
<u><b>SC - Schemes 01, 03, 08 - 1151111</b></u>
<u><b>SC - Schemes 01, 02 - 1151121</b></u>

## **2. Accuracy and reliability**

### **2.1 Data sources (part 1)**

Which sources of data have been used to produce the reported AITRs, AISCs and any residual fiscal benefits. Please be exhaustive.

<b>Name of data source</b>	<b>Type <sup>(1)</sup></b>	<b>Frequency of the data source in months <sup>(2)</sup></b>	<b>Time lag in months <sup>(2)(3)</sup></b>	<b>AITRs/AISCs/residual fiscal benefits covered <sup>(4)</sup></b> (please list the AITRs/AISC derived using each data source using the format: RATE_TYPE – SCHEME_NUMBER – BENEFIT_CODE and list fiscal benefits using the format: FB _ BENEFIT_NUMBER)
EU - SILC Survey 2011	Survey	12 months	22	TSC – all schemes – all benefits

1. Please specify: "Administrative data", "Register based data", "Survey", "Micro-simulation model", "Other". For category "Other", please specify the type.

2. Please specify: "3 months", "6 months", or "12 months" or etc. In the case of micro-simulation models, please inform on both the frequency with which the model is updated to reflect changes in the fiscal system and the frequency with which any underlying sample data are updated.

3. The time lag is the period between the reference year and the moment in which data are available from the data source.

4. For further information on the format required for listing AITRs/AISCs/fiscal benefits refer to the notes at the top of the questionnaire.

### **2.1 Data sources (part 2)** – please note that part 1 and part 2 are in fact one table and have only been separated to facilitate the completion of the table

<b>Name of data source</b> (Please indicate the same data sources as in table 2.1 part 1)	<b>Any additional information regarding this data source (i.e. report on problems that lead to estimation of data) <sup>(5)</sup></b>	<b>Sample (i.e. which part of benefit recipients are covered by this data source) <sup>(6)</sup></b>
EU - SILC Survey 2011	An estimation for the tax paid by the beneficiaries has been made based on the individual's taxable income. In Greece there were 8 escalating taxation coefficients for the year 2011, which form an individual's due taxes, according to his/her yearly gross income.	Full coverage


5. Please fill in this column in cases of: delays, estimations, incomplete data, incomplete breakdowns of data or any other reasons that lead to estimations. In cases of data that do not provide adequate breakdowns for specific AITRs/AISCRs, please identify the rates affected using the format RATE TYPE – SCHEME NUMBER – BENEFIT CODE.

6. Please indicate "Full coverage" if the data source covers the whole population of benefit recipients. If the data source contains data for only some recipients, please specify the sample and identify any ways in which the sample characteristics may differ from that of the total population of benefit recipients.

## 2.2 Use of multiple data sources

Where appropriate (i.e. if cross data-sources are used) please indicate the AITRs, AISCRs and residual fiscal benefits derived from multiple data sources.

<b>AITRs, AISCRs or residual fiscal benefits</b> <i>(please list the AITRs/AISCRs affected using the format: RATE_TYPE – SCHEME_NUMBER – BENEFIT_CODE and list fiscal benefits using the format: FB _ BENEFIT_NUMBER)</i>	<b>Data sources</b> <i>(please specify at least two data sources from those listed in table 2.1 and explain how they are used together)</i>
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## 2.3 Comparability (completeness of coverage)

Please indicate cases where:

- AITRs or AISCRs could not be provided for one or more benefits or groups of benefits liable to taxes or social contributions (i.e. AITR/AISCR reported as 0 when a positive and non-zero value is expected);
- AITRs or AISCRs do not cover all aspects of the fiscal system. For example, the tax/social contribution rates provided cover the main elements of the fiscal system but do not cover some particular aspects (i.e. positive and non-zero AITR/AISCR reported but the value does not reflect all aspects of the fiscal system).
- A fiscal benefit that gives relief to taxes/social contributions paid on social protection benefits is not taken into account in AITRs/AISCRs and has not been included as a residual fiscal benefit (i.e. positive and non-zero AITR/AISCR reported and reflects all aspects of the fiscal system except a particular relief for social protection purposes, the value of which has not been reported as a residual fiscal benefit).

<b>AITRs, AISCRs or residual fiscal benefits</b> <i>(please list the AITRs/AISCRs affected using the format: RATE_TYPE – SCHEME_NUMBER – BENEFIT_CODE and list fiscal benefits using the format: FB _ BENEFIT_NUMBER)</i>	<b>Type of incomplete coverage</b> <i>(please give a brief explanation as to what is not covered and the reasons for this)</i>
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## 2.4 Comparability (coherence with the methodology)

<b>AITRs, AISCRs or residual fiscal benefits</b> (please list the AITRs/AISCRs affected using the format: RATE_TYPE – SCHEME_NUMBER – BENEFIT_CODE and list fiscal benefits using the format: FB _ BENEFIT_NUMBER)	<b>Cases of non-application of the net social protection benefits (restricted approach) methodology</b> (please provide a comprehensive list of any cases where the data reported may not fully comply with the methodology for net social protection benefits (restricted approach) for reasons other than incomplete coverage)
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## 3. Methodologies and assumptions used to estimate AITRs, AISCRs and residual fiscal benefits

<b>AITRs/AISCRs and fiscal benefits covered</b> (please list the AITRs/AISCRs affected using the format: RATE_TYPE – SCHEME_NUMBER – BENEFIT_CODE and list fiscal benefits using the format: FB _ BENEFIT_NUMBER)	<b>Estimation method<sup>(7)</sup></b> (please explain methodologies used for all estimations)	<b>Assumptions necessary to make these estimations</b> (please explain any important assumptions made in developing the estimations)	<b>Coverage of the fiscal system concerned<sup>(8)</sup></b>
TSC – all schemes – all benefits	All cited rates stem from the EU - SILC sample survey. The excel calculation formulas for every tax rate are defined as: [Sumproduct((tax paid/taxable income);benefit)]/[Total benefit]. These are	For the tax rates, the escalation of taxes imposed to the individual's income has been taken into account.	

	applied at function level across all Schemes. Analogous formulas are applied for social contribution rates.		

7. If micro-simulation models are used please identify them here and mention any important assumptions that are made in the third column.

8. Please identify any aspects of the fiscal system concerned which are not taken into account. This should include fiscal benefits, marginal tax rates, tax free allowances, coverage of the tax base in calculations of tax rates which will result in deviation from the true value of the AITR, AISC or residual fiscal benefit.

#### **4. Revision of statistics**

In this section please provide the details of any revisions that have been made to data submitted previously. For each revision, use the first column to indicate the AITR, AISC or fiscal benefit that has been revised, put an 'X' in the column that corresponds to the type of the revision and, finally in the last column, provide a brief description of the revision, specifying if it is extraordinary (very rare) or ordinary (it can happen regularly).

<b>AITRs/AISCs/fiscal benefits covered</b>  <i>(please list the AITRs/AISCs affected using the format: RATE_TYPE – SCHEME_NUMBER – BENEFIT_CODE and list fiscal benefits using the format: FB _ BENEFIT_NUMBER)</i>	<b>Type of revision</b>					<b>Details of the revision</b> <i>(please provide a brief description)</i>
	Changes in the data sources used <sup>(9)</sup>	Changes in the methods used for estimating data <sup>(10)</sup>	Revisions of data due to conceptual adjustments <sup>(11)</sup>	Revisions of data due to availability of final statistics <sup>(12)</sup>	Other revisions of data (e.g. due to quality review actions)	
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9. E.g. new/updated data sources; additional information supplied by particular data sources; other changes in data sources.

10. E.g. changes in the methods used; revised methods to improve coherence with the ESSPROS net social protection benefits (restricted approach) methodology; other changes in methods.

11. E.g. changes in the ESSPROS net social protection benefits (restricted approach) methodology; in the social protection system; in classifications or definitions other than ESSPROS; etc.

12. E.g. final figures are provided by the data sources; or provisional estimations are replaced by information that was missing in the last data collection; etc.

#### **4. Other information related to Quality**

##### **4.1 Quantitative data**

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#### 4.2 Qualitative information\*

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*\*E.g. If there are some items not covered by QI, please specify the reason and, if it is possible, their relative importance in respect to the total expenditure, etc.*

#### 4.3 Dissemination policy in the country\*

Are these data published in your country? <sup>(13)</sup>	At what timeliness? (in months) <sup>(14)</sup>	State any specific publication (and eventually the link)	Are they part of regular publications? (yes or not)

*\*Optional*

*13. Please specify "yes everything", "yes, only the following part...", "yes, but not in the ESSPROS format" or no". In case of "yes, but not in the ESSPROS format", please explain.*

*14. Please specify how many months after the period of reference the data are published (period of reference = 31<sup>st</sup> December of the reference year).*