



# QUALITY REPORT

## ESSPROS CORE SYSTEM

(according to Commission Regulation (EC) No 1322/2007 of 12 November 2007, published in OJ L294, 13.11.2007, p.5)

MEMBER STATE: Switzerland

REFERENCE YEAR: 2010

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## 1. Accuracy and Reliability / Geographical coverage

### 1.1 Coverage of data source\*- (part 1)

<b>Name of data source</b>	<b>Type of data source used</b> <sup>(1)</sup> <i>(see regulation point 1.1.1.1)</i>	<b>Frequency of the data source in months</b> <sup>(2)</sup> <i>(see regulation point 1.1.1.1)</i>	<b>Time lag in months</b> <sup>(2)(3)</sup> <i>(see regulation point 1.1.1.1)</i>	<b>Schemes covered</b> <i>(please indicate which scheme numbers are covered by this data source)</i> <i>(see regulation point 1.1.1.1)</i>
AHV Statistics, Federal Social Insurance Office	Administrative data	12 months	9 months	1
AHV business accounts, Swiss Federal Audit Office	Administrative data	12 months	9 months	1, 2, 25
IV Statistics, Federal Social Insurance Office	Administrative data	12 months	9 months	2
Operational accounts of the IV, Swiss Federal Audit Office	Administrative data	12 months	9 months	1, 2, 6, 25
Pension fund statistics, Federal Statistical Office	Census	12 months	12 months	3, 11
Health Insurance statistics, Federal Office of Public Health	Administrative data	12 months	9 months	4, 8, 9
Swiss social insurance statistics, Federal Social Insurance Office	Administrative data	12 months	9 months	1, 2, 5, 6, 7, 10, 12, 13, 14
Unemployment insurance compensation funds, financial reports	Administrative data	12 months	9 months	6
Business account of unemployment insurance, State Secretariat for Economic Affairs SECO	Administrative data	12 months	9 months	1, 3, 6, 19, 25
Military Insurance Statistics, Swiss Accident Insurance Fund	Administrative data	12 months	9 months	10
Financial statistics, Federal Finance Administration	Administrative data	12 months	18 months	1, 2, 4, 11, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 24, 26, 27, 28, 29, 30, 31, 32, 33, 34

State Account of the Swiss Confederation, Federal Finance Administration	Administrative data	12 months	4 months	11, 16, 20
Management reports from non-profit private institutions	Administrative data	12 months	9 months	25
“Tätigkeiten der Privaten nicht gewinnorientierten Organisationen in den Bereichen Soziale Sicherheit und Gesundheit“, Vettori et al., 22. Mai 2006 “The importance non-profit private institutions in social protection in Switzerland”. S. Rossini and Y.-L. Martignoni, 1999	Survey	1997, 1999, 2004		25
Home nursing service statistic (Spitex), Federal Statistical Office	Other (census and administrative data)	12 months	13 months	1, 2
Public health accounting (Kosten und Finanzierung des Gesundheitswesens), Federal Statistical Office	Administrative data, Register based data, National Accounts, Survey	12 months	14 months	2
Business account Swiss Accident Insurance Fund	Administrative data	12 months	9 months	5
Statistic of Family allowances managed at cantonal level, Federal Social Insurance Office	Administrative data	12 months	13 months	7
Employment Statistics (ES), Federal Statistical Office	Survey, administrative data, register based data	3 months	3 months	8, 9
Insurance Statistics, Swiss Financial Market Supervisory Authority FINMA	Administrative data	12 months	9 months	8, 9
Statistic of Supplementary benefits to the AHV, Federal Social Insurance Office	Administrative data	12 months	9 months	13, 15

Statistic Supplementary benefits to the IV, Federal Social Insurance Office	Administrative data	12 months	9 months	14, 15
Statistic of student grants, Federal Statistical Office	Administrative data	12 months	14 months	20

\* Please be exhaustive by mentioning all schemes.

1. Please specify: "Administrative data", "Register based data", "National Accounts", "Survey", "Census", "Other". For category "Other", please specify the type.

2. Please specify: "3 months", "6 months", or "12 months" or etc.

3. The time lag is the period between reference year (31st of December of reference year) and the moment in which data sources are available.

1.1 Coverage of data sources (part 2) – please note that part 1 and part 2 is in fact one table and have only been separated to facilitate the completion of the table

<b>Name of data source</b> <i>(Please indicate the same data sources as in table 1.1 part 1)</i>	<b>Any additional information regarding this data source (i.e. reports on problems -including delays- which lead to estimation of data)<sup>(4)</sup></b> <i>(see regulation point 1.1.1.1)</i>	<b>Geographical coverage (i.e. which parts of the country are covered by this data source)<sup>(5)</sup></b> <i>(see regulation point 1.2.1)</i>
AHV Statistics, Federal Social Insurance Office		Full coverage
AHV business accounts, Swiss Federal Audit Office		Full coverage
IV Statistics, Federal Social Insurance Office		Full coverage
Operational accounts of the IV, Swiss Federal Audit Office		Full coverage
Pension fund statistics, Federal Statistical Office	<p>Many pension funds also include an over-mandatory portion which implies little social solidarity and which does not come under the PP law of 1982. Furthermore, the distribution of payments on leaving the fund is difficult to estimate according to the functions. However, this scheme is included in its entirety in the total accounts, as the survey does not distinguish between the two parts. In addition to this, the insured person is not always free to decide on the over-mandatory part.</p>	Full coverage

	The annual survey of pension funds does not fully cover all pension funds. For some special pension funds (e.g. inactive), the census is conducted every 5 years. The data are estimated for special pension funds for years without census.	
Health Insurance statistics, Federal Office of Public Health		Full coverage
Swiss social insurance statistics, Federal Social Insurance Office		Full coverage
Unemployment insurance compensation funds, financial reports		Full coverage
Business account of unemployment insurance, State Secretariat for Economic Affairs SECO		Full coverage
Military Insurance Statistics, Swiss Accident Insurance Fund		Full coverage
Financial statistics, Federal Finance Administration	<p>Data for communes are only available with a time-lag of 18 months and are estimated for provisional results. Data for the central government and cantons have a time-lag of 14 months.</p> <p>The introduction of the harmonized accounting model of the cantons and communes (HRM2) in 2008 has a significant influence on the calculation of the 2008 data. As the structure has changed, many had to be estimated. In 2011 a revision of the calculation basis is planned.</p>	Full coverage
State Account of the Swiss Confederation		Full coverage
Management reports from non-profit private institutions		Full coverage (some non-profit-institutions covers only parts of Switzerland)

“Tätigkeiten der Privaten nicht gewinnorientierten Organisationen in den Bereichen Soziale Sicherheit und Gesundheit“, Vettori et al., 22. Mai 2006 “The importance non-profit private institutions in social protection in Switzerland”. S. Rossini and Y.-L. Martignoni, 1999	Data available for 1997 and 2004. Data collection for 2010 are in progress. Years in between are estimated according to the management reports of NPOs	Full coverage (some non-profit-institutions cover only parts of Switzerland)
Home nursing service statistic (Spitex), Federal Statistical Office		Full coverage
Public health accounting (Kosten und Finanzierung des Gesundheitswesens), Federal Statistical Office	Depends on the “financial statistics, Federal Finance Administration”. Provisional data are estimated (see comments).	Full coverage
Business account Swiss Accident Insurance Fund		Full coverage
Statistic of Family allowances managed at cantonal level, Federal Social Insurance Office		Full coverage
Employment Statistics (ES), Federal Statistical Office		Full coverage
Insurance Statistics, Swiss Financial Market Supervisory Authority FINMA		Full coverage
Statistic of Supplementary benefits to the AHV, Federal Social Insurance Office		Full coverage
Statistic Supplementary benefits to the IV, Federal Social Insurance Office		Full coverage
Statistic of student grants, Federal Statistical Office	No data for student loans	Full coverage

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4. Please fill in this column only in cases of: delays, data source containing estimations, incomplete coverage for some schemes. In cases of incomplete schemes, please specify the code of Expenditure, Receipts, and Benefits that are not covered.

5. Please indicate "Full coverage" if the data source covers the whole country. If the data source contains data for some regions only, please specify the region.

*1.2 Where appropriate (e.g. if cross-sources are used), please indicate the benefits concerned by the different types of data sources (see regulation point 1.1.1.1)*

<b>Scheme concerned</b>	<b>Benefit concerned</b>	<b>Data sources cross-covering the benefits</b> <i>(please, specify at least two data sources)</i>

*1.3 Geographical comparability\* (see regulation point 1.2.1)*

<b>Degree of coverage in terms of schemes<sup>(6)</sup></b> <i>(if there are cases of schemes only partially covered or schemes missed or not available)</i>	<b>Degree of coverage in terms of receipts, expenditure and detailed benefits</b> <i>(if part of expenditures, receipts or detailed benefits are not available)</i>	<b>Cases of non-application of the ESSPROS methodology in the form of a comprehensive list</b> <i>(whether there are cases (both schemes and benefits) of possible non-adherence with the ESSPROS methodology: provision from specific sources, for example, could imply the use of definitions and methodologies not in line with our Manual)</i>
		<p><b>1121111:</b> 43E “For reasons of comparability, and in order to respect the principle of the functional classification of the ESSPROS, disability pensions paid to beneficiaries over the standard retirement age as established in the reference scheme must be recorded under the item <i>old age pension</i>.”</p> <p>The census “Pension fund statistics, Federal Statistical Office” (about 3’000 pension funds) does not allow to split of the data. The same problem occurs for the optional data (survivors’ pension to pensioners above the defined legal data).</p> <p>Therefore there has to be done an estimation for the share of old age and survivor function.</p>


\* Please note that this table is referred to coverage and consistency with ESSPROS methodology of final figures.

6. If a scheme is completely missing in the final figures; please specify its number in the first column and in the second column specify "Missing". If only some expenditures, receipts or benefits of a certain scheme are missing in the final figures, please specify in the first column the number of the scheme and in the second column the codes of items that are missing.

**2. Methodologies and assumptions used in the estimates of statistics** (see regulation point 1.1.1.2)

Scheme	Estimates for schemes on which no data are available <sup>(7)</sup> <i>(please explain methodologies used for all estimations)</i>	Estimates for missing receipts, expenditure and detailed benefits, if: <i>(please explain methodologies used for all estimations)</i>	
		(a) data are completely lacking	(b) the breakdown for one benefit or group of benefit is missing <sup>(8)</sup>
03			<p><b>1121111, 1131111, 1141111 :</b> The functional breakdown of less than 1 percent (2010) of cash-benefits is estimated according to the proportional distribution of the remaining cash-benefits with a known breakdown.</p> <p><b>1121123, 1131123, 1141123:</b> The functional breakdown lump sum is estimated according to the proportional distribution of the remaining cash-benefits with a known breakdown.</p>
04			<p><b>2410001:</b> Gross property income estimated according to known proportional</p>

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			distribution of net property income of all health insurances. <b>1111221, 1111222, 1111230:</b> Functional distribution estimated according to the known distribution of all health insurances.
05			<b>1111211, 1111221, 1111222:</b> Functional distribution estimated according to scheme 04.
08	<p>The following indicators were used:</p> <p><b>Expenditures</b> - Index of nominal and real wages (<a href="http://www.bfs.admin.ch/bfs/portal/en/index/themen/03/04/blank/key/lohnentwicklung/nach_branche.html">http://www.bfs.admin.ch/bfs/portal/en/index/themen/03/04/blank/key/lohnentwicklung/nach_branche.html</a>).</p> <ol style="list-style-type: none"> <li>1. Estimate the total of annually worked hours</li> <li>2. Estimate the total of work absences caused of illness in hours</li> <li>3. Estimate the theoretical maximum amount of payment of salary in the event of illness</li> <li>4. Subtract the estimated contribution of insurances</li> <li>5. Subtract the amount of paid sick leave in the event of maternity</li> </ol> <p><b>Receipts:</b> Expenditures = Receipts Breakdown:</p> <ol style="list-style-type: none"> <li>1. Total expenditures – contribution from insurances in the event of illness – part in event of maternity = 2110201</li> <li>2. Total expenditures – 2110201 = 2110101</li> </ol>		
11			Unknown breakdown from social benefits (non means-tested, periodic cash benefits, 1101110) to functions.

			Proportional breakdown according scheme 03, 1131111 (Old-age pension) and 1141111 (Survivors' pension)
13			<p><b>1132201:</b> Estimated as 89 % of benefits paid to persons living in nursing homes. Estimation is an empirical value from the statistic “Supplementary benefits to the AHV”</p> <p><b>1172212:</b> Estimated as 30 % of all benefits paid to persons living at home. Estimation is an empirical value from the statistic “Supplementary benefits to the AHV”</p> <p><b>1112200:</b> Expenses only known for scheme 13 and 14 together. Proportional breakdown.</p> <p><b>1112212, 112222:</b> Breakdown unknown. Assumption breakdown 50 % of 1112200.</p> <p><b>1132111:</b> Assumption: Total expenses for “Supplementary benefits to the AV” – 1132201-1172212-1112200.</p> <p><b>1142111:</b> Assumption: Total expenses for “Supplementary benefits to the AHV”– Total expenses for “Supplementary benefits to the AV”. i.e. Total expenses for old age and survivors minus total expenses for old age</p>
14			<p><b>1122201:</b> Estimated as 86 % of all benefits paid to</p>

			<p>persons living at home. Estimation is an empirical value from the statistic “Supplementary benefits to the IV”</p> <p><b>1172212:</b> Estimated as 29 % of all benefits paid to persons living at home. Estimation is an empirical value from the statistic “Supplementary benefits to the IV”.</p> <p><b>1112200:</b> Expenses only known for scheme 13 and 14 together. Proportional breakdown.</p> <p><b>1112212, 112222:</b> Breakdown unknown. Assumption breakdown 50 % of 1112200.</p> <p><b>1122111:</b> Assumption: Total expenses for “Supplementary benefits to the IV”– 1122201-1172212-1112200.</p>
16			<p><b>1200000:</b> Assumption: 6 % of total public expenses</p> <p><b>1112230:</b> Assumption: 15 % of total public expenses</p> <p><b>1182111:</b> Assumption: 60 % of total public expenses</p> <p><b>1182201:</b> Assumption: 19 % of total public expenses</p>
22			<p><b>1151201 (Child day care):</b> Since 2008 (reform financial statistics, see point 3 “revision of statistics”) the main share of the expenses for “Child day</p>

			care“ are no longer included in scheme 22. <b>1151202</b> (Accommodation): Since 2008 the main share of scheme 22 is attributed to “Accommodation”
25		For each function and on the base of two extensive studies for the situation of non-profit private institutions in Switzerland (e.g. “Tätigkeiten der Privaten nicht gewinnorientierten Organisationen in den Bereichen Soziale Sicherheit und Gesundheit“, Vettori et al., 22. Mai 2006) exist a separate indicator. Each indicator includes the major non-profit institutions in Switzerland which fulfills the ESSOSS criteria considered in the system of social protection. Based on the financial reports of the non-profit institution and the indicators for each function, the total amount in scheme 25 is extrapolated.	
16, 17, 18, 21, 22, 23, 24, 26, 27, 28, 29, 30, 31, 32, 33, 34		Communal data not available until end of August.	<b>2220003:</b> Extrapolation based on the distribution of spending between the cantons and municipalities from the previous year  Since expenditure based on an estimate of the communities, all items of the

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benefit of all functions are affected.

7. If a scheme is completely estimated, please specify the methodology in the second column. If only some expenditures, receipts or benefits of one scheme are estimated, please specify the methodology in the third or fourth column.

8. E.g. breakdown of one benefit into means-tested and non-means-tested benefit or breakdown of cash benefit specific to one function into several detailed benefits.

**3. Revision of statistics** (In the first column, please indicate the scheme involved, in the second column, the items involved, then tick with an 'X' the column that corresponds to the type of the revision and, where it is the case, please describe in the last column each revision with a few words, specifying if it is extraordinary (very rare) or ordinary (it can happen regularly). (see regulation point 2.1.3)

Scheme	Items	Type of revision					Details on the revision
		Changes in the data sources used <sup>(9)</sup>	Changes in the methods used for estimating data <sup>(10)</sup>	Revisions of data due to conceptual adjustments <sup>(11)</sup>	Revisions of data due to availability of final statistics <sup>(12)</sup>	Other revisions of data (e.g. due to quality review actions)	
15,16,17,18,19,21,22,23,24,26,27,28,29,30,31,32,33,34		x	x	x		x	<p>Extraordinary/ very rare:</p> <p>In 2008 the financial statistics was adapted due to the introduction of a harmonized accounting model for cantons and communes (HRM2). This had a significant influence on the calculation of the data since 2008. The break in the time series of this important data source made a revision of the existing calculations for ESSPROS necessary. The calculations were adapted so that the new functional arrangement of the financial statistics could be taken over. The principle was pursued that a functional unity in the financial statistics (e.g., social assistance, 572) corresponds to a scheme (scheme 33) in the calculation for ESSPROS. Therefore some schemes have been splitted (15 and 19), in several new schemes.</p>

15		x	x	x		x	This scheme disappeared after the revision and was divided into two other schemes: 28 (Advanced payments of alimony ) and 29 (Contribution for families)
16		x	x	x		x	
17		x	x	x		x	
18		x	x	x		x	
19		x	x	x		x	This scheme disappeared after the revision and was splitted into two other schemes:30 (Benefits for unemployed) and 31 (Unemployment)
21		x	x	x		x	
22		x	x	x		x	
23		x	x	x		x	
24		x	x	x		x	
26		x	x	x		x	New scheme
27		x	x	x		x	New scheme
28		x	x	x		x	New scheme
29		x	x	x		x	New scheme
30		x	x	x		x	New scheme
31		x	x	x		x	New scheme
32		x	x	x		x	New scheme
33		x	x	x		x	New scheme
34		x	x	x		x	New scheme
01				x			Previously there was no proper distinction between capital gains (interests and dividends) and appreciation/depreciation of capital assets. Therefore the receipts has been overrated. The correction was carried out for the whole time series since 1990.
03				x			1. Previously certain disbursements of the pension funds were considered as social

						<p>security benefits. But it became clear that the criteria defined in the methodology of ESSOSS expel these payments as a social protection benefit. Therefore, these benefit have been excluded.</p> <p>2. Previously there was no proper distinction between capital gains (interests and dividends) and appreciation/depreciation of capital assets. Therefore the receipts has been overrated.</p> <p>The correction was carried out for the whole time series since 1990.</p>
04				x		<p>Previously there was no proper distinction between capital gains (interests and dividends) and appreciation/depreciation of capital assets. Therefore the receipts has been overrated.</p> <p>The correction was carried out for the whole time series since 1990.</p>
05				x		<p>1. Previously in this scheme the accumulation of a reserve (accruals) was partly taken into account. In order to follow the ESSPROS criteria all these positions have been excluded..</p> <p>2. Previously there was no proper distinction between capital gains (interests and dividends) and appreciation/depreciation of capital assets. Therefore the receipts has been overrated.</p> <p>The corrections were carried out for the whole time series since 1990.</p>
25			x			<p>Data from 2004 to 2010 have been reestimated according to a new survey.</p> <ul style="list-style-type: none"> <li>- higher social security benefits from</li> </ul>

							corrections of Scheme 25. - new index for scheme 25 from 2004. - Renewed examination of the NPOs in 2012.
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9. E.g. changes in the set of the data sources (new data sources, disappearing of an old one); additional information supplied by certain data sources; other changes in data sources.

10. E.g. changes in the methods used, revised methods to put the information supplied by data sources in line with the ESSPROS methodology or other changes in methods.

11. E.g. changes in the ESSPROS methodology; in the social protection system; in classifications or definitions other than ESSPROS; etc.

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

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

##### 4.1 Quantitative data

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##### 4.2 Qualitative information\*

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

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

Are these data published in your country? <sup>(13)</sup>	At what timeliness? (in months) <sup>(14)</sup>	State any specific publication (and eventually the link)	Are they part of regular publications? (yes or not)
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<p>Yes, but so far not in the ESSPROS format. The date are published in a report. So far the data have been published in a “Swiss-friendly” way. After the revision, the publication will be more focus on the ESPROSS format.</p>	<p>The data are every year published on the website as well as in a report.</p> <p>21 months (provisional data)</p> <p>24 months (definitive data)</p>	<p>Results (data and tables): Total Social Security Accounts  <a href="http://www.bfs.admin.ch/bfs/portal/en/index/themen/13/01/blank/ke/y/gesamtausgaben_und.html">http://www.bfs.admin.ch/bfs/portal/en/index/themen/13/01/blank/ke/y/gesamtausgaben_und.html</a></p> <p>Press release: Total Social Security Accounts - results  <a href="http://www.bfs.admin.ch/bfs/portal/en/index/themen/13/22/press.html">http://www.bfs.admin.ch/bfs/portal/en/index/themen/13/22/press.html</a></p> <p>Encyclopaedia  <a href="http://www.bfs.admin.ch/bfs/portal/en/index/themen/13/22/lexi.html">http://www.bfs.admin.ch/bfs/portal/en/index/themen/13/22/lexi.html</a></p> <p>Panorama – Social Security  <a href="http://www.bfs.admin.ch/bfs/portal/de/index/themen/13/00/pan.html">http://www.bfs.admin.ch/bfs/portal/de/index/themen/13/00/pan.html</a></p> <p>Statistical Yearbooks of Switzerland (1891 ff.)  <a href="http://www.bfs.admin.ch/bfs/portal/en/index/dienstleistungen/publikationen_statistik/statistische_jahrbuecher/stat_jahrbuch_der.html">http://www.bfs.admin.ch/bfs/portal/en/index/dienstleistungen/publikationen_statistik/statistische_jahrbuecher/stat_jahrbuch_der.html</a></p>	<p>yes</p>
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*\*Optional*

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

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