



## NET SOCIAL PROTECTION BENEFITS, 2020 (provisional data)

The Hellenic Statistical Authority (ELSTAT) announces provisional data on the Net Social Protection Benefits (NSPBs or just NET) in the frame of the European System of Integrated Social Protection Statistics (ESSPROS), for the year 2020.

The Net Social Protection Benefits (NET) is one of the three modules<sup>1</sup> of ESSPROS. This module presents the social protection expenditure excluding taxes and social contributions, thus aiming at providing a more reliable comparison among the social protection expenditures of the EU Member States. In the Net Social Protection Benefits module, only the amounts concerning the benefits in cash are exempted from taxes and social contributions, while the amounts concerning the benefits in kind of the quantitative data of the ESSPROS (Core System)<sup>2</sup> remain as such.

In 2020, the total of the Net Social Protection Benefits recorded an increase of 5.32% compared with 2019, while the respective increase in 2019 compared to 2018, was 1.58% (Table 1).

**Table 1. Net Social Protection Benefits by function for the period 2018-2020 (in million EUR)**

Functions	Net Social Protection Benefits (NET)			Percentage (%) change	
	2018*	2019*	2020	2019/2018	2020/2019
Sickness	9,133.1	9,734.3	10,134.2	6.58	4.11
Disability	1,747.8	1,901.7	1,821.8	8.81	-4.20
Old age	21,053.7	21,138.2	22,314.8	0.40	5.57
Survivors	3,685.1	3,652.2	3,987.7	-0.89	9.19
Family/children	2,950.1	2,793.7	2,573.2	-5.30	-7.89
Unemployment	1,544.8	1,678.5	2,274.4	8.66	35.50
House <sup>^</sup>	:	:	:		
Social exclusion	901.6	763.5	770.8	-15.31	0.95
<b>Total</b>	<b>41,016.1</b>	<b>41,662.1</b>	<b>43,876.8</b>	<b>1.58</b>	<b>5.32</b>

<sup>^</sup> Not available data

\* Revised data

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<sup>1</sup> The three modules of ESSPROS refer to the Core System, the Net Social Protection Benefits (NET) and the Pension Beneficiaries.

<sup>2</sup> For the Core System please see Announcement ESSPROS «Statistics of the Social Protection System»  
<http://www.statistics.gr/en/statistics/-/publication/SHE24/>

The net social protection benefits are recorded and presented at an aggregated and analytical level, by function, in accordance with Regulation (EC) No 458/2007 of the European Parliament and the Council and the Implementing Regulations 263/2011 and 110/2011.

In Greece, the Average Itemised Tax Rate (AITR)<sup>3</sup> and the Average Itemised Social Contribution Rate (AISCR)<sup>3</sup>, which are used for the calculation of the net social protection benefits, are estimated exclusively on the basis of the Survey on Income and Living Conditions of Households (EU-SILC), conducted by ELSTAT on a yearly basis. In accordance with the survey methodology, the concept of net social protection benefits in Greece for the years 2018-2020 refer only to six (6) out of eight (8) functions of the ESSPROS expenditure, since the benefits concerning house are made available only in kind, while the social exclusion benefits granted in cash are exempted from taxes or/and social contributions.

Table 1 depicts data on the net social protection benefits, by function, for the years 2018-2020, as well as the relevant changes in percent. On the basis of the comparison between the expenditure of year 2020 and year 2019, it is observed that the total net social protection expenditure increased by 5.32%. All functions reported an increase except from the disability and the family/children functions, which decreased by 4.20% and 7.89%, respectively. As regards the corresponding comparison for the years 2019/2018, the total net expenditure increased by 1.58%, while disability function increased by 8.81% and family/children benefits decreased by 5.30%. For the other functions, the following observations can be made:

- Sickness: in 2020 net expenditure recorded an increase of 4.11% compared with 2019, while the respective increase in 2019 compared to 2018 was 6.58%.
- Old age: in 2020 net expenditure recorded an increase of 5.57% compared with 2019, following an increase of 0.40% in 2019 compared with 2018.
- Survivors: in 2020 net expenditure recorded an increase of 9.19% compared to 2019, while a decrease of 0.89% had been observed in 2019 compared with 2018.
- Unemployment: in 2020 net expenditure recorded an increase of 35.50% compared with 2019, following an increase of 8.66% in 2019 compared with 2018.
- Social exclusion: in 2020 net expenditure (which is equal with the gross data) recorded an increase of 0.95% compared to 2019, while a decrease of 15.31% had been observed in 2019 compared with 2018.

Table 2 presents the net social protection benefits as a percentage of gross social protection in total and by functions for the years 2018 to 2020. In 2018, 90.6% of the social benefits were net social benefits while the remaining percentage consisted of tax and/or social contributions. This percentage reduced in 2019 to 90.3% and it increased to 91.2%, in 2020. The net social protection as a percentage of gross social protection increased during 2020 compared to 2019, in all functions but the function of sickness, which decreased to 99.3%. The functions that presented an increase in 2019 compared to 2018 were the functions of sickness, 99.6%, and the function of disability, 96.1%, while the functions of old age, survivors and family/children presented a decrease and the respective percentages were 85.4%, 84.4% and 98.2%. Sickness was the function, where the net social protection benefits were almost similar to the gross benefits and the respective percentages for years 2018, 2019 and 2020 were 99.5%, 99.6% and 99.3%. The net social benefits as a percentage of the gross social protection in survivors function appear to be the smallest of all functions in all three years. The percentages were 85.3%, 84.4% and 85.8% for 2018, 2019 and 2020 respectively.

**Table 2. Net Social Protection Benefits as a percentage (%) of Gross Social Protection by function for the period 2018-2020**

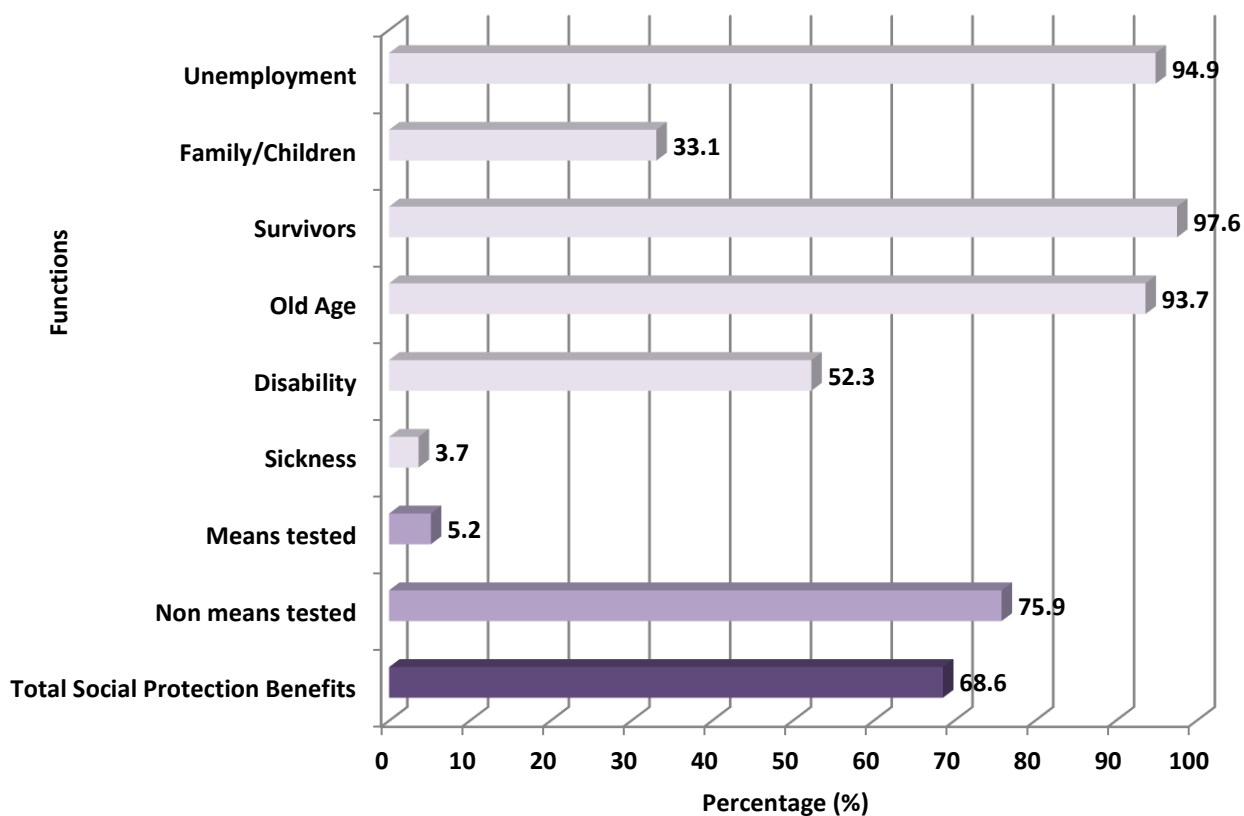
Functions	Net social protection benefits as a percentage of gross social protection		
	2018	2019	2020
Sickness	99.5%	99.6%	99.3%
Disability	95.7%	96.1%	96.2%
Old age	85.9%	85.4%	86.9%
Survivors	85.3%	84.4%	85.8%
Family/children	98.8%	98.2%	98.4%
Unemployment	98.6%	98.6%	98.8%
House <sup>1</sup>	:	:	:
Social exclusion	100.0%	100.0%	100.0%
<b>Total</b>	<b>90.6%</b>	<b>90.3%</b>	<b>91.2%</b>

<sup>1</sup> Not available data

<sup>3</sup> AITR = Average Itemised Tax Rate, AISCR = Average itemised Social Contribution Rate (see Explanatory Notes)

Figure 1 presents the percentage of social protection benefits subject to tax and/or social contributions for the year 2020, in total and by function. The percentage of the total social protection benefits liable to tax and/or social contributions in 2020 was 68.6%. The non means tested social protections benefits had a percentage of 75.9% of the benefits that were liable to tax and/or social contributions, while the respective percentage for the means tested benefits was 5.2%. The social protection benefits of sickness and family functions were the ones that presented the lower percentage of social benefits subject to tax and/or social contributions and the percentages were 3.7% and 33.1%, respectively. On the other hand, the functions survivors and unemployment appear to have the highest percentage of social benefits liable to tax and/or social contributions, among all functions, with 97.6% and 94.9%, respectively.

**Figure 1. Percentage (%) of social protection benefits liable to tax and/or social contributions for 2020**



Tables 3 to 8 present analytically the net social protection benefits for all ESSPROS codes by function, as well as the relevant changes in percent for the years 2018 - 2020.

**Table 3. Net social protection benefits for sickness, 2018 – 2020 (million EUR)**

	2018*	2019*	2020	(%) 2019/2018	(%) 2020/2019
<b>Social protection benefits - Sickness</b>	<b>9,133.11</b>	<b>9,734.29</b>	<b>10,134.20</b>	<b>6.6</b>	<b>4.1</b>
<b>Non Means-tested</b>	<b>9,096.64</b>	<b>9,712.97</b>	<b>10,113.00</b>	<b>6.8</b>	<b>4.1</b>
<b>Cash benefits</b>	<b>494.52</b>	<b>498.03</b>	<b>445.32</b>	<b>0.7</b>	<b>-10.6</b>
<b>Periodic</b>	<b>362.22</b>	<b>361.74</b>	<b>306.07</b>	<b>-0.1</b>	<b>-15.4</b>
Paid sick leave	286.76	361.73	306.07	26.1	-15.4
Other cash periodic benefits	75.46	0.01	0.00	-100.0	-100.0
<b>Lump sum</b>	<b>132.31</b>	<b>136.30</b>	<b>139.25</b>	<b>3.0</b>	<b>2.2</b>
Other cash lump sum benefits	132.31	136.30	139.25	3.0	2.2
<b>Benefits in kind</b>	<b>8,602.12</b>	<b>9,214.93</b>	<b>9,667.68</b>	<b>7.1</b>	<b>4.9</b>
<b>In-patient care</b>	<b>4,746.37</b>	<b>5,109.48</b>	<b>5,321.90</b>	<b>7.7</b>	<b>4.2</b>
Direct provision	4,621.91	4,967.58	5,180.02	7.5	4.3
Reimbursement	124.46	141.91	141.89	14.0	0.0
<b>Out-patient care</b>	<b>3,781.92</b>	<b>4,021.72</b>	<b>4,249.05</b>	<b>6.3</b>	<b>5.7</b>
Direct provision of pharmaceutical products	2,204.18	2,422.03	2,602.31	9.9	7.4
Other direct provision	1,418.96	1,462.12	1,518.31	3.0	3.8
Other reimbursement	158.78	137.57	128.42	-13.4	-6.6
Other benefits in kind	<b>73.83</b>	<b>83.73</b>	<b>96.73</b>	<b>13.4</b>	<b>15.5</b>
<b>Means-tested</b>	<b>36.47</b>	<b>21.32</b>	<b>21.20</b>	<b>-41.5</b>	<b>-0.6</b>
<b>Cash benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>
<b>Benefits in kind</b>	<b>36.47</b>	<b>21.32</b>	<b>21.20</b>	<b>-41.5</b>	<b>-0.6</b>

\* Revised data

**Table 4. Net social protection benefits for disability, 2018 – 2020 (million EUR)**

	2018*	2019*	2020	(%) 2019/2018	(%) 2020/2019
<b>Social protection benefits - Disability</b>	<b>1,747.81</b>	<b>1,901.71</b>	<b>1,821.78</b>	<b>8.8</b>	<b>-4.2</b>
<b>Non Means-tested</b>	<b>1,722.60</b>	<b>1,886.09</b>	<b>1,818.50</b>	<b>9.5</b>	<b>-3.6</b>
<b>Cash benefits</b>	<b>1,607.11</b>	<b>1,816.02</b>	<b>1,750.72</b>	<b>13.0</b>	<b>-3.6</b>
<b>Periodic</b>	<b>1,605.59</b>	<b>1,814.13</b>	<b>1,748.87</b>	<b>13.0</b>	<b>-3.6</b>
Disability pension	922.81	894.31	917.09	-3.1	2.5
Other cash periodic benefits	682.79	919.82	831.77	34.7	-9.6
<b>Lump sum</b>	<b>1.52</b>	<b>1.89</b>	<b>1.86</b>	<b>25.0</b>	<b>-1.9</b>
Other cash lump sum benefits	1.52	1.89	1.86	25.0	-1.9
<b>Benefits in kind</b>	<b>115.49</b>	<b>70.07</b>	<b>67.77</b>	<b>-39.3</b>	<b>-3.3</b>
Rehabilitation	115.49	70.07	67.77	-39.3	-3.3
<b>Means-tested</b>	<b>25.21</b>	<b>15.62</b>	<b>3.28</b>	<b>-38.0</b>	<b>-79.0</b>
<b>Cash benefits</b>	<b>1.62</b>	<b>0.29</b>	<b>0.00</b>	<b>-81.9</b>	<b>-100.0</b>
<b>Benefits in kind</b>	<b>23.59</b>	<b>15.33</b>	<b>3.28</b>	<b>-35.0</b>	<b>-78.6</b>

\* Revised data

Table 5. Net social protection benefits for old age, 2018 – 2020 (million EUR)

	2018*	2019*	2020	(%) 2019/2018	(%) 2020/2019
<b>Social protection benefits - Old age</b>	<b>21,053.67</b>	<b>21,138.21</b>	<b>22,314.75</b>	<b>0.4</b>	<b>5.6</b>
<b>Non Means-tested</b>	<b>20,875.36</b>	<b>20,996.98</b>	<b>22,176.66</b>	<b>0.6</b>	<b>5.6</b>
<b>Cash benefits</b>	<b>20,875.36</b>	<b>20,996.98</b>	<b>22,176.66</b>	<b>0.6</b>	<b>5.6</b>
<b>Periodic</b>	<b>20,102.84</b>	<b>20,440.61</b>	<b>20,425.48</b>	<b>1.7</b>	<b>-0.1</b>
Old age pension	20,102.84	20,440.61	20,425.48	1.7	-0.1
<b>Lump sum</b>	<b>772.52</b>	<b>556.37</b>	<b>1,751.18</b>	<b>-28.0</b>	<b>214.8</b>
Other cash lump sum benefits	772.52	556.37	1,751.18	-28.0	214.8
<b>Benefits in kind</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>
<b>Means-tested</b>	<b>178.31</b>	<b>141.23</b>	<b>138.10</b>	<b>-20.8</b>	<b>-2.2</b>
<b>Cash benefits</b>	<b>176.60</b>	<b>139.67</b>	<b>136.80</b>	<b>-20.9</b>	<b>-2.1</b>
<b>Benefits in kind</b>	<b>1.71</b>	<b>1.56</b>	<b>1.30</b>	<b>-9.1</b>	<b>-16.7</b>

\* Revised data

Table 6. Net social protection benefits for survivors, 2018 – 2020 (million EUR)

	2018*	2019*	2020	(%) 2019/2018	(%) 2020/2019
<b>Social protection benefits - Survivors</b>	<b>3,685.07</b>	<b>3,652.20</b>	<b>3,987.69</b>	<b>-0.9</b>	<b>9.2</b>
<b>Non Means-tested</b>	<b>3,605.70</b>	<b>3,634.56</b>	<b>3,987.61</b>	<b>0.8</b>	<b>9.7</b>
<b>Cash benefits</b>	<b>3,530.45</b>	<b>3,557.58</b>	<b>3,875.60</b>	<b>0.8</b>	<b>8.9</b>
<b>Periodic</b>	<b>3,527.80</b>	<b>3,551.32</b>	<b>3,870.31</b>	<b>0.7</b>	<b>9.0</b>
Survivors pension	3,527.80	3,551.32	3,870.31	0.7	9.0
<b>Lump sum</b>	<b>2.65</b>	<b>6.26</b>	<b>5.28</b>	<b>136.2</b>	<b>-15.6</b>
Other cash lump sum benefits	2.65	6.26	5.28	136.2	-15.6
<b>Benefits in kind</b>	<b>75.25</b>	<b>76.98</b>	<b>112.01</b>	<b>2.3</b>	<b>45.5</b>
Funeral expenses	75.25	76.98	112.01	2.3	45.5
<b>Means-tested</b>	<b>79.36</b>	<b>17.64</b>	<b>0.08</b>	<b>-77.8</b>	<b>-99.5</b>
<b>Cash benefits</b>	<b>79.36</b>	<b>17.64</b>	<b>0.08</b>	<b>-77.8</b>	<b>-99.5</b>
<b>Benefits in kind</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>

\* Revised data

**Table 7. Net social protection benefits for family/children, 2018 – 2020 (million EUR)**

	2018*	2019*	2020	(%) 2019/2018	(%) 2020/2019
<b>Social protection benefits - Family/Children</b>	<b>2,950.06</b>	<b>2,793.75</b>	<b>2,573.24</b>	<b>-5.3</b>	<b>-7.9</b>
<b>Non Means-tested</b>	<b>773.86</b>	<b>1,174.41</b>	<b>1,196.43</b>	<b>51.8</b>	<b>1.9</b>
<b>Cash benefits</b>	<b>767.12</b>	<b>1,167.07</b>	<b>1,188.29</b>	<b>52.1</b>	<b>1.8</b>
<b>Periodic</b>	<b>701.26</b>	<b>1,083.33</b>	<b>1,116.93</b>	<b>54.5</b>	<b>3.1</b>
Income maintenance in the event of childbirth	186.72	186.86	201.04	0.1	7.6
Parental leave benefit	202.88	236.59	244.75	16.6	3.4
Family or child allowance and other cash benefits	311.66	659.88	671.14	111.7	1.7
<b>Lump sum</b>	<b>65.86</b>	<b>83.74</b>	<b>71.37</b>	<b>27.2</b>	<b>-14.8</b>
Birth grant	0.88	0.57	0.53	-35.0	-6.4
Other cash lump sum benefits	64.98	83.17	70.83	28.0	-14.8
<b>Benefits in kind</b>	<b>6.74</b>	<b>7.34</b>	<b>8.14</b>	<b>8.9</b>	<b>10.9</b>
Other benefits in kind	6.74	7.34	8.14	8.9	10.9
<b>Means-tested</b>	<b>2,176.20</b>	<b>1,619.34</b>	<b>1,376.81</b>	<b>-25.6</b>	<b>-15.0</b>
Cash benefits	2,006.46	1,416.86	1,209.96	-29.4	-14.6
Benefits in kind	169.74	202.48	166.85	19.3	-17.6

\* Revised data

**Table 8. Net social protection benefits for unemployment, 2018 – 2020 (million EUR)**

	2018*	2019*	2020	(%) 2019/2018	(%) 2020/2019
<b>Social protection benefits - Unemployment</b>	<b>1,544.76</b>	<b>1,678.47</b>	<b>2,274.40</b>	<b>8.7</b>	<b>35.5</b>
<b>Non Means-tested</b>	<b>1,507.02</b>	<b>1,638.07</b>	<b>2,230.73</b>	<b>8.7</b>	<b>36.2</b>
<b>Cash benefits</b>	<b>1,440.52</b>	<b>1,559.57</b>	<b>2,129.59</b>	<b>8.3</b>	<b>36.5</b>
<b>Periodic</b>	<b>838.18</b>	<b>916.71</b>	<b>1,443.47</b>	<b>9.4</b>	<b>57.5</b>
Full unemployment benefit	801.75	892.37	1,428.11	11.3	60.0
Early retirement benefit for labour market reasons	36.43	24.33	15.37	-33.2	-36.8
<b>Lump sum</b>	<b>602.34</b>	<b>642.87</b>	<b>686.11</b>	<b>6.7</b>	<b>6.7</b>
Redundancy compensation	550.91	576.80	586.24	4.7	1.6
Other cash lump sum benefits	51.43	66.06	99.87	28.5	51.2
<b>Benefits in kind</b>	<b>66.50</b>	<b>78.50</b>	<b>101.14</b>	<b>18.0</b>	<b>28.8</b>
Vocational training	22.95	23.67	46.54	3.1	96.6
Placement services and job search assistance	43.55	54.83	54.60	25.9	-0.4
<b>Means-tested</b>	<b>37.74</b>	<b>40.39</b>	<b>43.67</b>	<b>7.0</b>	<b>8.1</b>
<b>Cash benefits</b>	<b>37.74</b>	<b>40.39</b>	<b>43.67</b>	<b>7.0</b>	<b>8.1</b>
<b>Benefits in kind</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>-</b>

\* Revised data



## EXPLANATORY NOTES

**Net Social Protection Benefits** The ESSPROS module on Net Social Protection Benefits (restricted approach) measures net expenditure by collecting information on the average rates of taxes and social contributions paid by recipients of each cash benefit reported in the Core System. These rates are then applied to the gross expenditure on each benefit to obtain a net value, which is used to ensure the comparability of the data at a European and international level.

**Legal basis** The survey is conducted in accordance with EU Regulation 458/20087 and its implementing Committee Regulations 263/2011 and 110/2011 .

**Coverage** Greece total

**Methodology** The Net Social Protection Benefits were calculated on the basis of the restricted approach. This is summarized as follows:

**Net Social Protection Benefits (Restricted Approach) = Gross Social Protection Benefits – (Taxes + Social Contributions paid by the recipients of each benefit).**

The amount of compulsory taxes and contributions deducted from the gross amount of each benefit is calculated on the basis of the rates of taxation and social contributions, respectively, i.e. :

**Net Social Benefits= Gross Social Benefits \* (1- AITR-AISCR),**

where AITR is the average itemised tax rate and AISCR is the average itemised social contribution rate. Both rates are calculated exclusively on the basis of the results of the sample Survey on Income and Living Conditions of Households (EU-SILC). All sample cases receiving at least one benefit for each year were selected. The EU-SILC variables were used, i.e. for each sample case, the taxable income, the benefits received (what is the corresponding amount) and the corresponding social contributions that each beneficiary paid by Function regardless of the ESSPROS System. The relative weighting factors of the survey sample were taken into account. From the taxable income of each beneficiary, an estimate was made of the tax he/she paid based on the current tax scales of the reference year. The rates were calculated at all Schemes level for each ESSPROS function, since a more detailed break down of the beneficiaries' benefits by Scheme was not feasible. The AITRs were calculated using the following formula:

$$AITR_i = \frac{\sum_{tu=1}^N I_{tu,i} * C_{tu,i} * TR_{tu,i}}{\sum_{tu=1}^N I_{tu,i} * C_{tu,i}}$$

where  $i=1, \dots, 8$  functions

$tu$  = unit sample

$TR_{tu,i}$  = the tax rate of the unit sample  $tu$  for function  $i$  (tax paid according to income/taxable income)

$I_{tu,i}$  = income generated from the benefit for function  $i$

$C_{tu,i}$  = weighting factor for Function  $i$  for the specific sample  $tu$  and

$N$  = the number of sample units receiving the social benefit

For the AISCR the following formula was applied:

$$AISCR_i = \frac{\sum_{tu=1}^N I_{tu,i} * C_{tu,i} * CR_{tu,i}}{\sum_{tu=1}^N I_{tu,i} * C_{tu,i}}$$

where  $CR_{tu,i}$  = the social contribution rate of the sample unit  $tu$  for function  $i$  (total of the social contributions paid for the benefits/taxable income)

The following table presents the averaged itemized tax rate (AITR) and average itemized social contribution rate (AISCR) that were estimated for 2020 based on EU-SILC data, in order to produce Net Social Protection data in ESSPROS.

Functions	AITR	AISCR
Sickness	7.83%	10.75%
Disability	4.97%	2.31%
Old age	7.50%	6.61%
Survivors	11.67%	3.07%
Family/children	5.47%	0.13%
Unemployment	1.19%	0.08%

The identification of the social benefits which are subject to taxation and compulsory social contributions was based on different sources, including data from insurance institutions, MISSOC (Mutual Information System on Social Protection) and EU-SILC sample survey.

Details on the methodology for recording Net Social Benefits can be found in the EUROSTAT manual for ESSPROS, in Annex IV. The aforementioned Annex is available at the following link:

<https://ec.europa.eu/eurostat/web/products-manuals-and-guidelines/-/ks-gq-22-013>

#### Definitions

Taxes on income refer to taxes on individual or household income from employment, property, entrepreneurship, social benefits etc. (See ESA definition of Taxes on income, D.51).

Social contributions refer to compulsory contributions paid by protected persons to social protection schemes in order to obtain or keep the right to receive social benefits.

#### References

More information on data regarding Social Protection revenues and expenditures can be found on ELSTAT's website under the section Population and Social Conditions from 2000-2020 and specifically at the following link:

<http://www.statistics.gr/en/statistics/-/publication/SHE29/->