



NET SOCIAL PROTECTION BENEFITS, 2022 (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 2022.

The Net Social Protection Benefits (NET) is one of the three modules¹ 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)² remain as such.

In 2022, the total of the Net Social Protection Benefits recorded an increase of 1.8% compared with 2021, while the respective increase in 2021 compared to 2020, was 1.2% (Table 1).

Table 1. Net Social Protection Benefits by function for the period 2020-2022 (in million EUR)

Functions	Net Social Protection Benefits (NET)			Percentage (%) change	
	2020	2021	2022	2021/2020	2022/2021
Sickness	10,062.5	10,737.2	11,269.5	6.7	5.0
Disability	1,819.7	1,831.5	1,820.5	0.7	-0.6
Old age	22,289.7	22,073.1	22,246.6	-1.0	0.8
Survivors	3,985.0	4,192.5	4,223.0	5.2	0.7
Family/children	2,267.1	2,527.8	2,712.9	11.5	7.3
Unemployment	2,349.4	1,877.0	1,799.4	-20.1	-4.1
House	354.2	388.1	405.3	9.6	4.4
Social exclusion	770.8	808.7	771.6	4.9	-4.6
Total	43,898.3	44,435.9	45,248.7	1.2	1.8

Information on methodological issues:

Sectoral Statistics Division
Health and Social Protection Statistics Section
Kerasidou Olga
Tel: +30 213 135 2961, 2136
e-mail: esspros@statistics.gr

Information for data provision:

Tel. +30 213 1352022, 2310, 2308
Email. data.dissem@statistics.gr

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

² 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)³ and the Average Itemised Social Contribution Rate (AISCR)³, which are used for the calculation of the net social protection benefits, are estimated exclusively based on 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 2020-2022 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 2020-2022, as well as their percentage change. Based on the comparison between the expenditure for the years 2021/2020, it is observed that the total net social protection expenditure increased by 1.8%. All functions reported an increase except for disability, unemployment and the social exclusion functions, which decreased by 0.6%, 4.1% and 4.6%, respectively. As regards the corresponding comparison for the years 2021/2020, the total net expenditure increased by 1.2%, the disability function and the social exclusion function increased by 0.7% and 4.9% respectively. At the same time the unemployment function decreased by 20.1%. For the other functions, the following observations can be made:

- Sickness: in 2022 net expenditure recorded an increase of 5.0% compared with 2021, while the respective increase in 2021 compared to 2020 was 6.7%.
- Old age: in 2022 net expenditure recorded an increase of 0.8% compared with 2021, while a decrease of 1.0% had been observed in 2021 compared to 2020.
- Survivors: in 2022 net expenditure recorded an increase of 0.7% compared to 2021, following an increase of 5.2% in 2021 compared to 2020.
- Family/children: in 2022 net expenditure recorded an increase of 7.3% compared with 2021, while the respective increase in 2021 compared to 2020 was 11.5%.
- Housing: in 2022 net expenditure (which is equal with the gross data) recorded an increase of 4.4% compared to 2021, while the respective increase in 2021 compared to 2020 was 9.6%.

Table 2 presents the net social protection benefits as a percentage of gross social protection in total and by functions for the years 2020 to 2022. In 2020, 91.2% of the social benefits were net social benefits, while the remaining percentage consisted of tax and/or social contributions. This percentage increased in 2021 to 91.4% and in 2022 it decreased from 91.4% to 91.2%.

The net social protection as a percentage of gross social protection increased during 2022 compared to 2021, in the functions of family/children and unemployment and the respective percentages were 98.4%, and 99.0%. Sickness was the function, where the net social protection benefits were almost similar to the gross benefits and the respective percentages for years 2020, 2021 and 2022 were 99.3%, 99.4% and 99.4%. 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 85.8%, 86.9% and 86.1% for 2020, 2021 and 2022 respectively.

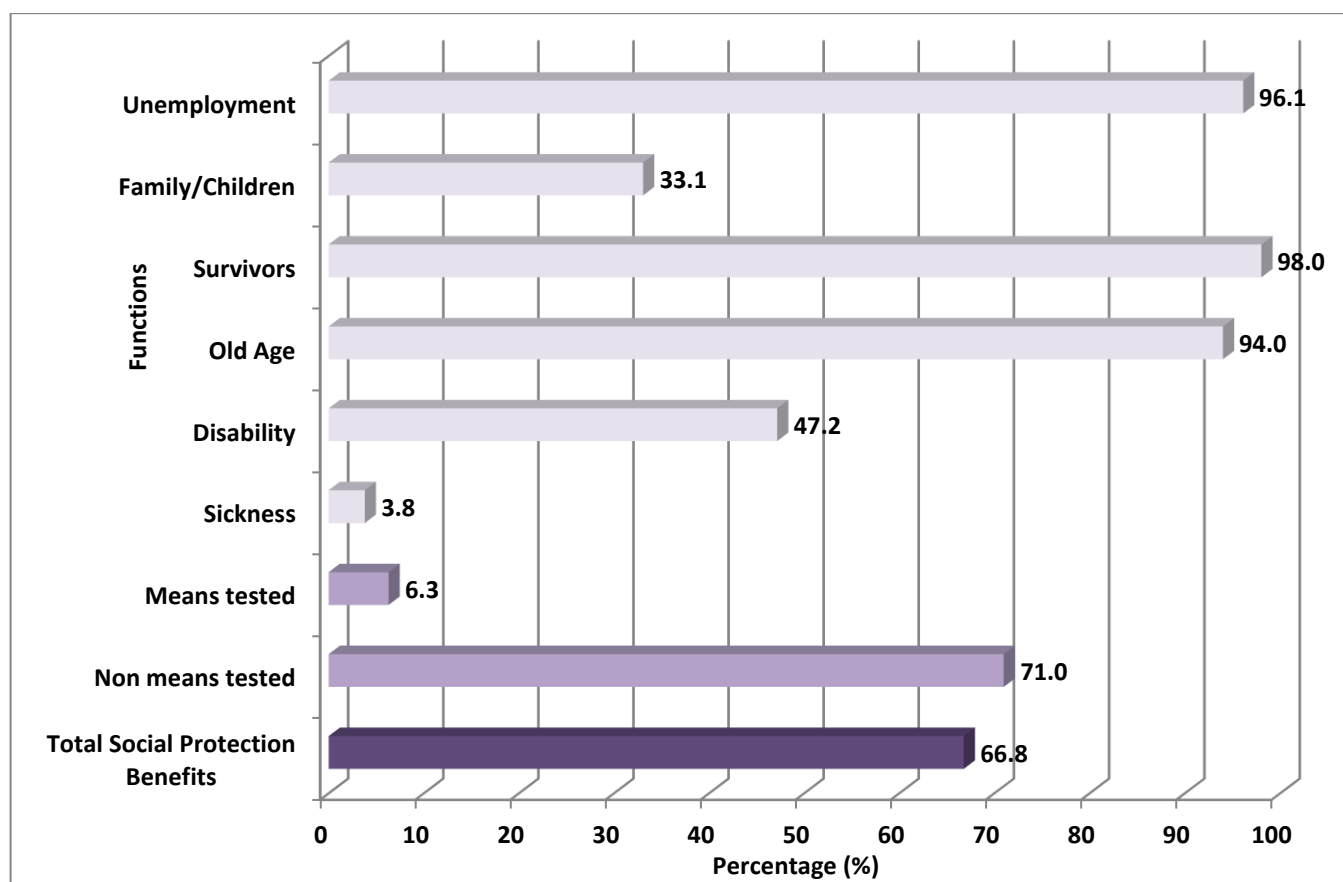
Table 2. Net Social Protection Benefits as a percentage (%) of Gross Social Protection by function for the period 2020-2022

Functions	Net social protection benefits as a percentage of gross social protection		
	2020	2021	2022
Sickness	99.3%	99.4%	99.4%
Disability	96.2%	96.1%	95.8%
Old age	86.9%	86.9%	86.5%
Survivors	85.8%	86.9%	86.1%
Family/children	98.0%	98.3%	98.4%
Unemployment	98.8%	98.7%	99.0%
House	100.0%	100.0%	100.0%
Social exclusion	100.0%	100.0%	100.0%
Total	91.2%	91.4%	91.2%

³ 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 2022, in total and by function. The percentage of the total social protection benefits liable to tax and/or social contributions in 2022 was 66.8%. The non means tested social protections benefits had a percentage of 71.0% of the benefits that were liable to tax and/or social contributions, while the respective percentage for the means tested benefits was 6.3%. The social protection benefits of sickness and family/children functions were the ones that presented the lower percentage of social benefits subject to tax and/or social contributions and the percentages were 3.8% 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 98.0% and 96.1%, respectively.

Figure 1. Percentage (%) of social protection benefits liable to tax and/or social contributions for 2022.



Tables 3 to 8 present analytically the net social protection benefits for all ESSPROS codes by function, as well as the corresponding percentage changes for the years 2020 - 2022

Table 3. Net social protection benefits for sickness, 2020 – 2022 (million EUR)

	2020	2021	2022	(%) 2021/2020	(%) 2022/2021
Social protection benefits - Sickness	10,062.48	10,737.19	11,269.45	6.7	5.0
Non Means-tested	10,044.40	10,718.16	11,250.43	6.7	5.0
Cash benefits	444.49	473.81	497.06	6.6	4.9
Periodic	313.29	344.24	367.70	9.9	6.8
Paid sick leave	313.29	344.24	367.70	9.9	6.8
Other cash periodic benefits	0.00	0.00	0.00		
Lump sum	131.20	129.57	129.36	-1.2	-0.2
Other cash lump sum benefits	131.20	129.57	129.36	-1.2	-0.2
Benefits in kind	9599.91	10,244.35	10,753.37	6.7	5.0
In-patient care	5254.13	5,568.33	5,739.08	6.0	3.1
Direct provision	5112.24	5,415.06	5,592.83	5.9	3.3
Reimbursement	141.89	153.27	146.25	8.0	-4.6
Out-patient care	4,249.05	4,584.06	4,907.79	7.9	7.1
Direct provision of pharmaceutical products	2,602.31	2,291.55	2,407.09	-11.9	5.0
Other direct provision	1,518.31	1,799.48	1,829.60	18.5	1.7
Other reimbursement	128.42	493.03	671.10	283.9	36.1
Other benefits in kind	96.73	91.96	106.50	-4.9	15.8
Means-tested	18.09	19.03	19.03	5.2	0.0
Cash benefits	0.00	0.00	0.00		
Benefits in kind	18.09	19.03	19.03	5.2	0.0

Table 4. Net social protection benefits for disability, 2020 – 2022 (million EUR)

	2020	2021	2022	(%) 2021/2020	(%) 2022/2021
Social protection benefits - Disability	1,819.66	1,831.49	1,820.50	0.7	-0.6
Non Means-tested	1,817.01	1,828.51	1,817.18	0.6	-0.6
Cash benefits	1,749.23	1,762.23	1,749.82	0.7	-0.7
Periodic	1,747.38	1,760.16	1,747.32	0.7	-0.7
Disability pension	915.61	872.03	820.86	-4.8	-5.9
Other cash periodic benefits	831.77	888.13	926.46	6.8	4.3
Lump sum	1.86	2.07	2.51	11.3	21.3
Other cash lump sum benefits	1.86	2.07	2.51	11.3	21.3
Benefits in kind	67.77	66.28	67.36	-2.2	1.6
Rehabilitation	67.77	66.28	67.36	-2.2	1.6
Means-tested	2.65	2.98	3.32	12.5	11.4
Cash benefits	0.29	0.00	0.00	-100.0	
Benefits in kind	2.65	2.98	3.32	12.5	11.4

Table 5. Net social protection benefits for old age, 2020 – 2022 (million EUR)

	2020	2021	2022	(%) 2021/2020	(%) 2022/2021
Social protection benefits - Old age	22,289.70	22,073.11	22,246.62	-1.0	0.8
Non Means-tested	22,152.55	21,932.60	22,109.72	-1.0	0.8
Cash benefits	22,152.55	21,932.60	22,109.72	-1.0	0.8
Periodic	20,401.38	20,817.57	20,612.80	2.0	-1.0
Old age pension	20,401.38	20,817.57	20,612.80	2.0	-1.0
Lump sum	1,751.18	1,115.02	1,496.92	-36.3	34.3
Other cash lump sum benefits	1,751.18	1,115.02	1,496.92	-36.3	34.3
Benefits in kind	0.00	0.00	0.00		
Means-tested	137.14	140.51	136.90	2.5	-2.6
Cash benefits	135.53	138.76	134.94	2.4	-2.8
Benefits in kind	1.61	1.75	1.96	8.7	12.0

Table 6. Net social protection benefits for survivors, 2020 – 2022 (million EUR)

	2020	2021	2022	(%) 2021/2020	(%) 2022/2021
	3,984.96	4,192.46	4,222.95	5.2	0.7
Non Means-tested	3,984.88	4,192.39	4,222.89	5.2	0.7
Cash benefits	3,871.54	4,094.12	4,126.84	5.7	0.8
Periodic	3,866.25	4,086.95	4,115.07	5.7	0.7
Survivors pension	3,866.25	4,086.95	4,115.07	5.7	0.7
Lump sum	5.28	7.17	11.77	35.8	64.2
Other cash lump sum benefits	5.28	7.17	11.77	35.8	64.2
Benefits in kind	113.34	98.27	96.05	-13.3	-2.3
Funeral expenses	113.34	98.27	96.05	-13.3	-2.3
Means-tested	0.08	0.08	0.06	0.0	-25.0
Cash benefits	0.08	0.08	0.06	0.0	-25.0
Benefits in kind	0.00	0.00	0.00		

Table 7. Net social protection benefits for family/children, 2020 – 2022 (million EUR)

	2020	2021	2022	(%) 2021/2020	(%) 2022/2021
Social protection benefits - Family/Children	2,267.09	2,527.79	2,712.88	11.5	7.3
Non Means-tested	897.77	902.02	890.43	0.5	-1.3
Cash benefits	889.63	897.10	883.68	0.8	-1.5
Periodic	818.26	820.62	816.06	0.3	-0.6
Income maintenance in the event of childbirth	198.95	223.35	203.62	12.3	-8.8
Parental leave benefit	302.64	277.15	291.08	-8.4	5.0
Family or child allowance and other cash benefits	316.67	320.11	321.35	1.1	0.4
Lump sum	71.37	76.49	67.62	7.2	-11.6
Birth grant	0.53	0.62	0.55	17.0	-11.3
Other cash lump sum benefits	70.83	75.87	67.07	7.1	-11.6
Benefits in kind	8.14	4.91	6.75	-39.7	37.5
Other benefits in kind	8.14	4.91	6.75	-39.7	37.5
Means-tested	1,369.31	1,625.78	1,822.45	18.7	12.1
Cash benefits	1,210.08	1,425.66	1,652.73	17.8	15.9
Benefits in kind	159.23	200.12	169.73	25.7	-15.2

Table 8. Net social protection benefits for unemployment, 2020 – 2022 (million EUR)

	2020	2021	2022	(%) 2021/2020	(%) 2022/2021
Social protection benefits - Unemployment	2,349.38	1,877.01	1,799.39	-20.1	-4.1
Non Means-tested	2,305.70	1,807.86	1,755.29	-21.6	-2.9
Cash benefits	2,204.56	1,733.29	1,684.94	-21.4	-2.8
Periodic	1,552.98	1,094.31	1,055.02	-29.5	-3.6
Full unemployment benefit	1,537.61	1,088.15	1,054.92	-29.2	-3.1
Early retirement benefit for labour market reasons	15.37	6.17	0.10	-59.9	-98.4
Lump sum	651.58	638.98	629.92	-1.9	-1.4
Redundancy compensation	551.72	537.31	535.89	-2.6	-0.3
Other cash lump sum benefits	99.87	101.67	94.03	1.8	-7.5
Benefits in kind	101.14	74.57	70.36	-26.3	-5.6
Vocational training	46.54	16.38	23.03	-64.8	40.6
Placement services and job search assistance	54.60	58.20	47.32	6.6	-18.7
Means-tested	43.67	69.15	44.10	58.3	-36.2
Cash benefits	43.67	69.15	44.10	58.3	-36.2
Benefits in kind	0.00	0.00	0.00		

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 itemized social contribution rate. Both rates are calculated exclusively based on 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 $i=1,...,8$ 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 average itemized tax rate (AITR) and average itemized social contribution rate (AISCN) that were estimated for 2022 based on EU-SILC data, to produce Net Social Protection data in ESSPROS.

Functions	AITR	AISCN
Sickness	9.09%	7.82%
Disability	6.84%	2.12%
Old age	7.55%	6.69%
Survivors	11.18%	3.18%
Family/children	5.61%	0.10%
Unemployment	1.06%	0.04%

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-gg-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 NET Social Protection expenditures can be found on ELSTAT's website under the section Population and Social Conditions from 2000-2022 and specifically at the following link:

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