SIED

Social Insurance Entitlements Dataset 2000–2023

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SPIN Social Policy Indicators

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Disclaimer

The Social Insurance Entitlements Dataset (SIED) dataset is free to use, but we encourage users to register at the Social Policy Indicators (SPIN) homepage to access and analyze the data. Each user is also obliged to report any publication resulting from the use of the data. Preferably, this report is submitted via a simple and brief mail to spin@sofi.su.se. Although variables in SIED have been carefully extracted, processed and analyzed, no warranty is given that the information supplied is free from error. Researchers involved in the establishment of the data shall not be liable for any loss suffered through the use of any of this information. References to data preferably acknowledge the SPIN research infrastructure and the specific data module.

How to cite this dataset

In-text citation

> The data in our empirical analyses stem from the Social Insurance Entitlements Dataset (SIED, Nelson et al., 2024).

APA style

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Chicago style

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Harvard style

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The Social Insurance Entitlements Dataset (SIED) borrows extensively from its predecessor, the Social Citizenship Indicator Program (SCIP) which was also established at the Swedish Institute for Social Research (SOFI). The dataset has been developed through a collective effort by several researchers, doctoral students and research assistants at SOFI. The current team is led by Kenneth Nelson (principal investigator) and Jan Helmdag (managing director), who are accompanied by research assistants Sofie Burman, Pär Dalén, Mari Eneroth, and Jakob Strigén. Previous versions of the dataset have benefited from the contributions of Lovisa Backman, Laure Doctrinal, Maria Forslund, Daniel Fredriksson and Sebastian Sirén. The development of the dataset has also benefited from advice and information from a large number of national experts.

Documentation from several national authorities has been used for information on legislation for social and tax policies. Additionally, the following comparative publications have been very valuable in the collection and calculation of comparative indicators on paid parental leave: European Tax Handbook, Global Individual Tax Handbooks, and Central & East European Tax Directories (International Bureau of Fiscal Documentation, IBFD), Working Conditions Laws Database (International Labour Organization, ILO), OECD Family Database, Tax Benefit Position of Production Workers, Taxing Wages and the Tax/Benefit Position of Employees (Organisation of Economic Co-operation and Development, OECD), Mutual Information System on Social Protection (MISSOC), Social Protection in the Nordic Countries (Nordic Social Statistical Committee, NOSOSCO), and Social Security Programs Throughout the World (SSPTW).

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Contents

1 The Social Policy Indicators (SPIN) database

The Social Insurance Entitlements Dataset (SIED) is collected within the framework of the Social Policy Indicators (SPIN) database (Nelson et al., 2020), which represents a major investment in Swedish basic research and an ongoing research infrastructure project at the Swedish Institute for Social Research (SOFI), Stockholm University. SPIN provides the foundations for new comparative and longitudinal research on causes and consequences of welfare states. SPIN data is oriented towards analyses of institutions as manifested in social policy legislation. Data are carefully collected in a coherent and consistent methodological manner to facilitate quantitative research of social policy across time and space. The need to move from descriptive to causal analyses of social change has long been recognized in the social sciences. Due to the difficulties of conducting experimental studies, social scientists use comparisons between countries and over time as fruitful strategies to analyze central processes in modern societies. Lack of relevant and reliable data has hitherto constrained comparative research, particularly in the field of social policy where expenditure data often is used. Comparative research requires more precise indicators on the institutional design of social policies in areas that are crucial for living conditions and capabilities of citizens. This type of institutional information cannot easily be extracted from extant data sources. Instead, a considerable amount of basic research is required concerning both conceptualization and measurement of institutional structures embedded within the welfare state. The long tradition of comparative social policy infrastructure projects at SOFI provides considerable momentum towards better understanding of the ways in which countries have organized their welfare states. SPIN is a development of the advancements made possible by these investments in basic research. SPIN is organized in data modules covering different policy areas or geographical regions. SIED constitutes a data module specifically designed to facilitate comparative and longitudinal analyses of tax and social policy legislation. More information about SPIN is found on the homepage (https://www.su.se/social-policy-indicators-database/).

2 The Social Insurance Entitlements Dataset (SIED)

The Social Insurance Entitlements Dataset (SIED) is an ongoing research infrastructure project and included in the Social Policy Indicators (SPIN) database. This latest update provides annual information on these insurances for 37 countries from 2000 to 2023. The aim of the dataset is to improve possibilities to conduct large-scale institutionally informed comparative and longitudinal analyses of social rights for four large insurances that cover unemployment, sickness, accident, and old-age. Formal levels of legislated social benefits are difficult to compare over time and across countries. The general procedure gradually adopted in comparative research is to follow a type-case or model family approach, where benefit levels are calculated based on national (sometimes regional or local) legislation for certain standardized households (Bradshaw et al., 1993; Esping-Andersen, 1990; Ferrarini et al., 2013; Korpi, 1989). The indicators in SIED are designed to support multidimensional and institutional analyses of social policy legislation across three key areas of comparative welfare state research: (i) descriptive analysis of levels and changes in social rights, (ii) inferential and causal analysis of the factors driving social rights legislation, and (iii) analysis of societal outcomes and how these are influenced by the provision of social rights. Examples for an application of SCIP and SIED data can be found in the seminal articles of Korpi and Palme (1998, 2003), but also in more recent applications, e.g. in Fredriksson (2021); Helmdag and Nelson (2024); Nelson and Nieuwenhuis (2021).

2.1 Program characteristics

Programs are included if benefits are granted through national legislation as a social right, including those created by national legislation where entitlement conditions are regulated by the state and the state contributes to financing. Voluntary members in such programs are also included. Programs not yet in force at the relevant time are excluded, with exceptions made for federated countries that allow sub-national political bodies to enact social policies.

When multiple worker types are covered (e.g., industrial, agricultural, mining, seafaring, salaried employees), the program with the broadest coverage of manufacturing workers, typically metal workers, is coded. In countries with separate programs for different occupational groups, salaried employees' programs are used to determine maximum replacement rates. For programs that mainly cover civil servants or salaried employees and only small segments of manual workers, details on replacement levels, duration, waiting days, and other conditions are not coded. For varying replacement rates, medians or averages are estimated, or data from the most populous region or largest city is used. Legislation regarding maximum or minimum benefits is noted, and details on duration or benefit rates typically refer to the average production worker unless specified otherwise.

Collectively bargained programs are included only when they involve state contributions or were established by law, with terms that can only be changed through legislation. Programs solely initiated or managed through collective bargaining are excluded. Eligibility criteria may include means-testing, contributions, citizenship, or specific occupational categories. General social assistance programs based solely on means- or income-testing are excluded. In programs with income testing, such as in pension, sickness, and unemployment insurance, coverage is marked as zero, and only replacement levels and conditions are coded. Programs with an income ceiling that exclude high-income earners from compulsory insurance are included. Programs that reduce benefits due to income from other sources are also included.

2.2 Recipient characteristics

In SIED, we have made several assumptions about different types of insurance and hypothetical beneficiaries. We defined a model case, the "standard worker", as an average production worker in the manufacturing or metal industry. Assumptions were made about family composition, the ages of family members, career paths, and contributions. The standard worker is assumed to earn the average production worker's wage. For both working-age benefits (i.e., unemployment, sickness, and accident) and old-age pensions, benefits are calculated for two different household types.

Single household (working-age benefits)

- 30 years old
- Average production worker's wage (APWW)
- Worked for the past 10 years in total and at least 5 years in current position
- Not unemployed during the past 2 years
- Not living with their family of origin

Family household (working-age benefits)

- Same characteristics as single household
- Spouse is a homemaker with no income
- Two children aged 7 and 2
- Joint taxation is applied where possible

Single household (olg-age benefits)

- 65 years old
- Worked for the past 35 years
- APWW earnings throughout their entire working life

Family household (old-age benefits)

- Same characteristics as single household
- Spouse is a homemaker that never had any income
- Children no longer live with their parents
- Additional benefits such as supplements for spouses are included when eligibility condition of the spouse is based on citizenship or residency
- Joint taxation is applied where possible

3 Country details

3.1 Australia

In Australia, the *JobSeeker Payment* has replaced both the *Newstart Allowance* and the *Sickness Allowance*. It now supports individuals who are either unemployed or temporarily unable to work due to illness or injury. To qualify, individuals must meet the following criteria: Be aged between 22 and the Age Pension age, satisfy residency requirements, and pass means testing based on income and assets. *JobSeeker Payment* recipients are typically required to actively seek employment and participate in government-approved job-seeking programs, though exemptions can apply for those temporarily unable to work due to medical reasons (with a medical certificate). The amount received varies depending on the individual's financial situation and family structure. Australia's work injury compensation system is employer-funded and differs across states and territories. For temporary disability, employees receive at least 95% of their pre-injury earnings for the first 13 weeks, after which benefits are reduced. Permanent disability compensation is provided as lump-sum payments, determined by the severity of the impairment. In cases of work-related fatalities, survivors receive a lump-sum payment along with weekly payments for each dependent child. The *Age Pension*, a means-tested benefit, is available from age 67 (with the eligibility age gradually increasing). It is funded through general taxation and is available to residents who have lived in Australia for at least 10 years. While the *Age Pension* can be paid to recipients residing abroad, the amount may be reduced after 26 weeks overseas. Pensioners automatically receive supplementary payments such as energy supplements and pensioner concession cards, which provide additional support for medical and living costs.

3.2 Austria

All taxes and benefit calculations are based on 14 monthly payments per year. The calculation of unemployment benefits (*Arbeitslosengeld*) is based on net wages of the previous year. Income tax on wage income when receiving unemployment benefit is calculated on the basis of annual wages in order to determine the progressive tax rate (*Progressionsvorbehalt*). It is assumed that full wage continuation for work accidents (*Unfallversicherung*) and sickness (*Krankengeld*) will last eight weeks before benefits are applied. Standard old-age pensions (*Regelaltersrente*) are based on the best 15 years of contributions for an overall 35-year contribution period. The statutory retirement age of men applies for the notional household.

3.3 Belgium

The child benefit system was reformed in 2020. The employee's portion of social security contributions, consisting of a basic and a special part, was restructured in 2022 when the special annual contribution was split into two separate schemes for single and cohabiting individuals. The rate determining the amount of the accident insurance benefit was reduced from 100 to 90% in 2006. A 'bonus' pension was introduced into the old-age pension system in 2006 but was removed in 2015. However, it remains in effect for those eligible during that period. The bonus pension is set to be reinstated in a new form in 2024.

3.4 Bulgaria

A flat rate of 10 percent is applied to employment income. Social security contributions are also compulsory and deductible for tax purposes. The calculation of unemployment benefits (*Obezshtetenie za bezrabotitsa*) is based on the individuals' gross wage in the previous 24 months. Sickness benefits (Obezshtetenie za vremenna nerabotosposobnost) and work accident benefits (*Obezshtetenie pri trudova zlopoluka ili profesionalna bolest*) are based on the previous 18 months' gross wage, at 80 and 90%, respectively. State pensions (*Dŭrzhavna pensiya*) are calculated based on the length of contribution and the average insurable earnings over the individual's working life. The formula incorporates a replacement rate that aims to replace a portion of the individual's final earnings, adjusted for the overall wage level in the economy. The retirement age is gradually increasing and varies for men and women. In 2024, the retirement age is 64 years and 6 months for men and 61 years and 6 months for women, with a minimum of 37 years of service for men and 34 years for women. These thresholds are set to rise further.

3.5 Canada

In Canada, the *Working Income Tax Benefit* (WITB) was renamed the *Canada Workers Benefit* (CWB) in 2019 but continues to operate under the same principles. The duration of the Canadian sickness insurance benefit was temporarily increased from 15 to 26 weeks in September 2020 as a COVID-19 measure. This change was made permanent in December 2022, and benefits have been coded as 26 weeks since 2021. The old-age pension system consists of three components: the *Canada Pension Plan* (CPP), which is an earnings-related basic pension; *Old Age Security* (OAS), a universal supplement; and the *Guaranteed Income Supplement* (GIS), a non-taxable benefit for low-income pensioners.

3.6 Croatia

From 1 January 2020, employees with an annual taxable income of up to HRK 360,000 who are 25 years of age or younger are entitled to a 100% reduction of their tax liability, and those who are between 26 and 30 years old are entitled to a 50% reduction. The calculation of benefits such as sick leave (*Bolovanje*) or unemployment benefits (*Naknada za nezaposlenost*) is based on previous salary and is typically set at around 70% of net wage. Work accident benefits are paid at 100 percent of previous net earnings. The first 42 days of leave due to sickness or work accident are to be paid by the employer. The old-age pension (*Mirovinsko osiguranje*) is calculated based on an individual's earnings, the average wage of all employed persons, and the length of the insured's coverage period. Participation in the second pillar is mandatory for all employees and self-employed individuals born in 1962 or later, thus not yet included in the dataset. Since 2021, there is also a basic pension (*Nacionalna korist za starije osobe*) directed at persons who are not entitled to the contributory pension. Data for Croatia are included since 2013, i.e. its accession to the European Union.

3.7 Cyprus

Taxes and social security contributions are derived from the individuals' income. The social security contributions are deducted from gross income before taxes are calculated. The sickness benefit (*Epídoma Astheneías*) and the unemployment benefit (*Epídoma Anérgias*), as well as the work accident benefit (*Epídoma Ergatikoú Atychímatos kai Epangelmatikís Asthéneias*), consist of a basic benefit and a supplementary benefit. The basic benefit is 60% of the insured's annual basic covered earnings in the last contribution year, divided by 52. The supplement is 50% of the average weekly covered earnings exceeding the weekly basic covered earnings in the last contribution year. A supplement of up to 30% for dependents is added. The duration is six months for the sickness and unemployment benefits, while the work accident benefit has a duration of 12 months. The old-age pension (*Sýntaxi Gíratos*) is contributory and earnings-related. Individuals must accumulate a minimum of 15 years of contributions to be eligible for a pension, with the retirement age set at 65.

3.8 Czech Republic

A progressive personal income taxation system was in place until January 2008, when it was replaced by a single tax rate of 15%. In 2021, progressive taxation was reintroduced for a small number of the population, since only income over 48 times the average wage was made subject to a rate of 23%. Child allowances are income-tested, depending on parents' income as well as the number of family members and the age of the children. Unemployment insurance provides earnings-related benefits not subject to taxation. The Czech pension system consists of two parts: a mandatory basic pension insurance and an additional pension insurance with state contributions and products offered by commercial insurance companies. The pension calculations only include the first pillar of mandatory basic pension insurance, which is funded on a pay-as-you-go (PAYGO) system.

3.9 Denmark

Unemployment benefits in Denmark are provided through a voluntary insurance system (*A-kasser*) available to residents, including employees, the self-employed, and graduates. Benefits cover 90% of previous earnings, up to a cap, and are payable for up to two years within a three-year period. Special arrangements apply to recent graduates and young people, with lower benefits and a one-month waiting period for graduates. Sickness benefits are tax-financed and available to employees, the self-employed, and unemployed persons. Employees receive benefits from their employer for the first 30 days, after which the municipality takes over for a maximum of 26 weeks. Unemployed individuals receive sickness benefits equivalent to their unemployment benefits. Partial benefits are available for those working reduced hours. Denmark has a compulsory insurance scheme for accidents at work and occupational diseases, financed by employer contributions. It covers employees, trainees, and vocational workers, with voluntary coverage for the self-employed. Benefits include earnings-related compensation for loss of earning capacity and are taxable, except for lump-sum payments. Old-age pensions consist of a basic public pension (*folkepension*) with a means-tested supplement and a supplementary pension (*arbejdsmarkedets tillægspension*, ATP), based on employment contributions. A significant reform is the gradual increase in the statutory retirement age to 69 by 2035, linked to life expectancy, and the introduction of early retirement (*tidlig pension*) for those with long work histories, allowing retirement up to three years early.

3.10 Estonia

The taxation system is flat-rate in Estonia. The tax unit was the family until January 2017, after which individual taxation has been applied. Unemployment and old-age pension benefits were not taxed prior to 2002. The pension system consists of three parts: (i) the public pension scheme, (ii) the fully funded pension scheme (persons born after 1 January 1983 are automatically enrolled), and (iii) a voluntary private pension scheme. Pension calculations are based on the public pension scheme; the second and third pillars are not included.

3.11 Finland

The initial iteration of the Finnish social security system encompassed solely the insurance scheme for work-related accidents, which was established in the early 20th century. A national pension scheme was established in the late 1930s, and in the 1950s, the actual construction of the welfare state commenced. The current form of the occupational pension system was primarily established during the 1960s. The current system comprises three main components: a statutory earnings-related pension (*Työeläke*), a tax-financed universal national pension (*Kansaneläke*) and a guarantee pension (*Takuueläke*). The benefits provided by the sickness insurance (*Sairausvakuutuslaki*) and accident insurance (*Työtapaturma- ja ammattitautilaki*) systems are paid out six days per week (Sundays excluded), whereas the unemployment benefits (*peruspäiväraha and ansiopäiväraha*) are paid out five days a week. Old-age pensions, on the other hand, are paid out monthly. In 1976, Finland transitioned from a joint to an individual taxation system. In 2013, a new public broadcasting tax, set at 0.68%, was introduced with the objective of financing the activities of the national public service broadcasting company. Additionally, a new earned income tax credit was implemented in 2006, accompanied by an additional health insurance contribution.

3.12 France

The tax unit is aggregate family income, and the tax quotient is determined by the number of family members. From 2002 to 2015, the employment bonus (*Prime pour l'emploi*, PPE) was in effect. In 2016, it was superseded by an activity bonus (*Prime d'activité*). The calculation of the daily reference amount (*salaire journalier de référence*, SJR) in the unemployment insurance benefit (*Allocation d'aide au retour à l'emploi*, ARE) is based on 365 days per year. The calculation of the public old-age pension for employees (*Régime général d'assurance vieillesse des travailleurs salariés*, RGAVTS) is based on a 65-year-old worker with 35 years of work experience. Consequently, the amount of the standard pension decreased substantially in 2016 due to the increase of the statutory retirement age to an age exceeding 65. Pensioned couples do not receive any supplements for dependents. In earlier editions, SIED included a Solidarity Allowance for the Elderly (*Allocation de solidarité aux personnes âgées*, ASPA) as a supplement for spouses. However, the means-tested thresholds applied to household income for being eligible for ASPA are lower than the amount paid by minimum pensions. Thus, ASPA is no longer included.

3.13 Germany

In Germany, taxes are assessed jointly for couples. This entails the application of favorable tests (*Günstigerprüfung*) for the purpose of adjusting social security contributions based on the income of the primary earner. Additionally, a comparison is made between child allowances and child benefits. It is assumed that unemployment benefits (*Arbeitslosengeld*) will be paid for a period of 30 days each month, with the amount paid based on the individual's previous net earnings. It is assumed that full wage continuation for work accidents (*Unfallversicherung*) and sickness (*Krankengeld*) lasts six weeks before benefits are applied. The standard pension (*Altersrente*) calculation is based on a retirement age of 65, with 35 years of contributions. Because of the gradual increase in the retirement age, pension entitlements exhibit a gradual decline as a consequence since 2012. Since 2005, a program for basic security for the elderly (*Grundsicherung im Alter*) has been in place for individuals with insufficient pension entitlements. A maximum pension is technically not set in place, but practically, it is calculated based on the assumption that an individual would have paid the equivalent of the assessment ceiling for social security contributions (*Beitragsbemessungsgrenze*) for a period of 50 years.

3.14 Greece

Greece has a progressive tax system, with an additional 'solidarity tax' for high-income individuals. There are three levels of the unemployment benefit (*Epídomo Anérgias*) depending on previous income. The 12-month duration may be shorter depending on the length of the period of employment. The sickness benefit (*Epídomo Astheneías*), which also applies to work accidents, is paid from the 4th day of sickness by the social security fund (e-EFKA). For 12 days, it is paid at 50% of the daily wage of the fictional insurance class in which the insured is classified according to their wage. From the 16th day, the full amount of the fictional insurance class is paid, and the total duration of a maximum of 2 years is related to work experience. Supplements of up to 30% are given for dependents. The Greek pension system consists of a flat-rate part (*Ethniki Syntaxi*) and a contributory part (*Antapodotiki Syntaxi*), with full pension available after 40 years of contributions and 62 years of age. With a minimum of 15 years of contributions, a person can retire at age 67.

3.15 Hungary

In 2011, a flat-rate income tax system was introduced, replacing the former progressive taxation system. Unemployment insurance benefit duration was substantially lowered, from 270 days in 2011 to 90 days in 2012. A maximum benefit for sickness and accident insurance was introduced in 2009; prior to that, there was no ceiling. The pension system was reformed in 1997 and now consists of two main elements: the first pillar, which is a compulsory state pension scheme, and the second pillar, which is a voluntary old-age private pension scheme. Only the first pillar is included in the pension benefit calculations.

3.16 Iceland

The 2008 economic crisis significantly impacted Icelandic public finances. During the recovery phase in 2010 and 2011, wages were substantially increased, while social insurance benefits remained at pre-crisis levels. This imbalance led to a sharp decline in replacement rates for all social insurance schemes during those years. Iceland's unemployment insurance system was reformed in 2006, transitioning from a flat-rate benefit system to a structure divided into three periods: a flat-rate benefit for the first two weeks, followed by 13 weeks of income-related benefits, and then a return to flat-rate benefits until reaching the maximum duration. The standard old-age pension age in Iceland is 67, and the system operates on a three-pillar approach. It includes a publicly provided income-tested state pension (1st pillar), mandatory occupational pensions through pension funds (2nd pillar), and voluntary government-approved private pensions (3rd pillar). Only the first two pillars are modeled in SPIN.

3.17 Ireland

The unemployment benefit consists of either *Jobseeker's Benefit* (JB) or *Jobseeker's Allowance* (JA), as both can not be received simultaneously. Since JB has a duration of more than one year, JA is not coded. Parts of JB are exempt from tax. Only the state pension, with no private alternatives, is modeled. In 2014, the qualifying age for the state old-age pension was increased from 65 to 66. Recipients either receive a non-contributory minimum pension or a pension based on previous contributions.

3.18 Italy

In Italy, a compulsory unemployment insurance scheme covers employees, apprentices, cooperative members, and certain self-employed workers. Benefits are provided through NASpI for employees (lasting half the weeks of contributions over the previous four years) and Dis-Coll for para-subordinate workers (up to 12 months). Sickness benefits are available for employees, para-subordinate workers, and certain self-employed individuals through a compulsory insurance scheme. Employers pay the benefits and are later reimbursed by INPS. Benefits are taxable but exempt from social contributions. Work injury compensation covers employees and specific self-employed categories. Funded by employer and self-employed contributions, the system offers both medical care and cash benefits. Compensation is based on the severity of injury and earnings, with lump-sum payments for injuries under 15% incapacity and annuities for more severe cases. Benefits for permanent incapacity are adjusted annually and are mostly non-taxable. Italy's old-age pension system (AGO) applies to private sector employees, self-employed individuals, and civil servants. Retirement is at age 67 with at least 20 years of contributions. Pensions are inflation-indexed, fully taxable, and can be cumulated with post-retirement income.

3.19 Japan

Both local and state taxes are applied on individuals' gross wages, as well as social security contributions to various funds. Unemployment benefits (*Shitsugyo Teate*) are based on previous wages at 80 to 50% of reimbursements, depending on age and the level of previous income, where the STW receives 80% of income. The duration depends on the insurance period, age, and reason for leaving employment, with 120 days of duration for the notional person. The sickness benefit (*Shoubyou Teate*) is 66.67% of the average daily wage over the past 12 months and is paid for 18 months. The work accident benefit (*Kyūgyō Hoshō Kyūfu*) is set at 80% of the average previous wage. The pension system is a three-tier system consisting of the National Pension Program (*Kokumin Nenkin*, NPP), the Employee Pensions' Insurance (*Kousei Nenkin Hoken*, EPI), and voluntary private or corporate pensions. The basic pension is dependent on flat-rate obligatory contributions, and the benefits are not dependent on income. The EPI program is calculated based on individuals' salaries, and contributions are also income-based. Since the pension reform in 2000, the pensionable age has gradually increased from 60, reaching 65 for men in 2013 and fully reaching 65 for women as well in 2025.

3.20 South Korea

Unemployment and work accident insurance benefits were introduced in 1996, and a maximum work accident benefit was established in 2008. There is no sickness insurance in Korea; however, every employee is eligible for 12 fully paid leave days per year for personal reasons, which can be used as paid sick leave days. These days are not included in the coding. Apart from that, sickness insurance depends on collective bargaining agreements, with about 18 percent of current employees having access to benefits; this is also not included in the coding. The public pension system includes three main components: a means-tested minimum pension introduced in 2008, a contributory national pension scheme, and a third scheme covering civil servants. The third scheme is not included in the current coding.

3.21 Latvia

In 2018, a progressive income tax was introduced, replacing the previous flat-rate tax system. Benefit duration for sickness and work-accident insurance was cut in half in 2009, reduced from 52 to 26 weeks, and a maximum benefit amount was introduced in 2019. The old-age pension system consists of three parts: the first pillar, a pay-as-you-go scheme dependent on contributions and duration of affiliation; the second pillar, compulsory for all insured persons born after 1 July 1971; and the third pillar, a private voluntary pension scheme. The first pillar is the basis for the pension calculations.

3.22 Lithuania

In 2019, a two-bracket progressive tax was introduced, replacing the former single tax rate system. The pension system consists of three pillars: a compulsory pay-as-you-go pension scheme, a second-pillar voluntary system introduced in 2004, and a third-pillar voluntary part consisting of self-accumulated funds. The pension calculations are based on the first pillar. Unemployment insurance benefit duration was extended from 6 to 9 months in 2017.

3.23 Luxembourg

The Luxembourg child benefit system changed in 2017, but parents with children born before 2017 still receive benefits according to the old system. The old-age pension system includes a flat-rate part (*Majorations forfaitaires*) based on previous contributions, an income-related part (*Majoration proportionnelle*) based on adjusted lifetime covered earnings, and an end-of-year allowance (*Allocation de fin d'année*), which is also dependent on the years of contributions.

3.24 Malta

The tax rates vary based on the individual's marital status and whether they have children. Since 2021, a married couple may opt to file a separate tax return; however, a joint tax return often results in a lower tax liability because of more generous tax-free thresholds. Parents also qualify for a special tax category that provides higher tax-free thresholds and lower tax rates. Flat-rate benefits are paid for about six months in the case of sickness (Beneficcju tal-Mard) and unemployment (Beneficcju ta' Qghad), and for one year in the case of a work accident (Beneficcju tal-Incident fuq il-post tax-Xoghol). The benefits vary according to the marital status and/or children of the beneficiary. The retirement age in Malta is currently 63 but is gradually increasing to 65, depending on the date of birth. The state pension (*Pensjoni ta' Età*) is often referred to as the 'two-thirds pension' because it is designed to replace up to two-thirds of the individual's average salary, subject to maximum pensionable income limits. The amount of the pension depends on the number of social security contributions made and the earnings during the person's career. There is also a means-tested age pension available for those who have not fulfilled the conditions to be included in the contributory scheme (*Pensjoni ta' Assistenza*).

3.25 The Netherlands

Tax calculations include pension premiums and health insurance contributions, which reduce taxable income. Child benefits encompass both the general child benefits (*Algemene Kinderbijslagwet*, AKW) and the means-tested child benefit budget (*Wet Kindgebonden Budget*, WKB). The latter can be applied to taxes when calculating 50% of the average production worker wage. The calculation of working-age-related benefits is based on a five-day workweek. Old-age pension benefits are calculated based on a weighted annual average of the gross monthly amounts (adjusted every January and July) and include an additional holiday payment of 7%.

3.26 New Zealand

New Zealand's social security system is funded through general taxation. An exception to this is the *Accident Compensation Corporation* (ACC) levy, which is a mandatory insurance payment used to fund New Zealand's public accident insurance scheme. It is deducted from wages and is based on an individual's income and occupation, with higher-risk jobs requiring higher contributions (not applied in the present coding) and offers a replacement of up to 80% percent of prior income. A set of tax credits are applied, designed to support low and middle-income families with the cost of raising children. The *Job Seeker Support* is an income-tested benefit in cases of unemployment or sickness. It offers benefits at a flat-rate level, higher for persons with children. The *New Zealand Superannuation* is a universal pension program with flat-rate benefits for residents 65 or over who have quit working. Couples receive a combined rate that is slightly higher than the sum of two individual rates.

3.27 Norway

The calculations for tax and social insurance are based on the weighted average of the basic amount in the insurance schemes (*grunnbeløpet i folketrygden*, G), which is typically adjusted annually on May 1st. Since the year 2000, benefits for individuals of working age have been calculated on the assumption of a five-day workweek (in contrast to the six-day workweek that was the norm prior to 2000). Until 2018, the calculation of old-age pension benefits was based on the 'old rules', which include a minimum pension (*minste pensjonsnivå*), a basic pension (*grunnpensjon*), and an income-based supplementary pension (*tilleggspensjon*). Since 2019, a transition period to a newer set of rules has been in effect, which includes a guaranteed pension (garantipensjon) and an income-based pension (*inntektspensjon*). The transition will be fully completed in SIED in 2028, when the notional individual to whom an old-age pension is to be paid is assumed to have been born in 1963.

3.28 Poland

Social insurance and health care programs were reformed in 1998, and employee contributions are deductible from taxable income. A new tax credit for children was introduced in 2007. In 2009, the tax brackets were reduced from three to two, in practice introducing a flat tax since almost all taxpayers are taxed in the first bracket. The pension system consists of three parts: a pay-as-you-go first pillar, a funded second pillar, and a voluntary third pillar of private funds. People born before January 1949 belong to the first pillar, while people born after belong to a mixed system of the first two pillars. The maximum pension was calculated in relation to a ceiling that was in place for persons born before 1949; hence, it is not possible to calculate the maximum pension past the year 2013.

3.29 Portugal

The tax unit was the family until the year 2016, after which it became the individual. However, couples can opt for joint taxation. In the tax calculations for couples, the most favorable system has been applied. Beneficiaries of unemployment insurance benefits with dependent children receive a higher benefit rate than those without dependents since 2012. Portugal has a pay-as-you-go compulsory old-age social insurance system. Since 2023, there is also a second pillar of private schemes and a third pillar of voluntary private insurance. Only the first pillar is taken into consideration in the old-age pension calculations.

3.30 Romania

In 2005, Romania replaced its progressive income tax with a flat-rate tax. A major reform in 2017 shifted the responsibility for social security contributions from both employers and employees to employees alone, increasing the rate from 16.5 to 35%. This reform benefits social insurance recipients, as they are exempt from paying SSC, unlike the working population. The unemployment insurance system was also reformed in 2005, transitioning from a system solely based on previous earnings to one that combines a basic benefit with an additional amount determined by years of contribution. Similarly, the sickness insurance system, which previously had different rates based on contribution years, was simplified in 2001 to a single rate, regardless of the number of years contributed. Romania gradually raised the normal pension age from 62 to 65 for men between 2000 and 2015, while also increasing the required years of contribution from 30 to 35. The current pay-as-you-go (PAYG) scheme was introduced in 2001, and a guaranteed minimum pension has been available since 2010.

3.31 Slovakia

Slovakia employs a progressive income tax system with two main rates. Individuals who become unemployed receive 50% of their previous wage through the unemployment insurance program (*Dávka v nezamestnanosti*). In the event of sickness, the individual receives 55% of their previous wage (*Nemocenské*). The employer is assumed to cover the first 10 days of sickness benefits. Unemployment benefits last for up to 6 months, whereas sickness benefits can be claimed for up to 1 year. In the case of a work-related accident, the benefit covers 80% of the individual's previous wage. Since 2023, the maximum retirement age in Slovakia is no longer fixed at 64 years. The retirement age is now flexible and linked to life expectancy. Pension benefits (*Starobný dôchodok*) are calculated based on the individual's contributory earnings throughout their working life, starting from 1984. An extra pension payment is made each November.

3.32 Slovenia

Unemployment benefits (*Denarno nadomestilo za primer brezposelnosti*) are capped but set at 80% of the individual's previous salary for the first three months of unemployment, followed by 60% thereafter. The duration depends on the individual's insurance history and age (the notional person qualifying for 6 months of benefits). In cases of sickness or work accidents, the employer is required to pay for the first 30 days of absence, typically at 80% of the employee's wage. After 30 days, the Health Insurance Institute of Slovenia takes over, providing a 90% wage replacement (*Nadomestilo plače za čas bolezni*). Old-age pension (*Starostna pokojnina*) is calculated based on lifetime earnings and the number of years of contributions made to the system. A guaranteed minimum pension is available, ensuring financial support for retirees with lower lifetime earnings.

3.33 Spain

Generally, the tax unit in Spain is the individual. However, families do have the option of being taxed as married couples filing jointly on their combined income. Tax calculations for the family-type case are based on joint taxation, making them eligible for a joint taxation allowance. The Spanish unemployment insurance is based on the IPREM index (*Indicador*

Público de Renta de Efectos Múltiples), which differs depending on family status. The standard pension is based on a minimum contribution of 15 years and a maximum of 35 years. Each additional month of contribution within this span increases the final pension. Since 2012, the maximum contribution has progressively increased, and it will continue to do so until it reaches 38.5 years in 2027.

3.34 Sweden

It is assumed that the notional households have a voluntary income-related unemployment insurance (*inkomstrelaterad arbetslöshetsförsäkring*). All working-age related benefits are paid according to a 5-day week. The basic amount of the old-age pension benefits is constituted by a public pension (*folkpension*) until 2002, a combination of the public pension and a guaranteed pension (garantipension) from 2002 to 2018, and solely the guaranteed pension since 2019. The earnings-related supplementary pension is constituted by the supplementary pension scheme (*tilläggspension*), the fully funded premium pension (*premiepension*), and the earnings-related income pension (*inkomstpension*). The share of each of the three programs when determining the overall pension benefits varies for each year, since it is determined by birth year. Since 2019, the old-age pension calculation consists solely of the guaranteed pension and the notional defined contribution system of the earnings-related old-age pension (i.e., *garantipension* and *inkomstpension*).

3.35 Switzerland

The notional households are assumed to pay taxes in Zürich. Expenses and allowances for mandatory private insurances for health and pensions are included when calculating net wages. Child benefits are paid by the employer and are also included when determining taxable incomes. The continued wage payment by the employer in case of sickness is assumed to last for 11 weeks according to the *Zürcher Skala*, before sickness benefits (*rankenversicherung*) apply. Old-age pensions are mainly constituted by supplementary benefits (*Ergänzungsleistungen*) and an additional earnings-related component.

3.36 United Kingdom

Unemployment benefits are calculated according to the *Jobseeker's Allowance* (JSA) scheme. Accident and sickness benefits are based on the *Statutory Sick Pay* (SSP) programme. Old-age pensions are based on a mix of different schemes. The base amount is constituted by the *Basic State Pension* (BSP) until 2016 and the *New State Pension* (nSP) since 2017. The earnings-related component of the old-age pension is comprised of the *State Graduated Pension* (SGP), which was in effect prior to 1979, the *State Earnings-Related Pension Scheme* (SERPS) since 1979, and the *State Second Pension* (S2P) since 2003. The calculation of the old-age pension may include all of the aforementioned earnings-related programs, provided that the hypothetical individual in question has contributed to them.

3.37 United States

The unemployment insurance benefit is calculated as 50% of earnings as a median for all states. The minimum and maximum benefits are based on the median endpoints for all states. Since the USA lacks a federal-level sickness insurance, it is not calculated. The standard old-age pension age in the USA is 66. The pension is calculated based on contributions until the age of eligibility, which is 62. The minimum pension is computed based on the Supplemental Security Income Program (SSI), which is a benefit given to poor persons over 65 without any pension contributions.

5

4 Variables

4.1 country

Country of observation. ISO-3166-1 alpha-3. Three-letter country code.

4.2 countrynr

Country of observation. ISO 3166-1 numeric. Three-digit country code.

4.3 year

Year of observation. Annual data from 2000–2023.

4.4 pnoinsur

Pension, number of insured. Total number of people formally entitled to old-age pension (in thousands).

4.5 popu1564

Working aged population. Total number of people in population 15–64 years of age (in thousands).

4.6 pcovratp

Pension, coverage. Coverage ratio in population 15-65 years of age.

4.7 ptakeupn

Number of old-age pensioners. Total number of persons actually receiving old-age pension (in thousands).

4.8 popu65ab

Population above age of 65. Total number of persons that possibly could receive old-age pension at the age of 65 years (i.e., population 65 years and older, in thousands).

4.9 popuabpa

Population above pension age. Total number of persons that possibly could receive old-age pension at the statutory retirement age (i.e., population above the statutory retirement age, in thousands).

4.10 pturat65

Pension, take up rate above age 65. Share of pensioners in population above 65 years of age.

4.11 pturatpa

Pension, take up rate above pension age. Share of pensioners in population above normal pension age.

4.12 prefrper

Pension, reference period. Amount of years within which contribution record must have been fulfilled in order to qualify for benefit (if there is no specific reference period and the scheme is contributory, 50 years is coded).

4.13 pcontper

Pension, contribution period. Amount of weeks of contribution required to qualify for benefit, made in course of reference period.

4.14 pinceil

Pension, income ceiling. Maximum annual income which workers may earn and still be qualified for benefits.

4.15 pmeantst

Pension, means test. Dummy variable indicating whether individual and/or household means test is applied to determine male worker's qualification for benefit (1 = means test, 0 = none).

4.16 presitst

Pension, residence test. Dummy variable indicating whether there is a conditional residence test for benefit eligibility (1 = residence test, 0 = none).

4.17 pfininsr

Pension, financing by insured. Total proportion of insurance fund receipts derived from contributions by the individuals insured.

4.18 pfinstat

Pension, financing by state. Total proportion of insurance fund receipts derived from state general revenue.

4.19 pfinempr

Pension, financing by employer. Total proportion of insurance fund receipts derived from employer contributions.

4.20 pfinothr

Pension, financing by other. Total proportion of insurance fund receipts derived from other financing sources (e.g., municipalities, interest income accruing from fund reserves, etc.).

4.21 pbenmins

Pension, minimum gross, single. Minimum old-age pension benefit for a single person per year (reflects the floor of the pension insurance).

4.22 pbenstws

Pension, standard worker gross, single. Standard old-age pension benefit for a single average production worker per year (refers to the eligibility status specific for the APW, see description of APWW).

4.23 pbenfuls

Pension, full standard worker gross, single. Full old-age pension benefit for a single average production worker per year (refers to the case where the conditions are fulfilled to the widest extent possible).

4.24 pbenmaxs

Pension, maximum gross, single. Maximum benefit for a single person per year (refers to the income-related benefits above that of an APW wage).

4.25 pbeminco

Pension, minimum gross, couple. Minimum old-age pension benefit for a married couple where only one spouse have been gainfully employed per year (reflects the floor of the pension insurance).

4.26 pbestwco

Pension, standard worker gross, couple. Standard old-age pension benefit for a married couple where only one spouse have been an average production worker per year (refers to the eligibility status specific for the APW, see description of APWW).

4.27 pbefulco

Pension, full standard worker gross, couple. Full old-age pension benefit for a married couple where only one spouse have been an average production worker per year (refers to the case where the conditions are fulfilled to the widest extent possible).

4.28 pbemaxco

Pension, maximum gross, couple. Maximum benefit for a married couple where only one spouse have been a wage earner per year (refers to the income-related benefits above that of an APW wage).

4.29 pbeaverp

Pension, average paid gross. The average pension paid to old-age pensioners (at the end of the year in question).

4.30 gapwyear

Gross APW wage. Gross average industrial production worker's wage per year.

4.31 pratmins

Pension, minimum gross RR, single. Pension replacement rate minimum single, $\text{pratmins} = \frac{\text{pbenmins}}{\text{gapwyear}}$.

4.32 pratstws

Pension, standard worker gross RR, single. Pension replacement rate standard worker single, $\text{pratstws} = \frac{\text{pbenstws}}{\text{gapwyear}}$.

4.33 pratfuls

Pension, full gross RR, single. Pension replacement rate full single, $\text{pratfuls} = \frac{\text{pbenfuls}}{\text{gapwyear}}$.

4.34 pratmaxs

Pension, maximum gross RR, single. Pension replacement rate maximum single, $\text{pratmaxs} = \frac{\text{pbenmaxs}}{\text{gapwyear}}$.

4.35 prtminco

Pension, minimum gross RR, couple. Pension replacement rate minimum couple, $\text{prtminco} = \frac{\text{pbenminco}}{\text{gapwyear}}$.

4.36 prtstwco

Pension, standard worker gross RR, couple. Pension replacement rate standard worker couple, $\text{prtstwco} = \frac{\text{pbenstwco}}{\text{gapwyear}}$.

4.37 prtfulco

Pension, full gross RR, couple. Pension replacement rate full couple, $\text{prtfulco} = \frac{\text{pbenfulco}}{\text{gapwyear}}$.

4.38 prtmaxco

Pension, maximum gross RR, couple. Pension replacement rate max couple, $\text{prtmaxco} = \frac{\text{pbenmaxco}}{\text{gapwyear}}$.

4.39 prtaverp

Pension, average paid gross RR. The average pension replacement rate, $\text{prtaverp} = \frac{\text{pbeaverp}}{\text{gapwyear}}$.

4.40 unoinsur

Unemployment, number of insured. Total number of people formally entitled to unemployment insurance benefits (in thousands).

4.41 ulabforc

Number in labour force. Number in labour force (in thousands).

4.42 employes

Number of employees. Number of dependent employees (in thousands).

4.43 ucovratl

Unemployment, labour force coverage rate. Unemployment insurance coverage ratio as proportion of labour force, $\text{ucovratl} = \frac{\text{unoinsur}}{\text{ulabforc}}$.

4.44 ucovrate

Unemployment, employee coverage rate, Unemployment insurance coverage ratio as proportion of employees, $\text{ucovrate} = \frac{\text{unoinsur}}{\text{employes}}$.

4.45 uwaiting

Unemployment, waiting days. Number of statutory administrative days of the waiting period for unemployment insurance before benefits are paid.

4.46 uduratio

Unemployment, duration. Amount of weeks during which unemployment benefit is payable to single industrial worker with work record as detailed in general information (indefinite duration maximised at 1,820 weeks, or 35 years).

4.47 urefrper

Unemployment, reference period. Amount of weeks within which contribution record must have been fulfilled in order to qualify for benefit.

4.48 ucontper

Unemployment, contribution period. Amount of weeks of contribution required to qualify for benefit, made in course of reference period.

4.49 uinceil

Unemployment, income ceiling. Maximum annual income which workers may earn and still be qualified for benefits.

4.50 umeantst

Unemployment, means-test. Dummy variable indicating whether individual and/or household means test is applied to determine male worker's qualification for benefit (1 = means test, 0 = none).

4.51 ufininsr

Unemployment, financing by insured. Total proportion of insurance fund receipts derived from contributions by the individuals insured.

4.52 ufinstat

Unemployment, financing by state. Total proportion of insurance fund receipts derived from state general revenue.

4.53 ufinempr

Unemployment, financing by employer. Total proportion of insurance fund receipts derived from employer contributions.

4.54 ufinothr

Unemployment, financing by other. Total proportion of insurance fund receipts derived from other financing sources (e.g., municipalities, interest income accruing from fund reserves, etc.).

4.55 ubestw1s

Unemployment, first week gross benefit, single APW. Standard amount of gross benefit paid to single worker in first week of unemployment spell.

4.56 ubesw26s

Unemployment, 26 weeks average gross benefit, single APW. Standard amount of average weekly gross single worker benefit over 26-week unemployment spell.

4.57 ubenmins

Unemployment, weekly minimum gross benefit (26w), single worker . Minimum amount of average weekly gross single worker benefit over 26-week spell (as calculated on basis of earnings of worker in lowest insured wage class specified in legislation; or, in some countries, on the basis of legislated minimum absolute levels of daily insurance or assistance benefit).

4.58 ubenfuls

Unemployment, weekly full gross benefit (26w), single worker. Full amount of average weekly gross single worker benefit over 26-week spell.

4.59 ubenmaxs

Unemployment, weekly maximum gross benefit (26w), single worker. Maximum amount of average weekly gross single worker benefit over 26-week spell.

4.60 ubestw1f

Unemployment, first week gross benefit (26w), family APW . Standard amount of average weekly gross benefit paid to familied worker in first week of unemployment spell.

4.61 ubesw26f

Unemployment, 26 weeks average gross benefit, family APW. Standard amount of average weekly gross familied worker benefit over 26-week spell.

4.62 ubenminf

Unemployment, weekly minimum gross benefit (26w), family. Minimum amount of average weekly gross familied worker benefit over 26-week spell (calculated on assumptions parallel to those above).

4.63 ubenfulf

Unemployment, weekly full gross benefit (26w), family. Full amount of average weekly gross familied worker benefit over 26-week spell (calculated on assumptions parallel to those above).

4.64 ubenmaxf

Unemployment, weekly maximum gross benefit (26w), family. Maximum amount of average weekly gross familied worker benefit over 26-week spell (calculated on assumptions parallel to those above).

4.65 ugapweek

Gross APW weekly wage. Gross average industrial production worker's wage per week.

4.66 urtstw1s

Unemployment, gross first week RR, single APW. Standard gross first week replacement rate, single worker, $\text{urtstw1s} = \frac{\text{ubestw1s}}{\text{ugapweek}}$.

4.67 urtsw26s

Unemployment, gross 26-week RR, single APW. Standard gross 26-week replacement rate, single worker, $\text{urtsw26s} = \frac{\text{ubesw26s}}{\text{ugapweek}}$.

4.68 uratmins

Unemployment, minimum gross RR (26w), single worker. Minimum gross replacement rate, single worker, $\text{uratmins} = \frac{\text{ubenmins}}{\text{ugapweek}}$.

4.69 uratfuls

Unemployment, full gross RR (26w), single worker. Full gross replacement rate, single worker, $\text{uratfuls} = \frac{\text{ubenfuls}}{\text{ugapweek}}$.

4.70 uratmaxs

Unemployment, maximum gross RR (26w), single worker. Maximum gross replacement rate, single worker, $\text{uratmaxs} = \frac{\text{ubenmaxs}}{\text{ugapweek}}$.

4.71 urtstw1f

Unemployment, standard gross first week RR, family APW. Standard gross first week replacement rate, familied worker, $\text{urtstw1f} = \frac{\text{ubestw1f}}{\text{ugapweek}}$.

4.72 urtsw26f

Unemployment, standard gross 26-week RR, family APW. Standard gross 26-week replacement rate, familied worker, $\text{urtsw26f} = \frac{\text{ubesw26f}}{\text{ugapweek}}$.

4.73 uratminf

Unemployment, minimum gross RR (26w), family. Minimum gross replacement rate, familied worker, $\text{uratminf} = \frac{\text{ubenminf}}{\text{ugapweek}}$.

4.74 uratfulf

Unemployment, full gross RR (26w), family. Full gross replacement rate, familied worker, $\text{uratfulf} = \frac{\text{ubenfulf}}{\text{ugapweek}}$.

4.75 uratmaxf

Unemployment, maximum gross RR (26w), family. Maximum gross replacement rate, familied worker, $\text{uratmaxf} = \frac{\text{ubenmaxf}}{\text{ugapweek}}$.

4.76 snoinsur

Sickness, number of insured. Total number of people formally entitled to sickness insurance benefits (in thousands).

4.77 slabforc

Number in labour force. Number in labour force (in thousands).

4.78 spop1564

Population. Number in population between 15–64 year old (in thousands).

4.79 scovratl

Sickness, labour force coverage rate. Coverage ratio as proportion of labour force, $\text{scovratl} = \frac{\text{snoinsur}}{\text{slabforc}}$.

4.80 scovratp

Sickness, population coverage rate. Coverage ratio as proportion of population, $\text{scovratp} = \frac{\text{snoinsur}}{\text{spop1564}}$.

4.81 swaiting

Sickness, waiting days. Number of statutory administrative days of the waiting period for sickness insurance before benefits are paid.

4.82 sduratio

Sickness, duration. Amount of weeks during which sickness benefit is payable to single industrial worker with work record as detailed in general information (indefinite duration maximised at 1,820 weeks, or 35 years).

4.83 srefrper

Sickness, reference period. Amount of weeks within which contribution record must have been fulfilled in order to qualify for benefit.

4.84 scontper

Sickness, contribution period. Amount of weeks of contribution required to qualify for benefit, made in course of reference period.

4.85 sinceil

Sickness, income ceiling. Maximum annual income which workers may earn and still be qualified for benefits.

4.86 smeantst

Sickness, means-test. Dummy variable indicating whether individual and/or household means test is applied to determine male worker's qualification for benefit (1 = means test, 0 = none).

4.87 sfininsr

Sickness, financing by insured. Total proportion of insurance fund receipts derived from contributions by the individuals insured.

4.88 sfinstat

Sickness, financing by state. Total proportion of insurance fund receipts derived from state general revenue.

4.89 sfinempr

Sickness, financing by employer. Total proportion of insurance fund receipts derived from employer contributions.

4.90 sfinothr

Sickness, financing by other. Total proportion of insurance fund receipts derived from other financing sources (e.g., municipalities, interest income accruing from fund reserves, etc.).

4.91 sbestw1s

Sickness, first week gross benefit, single APW. Standard amount of gross benefit paid to single worker in first week of sickness spell.

4.92 sbesw26s

Sickness, 26 weeks average gross benefit, single APW. Standard amount of average weekly gross single worker benefit over 26-week sickness spell.

4.93 sbenmins

Sickness, weekly minimum gross benefit (26w), single worker. Minimum amount of average weekly gross single worker benefit over 26-week spell (as calculated on basis of earnings of worker in lowest insured wage class specified in legislation; or, in some countries, on the basis of legislated minimum absolute levels of daily insurance or assistance benefit).

4.94 sbenfuls

Sickness, weekly full gross benefit (26w), single worker. Full amount of average weekly gross single worker benefit over 26-week spell.

4.95 sbenmaxs

Sickness, weekly maximum gross benefit (26w), single worker. Maximum amount of average weekly gross single worker benefit over 26-week spell.

4.96 sbestw1f

Sickness, first week gross benefit, family APW. Standard amount of average weekly gross benefit paid to familied worker in first week of sickness spell.

4.97 sbesw26f

Sickness, 26 weeks average gross benefit, family APW. Standard amount of average weekly gross familied worker benefit over 26-week sickness spell.

4.98 sbenminf

Sickness, weekly minimum gross benefit (26w), family. Minimum amount of average weekly gross familied worker benefit over 26-week sickness spell (calculated on assumptions parallel to those above).

4.99 sbenfulf

Sickness, weekly full gross benefit (26w), family. Full amount of average weekly gross familied worker benefit over 26-week sickness spell (calculated on assumptions parallel to those above).

4.100 sbenmaxf

Sickness, weekly maximum gross benefit (26w), family. Maximum amount of average weekly gross familied worker benefit over 26-week sickness spell (calculated on assumptions parallel to those above).

4.101 sgapweek

Gross APW weekly wage. Gross average industrial production worker's wage per week.

4.102 srtstw1s

Sickness, gross first week RR, single APW. Standard gross first week replacement rate, single worker, $\text{srtstw1s} = \frac{\text{sbestw1s}}{\text{sgapweek}}$.

4.103 srtsw26s

Sickness, gross 26-week RR, single APW. Standard gross 26-week replacement rate, single worker, $\text{srtsw26s} = \frac{\text{sbesw26s}}{\text{sgapweek}}$.

4.104 sratmins

Sickness, Minimum gross RR (26w), single worker. Minimum gross replacement rate, single worker, $\text{sratmins} = \frac{\text{sbenmins}}{\text{sgapweek}}$.

4.105 sratfuls

Sickness, Full gross RR (26w), single worker. Full gross replacement rate, single worker, $\text{sratfuls} = \frac{\text{sbenfuls}}{\text{sgapweek}}$.

4.106 sratmaxs

Sickness, maximum gross RR (26w), single worker. Maximum gross replacement rate, single worker, $\text{sratmaxs} = \frac{\text{sbenmaxs}}{\text{sgapweek}}$.

4.107 srtstw1f

Sickness, standard gross first week RR, family APW. Standard gross first week replacement rate, familied worker, $\text{srtstw1f} = \frac{\text{sbestw1f}}{\text{sgapweek}}$.

4.108 srtsw26f

Sickness, standard gross 26-week RR, family APW. Standard gross 26-week replacement rate, familied worker, $\text{srtsw26f} = \frac{\text{sbesw26f}}{\text{sgapweek}}$.

4.109 sratminf

Sickness, Minimum gross RR (26w), family. Minimum gross replacement rate, familied worker, $\text{sratminf} = \frac{\text{sbenminf}}{\text{sgapweek}}$.

4.110 sratfulf

Sickness, Full gross RR (26w), family. Full gross replacement rate, familied worker, $\text{sratfulf} = \frac{\text{sbenfulf}}{\text{sgapweek}}$.

4.111 sratmaxf

Sickness, maximum gross RR (26w), family. Maximum gross replacement rate, familied worker, $\text{sratmaxf} = \frac{\text{sbenmaxf}}{\text{sgapweek}}$.

4.112 anoinsur

Accident, number of insured. Total number of people formally entitled to work accident insurance benefits (in thousands).

4.113 alabforc

Number in labour force. Number in labour force (in thousands).

4.114 acovratl

Accident, labour force coverage rate. Coverage ratio as proportion of labour force, $\text{acovratl} = \frac{\text{anoinsur}}{\text{alabforc}}$.

4.115 awaiting

Accident, waiting days. Number of statutory administrative days of the waiting period for accidents at work before benefits are paid.

4.116 aduratio

Accident, duration. Amount of weeks during which sickness benefit is payable to single industrial worker with work record as detailed in general information (indefinite duration maximised at 1,820 weeks, or 35 years).

4.117 arefrper

Accident, reference period. Amount of weeks within which contribution record must have been fulfilled in order to qualify for benefit.

4.118 acontper

Accident, contribution period. Amount of weeks of contribution required to qualify for benefit, made in course of reference period.

4.119 ainceil

Accident, income ceiling. Maximum annual income which workers may earn and still be qualified for benefits.

4.120 ameantst

Accident, means-test. Dummy variable indicating whether individual and/or household means test is applied to determine male worker's qualification for benefit, (1 = means test, 0 = none).

4.121 afininsr

Accident, financing by insured. Total proportion of insurance fund receipts derived from contributions by the individuals insured.

4.122 afinstat

Accident, financing by state. Total proportion of insurance fund receipts derived from state general revenue.

4.123 afinempr

Accident, financing by employer. Total proportion of insurance fund receipts derived from employer contributions.

4.124 afinothr

Accident, financing by other. Total proportion of insurance fund receipts derived from other financing sources (e.g., municipalities, interest income accruing from fund reserves, etc.).

4.125 abestw1s

Accident, first week gross benefit, single APW. Standard amount of gross benefit paid to single worker in first week of work accident spell.

4.126 abesw26s

Accident, 26 weeks average gross benefit, single APW. Standard amount of average weekly gross single worker benefit over 26-week work accident spell.

4.127 abenmins

Accident, weekly minimum gross benefit (26w), single worker. Minimum amount of average weekly gross single worker benefit over 26-week work accident spell (as calculated on basis of earnings of worker in lowest insured wage class specified in legislation; or, in some countries, on the basis of legislated minimum absolute levels of daily insurance or assistance benefit).

4.128 abenfuls

Accident, weekly full gross benefit (26w), single worker. Full amount of average weekly gross single worker benefit over 26-week work. accident spell

4.129 abenmaxs

Accident, weekly maximum gross benefit (26w), single worker. Maximum amount of average weekly gross single worker benefit over 26-week work accident spell.

4.130 abestw1f

Accident, first week gross benefit, family APW. Standard amount of average weekly gross benefit paid to familied worker in first week of work accident spell.

4.131 abesw26f

Accident, 26 weeks average gross benefit, family APW. Standard amount of average weekly gross familied worker benefit over 26-week work accident spell.

4.132 abenminf

Accident, weekly minimum gross benefit (26w), family. Minimum amount of average weekly gross familied worker benefit over 26-week work accident spell (calculated on assumptions parallel to those above).

4.133 abenfulf

Accident, weekly full gross benefit (26w), family. Full amount of average weekly gross familied worker benefit over 26-week work accident spell (calculated on assumptions parallel to those above).

4.134 abenmaxf

Accident, weekly maximum gross benefit (26w), family. Maximum amount of average weekly gross familied worker benefit over 26-week work accident spell (calculated on assumptions parallel to those above).

4.135 agapweek

Gross APW weekly wage. Gross average industrial production worker's wage per week.

4.136 artstw1s

Accident, gross first week RR, single APW. Standard gross first week replacement rate, single worker, $\text{artstw1s} = \frac{\text{abestw1s}}{\text{agapweek}}$.

4.137 artsw26s

Accident, gross 26-week RR, single APW. Standard gross 26-week replacement rate, single worker, $\text{artsw26s} = \frac{\text{abesw26s}}{\text{agapweek}}$.

4.138 aratmins

Accident, Minimum gross RR (26w), single worker. Minimum gross replacement rate, single worker, $\text{aratmins} = \frac{\text{abenmins}}{\text{agapweek}}$.

4.139 aratfuls

Accident, Full gross RR (26w), single worker. Full gross replacement rate, single worker, $\text{aratfuls} = \frac{\text{abenfuls}}{\text{agapweek}}$.

4.140 aratmaxs

Accident, maximum gross RR (26w), single worker. Maximum gross replacement rate, single worker, $\text{aratmaxs} = \frac{\text{abenmaxs}}{\text{agapweek}}$.

4.141 artstw1f

Accident, gross first week RR, family APW. Standard gross first week replacement rate, familied worker, $\text{artstw1f} = \frac{\text{abestw1f}}{\text{agapweek}}$.

4.142 artsw26f

Accident, gross 26-week RR, family APW. Standard gross 26-week replacement rate, familied worker, $\text{artsw26f} = \frac{\text{abesw26f}}{\text{agapweek}}$.

4.143 aratminf

Accident, Minimum gross RR (26w), family. Minimum gross replacement rate, familied worker, $\text{aratminf} = \frac{\text{abenminf}}{\text{agapweek}}$.

4.144 aratfulf

Accident, Full gross RR (26w), family. Full gross replacement rate, familied worker, $\text{aratfulf} = \frac{\text{abenfulf}}{\text{agapweek}}$.

4.145 aratmaxf

Accident, maximum gross RR (26w), family. Maximum gross replacement rate, familied worker, $\text{aratmaxf} = \frac{\text{abenmaxf}}{\text{agapweek}}$.

4.146 unmsinet

Unemployment, net benefit 26w + APWW 26w, single. Net income for single person with 26-weeks of APW and 26-weeks with unemployment insurance benefits.

4.147 unmfanet

Unemployment, net benefit 26w + APWW 26w, family. Net income for a family with one wage earner with 26-weeks of APW and 26-weeks with unemployment insurance benefits.

4.148 sicsinet

Sickness, net benefit 26w + APWW 26w, single. Net income for single person with 26-weeks of APW and 26-weeks with sickness insurance benefits.

4.149 sicfanet

Sickness, net benefit 26w + APWW 26w, family. Net income for a family with one wage earner with 26-weeks of APW and 26-weeks with sickness insurance benefits.

4.150 accsinet

Accident net benefit 26w + APWW 26w, single. Net income for single person with 26-weeks of APW and 26-weeks with work accident insurance benefits.

4.151 accfanet

Accident net benefit 26w + APWW 26w, family. Net income for a family with one wage earner with 26-weeks of APW and 26-weeks with work accident insurance benefits.

4.152 netapwsi

Net APWW yearly, single. Net wage for a single APW, over entire year.

4.153 netapwfa

Net APWW yearly, family. Net wage for a familied APW, over entire year.

4.154 netapwco

Net APWW yearly, couple. Net wage for APW couple (single worker and homemaker spouse, no children), over entire year.

4.155 pminnesi

Pension, yearly minimum net, single. Minimum yearly amount of net pensions paid to single worker.

4.156 pstwnesi

Pension, yearly standard worker net, single. Standard yearly amount of net pensions paid to single APW.

4.157 pfulnesi

Pension, yearly full net, single. Full yearly amount of net pensions paid to single worker.

4.158 pmaxnesi

Pension, yearly maximum net, single. Maximum yearly amount of net pensions paid to single worker.

4.159 pminneco

Pension, yearly minimum net, couple. Minimum yearly amount of net pensions paid to couple.

4.160 pstwneco

Pension, yearly standard worker net, couple. Standard yearly amount of net pensions paid to APW couple.

4.161 pfulneco

Pension, yearly full net, couple. Full yearly amount of net pensions paid to couple.

4.162 pmaxneco

Pension, yearly maximum net, couple. Maximum yearly amount of net pensions paid to couple.

4.163 gapw26wy

Gross APWW 26 weeks. Gross wage for an APW after 26 weeks of work.

4.164 n26apwsi

Net APWW 26 weeks, single. Net wage for a single APW, after 26 weeks of work.

4.165 n26apwfa

Net APWW 26 weeks, family. Net wage for a familied APW, after 26 weeks of work.

4.166 napweksi

Net APWW per week, single. Net wage for a single APW, per week.

4.167 napwekfa

Net APWW per week, family. Net wage for a familied APW, per week.

4.168 pnermisi

Pension, yearly minimum net RR, single. Net minimum annual single worker replacement rate for old-age pension.

4.169 pnerswsi

Pension, yearly net APW RR, single. Net annual single APW replacement rate for old-age pension.

4.170 pnerfusi

Pension, yearly full net RR, single. Net full annual single APW replacement rate for old-age pension.

4.171 pnermxsi

Pension, yearly maximum net RR, single. Net maximum annual single worker replacement rate for old-age pension.

4.172 pnermico

Pension, yearly minimum net RR, couple. Net minimum annual replacement rate for couple with one previously gainfully employed for old-age pension.

4.173 pnerswco

Pension, yearly net APW RR, couple. Net annual single APW replacement rate for old-age pension.

4.174 pnerfuco

Pension, yearly full net RR, couple. Net full annual single APW replacement rate for old-age pension.

4.175 pnermxco

Pension, yearly maximum net RR, couple. Net maximum annual single worker replacement rate for old-age pension.

4.176 u1stners

Unemployment, first week net APW RR, single. Net single worker replacement rate in first week of unemployment spell for years and in countries when benefit not taxable ($\frac{\text{ubestw1s}}{\text{napweksi}}$) or for years and in countries when benefit taxable ($\frac{\text{ubestw1s}}{\text{ugapweek}}$).

4.177 s1stners

Sickness, first week net APW RR, single. Net single worker replacement rate in first week with sickness benefit for years and in countries when benefit not taxable ($\frac{\text{sbestw1s}}{\text{napweksi}}$) or for years and in countries when benefit taxable ($\frac{\text{sbestw1s}}{\text{sgapweek}}$).

4.178 a1stners

Accident, first week net APW RR, single. Net single worker replacement rate in first week with work accident benefit for years and in countries when benefit not taxable ($\frac{\text{abestw1s}}{\text{napweksi}}$) or for years and in countries when benefit taxable ($\frac{\text{abestw1s}}{\text{agapweek}}$).

4.179 u1stnerf

Unemployment, first week net APW RR, family. Net familied worker replacement rate in first week of unemployment spell for years and in countries when benefit not taxable ($\frac{\text{ubestw1f}}{\text{napwekfa}}$) or for years and in countries when benefit taxable ($\frac{\text{ubestw1f}}{\text{ugapweek}}$).

4.180 s1stnerf

Sickness, first week net APW RR, family. Net familied worker replacement rate in first week with sickness benefit for years and in countries when benefit not taxable ($\frac{\text{sbestw1f}}{\text{napwekfa}}$) or for years and in countries when benefit taxable ($\frac{\text{sbestw1f}}{\text{sgapweek}}$).

4.181 a1stnerf

Accident, first week net APW RR, family. Net familied worker replacement rate in first week with work accident benefit for years and in countries when benefit not taxable (abestw1f/napwekfa) or for years and in countries when benefit taxable ($\frac{\text{abestw1f}}{\text{agapweek}}$).

4.182 uzrr26si

Unemployment, 26 weeks net APW RR exclusive, single. Standard net single worker replacement rate for total 26-week period of unemployment spell, excluding prior half-year's wage income from numerator and denominator, $\text{uzrr26si} = \frac{\text{unmsinet}-\text{n26apwsi}}{\text{netapwsi}-\text{n26apwsi}}$.

4.183 uzrr26fa

Unemployment, 26 weeks net APW RR exclusive, family. Standard net familied worker replacement rate for total 26-week period of unemployment spell, excluding prior half-year's wage income from numerator and denominator, $\text{uzrr26fa} = \frac{\text{unmfanet}-\text{n26apwfa}}{\text{netapwfa}-\text{n26apwfa}}$.

4.184 szrr26si

Sickness, 26 weeks net APW RR exclusive, single. Standard net single worker replacement rate for total 26-week period of sickness benefit, excluding prior half-year's wage income from numerator and denominator, $\text{szrr26si} = \frac{\text{sicsinet}-\text{n26apwsi}}{\text{netapwsi}-\text{n26apwsi}}$.

4.185 szrr26fa

Sickness, 26 weeks net APW RR exclusive, family. Standard net familied worker replacement rate for total 26-week period of sickness benefit, excluding prior half-year's wage income from numerator and denominator, $\text{szrr26fa} = \frac{\text{sicfanet}-\text{n26apwfa}}{\text{netapwfa}-\text{n26apwfa}}$.

4.186 azrr26si

Accident, 26 weeks net APW RR exclusive, single. Standard net single worker replacement rate for total 26-week period of work accident benefit, excluding prior half-year's wage income from numerator and denominator, $\text{azrr26si} = \frac{\text{accsinet}-\text{n26apwsi}}{\text{netapwsi}-\text{n26apwsi}}$.

4.187 azrr26fa

Accident, 26 weeks net APW RR exclusive, family. Standard net familied worker replacement rate for total 26-week period of work accident benefit, excluding prior half-year's wage income from numerator and denominator, $\text{azrr26fa} = \frac{\text{accfanet}-\text{n26apwfa}}{\text{netapwfa}-\text{n26apwfa}}$.

4.188 uz4ind

Unemployment, net APW RR average 1 and 26 weeks. Index measuring the average of four components: a single person and a four-person family, for first week after waiting days and 26 weeks with benefits, $\text{uz4ind} = \frac{\text{u1stners}+\text{u1stnerf}+\text{uzrr26si}+\text{uzrr26fa}}{4}$.

4.189 sz4ind

Sickness, net APW RR average 1 and 26 weeks. Index measuring the average of four components: a single person and a four-person family, for first week after waiting days and 26 weeks with benefits, $\text{sz4ind} = \frac{\text{s1stners+s1stnerf+szrr26si+szrr26fa}}{4}$.

4.190 az4ind

Accident, net APW RR average 1 and 26 weeks. Index measuring the average of four components: a single person and a four-person family, for first week after waiting days and 26 weeks with benefits, $\text{az4ind} = \frac{\text{a1stners+a1stnerf+azrr26si+azrr26fa}}{4}$.

4.191 px2indst

Pension, net APW RR average. Index measuring the average net replacement rate for old-age pensions for a single person and a two-person family, $\text{px2indst} = \frac{\text{pnerswsi+pnerswco}}{2}$.

4.192 uz2inds

Unemployment, net APW RR average 1 and 26 weeks, single. Index measuring the average of two components: a single person, first week after waiting days and 26 weeks with benefits, $\text{uz2inds} = \frac{\text{u1stners+uzrr26si}}{2}$.

4.193 sz2inds

Sickness, net APW RR average 1 and 26 weeks, single. Index measuring the average of two components: a single person, first week after waiting days and 26 weeks with benefits, $\text{sz2inds} = \frac{\text{s1stners+szrr26si}}{2}$.

4.194 az2inds

Accident, net APW RR average 1 and 26 weeks, single. Index measuring the average of two components: a single person, first week after waiting days and 26 weeks with benefits, $\text{az2inds} = \frac{\text{a1stners+azrr26si}}{2}$.

4.195 uz2indf

Unemployment, net APW RR average 1 and 26 weeks, family. Index measuring the average of two components: a four-person family, first week after waiting days and 26 weeks with benefits, $\text{uz2indf} = \frac{\text{u1stnerf+uzrr26fa}}{2}$.

4.196 sz2indf

Sickness, net APW RR average 1 and 26 weeks, family. Index measuring the average of two components: a four-person family, first week after waiting days and 26 weeks with benefits, $\text{sz2indf} = \frac{\text{s1stnerf+szrr26fa}}{2}$.

4.197 az2indf

Accident, net APW RR average 1 and 26 weeks, family. Index measuring the average of two components: a four-person family, first week after waiting days and 26 weeks with benefits, $\text{az2indf} = \frac{\text{a1stnerf+azrr26fa}}{2}$.

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