Consolidated Quality Report on the ESSPROS module on pension beneficiaries

pursuant to Regulation (EC) No 1322/2007

of 12 November 2007

implementing Regulation (EC) No 458/2007 of the European Parliament and of the Council on the European system of integrated social protection statistics (ESSPROS) as regards the appropriate formats for transmission, results to be transmitted and criteria for measuring quality for the ESSPROS Core System and the module on pension beneficiaries.

Introduction

This Quality Report concerns the 2010 data collection exercise relating to the module on pension beneficiaries in Europe for the reference year 2008. Accordingly, most of the information contained in this report refers to 2008 data and only some chapters deal with information on the years 2006 and 2007. The data collected by the countries consist of the total number of pension beneficiaries classified by categories and by the schemes providing pension benefits.

As stipulated in the framework Regulation (EC) No 458/2007 of the European Parliament and of the Council, which entered into force on 25 April 2007, the year 2008 is the first year of collection of data on pension beneficiaries.

The two legal acts which respectively concern pension beneficiaries' data and the implementation of the framework Regulation are the following:

1. Commission Regulation (EC) No 1322/2007 of 12/11/2007 on appropriate formats for transmission, results to be transmitted and criteria for measuring quality for the ESSPROS Core System and the module on pension beneficiaries;
2. Commission Regulation (EC) No 10/2008 of 08/01/2008 on definitions, detailed classifications and updating of the rules for dissemination for the ESSPROS Core System and the module on pension beneficiaries.

According to Annex II of Regulation 458/2007 of the EP and of the Council, 'Pension Beneficiaries' (PB) are defined as recipients of one or more of the periodic cash benefits of a social protection scheme falling within ***seven pension categories*** grouped in ***four basic functions.***

The **seven categories** of pensions in this module are:

- Disability pension;
- Early retirement benefit due to reduced capacity to work;
- Old-age pension;
- Anticipated old-age pension;
- Partial pension;
- Survivor's pension;
- Early retirement benefit due to labour market reasons.

The **four functions** of the module are:

- Disability (grouping the first two categories of pensions above);
- Old-age (grouping the following three categories);
- Survivors, dealing with the sixth category of pensions;
- Unemployment the last category.

The pension beneficiaries' module is included in the European System of Integrated Social Protection Statistics (ESSPROS), which consists of a Core System and two modules. The second module collects data on net social protection benefits.

The Core System consists of quantitative data (QD, social protection receipts and expenditures by scheme) and qualitative information (QI) in the form of metadata by scheme and detailed benefit. The qualitative information includes for each country a description of all the **schemes** involved in the pension beneficiaries module and of all the pensions supplied.

> **Note:** The EU countries participating in the collection of ESSPROS data are: Belgium (BE), Ireland (IE), Austria (AT), Bulgaria (BG), Italy (IT), Poland (PL), Czech Republic (CZ), Cyprus (CY), Portugal (PT), Denmark (DK), Latvia (LV), Romania (RO), Germany (DE), Lithuania (LT), Slovenia (SI), Estonia (EE), Luxembourg (LU), Slovakia (SK), Greece (EL), Hungary (HU), Finland (FI), Spain (ES), Malta (MT), Sweden (SE), France (FR), Netherlands (NL), United Kingdom (UK).

Throughout this document the abbreviations of all the countries are used for the sake of simplicity. For the same reason, the schemes are denoted by their number instead of using their names.

A social protection scheme is defined in the same Regulation as: ***"a distinct body of rules, supported by one or more institutional units, governing the provision of social protection benefits and their financing"***.

Each country has a specific number of **schemes** providing pensions. Some countries provide figures on beneficiaries for groups of schemes (ES, LU and NO). LU grouped all the schemes providing pensions into two groups (Group 1 and Group 2). NO has two separate schemes and one group (Group 1). ES has 15 individual schemes and four groups (Group 1 – Group 4).

Whenever a country is concerned, its schemes will be denoted as Scheme 01, Scheme 02, etc. or, if a list of schemes is needed, they can be shown as a list of numbers (Example: Schemes 1, 3, 4, 22, 23 and 27).

When viewed from inside the PB module, the groups of schemes are similar to individual schemes. However, when comparing with the Core System, a group of schemes should be compared with the information concerning all the schemes that make up the group.

The number of schemes by country ranges from only two schemes (EE, HU, IS, LU) or three schemes (CZ, NO, RO) to a much larger number of schemes, as in FI(18), ES(18), IT(19), NL(26), BE(31) and FR(40).

The number of schemes across the countries varies according to the specific nature of the social protection system in that country. In 2008, there were a total of 288 schemes and 7 groups for all the 29 countries concerned.

As compared with the number of schemes by country in 2007, only PT introduced two new schemes and ES defined 15 schemes and four groups of schemes. In 2007, ES provided only totals, as no figures by scheme or groups of schemes were available.

The analysis of the quality of data in this document is closely linked to the complexity of the pension systems. When the number of schemes in a country is fairly low, a scheme-by-scheme analysis is possible. When the number of schemes is very large, an overall view of the whole system is preferred.

For example, the chapter concerning 'Double counting' roughly analyses horizontal double counting in countries such as BE or FR, because it is impossible to make an exhaustive comparison of all pairs of schemes with common beneficiaries.

The aim of the module on pension beneficiaries is to provide the total number of beneficiaries:

1. For each of the seven categories of pensions;
2. For each of the four functions grouping these categories;
3. For the "old-age and survivors" function;
4. For the aggregation of the four functions, at 'Total' level.

In general, the number of pensions received by pensioners and the actual number of pensioners differ, as some pensioners might be in receipt of more than one pension. The total number of beneficiaries is therefore defined as the number of persons receiving at least one pension (i.e. anyone who receives more than one pension should be counted only once).

The data on pension beneficiaries are drawn up according to the ESSPROS manual (appendix 3). This manual is published on the Eurostat website at the following link:

http://ec.europa.eu/eurostat/ramon/statmanuals/files/KS-RA-07-027-EN.pdf

Regarding PB data collections, some pensioners might receive more than one pension, and therefore one of the main requirements of the manual is to avoid double counting.

Calculating the number of beneficiaries entails gradual aggregation in moving from a unit (individual scheme) level to an overall (all schemes) level. This means that double counting must be identified and dealt with at all stages of this gradual process of aggregation.

The aim of this quality report is to bring together the multiple components of quality of the pension beneficiaries' data collection by applying the criteria commonly used in assessing the quality of statistics.

The European Statistical System (ESS) has defined the following quality criteria (to be applied to *statistical data*): Relevance, Accessibility and Clarity, Timeliness and Punctuality, Coherence, Comparability, Accuracy.

- Relevance refers to the extent to which the *statistical data* satisfy the needs of the users;
- Accessibility refers to the physical condition under which users can obtain the *statistical data*;
- Clarity refers to the availability of appropriate documentation linked to the *statistical data* and to additional assistance supplied by producers to users in relation to those data;

- Timeliness of *statistical data* is the length of the time between their availability and the moment at which the phenomena they describe occurred;
- Punctuality refers to the time lag between the release and the target date by which the data should have been delivered, for instance in the case of the module on pension beneficiaries, with reference to the deadlines set by European Parliament and Council Regulation No 458/2007;
- Coherence aims to measure the reliability of the *statistical data* when combined with other statistics in different ways and for other uses;
- Comparability aims to measure the effect of the differences in applied statistical concepts and measurement procedures when the *statistical data* are compared between geographical areas, over time or between different domains;
- Accuracy, in a statistical sense, refers to the closeness of the *statistical data* to the (generally) unknown true or exact value of the measured phenomena. Usually this closeness can be measured by means of statistical indicators, such as bias and variability of the *statistical data*.

As the data used for PB data collection are mainly based on administrative/register-based data sources, the standard measures of accuracy are not applicable. Accuracy is therefore assessed by reporting non-sampling errors in data sources, such as limitations in coverage and measurement problems, and by evaluating the method of estimation used and revisions.

As regards statistics on pension beneficiaries, their accuracy can also be evaluated by analysing the method used for the treatment of double counting at all stages of data aggregations:

1. At cell level inside a scheme – type 1 of double counting;
2. At pension category level between schemes – type 2;
3. At item level between Non Means-tested (NMT) and Means-tested (MT) subcategories – type 3;
4. At intra-function level – type 4;
5. At inter-function level (Old-age plus Survivors) – type 5;
6. At total pension beneficiaries level (all schemes level) – type 6.

In order to improve the quality of the data disseminated, Eurostat carried out a validation process on PB data collection, covering aspects related to accuracy, comparability and coherence.

This process involved the use of mathematical formulae to evaluate the internal reliability of each questionnaire with respect to the treatment of double counting.

Another aspect which is evaluated during the validation process is the logical consistency between the pension beneficiaries' module and the Core System.

In this report, all the criteria set by the ESS will be applied in order to measure the quality of the PB figures.

The report summarises the practices used in compiling the ESSPROS Pensions Beneficiaries module data by the Member States of the EU plus Norway (NO) and Iceland (IS).

The seven pension categories (elementary items) also have codes which are identical to the codes used throughout the Core System and all aggregations have their own codes. For the sake of simplicity, the codes will mainly be used for categories of pensions.

Table 1 – The codes and the names of pension beneficiaries' items

Item code	Item name	Type of the item
1000000	Total pension beneficiaries	Aggregate
1120110	Total pension beneficiaries in disability function	Aggregate
1120111	Disability pension beneficiaries	Aggregate
1120112	Beneficiaries receiving early retirement benefits due to reduced capacity to work	Aggregate
1121111	Non Means-tested disability pension beneficiaries	Elementary
1121112	Non Means-tested beneficiaries receiving early retirement benefits due to reduced capacity to work	Elementary
1122111	Means-tested disability pension beneficiaries	Elementary
1122112	Means-tested beneficiaries receiving early retirement benefits due to reduced capacity to work	Elementary
1130110	Total pension beneficiaries in old age function	Aggregate
1130111	Old-age pension beneficiaries	Aggregate
1130112	Anticipated old age pension beneficiaries	Aggregate
1130113	Partial pension beneficiaries	Aggregate
1131111	Non Means-tested old-age pension beneficiaries	Elementary
1131112	Non Means-tested anticipated old age pension beneficiaries	Elementary
1131113	Non Means-tested partial pension beneficiaries	Elementary
1132111	Means-tested old-age pension beneficiaries	Elementary
1132112	Means-tested anticipated old age pension beneficiaries	Elementary
1132113	Means-tested partial pension beneficiaries	Elementary
1140111	Total pension beneficiaries in survivors' function	Aggregate
1141111	Non Means-tested survivors' pension beneficiaries	Elementary
1142111	Means-tested survivors' pension beneficiaries	Elementary
1160113	Total pension beneficiaries in unemployment function	Aggregate
1161113	Non Means-tested beneficiaries receiving early retirement benefits for labor market reasons	Elementary
1162113	Means-tested beneficiaries receiving early retirement benefits for labor market reasons	Elementary
1190110	Total beneficiaries in old-age and survivors' functions	Aggregate

The report is compiled using the National Quality Reports (NQR) sent in by the countries. However, the information relating to data from Greece, Iceland, Sweden and Ireland is not complete, because these countries did not send the National Quality Reports on Pension Beneficiaries in due time.

This report uses a number of abbreviations, which are listed at the end of the report (see page 22).

1. Relevance

Relevance specifies the extent to which the statistical data satisfy the needs of the users. The collection of pension beneficiaries' data follows the ESSPROS standard that was jointly agreed by Eurostat, the Member States (MS) and EFTA countries. In this respect, it is very important that the data collection should provide comparable and harmonised information on the number of beneficiaries of "cash periodic social protection benefits" in Europe.

The information supplied for PB is extremely detailed. It is classified by benefit, by social protection scheme and, at the level of total scheme, also by gender.

All seven different pension benefits are analysed (see above the list of categories, p. 3 and all items, table 1)

The information on whether the granting of benefit is subject to a specific level of income or wealth of the collector is also supplied for each benefit, i.e. the beneficiaries for each category are split into two types: Means-tested (MT) and Non Means-tested (NMT).

Data are supplemented by compulsory information on the legal/standard age of retirement and the reference date for the collection.

The main users of this collection are DG EMPL (the European Commission's Directorate-General for Employment, Social Affairs and Equal Opportunities) and the ILO (the International Labour Organization - a UN agency).

The PB provides a very large amount of information that can be used for social policy analysis across all participating countries.

2. Accessibility and Clarity

The accessibility and clarity of the statistical data refers to the actual availability of the data for the users, in terms of the figures themselves and in terms of appropriate documentation.

The results of the 2010 data collection of pension beneficiaries' data were published on the Eurostat Circa web at the following address:

http://circa.europa.eu/Public/irc/dsis/esspros/info/data/esspros_public_data/PB08/pension_beneficiaries.htm

The ESSPROS data set is also accessible via the dedicated section on social protection, which can be found at the following address on the Eurostat website:

http://epp.eurostat.ec.europa.eu/portal/page/portal/social_protection/data/main_tables

In this dedicated section, users can find the links to the legal basis (the ESSPROS Regulations), to the methodology (the ESSPROS Manual) and to data and information relating to the Core System and the module on pension beneficiaries.

2.1. Eurostat dissemination policy

Regulation No 458/2007 of the European Parliament and of the Council (Annex 2, point 3) set the deadline for the Commission to disseminate the ESSPROS pension beneficiaries' data for year N at "all schemes" level at 31 October of the year N+2.

Commission Regulation (EC) No 10/2008 lays down the rules for dissemination of the ESSPROS Pension Beneficiaries module (Annex 3, point 2), to allow the publication of data by scheme or group of schemes (for those countries not giving explicit approval of full dissemination for confidentiality reasons). In accordance with these rules, the deadline for publishing figures "at all schemes level" is fixed at 22 months.

In the 2010 data collection, the following countries did not authorize full dissemination of their data by scheme:

- LU, PT and NO allowed publication of their data by groups;
- EL and ES allowed only the dissemination of data at "all schemes" level.

The PB data will be publicly disseminated on the site referred to at the beginning of chapter 2. This website is very similar to a paper publication, in that it allows users to navigate between "fixed" tables.

2.2. Metadata

2.2.1. Qualitative Information

Under the terms of Regulation No 458/2007 of the European Parliament and of the Council (art. 3 and Annex 1, point 2.2), countries should annually update the qualitative information, which acts as a complete set of metadata (for the Core System and its modules), giving a general description of the schemes, a detailed description of the benefits supplied and information on recent changes and reforms concerning the social protection system of each country as at the end of June of each year.

Eurostat will disseminate qualitative information at scheme level on the CIRCA web "ESSPROS data" at the following address:

http://circa.europa.eu/Public/irc/dsis/esspros/info/data/esspros_public_data/Qualitative/base_qualitative.htm

Qualitative information on the CIRCA website is available for all the countries. As the qualitative information is part of the core system of ESSPROS project, a brief analysis is included in the Quality Report on the Core System, which is produced by EUROSTAT each year.

2.2.2. Metadata other than Qualitative Information

There are metadata introducing Pension Beneficiaries data on the CIRCA website "ESSPROS data". In addition, each country, assisted by Eurostat, is responsible for inserting flags and footnotes directly in the tables published on CIRCA, in order to make the users aware of any specific events that may cause a break in the series, or to give reasons for missing information or exceptions to the general rule.

3. Timeliness and punctuality

Timeliness of statistical data means the length of time between the availability of the data and the moment at which the phenomena they describe occurred. Punctuality refers to any time lag between the release and the target date when the data should have been delivered, for instance, in the case of the Pension Beneficiaries module, with reference to the deadlines laid down by Regulation No 458/2007 of the European Parliament and of the Council.

3.1. Timeliness

All Member States of the EU, plus NO and IS, forwarded Pension Beneficiaries data for the year 2008, plus any revisions for 2007 and/or 2006, to Eurostat.

The deadline set by Regulation No 458/2007, namely end of May 2009 – which corresponds to a time lag of 17 months - was met by most of the countries (with a tolerance of a few days), except for EL, SE and IE, whose data were sent with a substantial delay (more than one month).

The earliest transmissions were made by MT (11 days before the deadline), IT (12 days), UK (16 days), PT(17 days), LU (20 days) and RO (38 days).

As stipulated by the Regulation, the PB data should be available to the general public with a time lag of not more than 22 months after the period referred to above.

3.2. Punctuality

As already stated, the target date for release of the PB module is set by Regulation No 458/2007 of the European Parliament and of the Council (Annex II, point 3). The Regulation stipulates that data at "all schemes level" for year N have to be disseminated by Eurostat by 31 October of year N+2. Data by scheme (or by groups of schemes) can be published as laid down in Commission Regulation 10/2008, without a fixed deadline.

PB data for the year 2008, conforming to the decision of each country on grouping, were published by Eurostat in February 11th 2011, more than three months after the target date set in the Regulation.

4. Coherence

The coherence of two or more statistical outputs refers to the suitability of the data to be reliably combined in different ways and for various purposes, i.e. the degree to which the underlying statistical processes use the same concepts (classification, definition and target population) and harmonised methods.

4.1. Coherence between QD and PB data

This section reports on the coherence analysis carried out during the process of validation of the questionnaires for both PB and QD.

Only logical coherence is analysed, expressed in terms of coherencies/incoherencies between the contents of the two databases and not in terms of numerical indicators.

Coherence between the Core System and the module on Pension Beneficiaries for the years 2006, 2007 and 2008 has to be ensured as far as possible.

If there are benefits classified under a particular pension item for a scheme, the number of beneficiaries should be found in the corresponding item in the pension beneficiaries' module and vice versa.

If benefits are reported without beneficiaries (Type I), or if there are beneficiaries and no benefits (Type II), both of these types of reports are incoherencies.

a) Type I incoherencies. Table 1 in the annex to this document lists the type I incoherencies by country, scheme and item code for all the three years 2006 - 2008.

Table 2 below is a summary report on the number and magnitude of incoherencies of this type.

- The column 'Expenditure' lists the amount of money spent on benefits under the pensions' items in 2008 without a corresponding number of pensioners;
- The column 'Percentage' lists the corresponding expenditure in the column 'Expenditure' as a percentage of total expenditures on pensions in 2008;

The number of incoherencies is a function of the complexity of the social protection systems; the most complex systems (BE, FR, DE, IT, NL) tend to have a larger number of incoherencies.

Table 2 – The number and the importance of incoherencies type I between PB and QD.

Country	Number of incoherencies type I between QD and PB	Expenditure without corresponding beneficiaries (MIO NAC)	Percentage
Belgium	**12**	**1815.5**	**2.32**
Czech Republic	**1**	**283**	**0.05**
Denmark	**1**	**66.4**	**0.02**
Finland	**3**	**387.8**	**0.97**
France	**16**	**8291.5**	**1.61**
Germany	**9**	**14563.7**	**0.02**
Iceland	**3**	**17628.9**	**8.27**
Italy	**10**	**6847**	**1.46**
Norway	**4**	**6751**	**1.76**
Portugal	**2**	**432.5**	**0.95**
Slovak Republic	**1**	**6.1**	**0.06**
The Netherlands	**10**	**11257**	**7.67**
United Kingdom	**5**	**6387.4**	**2.54**
Total	**77**	**74717.8**	

Note 1: *In the case of IT, the main reason for incoherencies is that, for many schemes, data sources have allowed a distinction to be made between beneficiaries of disability pensions and beneficiaries of early retirement due to reduced capacity to work; often this distinction was not possible for quantitative data, where all expenditure is recorded as disability pensions.*

Note 2: *In the case of NL, for the sake of geographic comparability, it was considered preferable not to provide the number of beneficiaries for some schemes in which the benefits were classified in the Core system as non-means tested disability pensions (schemes 52, 54, 55 and 64) and means tested disability pensions (scheme 19): they were in fact benefits for disabled people who take on a part-time or full-time job in a protected shelter.*

Note 3: *In the case of DE statistical data about double counting (between old age and survivor function) are only available for the main pension scheme 1. Because of that it was decided to report benefits instead of beneficiaries for all schemes. The percentage for scheme 1 is used for the other relevant schemes.*

b) Table 3 below lists the number of this type of incoherencies by country. The large number of incoherencies for IT is explained by note 3 underneath the table. It is usually impossible to determine the number of beneficiaries concerned due to double counting issues, so the table contains the number of actual benefits concerned, which is an overestimate of the number of beneficiaries.

Table 2 in the annex lists the type II incoherencies between the Core System database and the Pension Beneficiaries database by country, scheme and item code for the three years 2006 - 2008.

Table 3 – The number and the importance of inconsistencies type II between PB and QD.

Country	Total number of inconsistencies type 2 (QD – PB)	Number of benefits concerned
Belgium	**4**	**92617**
France	**5**	**8898**
Iceland	**2**	**2785**
Italy	**34**	**5976122**
Slovenia	**2**	**382**
United Kingdom	**7**	**4372270**
Total	**54**	**10453074**

Note 3: *In the case of IT there are many cases of beneficiaries recorded for items with zero expenditure in the quantitative data of the Core System. There are two reasons for this: anticipated old-age pensions (1131112) are recorded in quantitative data as old-age pensions (1131111), whereas a distinction is possible in terms of beneficiaries; for the remaining items in the table above, the incoherency was due to the procedure for rounding expenditures, i.e. any expenditure of less than 0.5 million Euros is rounded down to zero.*

4.2. Coherence between QI and PB data

Coherence between pension beneficiaries' data and qualitative information must be achieved to the extent possible. Where pensions are classified under a particular scheme, the description of these benefits should be found in the qualitative information and vice versa, unless the scheme described in the QI has not yet entered into force (i.e. no pensions are supplied in the reference year) or has expired (i.e. the scheme has been split into two different schemes, merged with another scheme or definitively abolished).

Since this Quality Report refers to the 2010 data collection, the coherence between the module on pension beneficiaries and the qualitative information is explored here only in respect of data corresponding to the year 2008.

Of the countries that sent in their QI, almost all demonstrated good coherence for the year 2008, providing at least a brief description of all the pension benefits in their pension beneficiaries module.

However, in some cases there are beneficiaries without an appropriate qualitative description. Table 3 in the annex lists the schemes and items that are not covered by qualitative information for some of the countries (2008 data).

In the case of IT, see the notes at the end of paragraph 4.1 above.

5. Comparability

Comparability is a specific aspect of coherence and refers to measuring the impact of the differences in applying statistical concepts, measurement tools and procedures. The term comparability can be used when referring to:

- Comparing statistics between geographic areas (over regions/countries);
- Making comparisons between different parts of the area of interest (if applicable);
- Comparing the same data over time.

As Regulation 458/2007 refers only to 2006 - 2008 data, this chapter discusses only the comparability between countries and provides a brief summary of how changes in data over time are recorded. In this quality report, no comparison is made with other domains. A possible future exercise might be to compare PB data with Social Inclusion and Living Conditions (SILC) data.

In order to analyse geographic comparability, this QR will explore:

1. The coverage of final figures by country, in terms of whole schemes or in terms of only part of the schemes (items or functions);
2. Whether some countries failed to apply the methodology described in the manual (under the terms of the Regulation, the definitions included in the "ESSPROS manual" have to be the same for all countries).

Social protection systems differ considerably between countries, and there are wide variations in the number and the relative importance of the schemes. In some countries, the number of schemes is very large and some of the schemes - usually those with a small number of beneficiaries - are only partially covered by data sources.

In some countries there are also cases of schemes that are not covered by data sources, and the figures concerning these schemes are estimates.

5.1. Coverage in terms of schemes (2008 data)

Six countries report schemes that were not covered by available data sources in 2008: DK, ES, FR, NL, PT and FI.

- DK reports missing data for the number of beneficiaries in scheme 14, for which only core data are known. The scheme is reported to be small in terms of the number of beneficiaries.
- FR reported six schemes not covered by available data sources. For the first five of these (schemes 58, 59, 60, 61 and 62), information on expenditures is available, but it is not possible to estimate the number of beneficiaries. However, all five schemes are supplementary and the beneficiaries would be automatically eliminated as having been double counted when the figures are computed at the all schemes level. Concerning the sixth uncovered scheme (scheme 78, a new scheme), pensioners receive the benefits in addition to other old-age pensions, and they would have been eliminated as being double counted.
- NL reported two schemes of lesser importance (schemes 46 and 47) that are not covered by data sources. The beneficiaries are included in the total as also being in receipt of another pension. NL also reports missing data for schemes 10, 19 and 26, but these schemes do not provide benefits to pensioners. Scheme 10 provides no benefits in 2008, scheme 19 provides benefits other than pensions, and scheme 26 provides only '*a temporary extra benefit to survivors of military personnel'*, which is not assimilated to pensions.
- PT reports problems with schemes 15 and 17. They are supplementary schemes and therefore do not produce underestimates. Scheme 45 is missing because it does not provide pensions. Schemes 20 and 35 were incorporated into the new scheme 65. Also, for this year, three other schemes have no data because these data were included in the new scheme 63.
- FI was unable to obtain data for four schemes (14, 27, 28 and 29), but the beneficiaries are shown as beneficiaries of other schemes.

- UK considers scheme 44 as missed, as data are based on the number of pensions rather than the number of pensioners, and there is no breakdown by gender. However, the total number of beneficiaries for this scheme is an estimate, i.e. not missed.

Table 4 in the annex of this document shows the information contained by the relevant NQRs linked to missed schemes.

5.2. Coverage in terms of beneficiaries (2008 data)

In some cases, the data sources used do not supply all the information needed for a scheme. There are cases in which some categories of beneficiaries are missing. In other cases, only aggregated figures are available, and therefore a breakdown is impossible, unless estimation methods are applied.

Many countries report problems related to the coverage of specific beneficiaries within some schemes. Some of these problems are summarized below:

- Some countries, such as BE, LV, PL and UK, report that there is no breakdown by gender or by age group for some schemes and/or items. These cases do not always involve missing data, as the problem may simply involve the breakdown of the number of beneficiaries by gender or by items.
- BE has a problem in scheme 49, where the beneficiaries under item 1141111 are reported under item 1131111.
- FR is missing the beneficiaries for scheme 63, item 1131111, even though these beneficiaries are supposed to be included in the total number of beneficiaries.
- CZ reports incomplete coverage in scheme 3, item 1121111.
- UK reports missing data for scheme 17 (items 1121111 and 1141111), scheme 29 (item 1131111) and scheme 44 (item 1141111).

Table 5 in the annex contains a list of the main cases of non-covered items.

5.3. Pensioners outside the country

Nineteen countries have included the number of pension beneficiaries living outside the country in the figures provided and, consequently, in the total number of beneficiaries (BG, CZ, DE, EE, ES, FR, IT, CY, LV, LT, LU, HU, MT, AT, PT, RO, SI, SK and FI). Data for DE on beneficiaries abroad are estimated.

DK, NL and UK have partial data on this type of beneficiaries. For DK they are counted inside some schemes (e.g. schemes 82 – 84), but there are schemes in which these beneficiaries are not included. There is a similar situation in NL and UK.

BE figures do not include pensioners abroad. For IE, IS, EL and PL there is no information as to whether the pensioners abroad are included or not in the figures provided. NO has information on pensioners abroad only for scheme 1.

Seventeen countries supplied the number of pensioners abroad separately (BG, CZ, DE, IT, CY, LT, LV, LU, HU, MT, NL, AT, PT, SK, FI, SE, UK) and the percentages of this type of pensioners out of the total number of beneficiaries range from 0.09% (LV) to 39.13% (LU), with an average of 5.11%.

Table 6 in the annex lists all the information available about pensioners abroad for this data collection.

5.4. Cases of non-application of the ESSPROS methodology (2006 - 2008 data)

None of the countries reported problems in their QR concerning this matter. However, Eurostat did find some problems linked to the application of ESSPROS methodology:

a) Some cases of incorrect treatment of double counting detected by the validation process carried out by Eurostat are actually examples of failure to apply the ESSPROS methodology (see chapter on double counting).

b) Non compliance with the methodology/regulations.

It became apparent from the validation process carried out by Eurostat in assessing the internal coherence of pension beneficiaries' data that the figures for some countries are not in line with the ESSPROS methodology, even if the country in question did not report any problems in applying the methodology.

Table 8 in the annex summarizes the results of the validation process related to checks for missing information for the years 2006 - 2008. Further details of the results of the validation process carried out by Eurostat are given in the next chapter.

c) ES has drawn attention to possible inconsistency in the data: The total number of beneficiaries has been obtained from the *'Register of Public benefit'* and during the processing of data gaps in the information have been observed, which could indicate inconsistencies on the ESSPROS functions (not very significant).

5.5. Comparability over time (2006 to 2008 data)

The three-year data collection on Pension Beneficiaries does not allow an analysis of time series. For the purposes of comparing data over time, only data from 2006, 2007 and 2008 can be compared.

There are few changes in terms of schemes, data sources, timeliness and coverage, which means that the three collections are comparable.

Concerning the number of the schemes, almost all countries maintained the same number and the benefits are almost always the same between the three years. Only two countries changed the number of schemes:

- PT introduced two new schemes;
- ES has defined the 15 schemes and the four groups of schemes. For 2009 data collection ES provided only the totals, no figures by scheme or groups of schemes were available.

The figures reported in the 2006 – 2008 questionnaires show good coherence, because the differences simply reflect normal variations in the number of beneficiaries. Some big differences were registered between 2006 and 2007 data for some countries, although these are very few and reflect methodological issues.

6. Accuracy and reliability

Accuracy is a very important criterion for measuring the quality of a data set. The closeness between the figures in the data collection and the actual data is very important. The remainder of this quality report deals with this issue.

The accuracy of the data in the ESSPROS data collection depends on the accuracy of the data received from the Member States.

The collection contains mainly figures that are obtained from administrative data sources; only a small percentage of the figures are estimates using surveys or other sources.

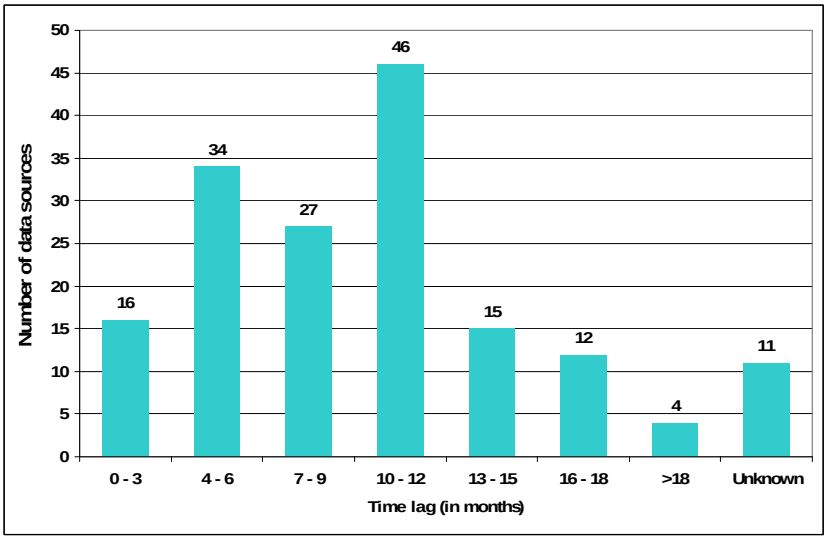
Accordingly, the discussion about accuracy centres on problems of coverage as the main possible sources of error.

6.1. Coverage, timeliness and frequency of data provided by the data sources

Most of the data sources (134 out of 165) have a frequency of one year. A shorter frequency is observed in some cases:

- Twelve data sources have a frequency of one month, one in AT, four in CZ, six in RO and one in FR.
- Eleven data sources with a frequency of between one month and one year: in DK, PL, and UK
- The frequency of the remaining eight data sources is either shown as more than once a year, or not specified.

The time lags of the data sources used range from one month to two years. Graph 1 below summarizes the situation. It can be seen that the majority of data sources have a time lag of not more than one year, and most of the data sources provide information no later than 18 months after 31 December 2008 (or, in general, the reference year).



Graph 1 – The time lag of the data sources used for the 2010 data collection (data for 2008)

Most of the data sources have full geographical coverage (i.e. at the whole country level). Only in BE and UK do some data sources provide information on specific regions (for BE these are the regions of Flanders and Wallonia, while for UK they are Northern Ireland and Great Britain).

6.1.1 Types of data sources

The most important type of data sources used by countries is administrative data sources (administrative, register based data sources).

Out of a total of 165 data sources used by the 25 countries, 153 are administrative.

As for other types of data sources, there is 'National accounts' and an estimate by the Ministry of Defence used in NL, one census used in CY, five surveys used in DE, LT, PT, RO and UK, and two other data sources used in AT, namely studies of the Austrian Institute for Economic Research: *'Studies on the occupational pension scheme'* and *'Additional information on occupational pensions'*.

Some countries use a single data source for all the figures provided (BG, EE, HU, IT), but it is more usual for multiple data sources to be used, in order to obtain the fullest possible information about the number of pensioners. Some countries use a large number of data sources: AT(20), FR(20), BE(18), DE(10), NL(10).

6.1.2 Report on problems which lead to data being estimated

The various countries report a wide range of problems with regard the completeness of the information provided by the data sources used. The time lag of some of the data sources is too long and the data cannot be used on an annual basis; other sources do not provide information on age group and gender, which means that the splitting of beneficiaries between functions according to ESSPROS methodology is not possible: some do not provide enough information for splitting by function, others do not provide information on double counting. The main problems encountered can be summarized as follows:

- Unavailable or incomplete data on age groups or for splitting by gender in RO, AT, LT, NL and SI;
- Information not available for splitting the number of beneficiaries by items or by function in AT and IT;
- Time lag too long or different reference date in AT and DE;
- Problems of coverage either on the number of beneficiaries or on double counted beneficiaries in BE, CZ, DK, ES, EL, NL (additional data sources in order to cover the missing information), AT and SK.

The full description of the problems encountered during this exercise is summarized in Table 8 in the annex to this document.

6.2. Methodologies and assumptions used in the estimates of statistics

6.2.1 Estimates for schemes for which no data are available

Fourteen countries report estimates either for some schemes or for some benefits provided by various schemes.

a) Reports on estimates for whole schemes.

- In DE, there are two schemes that are entirely estimated, namely scheme 10 for four items and scheme 15 which provides benefits under three of the items. For scheme 10, the last known annual change is applied and, for scheme 15, which is based on the information provided by a survey, the annual change between the last two surveys is applied;
- DK provides estimates for schemes 11 and 13. For scheme 11 the number of beneficiaries is estimated by assuming that the ratio of expenditure to beneficiaries is the same as for the regular pension funds. Concerning scheme 13 (figures for the number of municipal civil servants receiving pensions), the number of beneficiaries is estimated taking the ratio between the number of state civil servants (scheme 12) and their pension benefits and applying that ratio to the expenditure for scheme 13;
- IT estimates figures for scheme 22 by using the pension funds register;

- For UK, all the figures reported for schemes 8, 18, 28, 29, 39, 42 and 43 are based on caseload figures (see table 9 in annex for more information). Scheme 44 is also estimated.

Table 9 in the annex contains the full information provided by NQR on this topic.

b) Reports on estimation of benefits.

Thirteen countries report estimates for some items inside schemes. Table 10 in the annex lists all the items containing estimated figures for 2008 data. The number of estimated figures is high and different methods of estimation were used. Some countries (BE, LV, RO, DK, FR, LT, NO, PT and PL) sent estimates for a very limited number of items (between one and five). However, for AT, DE, NL and IT the number of figures estimated is higher. (See table 10 for a complete list).

A brief description of the simplest cases is set out below:

- BE sent estimates for one item in scheme 44, but only for the breakdown by gender;
- FR estimates the item 1161113 for the schemes 15, 34 and 67 based on expenditure;
- LV provided estimates for four items in two schemes: the breakdown by gender was performed using other known distributions for the item 1141111 in scheme 13 and for items 1131112, 1121111 and 1141111 in scheme 24;
- LT has one scheme (scheme 10) in which the pensioners abroad are broken down by benefit on the basis of estimates. The items are 1121111, 1131111 and 1141111;
- RO carries out estimates for item 1131111, because data sources do not contain information on age groups for the transfer of beneficiaries who receive a disability pension, but who are over the standard retirement age and have to be included under the old age function. The number of beneficiaries for the function 'Old age' is estimated for three schemes (21, 22 and 23 - all schemes in RO). The necessary structure by age groups was derived using the Household Budget Survey;
- NO estimates the breakdown by gender in Group 1 of schemes (=Scheme 04 + Scheme 06) for item 1131113, based on an assumption. In the same group of schemes, the number of beneficiaries of item 1131112 is estimated based on a different known distribution. The total number of beneficiaries for item 1142111 is also estimated;
- DK uses the expenditure to provide estimates for the item 1131111 in schemes 11 and 13;
- PL breaks down the number of beneficiaries in scheme 10 by gender using a survey and provides estimates for the structure by gender in scheme 7 using the structure of scheme 2.

For the rest of the estimation methodologies used by other countries, see table 10 in annex.

6.2.2. Information on the treatment of double counting

The treatment of double counting is divided into six steps (see the introductory chapter in this paper), according to the order in which the aggregation is to be performed.

The approach of the various countries to double counting is outlined below, with brief descriptions of each case.

a) For a pension category inside a single scheme (Type 1 of double counting)

Fifteen countries (BE, BG, DK, EE, ES, FR, IT, CY, LT, AT, PT, SK, FI, UK and NO) report the existence of this type of double counting (DC type 1). The main method of treatment was to use a personal identification number, but other methods such as using a hypothesis, using

micro level data, using other administrative data were also applied. There are cases where there is no treatment.

1) Treatment using a PIN (Personal Identification Number).

This type of double counting is treated in some countries by using different types of personal identification numbers or PIN (BG, ES, FR, IT, FI and NO).

Table 11 in the annex sets out all the cases using PIN by country, scheme and item.

2) Other methods of treatment.

There were also other methods of estimating DC type 1 in addition to a PIN. These include: using a hypothesis, using a distribution that is known from other sources and is applied to the case in question, using micro level data, etc.

A brief description of this type of treatment is given below:

- In EE, the only categories of pensioners who can receive dual benefits are orphans under scheme 2, item 1141111. The assumption for the treatment of double counting is that every orphan receives two benefits;
- FR is unable to distinguish between some types of beneficiaries in Schemes 1, 15 and 18 for the item 1121111. Therefore, double counting is not eliminated, but it can be assumed to be negligible;
- CY calculates the number of pensioners without DC for the item 1141111 in schemes 1, 2, 5 and 6 using micro level data;
- LT, for scheme 12, items 1131111 and 1141111 and scheme 10, items 1131111 and 1141111, calculates the number of pensioners using micro level data;
- AT estimates the number of beneficiaries in scheme 1 for the items 1121111 and 1141111 by adding the number of beneficiaries that are double counted to the number of beneficiaries provided by the data source. This is because, in AT, the data sources provide information on beneficiaries by counting them only once. The same method is used for scheme 2, item 1141111;
- SK also eliminated double counting between some benefits inside three schemes by using other administrative data.

The complete list of these methodologies can be found in table 12 in annex.

3) Cases of no treatment.

There are very few cases of no treatment for this type of DC in BE, AT, ES, FI and UK:

- AT reports no treatment for six items concerning five schemes, giving the reason for each case of no treatment;
- FI reports no treatment for seven items inside one scheme;
- ES reports some figures under three schemes for which no treatment was applied;
- BE and UK report only one item not treated.

The list of these items is included in table 13 in the annex.

Note that the German figures are not treated for this type of double counting and no information is provided on whether this type of double counting exists or not.

b) Horizontal aggregation between schemes (Type 2 – a pension category for all schemes)

This type of double counting was treated by mean of methods such as using a PIN, hypothesis or micro level data. Some countries had figures provided by data sources with no double counting, so no treatment was necessary.

1) Estimates based on a hypothesis

- EL took the hypothesis that every beneficiary in schemes 7, 8 and 9 also receives a benefit from the main schemes 1 and 2, and that there is no double counting between these schemes and the main schemes. This is valid for all benefits provided by these schemes. EL estimates that the number of double counted beneficiaries between schemes 1 and 2 is negligible, in respect of all items for which the schemes provide benefits;
- FR makes an assumption that there is no double counting for all schemes where they are providing benefits under item 1121111;
- NL applies the same hypothesis as FR when calculating the sums for item 1121111. Beneficiaries receiving benefits from schemes 13, 14 and 15 are eliminated, and only the remaining schemes are taken into account based on the assumption that disabled persons receive only one disability pension. Other cases are for items 1131111, 1131112 and 1141111. They are listed in table 14 in annex;
- AT assumes that, as scheme 20 is a supplementary scheme, all the beneficiaries for item 1131111 are double counted with either scheme 1, 2 or 5. The share of double counting between schemes 5 and either scheme 1 or scheme 2 is also estimated for item 1141111;
- For SI, a treatment similar to double counting is applied between schemes 15 and 17 for items 1121111 and 1131111;
- NO estimates the double counting between scheme 1 and group 1, for the items 1131111 and 1132111, at 60% of the number of beneficiaries in group 1. For the item 1142111, the double counting between the group 1 and the scheme 1 is assumed to be 75%.

All the cases involving the use of a hypothesis for this type of double counting are listed in table 14 in the annex.

2) Treatment using a PIN.

Some countries used a personal identification number (PIN) for the DC type 2 (as in the case of type 1 double counting). BG applied this method for several items, eliminating the DC between schemes 1, 2, 3 and 6. MT used the method only for the elimination of DC between schemes 1 and 6 for the items 1131111 and 1141111. ES, LU, FI and IT also applied PIN to eliminate the DC for almost all of the items, for relevant schemes.

All cases of this type of treatment of DC type 2 are listed in table 15 in annex.

3) Micro level data.

Two countries (LT and SK) used micro level data in order to eliminate double counting for the items concerned between the relevant schemes. All items and schemes, together with methodologies applied, are listed in table 16 in annex.

4) Other methods

- FR is using a survey to estimate the DC type 2 for the items 1131111, 1141111 and 1142111;
- AT is receiving data from data sources free of double counted pensioners, so the number of double counted pensioners is estimated and then added to the figures

received. This is valid for items 1121111, 1131111 and 1141111 between schemes 1 and 2. Concerning item 1141111 for the other schemes that provide this benefit (1, 2, 3 and 5), it is presumed that there are no cases of beneficiaries receiving two benefits;
- PT is also using a survey combined with administrative data for treatment of double counting between schemes 42, 43, 56 and 59, for several items;
- The treatment of DE is reported as using micro level data from a survey.

The full list is provided in table 17 in the annex.

5) No treatment.

Some countries did not apply special treatment, either because the figures contained in the data sources were correct, or because there are specific rules prohibiting double benefit.

Three countries report specifically no treatment for this kind of double counting: FI (seven items in one scheme), SK (seven items between several schemes) and BE (four items in four schemes).

The list of schemes and items not treated is shown in table 18 in annex.

c) Between non-means tested and means-tested subcategories (Type 3 - at item level)

Ten countries report double counting between figures for Non Means-tested and for Means-tested subcategories.

Four of them (ES, IT, MT and SI) dealt with this type of double counting by using a personal identification number (PIN).

As far as the remaining countries are concerned, BE and FR use a survey as a partial solution; in DE, FR, ES, AT, UK and NO, for some items, the Means-tested beneficiaries also receive a Non Means-tested benefit.

- BE estimates that the double counting between 1131111 and 1132111 applies to 50% of the number of beneficiaries receiving benefits from 1132111;
- FR is using the survey '*Echantillon inter-régime des retraités*' (EIR) to estimate the DC type 3 between the pairs 1131111 – 1132111 and 1141111 - 1142111. Concerning the pair 1121111 – 1122111, it is known that the Means-tested beneficiaries also receive a Non Means-tested benefit.

The list of all cases and the comments provided by the NQRs is shown in table 19 in the annex.

d) Between categories in aggregation (Type 4 – 6: at intra-function level, at inter-function level, at total pension beneficiaries level)

This type of double counting contains three subtypes, namely:

1. The DC at the level of each function ('Disability', 'Old age', 'Survivors' and 'Unemployment')
2. The DC between 'Old age' and 'Survivors', item 1190110
3. The DC between the four functions (between 'Disability', 'Old age', 'Survivors' and 'Unemployment')

a. The DC at the level of each function

Five countries report on the treatment of this type of double counting.

- DK, for the function 'Disability' –'The total of category 1120110 (Total pension beneficiaries in disability function) is equal to the total of category 1120111

(Disability pension beneficiaries) as it is assumed that all beneficiaries receiving early retirement benefits due to reduced capacity to work also receive disability pension.' The UK makes the same assumption for the same function;

- FI, for the function 'Old age' (between items 1130111 - 1130112 – 1130113), and IT for 'Disability', uses a personal identification number (PIN);
- In the case of the 'Old-age' function, the UK reports no treatment.

This kind of treatment is listed in table 20 in the annex.

b. The DC between 'Old age' and 'Survivors' (Type 5)

The presence of DC for the item 1190110 was reported by 15 countries, as shown in table 21 in the annex.

c. The DC between the four functions (Type 6)

Fourteen countries report the treatment of DC between all four functions (Items 1120110 - 1130110 - 1140111 – 1160113), as shown in table 22 in the annex.

7. Revisions

Twelve countries revised some figures for various reasons. The revisions were reported under five types, namely:

- Changes in the data sources used;
- Changes in the methods used for estimating data;
- Revisions of data due to conceptual adjustments;
- Revisions of data due to availability of final statistics;
- Other revisions of data (e.g. due to quality review actions).

A total of 77 major revisions are reported in 2010 for the 2006 and 2007 figures on beneficiaries, as well as a number of other minor revisions.

A summary of the revisions by country reveals the following picture:

- AT reported a revision due to the fact that the provisional estimate had been replaced by recent information;
- BE revised seven figures for 2007 due to recent availability of data;
- Three figures revised by CY for 2007 are corrections;
- Revisions performed by DE are corrections for breakdown by gender;
- FR made a large number of corrections for several schemes and items, most of them relating to quality reviews;
- CZ carried out a revision by improving the estimation method;
- ES performed several revisions in order to align the figures with the ESSPROS methodology;
- IT conducted an extraordinary revision this year due to methodological issues;
- PT and SK made a few revisions which are mainly corrections due to the new information available or to methodological issues.

Table 23 in the annex lists all the reported revisions for the 2010 collection. An extensive list of these revisions is contained in table 24 in the annex. Some revisions not reported by the NQRs are listed and each revision is reported together with old and new values for the

figures, the difference and the percentage of the revision out of the total number of beneficiaries for that country.

Note that the revision of an elementary item has an impact on the revision of the aggregates concerning that item. As some aggregates can be revised without the revision of elementary items, some revised aggregates should be included in this list and others should not be included.

It was preferred to list all the revised figures, irrespective of whether aggregates were revised as such or as a result of revisions of elementary items.

Conclusions and recommendations

Significant advances have been made in the ESSPROS field following the approval and initial implementation of the three Regulations introduced in 2007 and 2008. For the users of social protection data, the information available has increased considerably.

From the quality point of view, data for almost all of the countries are of good quality and useful for analytical purposes.

As the 2010 collection was the third year of data collection for PB data, Eurostat – as a way of further improving the good quality achieved – recommends countries to comply as fully as possible with the quality criteria laid down in the Regulation and in the ESSPROS Manual. A more thorough check of quality may only be possible when comparing results for more years and more collections.

The following table makes some specific recommendations by country with a view to improving the next data collection. All the recommendations are the result of the validation of PB data and of the analysis of the national quality reports.

Table 5 - Recommendations by country

Country	An effort should made to:
BE	Supply the missing figures. Improve the coverage for small schemes. Improve the coherence with core system. Improve the coherence with QI
BG	Maintain/Improve the good quality achieved
CZ	Improve the coverage and the treatment of double counting
DK	Maintain/Improve the good quality achieved
DE	Maintain/Improve the good quality achieved
EE	Maintain/Improve the good quality achieved
EL	Improve the treatment of double counting. Supply the missing figures. Improve the timeliness
ES	Improve the coverage and the treatment of double counting
FR	Improve the coverage for small schemes. Improve the coherence with core system
IE	Improve the quality and the timeliness of data
IT	Improve the coherence with core system.
CY	Maintain/Improve the good quality achieved
LV	Maintain/Improve the good quality achieved
LT	Maintain/Improve the good quality achieved
LU	Maintain/Improve the good quality achieved
HU	Improve the comparability over the time
MT	Maintain the good quality achieved
NL	Improve the coherence with the Core System.
AT	Maintain/Improve the good quality achieved
PL	Improve the timeliness. Supply more information
PT	Supply the missing figures. Improve the coherence with QI. Improve the coherence with core system
RO	Maintain/Improve the good quality achieved
SI	Maintain/Improve the good quality achieved
SK	Improve the consistency with the core

FI	Improve the coverage in terms of schemes.
SE	Improve the timeliness. Provide the compulsory information. Improve the treatment of DC.
UK	Supply the missing figures. Improve the treatment of double counting. Improve the coherence with core system. Improve the coverage in terms of schemes and/or items
NO	Maintain the good quality achieved

List of abbreviations used throughout the paper:

- CS – Core system
- DC = Double counting
- MT = Means-tested
- NMT – Non Means-tested
- NQR = National Quality Report
- PB = Pension beneficiaries
- PIN = Personal Identification Number
- QI = Qualitative information
- QD = Quantitative data

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Annex

This annex contains the full tables of incoherencies; problems linked to data sources, missing schemes or benefits, estimates, double counting treatment, revisions.

As far as it was possible, the information is listed as contained in NQR's.

Table 1 - Type 1 incoherency between figures for pension beneficiaries and quantitative data. The list contains cases of schemes and items for which expenditure is greater than zero but no beneficiaries were reported for that scheme and item (data for 2008). They are listed all cases when the expenditure was greater that 1 Million NAC.

(See notes about Italy, Germany and Netherlands on page 9 of the document)

Country	Scheme	Item	Benefits in MIO - NAC	Label
Germany	Scheme 01	1121112	12286.7	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Germany	Scheme 05	1161113	1401.8	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons
Germany	Scheme 09	1121112	79.5	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Germany	Scheme 16	1121112	509.8	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Germany	Scheme 18	1121112	193.6	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Germany	Scheme 19	1131111	31.8	O1131111_NMT_Old_age_pension
Germany	Scheme 20	1131112	7.2	O1131112_NMT_Anticiped_old_age_pension
Germany	Scheme 21	1121112	3.3	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Germany	Scheme 28	1131111	50.0	O1131111_NMT_Old_age_pension
Belgium	Scheme 16	1131111	1355.6	O1131111_NMT_Old_age_pension
Belgium	Scheme 16	1141111	199.1	V1141111_NMT_Survivors_pension
Belgium	Scheme 30	1131111	12.4	O1131111_NMT_Old_age_pension
Belgium	Scheme 31	1131111	35.9	O1131111_NMT_Old_age_pension
Belgium	Scheme 31	1141111	5.2	V1141111_NMT_Survivors_pension
Belgium	Scheme 33	1121111	4.1	D1121111_NMT_Disability_pension
Belgium	Scheme 48	1161113	9.8	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons
Belgium	Scheme 49	1141111	187.7	V1141111_NMT_Survivors_pension
Czech Republic	Scheme 03	1121111	283.0	D1121111_NMT_Disability_pension
Denmark	Scheme 14	1131111	66.4	O1131111_NMT_Old_age_pension
Finland	Scheme 27	1121111	254.2	D1121111_NMT_Disability_pension
Finland	Scheme 28	1121111	13.0	D1121111_NMT_Disability_pension
Finland	Scheme 29	1121111	120.6	D1121111_NMT_Disability_pension
France	Scheme 16	1121111	85.0	D1121111_NMT_Disability_pension

Country	Scheme	Item	Benefits in MIO - NAC	Label
France	Scheme 58	1161113	877.7	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons
France	Scheme 59	1161113	10.1	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons
France	Scheme 60	1121111	232.0	D1121111_NMT_Disability_pension
France	Scheme 60	1131111	1179.6	O1131111_NMT_Old_age_pension
France	Scheme 60	1141111	424.9	V1141111_NMT_Survivors_pension
France	Scheme 61	1131111	450.0	O1131111_NMT_Old_age_pension
France	Scheme 61	1141111	150.0	V1141111_NMT_Survivors_pension
France	Scheme 62	1121111	1409.5	D1121111_NMT_Disability_pension
France	Scheme 62	1131111	795.7	O1131111_NMT_Old_age_pension
France	Scheme 62	1141111	566.8	V1141111_NMT_Survivors_pension
France	Scheme 63	1131111	734.9	O1131111_NMT_Old_age_pension
France	Scheme 63	1132111	4.1	O1132111_MT_Old_age_pension
France	Scheme 64	1121111	1066.3	D1121111_NMT_Disability_pension
France	Scheme 65	1132111	64.9	O1132111_MT_Old_age_pension
France	Scheme 78	1131111	240.0	O1131111_NMT_Old_age_pension
Iceland	Scheme 08	1121111	8663.7	D1121111_NMT_Disability_pension
Iceland	Scheme 08	1131111	8677.4	O1131111_NMT_Old_age_pension
Iceland	Scheme 08	1141111	287.8	V1141111_NMT_Survivors_pension
Italy	Scheme 03	1121111	2201.0	D1121111_NMT_Disability_pension
Italy	Scheme 05	1121111	180.0	D1121111_NMT_Disability_pension
Italy	Scheme 06	1121111	5.0	D1121111_NMT_Disability_pension
Italy	Scheme 08	1121111	651.0	D1121111_NMT_Disability_pension
Italy	Scheme 10	1121111	571.0	D1121111_NMT_Disability_pension
Italy	Scheme 11	1121111	20.0	D1121111_NMT_Disability_pension
Italy	Scheme 14	1121111	3125.0	D1121111_NMT_Disability_pension
Italy	Scheme 16	1121111	64.0	D1121111_NMT_Disability_pension
Italy	Scheme 22	1121111	28.0	D1121111_NMT_Disability_pension

Country	Scheme	Item	Benefits in MIO - NAC	Label
The Netherlands	All schemes	1122111	271.0	D1122111_MT_Disability_pension
The Netherlands	SCH 19	1122111	271.0	D1122111_MT_Disability_pension
The Netherlands	SCH 26	1141111	4.0	V1141111_NMT_Survivors_pension
The Netherlands	SCH 47	1131111	24.0	O1131111_NMT_Old_age_pension
The Netherlands	SCH 47	1141111	24.0	V1141111_NMT_Survivors_pension
The Netherlands	SCH 52	1121111	70.0	D1121111_NMT_Disability_pension
The Netherlands	SCH 54	1121111	615.0	D1121111_NMT_Disability_pension
The Netherlands	SCH 55	1121111	1894.0	D1121111_NMT_Disability_pension
The Netherlands	SCH 64	1121111	8083.0	D1121111_NMT_Disability_pension
Portugal	Scheme 15	1131111	416.1	O1131111_NMT_Old_age_pension
Portugal	Scheme 17	1131111	16.4	O1131111_NMT_Old_age_pension
Slovak Republic	All schemes	1131112	6.1	O1131112_NMT_Anticiped_old_age_pension
United Kingdom	Scheme 17	1121111	641.2	D1121111_NMT_Disability_pension
United Kingdom	Scheme 17	1141111	359.2	V1141111_NMT_Survivors_pension
United Kingdom	Scheme 29	1131111	4735.0	O1131111_NMT_Old_age_pension
United Kingdom	Scheme 29	1141111	37.0	V1141111_NMT_Survivors_pension
United Kingdom	Scheme 44	1141111	615.0	V1141111_NMT_Survivors_pension

Table 2 - Type 2 incoherencies between figures for pension beneficiaries and quantitative data. The list contains cases of schemes and items for which no expenditure is registered but beneficiaries were reported for that scheme and item (data for 2008). They are listed all cases when the number of beneficiaries is greater than 100.

(See notes about Italy case on page 9 of the document)

Country	Scheme	Item	Beneficiaries	Label
Belgium	Scheme 08	1121111	119	D1121111_NMT_Disability_pension
Belgium	Scheme 35	1131111	25446	O1131111_NMT_Old_age_pension
Belgium	Scheme 35	1141111	17411	V1141111_NMT_Survivors_pension
Belgium	Scheme 39	1131111	49641	O1131111_NMT_Old_age_pension
France	Scheme 01	1142111	4853	V1142111_MT_Survivors_pension
France	Scheme 15	1132111	761	O1132111_MT_Old_age_pension
France	Scheme 33	1131111	2680	O1131111_NMT_Old_age_pension
France	Scheme 33	1141111	519	V1141111_NMT_Survivors_pension
Iceland	All schemes	1131112	1370	O1131112_NMT_Anticiped_old_age_pension
Iceland	Scheme 17	1131112	1415	O1131112_NMT_Anticiped_old_age_pension
Italy	All schemes	1121112	725265	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	All schemes	1131112	1899725	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 03	1121112	251698	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 03	1131112	840300	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 04	1131112	451098	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 05	1121112	5323	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 05	1131112	134876	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 06	1121112	406	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 06	1131112	6308	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 08	1121112	44508	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 10	1121112	100109	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 10	1131112	447299	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 11	1121112	4600	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 11	1131112	39589	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 14	1121112	338686	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work

Country	Scheme	Item	Beneficiaries	Label
Italy	Scheme 14	1131111	467374	O1131111_NMT_Old_age_pension
Italy	Scheme 15	1121112	1009	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 15	1131111	1242	O1131111_NMT_Old_age_pension
Italy	Scheme 16	1121112	1005	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 16	1131111	1474	O1131111_NMT_Old_age_pension
Italy	Scheme 19	1121112	138	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 19	1131112	9495	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 20	1121112	115	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 20	1131112	7069	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 21	1131112	1969	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 22	1121112	896	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 22	1131112	17409	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 23	1132111	74643	O1132111_MT_Old_age_pension
Italy	Scheme 24	1131111	92672	O1131111_NMT_Old_age_pension
Italy	Scheme 25	1122111	8321	D1122111_MT_Disability_pension
Italy	Scheme 25	1132111	1251	O1132111_MT_Old_age_pension
Slovenia	Scheme 05	1132113	191	O1132113_MT_Partial_pension
United Kingdom	Scheme 08	1161113	124000	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons
United Kingdom	Scheme 18	1131111	16116000	O1131111_NMT_Old_age_pension
United Kingdom	Scheme 28	1162113	2165000	U1162113_MT_Early_retirement_benefit_for_labour_market_reasons
United Kingdom	Scheme 29	1122112	2083270	D1122112_MT_Early_retirement_benefit_due_to_reduced_capacity_to_work

Table 3 - Incoherencies between figures for pension beneficiaries and qualitative data. The list contains cases of schemes and items for which no qualitative information is registered but beneficiaries were reported for that scheme and item (data for 2008). They are listed all cases when the number of beneficiaries is greater than 100.

(See notes about Italy case on page 9 of the document)

Country	Scheme	Item	Beneficiaries	Label
Germany	Scheme 10	1121112	7000.0	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Germany	Scheme 18	1132111	7000.0	O1132111_MT_Old_age_pension
Germany	Scheme 18	1142111	16000.0	V1142111_MT_Survivors_pension
Germany	Scheme 19	1132111	10000.0	O1132111_MT_Old_age_pension
Belgium	Scheme 08	1121111	119	D1121111_NMT_Disability_pension
Belgium	Scheme 39	1131111	49641	O1131111_NMT_Old_age_pension
Greece	Scheme 02	1121111	4412	D1121111_NMT_Disability_pension
Greece	Scheme 02	1142111	4484	V1142111_MT_Survivors_pension
Ireland	Scheme 04	1131112	7242	O1131112_NMT_Anticiped_old_age_pension
Ireland	Scheme 05	1142111	2042	V1142111_MT_Survivors_pension
Iceland	Scheme 17	1131112	1415	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 03	1121112	251698	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 03	1131112	840300	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 04	1131112	451098	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 05	1121112	5323	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 05	1131112	134876	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 06	1121112	406	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 06	1131112	6308	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 08	1121112	44508	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 10	1121112	100109	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 10	1131112	447299	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 11	1121112	4600	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 11	1131112	39589	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 14	1121112	338686	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work

Country	Scheme	Item	Beneficiaries	Label
Italy	Scheme 14	1131111	467374	O1131111_NMT_Old_age_pension
Italy	Scheme 15	1121112	1009	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 15	1131111	1242	O1131111_NMT_Old_age_pension
Italy	Scheme 16	1121112	1005	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 16	1131111	1474	O1131111_NMT_Old_age_pension
Italy	Scheme 19	1121112	138	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 19	1131112	9495	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 20	1121112	115	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 20	1131112	7069	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 21	1131112	1969	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 22	1121112	896	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work
Italy	Scheme 22	1131112	17409	O1131112_NMT_Anticiped_old_age_pension
Italy	Scheme 23	1132111	74643	O1132111_MT_Old_age_pension
Italy	Scheme 24	1131111	92672	O1131111_NMT_Old_age_pension
Italy	Scheme 25	1122111	8321	D1122111_MT_Disability_pension
Italy	Scheme 25	1132111	1251	O1132111_MT_Old_age_pension
Slovenia	Scheme 05	1132113	191	O1132113_MT_Partial_pension
United Kingdom	Scheme 08	1161113	124000	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons
United Kingdom	Scheme 18	1131111	16116000	O1131111_NMT_Old_age_pension
United Kingdom	Scheme 28	1142111	31000	V1142111_MT_Survivors_pension
United Kingdom	Scheme 28	1162113	2165000	U1162113_MT_Early_retirement_benefit_for_labour_market_reasons
United Kingdom	Scheme 29	1122112	2083270	D1122112_MT_Early_retirement_benefit_due_to_reduced_capacity_to_work

Table 4 - Missed schemes, data for 2008

Country	Schemes	Observations - comments
DK	Scheme 14	Missing data on beneficiaries but available core data. The mentioned scheme covers Supplementary pensions for State civil servants. The expenditures (66,4 mio. DKK in 2008) are derived from the State Accounts but this source only includes information on expenditures not the number of recipients. Potential estimation seems complicated and unreliable due to the current legal rules. Missing data instead of potential unreliable estimation seems as an acceptable solution both in light of the relatively small total expenditures for this scheme and the fact that the scheme will gradually stop.
FI	Schemes 14, 27, 28, 29	The data is missing for these schemes. The beneficiaries are accounted for as beneficiaries of other schemes.
FR	Schemes 58, 59, 60, 61, 62	These schemes are an aggregation of a large number of schemes. For instance, scheme n°58 "Employers' scheme of non-financial companies, including major national companies" is the aggregation of all the social benefits paid directly by the private companies to their employees. We have information on the total expenditure of these schemes, but not on the number of beneficiaries. But these schemes are supplementary schemes: so the number of beneficiaries would have been eliminated anyway as double-counted.
	Scheme 78	Until now, no data for this (very recent) scheme. But the pensions in this scheme are paid in addition to other old-age pensions, so the number of beneficiaries would have been eliminated anyway as double-counted.
NL	Schemes 46, 47	These schemes are very small. Investigation into the missing data about the number of beneficiaries is not relevant. The beneficiaries are included in the column 'total number of beneficiaries without double counting'
	Schemes 10, 19, 26	These Schemes are not considered pension schemes. The beneficiaries are not pensioners.
PT	Scheme 15, 17	Data not available. This scheme only pays supplementary and transitional pension benefits. Not causing underestimation of all schemes total, because the pensioners of this scheme are included in other schemes which pay general pensions.
	Scheme 45	This scheme no longer pays pensions to its beneficiaries.
	Schemes 20 and 35	These schemes were included into the new scheme 65 in 2008.
	Schemes 60, 61 and 62	These schemes were included into the new scheme 63 in 2008.
UK	Scheme 44	Data are based on number of pensions, not beneficiaries. We were not provided with gender split data as it is regarded as being unreliable.

Table 5 - Items incompletely covered by country and by scheme (2008 data)

Country	Schemes	Item	Observations - comments
DK	Scheme 83	Item 1121112	Due to difficulty of distinction beneficiaries of early retirement benefits due to reduced ability to work are included as disability pensions beneficiaries
PL	Scheme 10	All	breakdown of a total by gender based on a survey
AT	Scheme 20	1131112	Pension beneficiaries of the new employer-based retirement income provision are not yet included, as there is no information on pension beneficiaries available
LV	All schemes	All items	The data on the total number of pension beneficiaries are available for all functions but the calculation is used for the data by gender
ES	Schemes 16, 33		In the total pension beneficiaries is not available data of Mutual benefit societies of liberal professional activities and company's workers (Scheme 33) and Pensions Funds and Insurances Institutions (Scheme 16).
CZ	Scheme 3	1121111	Incomplete coverage for this scheme - the portion of pension beneficiaries in scheme no. 3 to total number of Czech Republic is relatively low (an estimation for 1121111 is less)
FR	Scheme 63	1131111	Veterans' Retirement: no data found for this benefit. But it is paid in addition to other old-age pensions, so the number of beneficiaries would have been eliminated anyway as double-counting.
SK	Scheme 11	All items concerned	Supplementary pension insurance Beneficiaries of AEGON supplementary company are not yet included, as there are no pension beneficiaries yet.
	Scheme 20	All items concerned	Saving pension insurance Beneficiaries of the scheme are not yet included, as there are no pension beneficiaries yet.
UK	Scheme 17	1120111, 1121111 and 1141111	There is no information available regarding beneficiaries for these items. Flagged as "not available"
	Scheme 29	1131111, 1141111	'Not available' flag for these items
	Scheme 8	1160113, 1161113	No gender split
	Scheme 18	10000000, 1130110, 1130111, 1131111, 1190110	
	Scheme 28	1160113, 1162113	
	Scheme 39	10000000, 1190110	
BE	Scheme 8	112.1111, 114.1111	No estimate for breakdown by gender
	Scheme 9	114.1111	
	Schemes 16, 31	113.1111, 114.1111	No estimate
	Scheme 39	112.1111, 113.1111, 114.1111	No estimation for gender breakdown
	Schemes 44, 46	114.1111	
	Scheme 49	113.1111	No estimation for gender breakdown; survivors pensions also included in this item

Table 6 – The information concerning pensioners abroad

Country	Availability of pensioners abroad in Item 1000000	Supplementary information "e"	Item 1000000 – number of beneficiaries	Supplementary information "e" – number of beneficiaries	% beneficiaries abroad
BE	No	No			
BG	Yes:	Yes	2229780	26704	1.20
CZ	Yes	Yes	2808676	52160	1.86
DK	Yes, partially	No			
DE	Yes:	Yes, estimates	23 972 058	1365730	5.70
EE	Yes	No			
IE	N.A.	No			
IS	N.A.	No			
EL	N.A.	No			
ES	Yes	No			
FR	Yes.	No			
IT	Yes	Yes	16643044	496 827	2.99
CY	Yes	Yes	110666	5340	4.83
LV	Yes	Yes	584552	508	0.09
LT	Yes	Yes	930769	7 176	0.77
LU	Yes	Yes	137 463	53 790	39.13
HU	Yes	Yes	2775560	21487	0.77
MT	Yes	Yes	75 717	4992	6.59
NL	Yes, partially	Yes, partially	3212700	267 200	8.32
AT	Yes, partially	Yes, partially	2 330 634	243 350	10.44
PL	N.A.	No			
PT	Yes	Yes	3028421	61126	2.02
RO	Yes	No			
SI	No	No			
SK	Yes, partially	Yes, partially	1267280	6543	0.52
FI	Yes	Yes	1414200	60540	4.28
SE	Yes, partially	Yes, partially	2 511 693	115909	4.61
UK	Yes, partially	Yes, partially	12 478 008	1118260	8.96
NO	N.A.	No			

Table 7 - Missed data (2006 – 2008, M = missed)

Year	Country	Total	Women	Men	Item Code	Item name
2006	BE	-	M	M	1120111	Disability pension beneficiaries
2006	BE	-	M	M	1122111	MT Disability pension beneficiaries
2006	BE	-	M	M	1121111	NMT Disability pension beneficiaries
2006	BE	-	M	M	1120110	Total disability function
2006	BE	M	M	M	1000000	Total number of beneficiaries
2006	EL	-	M	M	1161113	NMT Beneficiaries receiving early retirement benefits for labour market reasons
2006	EL	M	M	M	1190110	Total beneficiaries in old-age and survivors' functions
2006	EL	-	M	M	1160113	Total pension beneficiaries in unemployment function
2006	FI	M	M	M	1162113	Beneficiaries receiving early retirement benefits for labour market reasons
2006	UK	M	M	M	1190110	Beneficiaries of old age or survivors pension
2006	UK	M	M	M	1120110	Disability
2006	UK	M	M	M	1120111	Disability pension beneficiaries
2006	UK	M	M	M	1122111	MT Disability pension beneficiaries
2006	UK	M	M	M	1132111	MT Old age pension beneficiaries
2006	UK	M	M	M	1142111	MT survivors' pension
2006	UK	M	M	M	1121111	NMT Disability pension beneficiaries
2006	UK	M	M	M	1131111	NMT Old age pension beneficiaries
2006	UK	M	M	M	1141111	NMT survivors' pension
2006	UK	M	M	M	1130111	Old age pension beneficiaries
2006	UK	M	M	M	1140111	Survivors
2006	UK	M	M	M	1000000	Total number of beneficiaries
2006	UK	M	M	M	1130110	Total old age function

2007	BE	M	M	M	1000000	Total number of beneficiaries
2007	EL	-	M	M	1161113	NMT Beneficiaries receiving early retirement benefits for labour market reasons
2007	EL	-	M	M	1160113	Total pension beneficiaries in unemployment function
2007	UK	M	M	M	1120112	Beneficiaries receiving early retirement benefits due to reduced capacity to work
2007	UK	M	M	M	1122112	Means-tested: Beneficiaries receiving early retirement benefits due to reduced capacity to work
2007	UK	M	M	M	1162113	MT Beneficiaries receiving early retirement benefits for labour market reasons
2007	UK	M	M	M	1161113	NMT Beneficiaries receiving early retirement benefits for labour market reasons
2007	UK	M	M	M	1160113	Total pension beneficiaries in unemployment function
2008	BE	M	M	M	1000000	Total number of beneficiaries
2008	EL	-	M	M	1161113	NMT Beneficiaries receiving early retirement benefits for labour market reasons
2008	EL	-	M	M	1160113	Total pension beneficiaries in unemployment function
2008	UK	M	M	M	1162113	MT Beneficiaries receiving early retirement benefits for labour market reasons
2008	UK	M	M	M	1161113	NMT Beneficiaries receiving early retirement benefits for labour market reasons
2008	UK	M	M	M	1160113	Total pension beneficiaries in unemployment function

Table 8 – Reported problems linked to data sources

Country	Data source	Type	Frequency	Time lag	Scheme	Comment
AT	Austrian Institute for Economic Research	Other	120	120	20	Data are not provided each year and do not provide information on beneficiaries by sex (scheme 20: 1331111).
AT	Court of Audit (Rechnungshof): Report on incomes (Bericht gemäß Art. 1 § 8 Bezügebegrenzungsgesetz, BGBl. I Nr. 64/1997 für die Jahre 2006 und 2007): Special tabulation.	Administrative data	24	24	2	Data are only available every second year for two reporting years.
AT	Federal Ministry of Labour, Social Affairs and Consumer Protection	Administrative data	12	10	1	Beneficiaries of multiple basic benefits are only counted once in one of the basic pension benefits (scheme 1: 1121111, 1131111, 1141111). Number of beneficiaries of multiple pension benefits is only given in total by sex and age groups (scheme 1: 1121111, 1141111). The so called Alterspensionen (old age pensions) under standard retirement age are not split up to the beneficiaries of the different benefits covered (early retirement pension based on a reduced ability to work, early retirement pension for long-term contribution payers, pension for long-term insured persons, corridor pension, heavy work pension and early old age pension because of unemployment) (scheme 1: 1121112, 1131112, 1131113 (until 2006), 1161113 (until 2007)). The beneficiaries of an equalisation supplement under standard retirement age are not split up to different benefits (early retirement pension based on a reduced ability to work, early retirement pension for long-term contribution payers, pension for long-term insured persons, corri
AT	Federal Ministry of Labour, Social Affairs and Consumer Protection	Administrative data	12	10	1	Figures on equalisation supplement are slightly lower than those provided in total by the Federal Ministry of Social Affairs and Consumer Protection (Special tabulation of statutory pension insurance beneficiaries) because of different tabulation dates (scheme 1: 1122111, 1122112, 1132111, 1132112, 11421111, 1162113 (until 2007)).
AT	Federal Ministry of Labour, Social Affairs and Consumer Protection	Administrative data	12	8	3	No information by sex for parts of beneficiaries (orphan's pensions, parents' pensions) is given (scheme 3: 1141111).
AT	Federal Ministry of Labour, Social Affairs and Consumer Protection	Administrative data	12	3	3	Number of double counting between schemes is not fully given as this information is only recorded for beneficiaries of certain benefits (scheme 3: 1141111).

Country	Data source	Type	Frequency	Time lag	Scheme	Comment
AT	Federation of Austrian Social Insurance Institutions	Administrative data	12	3	1, 2	Data do not cover all beneficiaries of pensions paid by health institutions for some parts of civil servants (Krankenfürsorgeanstalten) (scheme 2: 1121111, 1131111, 1141111). Number of double counting (civil servants survivors' pension and civil servants' pension) is not given (scheme 2: 1121111, 1131111, 1141111).
BE	De Post	Administrative data	12	17	27	Only the complementary pension
BE	Ethias, concerning VMW	Administrative data	12	15	29	Only statutary employees and there widows / orphilans
BE	RSZPPO: annual report	Administrative data	12	17	17	Completory data to read in combination with PDOS-data
BE	SWDE	Administrative data	12	16	30	Only statutary employees and there widows / orphilans
CZ	Registers of private pension funds	Register based data	12	9	3	Incomplete coverage for a scheme (item 1121111) - the portion of pension beneficiaries in scheme no. 3 to total number of Czech Republic is relatively low (an estimation for 1121111 is less)
DE	Altersvorsorge in Deutschland, BMAS	Survey	48	48	15	Data for the years between two surveys are estimated.
DE	Geschäftsberichte diverser Versorgungsanstalten, insbes. der Arbeitsgemein-schaft berufständischer Versorgungseinrichtungen	Administrative data	12	24	10	The delay of two years lead to estimation of data for year t-2.
DK	State Employers Authority (Personalestyrelsen)	Administrative data	12	12	12-13	Estimation
DK	The Danish Financial Supervisory Authority (Finanstilsynet)	Administrative data	12	12	11	Estimation
IT	Casellario centrale dei pensionati (Central archive of pensioners managed by the National Institute of Social Protection)	Administrative data	12	15	3, 4, 5, 6, 8, 10, 11, 12, 13, 14, 15, 16, 19, 20, 21, 22, 23, 24, 25	Unemployment function: the archive allows to identify beneficiaries belonging to unemployment function only for pensions provided by INPS (National Institute of Social Protection), who represent the 80 per cent of all benefits paid to older workers. The remaining 20 per cent can't be extrapolate and is included in the old-age function. Therefore, the unemployment function is underestimated and the old-age function is slightly overestimated. Scheme 22 : the archive doesn't allow to directly identify pension funds among other bodies of social protection. We distinguish pension funds

Country	Data source	Type	Frequency	Time lag	Scheme	Comment
						by verifying their presence in Covip's (Commissione di vigilianza sui fondi pensione) pension fund register. Scheme 4: the archive doesn't allow to distinguish between disability pensions and old-age pensions for scheme 4. At the moment no estimation is possible: we consider all benefits as old-age pensions. Therefore, data are missing for the item 1120110 (and its breakdowns) and are overestimated for the item 1130110.
LT	State Social Insurance Fund Board under the Ministry of Social Security and Labour	Administrative data	12	5	10, 12	Estimates were made only for the breakdown of the number of beneficiaries living outside the country (and receiving pensions under international treaties) by gender (scheme 10, items 1121111, 1131111, 1141111). In 2008 the number of beneficiaries living outside the country made up about 0.8 per cent (in 2007, 0.6 per cent) of the total number of pension beneficiaries in Scheme 10.
NL	Algemeen Burgerlijk Pensioenfonds (ABP)	Administrative data	12	8	31	Thorough information to agegroups, men/women etc
NL	Budget of Ministry of Defence	Estimates	12	12	45	Only partial data about persons
NL	Budget of Ministry VWS	Administrative data	12	-	12, 13,14, 15, 18	No distinction about men/women
NL	De Nederlandsche Bank	Administrative data	12	6	28, 29, 33	Data are used to make estimates of missing data
NL	National Accounts	National accounts	12	12	26,30,32, 34,46,47, 48	Data are used to make estimates of missing data
NL	Pensioen en uitkeringsraad (PUR)	Administrative data	12	6	12,14,15	No distinction about men/women
NL	Sociale Verzekeringsbank (SVB)	Administrative data	12	6	1,2	Quarterly reports
NL	Stichting administratie Indonesische pensioenen	Administrative data	12	6	13	Only partial distinction between men/women
NL	Verzekerd van cijfers	Administrative data	12	8	28,29,31, 33	No distinction about men/women
NL	VUT-fonds overheidspersoneel	Administrative data	12	12	34, 66	Used for scheme 34 and partly estimates
RO	National House of Pensions and Other Social Insurance Rights	Administrative data	1	1	21, 22	Not available data by gender and age groups for performing the transfer of number of beneficiaries of disability pension over the standard retirement age from disability function to old age function. In order to

Country	Data source	Type	Frequency	Time lag	Scheme	Comment
	and Ministry of Culture					compute estimates, data from Household budget survey used
RO	Ministry of Defence, Ministry of Interior and Administration, Romanian Intelligence Service	Administrative data	1	1	23	See above.
SI	The Mutual Fund for Craftsmen and Entrepreneurs	Administrative data	12	9	18	Data from that source are divided only by sex. Regarding legal retirement age, i. e. 60 for women and 65 for men, here isn't taken strictly into consideration.
SK	5 supplementary pension companies: ING Tatry-Sympatia, Stabilita, AXA, Tatra banka, AEGON	Administrative data	12	6	11	Since 2008 we divided beneficiaries by type benefits - beneficiaries with lumps sum benefits were excluded. The beneficiaries of scheme 11 did not are included to items of column "Total number of beneficiaries without double counting". Reasons: 1) There is no information available on double counting among schemes 11 and 18, 19 and 13; 2) Scheme 11 is supplementary with small value of pensions;
SK	Social security for: Soldiers, policemen, customs officers, Corps of Prison and Judicial Guards, and Corp of the Railway Police.	Administrative data	12	6	13	No information on double counting with other pension schemes (18and 11). We assume that double counting number of beneficiaries is very small number. We try to solve the problem in future.

Table 9 – Methodologies applied for estimated schemes

Country	Scheme	Type of estimation	Observations - comments
DE	Schemes 10, 15	Based on extrapolation	Last known annual change (Scheme 10). Average annual change between the last two surveys. Last survey data are from 2007 (Scheme 15)
DK	Schemes 11, 13	Based on a hypothesis	No figures for those insurance companies with the same tasks as pension funds. Thus the number of beneficiaries is estimated by assuming that the ratio of expenditure to beneficiaries is the same for these companies as for the regular pension funds (also in scheme 11). No figures for the number of municipal civil servants receiving pensions. Thus the number of beneficiaries in scheme 13 is estimated taking the ratio between the number of state civil servants (scheme 12) and their pension benefits and applying that ratio to the expenditure for municipal civil servants (scheme 13).
IT	Scheme 22	Other	Data are estimated by using another source (pension funds register).
UK	Schemes 8,18,28,29,39,42,43	All items concerned	All data in each scheme are based on caseload figures, not beneficiaries. Caseloads can be for individuals or couples. It is impossible to estimate accurate beneficiaries from this as information is not available. Therefore, all figures are approximate.
	Scheme 44	Based on a survey	The data will include estimates for non-response based upon returned values of contributors with common sampling variables. Data will include values which have been grossed up to total population based on sample frame.

Table 10 – Methodologies used for the estimates of some items (by country, scheme and item)

Country	Schemes	Items	Type of estimation	Observations - comments
LV	Scheme 13	1141111	Based on known distributions	Breakdown of a total by gender. To divide the beneficiaries by gender for the total number of beneficiaries we used the proportion of available data of pension's beneficiaries.
	Scheme 24	1121111, 1131112, 1141111		
RO	Schemes 21, 22, 23	1131111	Based on a survey	According to the ESSPROS methodology, the number of pension beneficiaries who receive disability pension, but who are over the standard retirement age have to be included under old age function. Data by age groups is not available. This is the reason for which some estimates had to be performed while calculating the number of pension beneficiaries who receive disability pension, but who are over the standard retirement age. The following estimation method was used: extracting from Household Budget Survey data on number of pension beneficiaries by types of pensions and by age groups; computing, from the above mentioned selection, the number of disability pensioners over the standard retirement age out of the total number of disability pensioners; applying the proportion mentioned-above to the number of disability pensioners collected from administrative data source and after making the transfer of the value obtained from disability function to old age function.
AT	Scheme 1	1121111, 1131111, 1141111	Based on known distribution	The total number of beneficiaries of multiple pension benefits was separated into groups of double counting and, as beneficiaries of multiple basic pensions are only counted once in one benefit, double counting has been added to 1121111 and to 1141111.
		1121112, 1131112, 1131113 (until 2006), 1162113 (until 2007)		Beneficiaries of old age pensions under standard retirement age have been split up to the different beneficiaries covered.
		1122112, 1132112, 1162113		The beneficiaries of an equalization supplement were split up to the different benefits covered by using detailed information with slightly different figures.
	Scheme 2	1121111, 1131111, 1141111.		The share of civil servants' pension and civil servants survivors' pension inclusive pensioners of health institutions is assumed to be the same as for civil servants' pensioners without pensioners of health institutions.
		1121111, 1131111,		Share of double counting (civil servants' pension in addition to civil servants

Country	Schemes	Items	Type of estimation	Observations - comments
		1141111.		survivors' pension) has been estimated.
	Scheme 3	1141111	Based on a hypothesis	Breakdown of beneficiaries of survivor's pensions by sex have partly (orphan's pensions, parents' pensions) been estimated by using assumptions based on the age of the beneficiaries.
	Scheme 20	1131111	Expert opinion	Estimation of reporting years 2005 and later has been based on additional information provided by a national expert.
DE	Schemes 4, 9, 10, 11, 15, 16, 18, 19, 20	All items concerned	Based on known distribution	The structure by gender of scheme 1 is used to estimate the gender distribution for all other schemes.
	Schemes 01, 4, 9, 10, 15, 16, 18, 19,20			The share of benefits going to beneficiaries living outside of the country in scheme 1 is used to estimate the number of beneficiaries living outside in schemes 4 - 10 and 15 - 20.
	11			The share of benefits going to German beneficiaries living outside of the country is used to estimate the number of beneficiaries in scheme 11.
FR	Schemes 15, 34, 67	1161113	Based on a hypothesis	We estimated the number of beneficiaries in scheme 15 by assuming that the average cost is 15 000 euros a year.
IT	Scheme 4	1120110, 1130110		Scheme 4: the archive doesn’t allow to distinguish between disability pensions and old-age pensions for scheme 4. At the moment no estimation is possible: we consider all benefits as old-age pensions. Therefore, data are missing for the item 1120110 (and its breakdowns) and are overestimated for the item 1130110
	All schemes concerned	1130110, 1160110		Unemployment function: the archive allows identifying beneficiaries belonging to unemployment function only for pensions provided by INPS (National Institute of Social Protection), who represent the 80 per cent of all benefits paid to older workers. The remaining 20 per cent can’t be extrapolate and is included in the old-age function. Therefore, the unemployment function is underestimated and the old-age function is slightly overestimated
LT	Scheme 10	1121111, 1131111, 1141111	Based on known distributions.	Only the breakdown of the number of beneficiaries living outside the country by gender.
NL	Schemes 18, 30, 32, 45	1131111	Based on a hypothesis	We use the euro amount spend on benefits and the average benefits of similar schemes to calculate the number of beneficiaries.
	Schemes 30, 45	1121111		
	Schemes 30, 45	1141111		
	Schemes 34, 48, 66	1131112		

Country	Schemes	Items	Type of estimation	Observations - comments
NO	Group 01	1131113	Based on a hypothesis;	Partial Pension for fishermen - estimate breakdown of a total by gender. We estimate 20 percent women and 80 percent men under the age of 67.
	Group 01	1131112	Based on known distributions	This is the difference between the total AFP beneficiaries and the beneficiaries in the SPK.
	All schemes level	1142111	Based on a hypothesis	Estimate increased from 25% to 28% in 2008
PL	Scheme 10	All items concerned	Based on a survey	Breakdown of a total by gender
	Scheme 07		Estimation based on a hypothesis	Estimation by gender. Assumption that gender structure is the same as for scheme 02 structure
PT	Scheme 13	1121111	Estimation based on a hypothesis	This estimation of distribution of total by gender used the breakdown by gender of number of persons exposed at risks by the information providers and the assumption that a people at risk of accident and the beneficiaries of disability pensions follow a similar gender pattern.
	Scheme 59	1121111, 1131111, 1131112, 1141111		This estimation of distribution of total by gender used the breakdown by gender of number of people participating in pension funds by the information providers and the assumption that participants in pension funds and the beneficiaries of their pensions follow a similar gender pattern. First, the proportion of men and proportion of women on the total number of participants in pension funds were calculated for each pension category provided by scheme. For codes 1121111, 1131111 and 1131112 the proportion of men beneficiaries was estimated by the proportion of men participants and the proportion of women beneficiaries was estimated of the proportion of women participants. For code 1141111, the proportion of men participants was applied to estimate women beneficiaries, while the proportion of women participants was applied to estimate men beneficiaries.
BE	Scheme 44	112.1111	Estimation based on a hypothesis	By hypothesis 40% female and 60% male

Table 11 – Double counting type 1 – cases of treatment using a PIN

Country	Items	Schemes	Summary
BG	1121111, 1131111	Scheme 2	
	1141111	Schemes 1, 3	
ES	1121111, 1131111, 1141111	Schemes 1, 19, 28	Beneficiaries have been counted once
	1131112	Schemes 19, 28	
FI	1121111, 1121112, 1131111, 1131112, 1131113, 1141111, 1161113	Schemes 01-17,49,50	
	1122111, 1122112, 1132111, 1132112, 1132113, 1142111, 1162113	Scheme 1	
FR	1121111	Scheme 1	One person can get several pensions for occupational accident or disease. The reporting system of the scheme enables now to avoid this type of double counting (it was not the case in the data provided last year).
IT	1121111	Scheme 24	The elimination of double counting is carried out removing multiple fiscal codes inside each scheme belonging to this pension category
	1121112	Schemes 3, 5, 8, 10, 11, 14, 15, 19, 22	
	1122111	Schemes 23, 25	
	1131111	Schemes 3, 4, 5, 6, 8, 10, 11, 13, 14, 15, 19, 20, 21, 22, 24	
	1131112	Schemes 3, 4, 5, 6, 10, 11, 19, 22	
	1132111	Schemes 8, 25	
	1141111	Schemes 3, 4, 5, 6, 8, 10, 11, 14, 15, 19, 20, 21, 22, 24	
	1161113	Scheme 8	
NO	1121111, 1131111, 1131112	Schemes 01, 03, Group 01	
	1122111, 1132111	Scheme 1	
	1131113	Group 1	
	1161113	Scheme 3	

Table 12 – Double counting type 1 – Other methods of treatment

Country	Items	Schemes	Treatment	Summary
AT	1121111, 1141111	Scheme 1	Estimation based on previously known data	As multiple recipients are only counted once in the data source, some groups of double counting had to be added at benefit level.
	1141111	Scheme 2		As recipients of civil servants' and civil servants survivors' pensions are only counted once in the data source, this double counting was estimated with the share of double counting and added at benefit level.
CY	1141111	Schemes 1,2	Using micro level data	CYSTAT had to co-operate with the related public units in order to investigate cases and avoid double counting. For the requirements of ESSPROS, relevant administrative data and registers were examined, by the staff of these units, so as to record the actual number of beneficiaries benefited by this pension category in each scheme.
		Schemes 5,6		The data was extracted by the use of questionnaires that were sent and collected to/from each corporation separately. Each corporation investigated its own administrative sources, on behalf of CYSTAT, having in mind the treatment of double counting. In both methods the scope was to count each beneficiary only once, no matter if he/she was benefited by more than one benefit.
DK	1121111, 1121112	Scheme 83	Other	As many people who receive early retirement benefits due to reduced capacity to work also receive a disability pension, it is very difficult to distinguish between these. Due to the difficulty of distinction, early retirement benefits due to reduced capacity to work are thus included in disability pension (Scheme 83: Item 1121111).
EE	1141111	Scheme 2	Based on a hypothesis	According to State Pension Insurance Act persons who have the right to receive several state pensions shall be granted one state pension of their choice, except the orphans. The treatment of double counting is made on the basis of the hypothesis that each orphan gets two survivors' pensions. The number of orphans (285) is subtracted from the number of beneficiaries in survivors' function; it is (285/12980) 2.2 % maximum variation.
FR	1120111	Schemes 1, 15, 18	Based on a hypothesis	Within the item "Disability pension beneficiaries", there are 2 types of benefits: ‘disability pensions’ and ‘pensions for occupational accident or disease’. The conditions to receive these benefits are very different, so we consider there is no double counting between them
LT	1131111, 1141111	Scheme 12	Using micro level data	The number of beneficiaries who received only one State pension for casualties was obtained from administrative data. Both the number of beneficiaries and the number of benefits were available.
	1141111	Scheme 10		To obtain the number of beneficiaries who received only a survivors' pension, the number of beneficiaries who could get the only type of the State social insurance pension was subtracted from the total number of State social insurance pension beneficiaries.
PT	1141111	Schemes 63 and 65.	Using administrative data	The schemes provided information about the number of pensioners who receive more than one survivor's pension within the scheme. Double counting has been eliminated.
SK	1121111	Schemes 19, 13	From evidence of pensioners	Elimination of double counting with survivor function in total.
	1131111	Schemes 18, 13		
	1141111	Schemes 18, 19 and 13		Elimination of double counting pensions in composed. In total (10000000) are into account included only beneficiaries with sole pension (widows, widowers and orphans).
	1161113	Scheme 18		In total elimination of double counting inside scheme with survivor function in total.

Table 13 – Double counting type 1 – cases of no treatment

Country	Items	Schemes	Summary
AT	1121111, 1141111	Scheme 5	There is no information available on double counting between disability pensions and survivors' pensions. It has been assumed to be not significant.
	1131112	Scheme 4	There is no information available on double counting within beneficiaries of the special pension. It has been assumed to be not significant.
	1131111	Scheme 20	There is no information available on double counting within occupational pensions. It has been assumed to be irrelevant.
	1141111	Scheme 3	There is no information available on double counting within and/or between relevant benefits. It has been assumed to be irrelevant because of different eligibility requirements and beneficiary groups.
	1161113	Scheme 11	Due to eligibility requirements for both special benefit for mining industry and transitional allowance there is no double counting possible.
ES	1122111, 1132111, 1132112	Schemes 1, 19, 28	
ES	1161113	Scheme 1	
FI	1121111, 1121112, 1131111, 1131112, 1131113, 1141111, 1161113	Scheme 18	
UK	1131111	Scheme 18	Winter fuel payments and free TV licenses are both benefits to pensioners covered by this same scheme. To include TV licenses would introduce double counting, payment of WFP is more widespread than TV licenses (which isn't actually a payment, certain pensioners receive a TV license for free, rather than having to pay for one).
BE	1131111	Scheme 49	Sum of old age retirement and survivors pensions

Table 14 – Double counting type 2, cases of treatment using a hypothesis

Country	Items	Schemes	Summary
AT	1131111	Schemes 1 and 20, 2 and 20, 5 and 20.	It is assumed that the occupational pension of scheme 20 is a supplementary scheme to several basic schemes. So, all beneficiaries have been defined as double counting.
	1141111	Schemes 2 and 5, 5 and 1	The number of beneficiaries of survivors' pension of scheme 5 and in schemes 1 and 2 has been estimated with the share of double counting of disability pensions.
CZ	1131112, 1141111	Schemes 1 and 3, Schemes 3 and 9	Elimination of double counting between schemes no. 1 and 3 (as well as 3 and 9): The scheme no.3 comprises the supplementary one (the third pension pillar) introduced in 1994 with low importance so far. Nearly all beneficiaries within scheme no. 3 are beneficiaries within schemes 1 or 9 at the same time. To eliminate double counting the beneficiaries within scheme no. 3 are excluded (horizontal elimination of double counting), they are recorded in scheme no. 1 or 9
SI	1121111, 1131111	Schemes 15, 17	As for scheme 15 we get individual data (PIN) and for scheme 17 aggregated, we can't exclude double counting simply with subtraction. As the content of mentioned schemes is known to us very well, we assume that beneficiaries are presented in both schemes and we exclude those from scheme with lower number
DK	1131111	Schemes 11 and 82, 12 and 82, 13 and 82, 14 and 82, 15 and 82	The total of category 1131111 (Old-age pension beneficiaries) is equal to the total under scheme 82 of category 1131111 as beneficiaries under schemes 11-15 are also likely to receive public old age pension.
PL	1131111	Scheme 02 & 07	Estimation by gender. Assumption that gender structure is the same as for scheme 02 structure
FR	1121111	All schemes concerned	For disability pensions, we considered there is no double counting.
NL	1122111	13-15, 28-31, 33, 45	Disabled are assumed to have only one scheme
	1131111	1, 12, 18, 28-33, 45	At total level scheme 1 suffice
	1131112	34, 48, 66	Early retirees are assumed to have only one scheme. Except for scheme 66, which has a similar population as scheme 34
	1141111	2, 14, 15, 28-31, 33, 45	Scheme 2 covers the total level of survivor pensioners
NO	1121111	01, 03, Group 1	01(old age pension beneficiaries National Insurance Scheme - NMT), 03(old age pension beneficiaries SPK-NMT), Group 1(old age pension beneficiaries KLP, PTS-NMT). Most beneficiaries of scheme 03 and group 01 is also be beneficiaries of scheme 01
	1131111	01, 03, Group 1	01(old age pension beneficiaries National Insurance Scheme - NMT), 03(old age pension beneficiaries SPK-NMT), Group 1(old age pension beneficiaries KLP, PTS-NMT). Total: This is the sum of the old age beneficiaries from the National Insurance Scheme, the old age beneficiaries under the age of 67 in the PTS and 40 percent of the beneficiaries from the supplementary pension (based on information from NAV). It is assumed that SPK, KLP, the war pension and the PTS beneficiaries above the age of 67 are coordinated with the National Insurance Scheme. The gender breakdown for the PTS under the age of 67 is estimated to 20%

Country	Items	Schemes	Summary
			women and 80% men. Group 1: This is the sum of old age beneficiaries from KLP, PTS (both under and above 67 years), the pension for disabled persons in the war pension and the beneficiaries of the supplementary pension granted to those without rights to receive old-age pension from the National Insurance Scheme (because of short period of residence in Norway). For the PTS beneficiaries both under and above 67 years are included because PTS treat them this way. For the war pension, everyone receiving disability pensions are classified as old age pension bene
	1132111	01, 03, Group 1	01(old age pension beneficiaries National Insurance Scheme - MT), group 01(beneficiaries of the supplementary pension granted to those without rights to receive old-age pension from the National Insurance Scheme). 40 percent from group 01(supplementary allowance) are summarized with those in scheme 01 who receives special allowance (dependent on income) to avoid double counting
	1142111	01, 03, Group 1	01(survivors' pension beneficiaries -MT National Insurance Scheme), 03(survivors' pension beneficiaries -MT SPK) and group 01(survivors' pension beneficiaries -MT KLP, PTS and the survivors from the war pension). 28% percent from scheme 03 (SPK) are summarized with the whole population on scheme 01 (The National Insurance Scheme) to avoid double counting
BE	1121111	Scheme 1 - 3 - 8 - 9 - 30 - 36 - 37 - 39 - 44	Summation of these schemes with eliminating of the pensioners of Scheme 9 partially (63,7% of them), Rég.37 and Scheme 39.
	1131111	Scheme 5 - 6 - 7 - 15 - 16 - 17 - 29 - 30 - 31 - 35 - 45 - 49	Aggregation, without double counting. Eliminating the pensioners of Scheme 5, 35, 39, 45, 49 The calculation is made starting from RVP-data without double counting. The PDOS-data are added, with reducing them with the number of pensioners of the public sector reported by the RVP.
	1141111	Scheme 5 - 6 - 7 - 15 - 16 - 17 - 29 - 30 - 31	Aggregation, without double counting Eliminating the pensioners of Scheme 5, 35, 39, 44, 45, 46 The calculation is made starting from RVP-data without double counting. The PDOS-data are added, with reducing them with the number of pensioners of the public sector reported by the RVP.

Table 15 - Cases of treatment of double counting type 2 using a PIN.

Country	Items	Schemes	Summary
BG	1121111	S2 - S1, S2 - S3	
	1131111	S1 - S3, S1 - S2, S2 - S3, S2 - S6	
	1141111	S1 - S2, S1 - S3, S2 - S3	
ES	All	All	Not described by pairs of schemes. Using a personal identification number, in the case of double counting between schemes, the beneficiaries recorded under the same item that get this type of pension from two or more schemes are counted once
FI	1121111, 1121112, 1131111, 1131112, 1131113, 1141111, 1161113	01-17,49,50	
IT	1121112	3, 5, 6, 8, 10, 11, 12, 14, 15, 16, 19, 21, 22	The elimination of double counting is carried out removing multiple fiscal-codes inside the union of all schemes belonging to this category
	1131111	3, 4, 5, 6, 8, 10, 11, 12, 13, 14, 15, 16, 19, 20, 21, 22, 24	
	1131112	3, 4, 5, 6, 8, 10, 11, 13, 19, 20, 21, 22	
	1132111	8, 23	
	1141111	3, 4, 5, 6, 8, 10, 11, 12, 14, 15, 16, 19, 20, 21, 22, 24	
MT	1131111, 1141111	1 and 6	All members in scheme 6 are automatically excluded
LU	1121111, 1131111, 1131112, 1141111	3,5,17,18,19,20	

Table 16 – Elimination of DC type 2 using micro level data.

Country	Item	Schemes	Summary
LT	1121111	10 and 13	Beneficiaries of an Officials and Military Personnel State disability pension (Scheme 13) received a State social insurance pension (Scheme 10) in most cases (in 2008, 97 per cent). To obtain the number of disability pension beneficiaries without double counting, the number of beneficiaries who also received a State social insurance pension was subtracted from the total number of beneficiaries of an Officials and Military Personnel State disability pension.
	1131111	10 and 12	Beneficiaries of State old-age pension (Scheme 12) received a State social insurance pension (Scheme 10) in most cases. To obtain the number of old-age pension beneficiaries without double counting, the number of beneficiaries who also received a State social insurance pension (Scheme 10) was subtracted from the total number of beneficiaries of a State old-age pension.
	1131111	10 and 13	Beneficiaries of an Officials and Military Personnel State old-age pension (Scheme 13) received State social insurance pension (scheme 10) in most cases (in 2008, 95 per cent). To obtain the number of old-age pension beneficiaries without double counting, the number of beneficiaries who also received a State social insurance pension was subtracted from the total number of beneficiaries of an Officials and Military Personnel State old-age pension.
	1131112	10 and 13	34 per cent of beneficiaries of an Officials and Military Personnel State anticipated old-age pension (Scheme 13) received a State social insurance pension (Scheme 10) in 2008. To obtain the number of anticipated old-age pension beneficiaries without double counting, the number of beneficiaries who also received a State social insurance pension was subtracted from the total number of beneficiaries of an Officials and Military Personnel State anticipated old-age pension.
	1141111	10 and 12	Beneficiaries of a State survivors' pension (Scheme 12) received a State social insurance pension (Scheme 10) in most cases. To obtain the number of survivors' pension beneficiaries without double counting, the number of beneficiaries who also received a State social insurance pension was subtracted from the total number of beneficiaries of a State survivors' pension.
	1141111	10 and 13	16 per cent of beneficiaries of an Officials and Military Personnel State survivors' and 23 per cent of beneficiaries of an orphan's pension (Scheme 13) received a State social insurance pension (Scheme 10) in 2008. To obtain the number of survivors' pension beneficiaries without double counting, the number of beneficiaries who also received a State social insurance pension was subtracted from the total number of beneficiaries of an Officials and Military Personnel State survivors' pension.
SK	1121111	5 and 19	
	1121111	19/11/5 and 13	
	1121111	19/5 and 11	
	1141111	18 and 19	All beneficiaries were divided by age: in active age are included in scheme 19 and in retirement age in scheme 18. Elimination of double counting in the case of pensioners in compose is easier.
	1141111	18/11 and 13	
	1141111	19/11 and 13	
	1141111	18/19 and 11	

Table 17 – Treatment of type 2 double counting - other methods

Country	Items	Schemes	Treatment	Summary
AT	1121111	Schemes 1 and 2	Estimation based on previously known data	The number of beneficiaries of invalidity pension and civil servants' pension under standard retirement age has been estimated with the share of double counting.
	1131111	Schemes 1 and 2		The number of beneficiaries of invalidity pension or regular old age pension and civil servants' pension over standard retirement age has been estimated with the share of double counting.
	1141111	Schemes 1 and 2		The number of beneficiaries of survivors' pension and civil servants survivors' pension has been estimated with the share of double counting.
	1141111	Schemes 3 and 1, Schemes 3 and 2, Schemes 3 and 5		Due to lack of better information, the number of beneficiaries receiving survivors' pension benefits of scheme 3 in addition to pensions from other schemes (1, 2 and 5) has been assumed as given by the data sources.
CZ	1131111	S1 - S3, S3 - S9	Other	They are all supposed to be double counted
DE	1121111	1 - 18	Using micro level data	Information from the survey "Alterssicherung in Deutschland" are used for the elimination of double counting between schemes. The representative survey shows kind and level of combinations of pension benefits from different schemes for households in Germany’
	1131111	1 – 18, 20		
	1131112	1 – 11, 16		
	1141111	1 – 11, 16, 18		
FR	1131111	3, 15 - 20, 27 - 34, 37 - 41, 43, 47, 51, 52, 69, 81	Estimation based on a survey	We use data from the "échantillon inter-régime des retraités" (EIR). For more information, see http://www.sante.gouv.fr/drees/serieetudes/pdf/serieetud86.pdf, at page 6.
	1141111	1, 5, 15, 16, 18 - 20, 27, 28, 30 - 33, 37 - 41, 51, 52, 63		For survivors' pension coming from old-age pensions, we use unpublished data from the "échantillon inter-régime des retraités" (EIR). (for other survivors" pensions, coming from disability pension or due to occupational accident, we considered there is no double-counting).
	1141112	1, 3, 17, 47, 51, 81		We use data from the "échantillon inter-régime des retraités" (EIR).
PT	1121111	42, 43 and 59.	Using a survey (scheme 42) and administrative data (schemes 43 and 59).	These schemes provided the disability pensions supplement, for their beneficiaries, accounting for 100% in schemes 42 and 43, and for 56% in scheme 59. Double counting has been eliminated in the total of all schemes.
	1131111	42, 43, 56 and 59.	Using a by survey (scheme 42) and administrative data (schemes 43, 56 and 59).	These schemes provided the old age pensions supplement, for their beneficiaries, accounting for 100% in schemes 42, 43 and 56, and for 56% in scheme 59. Double counting has been eliminated in the total of all schemes.
	1141111	42, 43 and 59.	Other a survey (scheme 42)	These schemes provided the survivors pensions supplement, for their beneficiaries, accounting

Country	Items	Schemes	Treatment	Summary
			and administrative data (schemes 43 and 59).	for 100% in schemes 42 and 43, and for 56% in scheme 59. Double counting has been eliminated in the total of all schemes.
	1131112	59.	Other – Using administrative data.	This scheme provided the anticipated old age pensions supplement, for their beneficiaries, accounting for 100% of total. Double counting has been eliminated in the total of all schemes.
SK	1121111	5 and 19	Using micro level data	
	1141111	18 and 19, 18/19 and 11		All beneficiaries were divided by age: in active age are included in scheme 19 and in retirement age in scheme 18. Elimination of double counting in the case of pensioners in compose is easier.
UK	1121111	8,29,43		DWP have estimated totals which don't necessarily correspond directly with schemes. No further information is available on how they have calculated these.
	1131111	08,18,42,44		We have taken the values for scheme 8 as being the theoretical total for this item. Although the total for scheme 18 is larger it is because it is the total for males and females and is based on case loads rather than beneficiaries and may include multiple caseloads for the same beneficiaries.

Table 18 – Type 2 of Double counting, cases of no treatment

Country	Items	Schemes
FI	1121111, 1121112, 1131111, 1131112, 1131113, 1141111, 1161113	18
SK	1121111	Between schemes 19/11/5 and 13
	1121111	Between schemes 19/5 and 11
	1131111, 1141111	Between schemes 18/11 and 13
	1131111, 1161113	Between schemes 18 and 11
	1141111	Between schemes 19/11 and 13
BE	1122111	Scheme 53
	1131112	Scheme 27
	1132111	Scheme 58
	1161113	Scheme 10

Table 19 - Type 3 double counting – between NMT and MT beneficiaries

Country	Items pair	Treatment	Summary
AT	1121111 – 1122111, 1121112 – 1122112, 1131111 – 1132111, 1131112 – 1132112, 1141111 – 1142111, 1161113 - 1162113	Other (by definition).	All means-tested pensions (supplementary benefit) are paid in addition to non-means-tested pensions (basic benefit). Therefore, the number of beneficiaries without double counting is the number of beneficiaries of the non-means-tested pension.
SI	1121111 – 1122111, 1131111 – 1132111, 1131112 – 1132112, 1131113 – 1132113, 1141111 - 1142111	Using a personal identification number	Subtraction of those whose PIN repeat
DE	1131111 – 1132111, 1141111 - 1142111	Estimation based on hypothesis	The pensions of schemes 18 and 19 are mostly burdens of the world war. In most cases the pensions are additional to a pension of the statutory pension system. So we don't count them when adding non-means-tested to mean-tested beneficiaries at the level of all schemes.
ES	1121111 – 1122111, 1131111 – 1132111, 1131112 – 1132112, 1141111 - 1142111	Using a personal identification number	In most cases the means-tested pensions are just complement of the non means tested pensions. In these cases the number of beneficiaries without double counting is the number of beneficiaries of the non-means-tested pension.
FR	1121111 - 1122111	other	The means-tested pensions are just complement of the non means tested pensions. So the total number of disability pensions is equal to the number of non means tested disability pensions.
	1131111 - 1132111	estimation based on a survey	We use data from the "échantillon inter-régime des retraités" (EIR): 19.6% of beneficiaries of "old-age pensions / means-tested" receive no "old-age pensions / non means-tested" (that proportion is 27.2% for women and 8.6% for men).
	1141111 - 1142111	estimation based on a survey	For survivors' pensions, there are 2 cases: - For the pensions which were originally old-age pensions, we use EIR. - For the pensions which were originally disability pensions, we consider there is no double counting.
IT	1121111 – 1122111, 1131111 - 1132111	Using a personal identification number	The elimination of double counting is carried out removing multiple fiscal-codes inside the item
MT	1131111 - 1132111	Using Personal Identification Number	The data set of the two benefits which had beneficiaries in common where matched and double counting was accounted for.
NO	1121111 - 1122111		All beneficiaries of MT pension are beneficiaries of NMT pension
	1131111 - 1132111		All beneficiaries of MT pension are beneficiaries of NMT pension. In addition

Country	Items pair	Treatment	Summary
			40 per cent of the beneficiaries from the supplementary allowance (item 1132111 group 01) are included in item 1130111 since they are not coordinated with the National Insurance Scheme (based on information from NAV).
UK	1121111 - 1122111		From the information supplied this does not appear to be an issue.
	1131111 - 1132111		All in receipt of means-tested benefits are regarded as also being in receipt of non-means tested benefits. Therefore, NMT total regarded as total.
	1141111 - 1142111		All in receipt of means-tested benefits are regarded as also being in receipt of non-means tested benefits. Therefore, NMT total regarded as total.
	1161113 - 1162113		From the information supplied we do not have any method of assessing whether this is a problem.
BE	1121111 - 1122111	Estimation based on a survey	On the base of a study (survey) the double counting is determinated on 4,5% of the total of regime 53 (IVT and IT)
	1131111 - 1132111	Estimation based on a hypothesis	On base of the RVP statistics 78,32% of item 1132111 is double counting for men and 92,88% of item 1132111 is double counting for women. (Régime 58)

Table 20 – Treatment of double counting at the level of one function – type 4

Country	Items pair	Treated	Treatment	Summary
DK	1120111 - 1120112	Yes	Estimation based on hypothesis	The total of category 1120110 (Total pension beneficiaries in disability function) is equal to the total of category 1120111 (Disability pension beneficiaries) as we assume that all beneficiaries receiving early retirement benefits due to reduced capacity to work also receive disability pension.
FI	1130111 - 1130112 - 1130113	Yes	Using a PIN	
IT	1120111 - 1120112	Yes	Using a PIN	The elimination of double counting is carried out removing multiple fiscal-codes inside the item 1120110
UK	1120111 - 1120112	Yes	Other	We have assumed that all beneficiaries within 1120112 are also beneficiaries in 112011
UK	1130111 - 1130112 - 1130113	No	Other	Data aren't available for 1130112 or 1130113 so we haven't had to do anything.

Table 21 - Treatment of double counting between Old-age and Survivors functions – type 5

Country	Treatment	Summary
AT	Estimation based on previously known data.	Double counting added at scheme level has been taken out again. The number of beneficiaries of civil servants' pension (scheme 2) and survivors' pension or civil servants survivors' pension (schemes 1 or 2) both over standard retirement age was estimated with the share of double counting. The number of beneficiaries of a disability pension (scheme 5) and survivors' pension or civil servants survivors' pension (schemes 1 or 2) both over standard retirement age was estimated with the share of double counting.
SI	Using a personal identification number	Subtraction of those whose PIN repeat
BG	Using a personal identification number	
DE	Using administrative data	For scheme 1 (basic pension scheme) we know exactly the number of benefits und beneficiaries. The level of double counting between the old age and the survivor category in this scheme is the reference for the elimination of double counting between these categories for all relevant schemes
CY	Using micro level data	The total of survivors´ and old age pensioners was extracted by using the public administrative sources and registers. The two public units, mentioned above, contributed so as to avoid double counting. The beneficiaries in public pension schemes are registered having in mind how many of them received one or both of the two pensions above. For schemes 5 and 6 this data was not available.
CZ	Other (based on real data from registers).	It covers sum of 1131111+1141113 reduced by number of beneficiaries receiving two types of pension benefits at the same time except cases when a beneficiary receives survivor pension and disability pension (please see the formula in the relevant cells for item 1190110.
DK	Estimation based on hypothesis	The total of category 1190110 (Total beneficiaries in old age and survivor's functions) is equal to the total of category 1130110 (Total of beneficiaries in old age pension) as we assume that all beneficiaries receiving survivor's pension also receive old age pension.
ES	Using a personal identification number	Aggregation of beneficiaries old-age function and beneficiaries survivors' function minus beneficiaries receiving both
FI	Using a personal identification number	
FR	estimation based on a survey + estimation based on a hypothesis	From EIR, we have the following information: - Old age / non means tested:

Country	Treatment	Summary
HU	Using a personal identification number	In Hungary there are beneficiaries in the scheme 8 in the survivors' pension category (at the item 1141111) who receive an old age and a survivors' benefit. Double counting was treated at the total pension beneficiaries (at the item 1000000) and by the item 1190110. The number of survivors' pensioners receiving two pensions can be obtained by 1130110+1140111-1190110.
IT	Using a personal identification number	The elimination of double counting is carried out removing multiple fiscal-codes inside the union of these following pensions' sets: pensions belonging old-age function pensions belonging survivors' function
LT	Using micro level data	To obtain the number of pension beneficiaries (1190110) without double counting between old-age and survivors' functions: total number of old-age pension beneficiaries + total number survivors' pension beneficiaries - survivors' pension beneficiaries of the retirement age.
PT	Using administrative data	Double counting between old-age pensions and survivors' pensions in schemes 63 and 65, was eliminated in the vertical aggregation of the functions old age and survivors of all schemes - code 1190110.
SK	Using micro level data	For scheme 5, 18 and 19
UK	Estimation based on a hypothesis	As scheme 8 is a universal benefit we have assumed that the total for this scheme includes all recipients of other schemes and is taken as the total. Most but possibly not all beneficiaries of a survivors pension are also in receipt of an old-age pension.
LU	Using a personal identification number	
BE		Separate calculation of a total old age beneficiaries and of a total survivors

Table 22 – Treatment of double counting between all the four functions – type 6

Country	Treatment	Summary
AT	Estimation based on previously known data.	Double counting added at scheme level has been taken out again. The number of beneficiaries of regular old age pension and civil servants' pension (schemes 1 and 2) both under standard retirement age was estimated with the share of double counting. The number of beneficiaries of a civil servants' pension (scheme 2) and survivors' pension or civil servants survivors' pension (schemes 1 or 2) was estimated with the share of double counting. The number of beneficiaries of a disability pension (scheme 5) and survivors' pension or civil servants survivors' pension (schemes 1 or 2) was estimated with the share of double counting. The number of beneficiaries of a special benefit (scheme 11) and survivors' pension or civil servants survivors' pension (schemes 1 or 2) was estimated with the share of double counting.
LV	Using a personal identification number	Eliminated double counting
SI	Using a personal identification number	Subtraction of those whose PIN repeat
BG	Using a personal identification number	The double counting between disability and survivors functions is eliminated.
DE	Using administrative data	For scheme 1 (basic pension scheme) we know exactly the number of benefits und beneficiaries. The level of double counting between the old age and the survivor category in this scheme is the reference for the elimination of double counting between these categories for all relevant schemes
CY	Using micro level data	The total number of pensioners was calculated by the use of the secondary data kept in the public units, having in mind what kind and how many pensions each beneficiary earns. The total number of pension beneficiaries is not equal to the sum of the total beneficiaries in each pension category, having in mind the treatment of double counting.
CZ	Based on real data from registers	Total number of pension beneficiaries in the country is given by the sum of 1120110+1130110+1140111+1160113. This amount is reduced by number of beneficiaries receiving two types of pension benefits at the same time (old-age pension+survivor pension and disability pension+survivor pension; please see the formula in the relevant cell for the total).
DK	Estimation based on hypothesis	The total of category 1190110 (Total beneficiaries in old age and survivor's functions) is equal to the total of category 1130110 (Total of beneficiaries in old age pension) as we assume that all beneficiaries receiving survivor's pension also receive old age pension.
ES	Using a personal identification number	Total beneficiaries for the four functions but counting once the beneficiaries that get more one pension of different functions

Country	Treatment	Summary
FI	Using a personal identification number	
FR	Estimation based on a hypothesis	Beneficiaries of occupational disability pensions, continue to receive it after 60. - In scheme n°15 (State civil servant's scheme) because, 42 000 persons receive both old-age pension and an occupational disability pensions (called "allocation temporaire d'invalidité"=ATI in this scheme). - In scheme n°01 (Cnamts, which is the scheme that provides the larger number of occupational disability pensions), 59% of the beneficiaries are over 60 (idem for women and for men); we can consider they receive also an old-age pension or a survivors' pension. We use the same proportion for the other schemes: this leads to about 735 000 persons who are eliminated as double-counting.
IT	Using a personal identification number	The elimination of double counting is carried out removing multiple fiscal-codes inside the union of all pensions.
LT	Using micro level data	To obtain the number of total pension beneficiaries (1000000) without double counting between disability, old-age, survivors' and unemployment functions: total number of disability pension beneficiaries + total number of old-age pension beneficiaries + number of survivors' pension beneficiaries without double counting between disability, old-age and survivors' functions + total number of unemployment pension beneficiaries.
PT	Using administrative data.	Double counting between disability pension and survivors' pension in schemes 63 and 65, was eliminated in the vertical aggregation of the total number of beneficiaries of all schemes - code 1000000.
SK	Using micro level data	For scheme 5, 18 and 19
LU	Using a personal identification number	
BE		

Table 23 – Reports on revisions

Year	Country	Scheme	Item	Revision type	Observations
2007	AT	20	1131111	4,5	Provisional estimation was replaced by estimation based on recent information (ordinary revision).
2007	BE	Régime 16, 31	1131111, 1141111	5	Data are available now
2007	BE	Régime 30	1121111, 1131111, 1141111	5	Data are available now
2007	DE	Scheme 11	All	4	The breakdown by gender in this scheme is now based on statistical data.
2007	CY	Scheme 5, 6	1131111	5	Corrections were made for 2007 data in co-operation with the Local Governmental Units and the Non-governmental controlled corporations
2007	CY	Scheme 5	1141111	5	Corrections were made for 2007 data in co-operation with the Local Governmental Units
2007	CZ	9	1190110	5	Precising of valuation for 1190110 for scheme 9 and for all scheme level (-25 beneficiaries)
2007	CZ	legal or standard age		2	Improvement of estimation of standard retirement age for men in scheme 9.
2006/ 2007	ES	Total and Scheme 1		3	The information concerning functions is according with the ESSPROSS methodology.
2007	FR	1	1121111,	5	Improvement of the reporting system of the scheme (there was double counting problems in the data provided last year). extraordinary
2007	FR	1	1141111, 1142111	5	Correction of an error (survivors' pensions for occupational accident are non means tested; survivors' pensions coming from invalidity pension are means tested) extraordinary
2007	FR	1, 5	1122111	1	New data source Our source was an annual report of FSI; we now use the Annual data collection on "Minimum vieillesse" and "Minimum invalidité"
2007	FR	10, 27	1132111	5	We provide data for scheme n°27 (last year, the beneficiaries were included in scheme n°10). extraordinary
2007	FR	15	1131111, 1141111	5	Correction of an error (there was double counting problems in the data provided last year). extraordinary
2007	FR	16		5	Correction of an error.
2007	FR	51	1141111, 1142111	1	Additional information supplied by our data source Scheme n°51 is the aggregation of different schemes. Survivors' pensions are means tested in some elementary schemes, and not in other. Last year, we put all beneficiaries in 1142111; now, we have data to split between 1141111 and 1142111.
2007	FR	18, 29		5	In our data, we have the number of beneficiaries for the aggregation of these two schemes. Last year, we put all the beneficiaries in scheme 18. This year, for consistency

Year	Country	Scheme	Item	Revision type	Observations
					with quantitative data, we split the total number between the two schemes.
2007	FR	All	1121111 Men/Women	1	Additional information supplied by our data source. The proportion of women was overestimated in the data provided last year (49% in 2006). This year we have more precise data, especially for occupational disability pensions: the estimated proportion of women is 36%.
2007	FR	All	1141111, 1142111	1	For survivors' pensions coming from old-age pensions, we used more detailed information in EIR. But it does not change the number of pensions in 1140111 for this type of survivors' pension.
2007	HU	?	?	?	In the data collection of the reference year 2006 beneficiaries receiving supplementary benefits was not recorded. In the reference year 2007 this problem was solved for all the time series
2007	IT	All schemes concerned	1120111, 1120112, 1121111, 1121112, 1122111,	3	Extraordinary revision. From the current year (2008) we began to separate beneficiaries of disability pensions between two categories "Disability pension beneficiaries" and "Early retirement benefits due to reduced capacity to work". Therefore we updated years 2006 and 2007.
2007	IT	3, 5, 6, 8, 10, 12, 13, 19	1120110, 1120111, 1121111, 1130110, 1130111, 1130112, 1131111, 1131112, 1140111, 1141111	5	Extraordinary revision due to a better comparison with data on expenditures of the Core System.
2007	IT	19, 22	1131111, 1131112, 11411111	3	Revisions related to the improvement of the external information used to classify each institution inside the Schemes.
2007	PT	42	1121111, 1131111, 1141111	3	The scheme data sources provided breakdown by gender for the first time in 2008.
2007	PT	43	1121111, 1131111, 1141111, 1161113	1	Use of new data sources in the scheme 43: data from Lisbon public transportation provider (Carris).
2007	PT	45	1131111, 1141111	5	These pensions were abolished in scheme 45, due to the revision previously not precise classification of old age and survivor pensions. These benefits were now dully classified as other supplements.
2007	PT	59	1161113	5	This pension category in scheme 59 was abolished in accordance with Esspros Core System.
2007	PT	63, 65	1141111	5	New data about double counting between survivors pensions was made available by data sources of scheme 63 and 65.
2007	SK	Scheme 11	1121111, 1131111, 1141111	3	We excluded figures on beneficiaries receiving lump sum benefits from 2008 and also excluded the pensioner data of scheme 11 from total figures.
2007	SK	Scheme 11	1131111	1	We excluded the pensioner data of scheme 11 from total figures.
2006	SK	Scheme 11	1131111	1	We excluded the pensioner data of scheme 11

Table 24 - List of figures revised, data for 2006 and 2007

Country	Year	Scheme	Item	New figure	Old figure	Difference	Percent (absolute value)
AT	2007	Scheme 20	1000000	128600	132800	-4200	3.16
AT	2007	Scheme 20	1130110	128600	132800	-4200	3.16
AT	2007	Scheme 20	1130111	128600	132800	-4200	3.16
AT	2007	Scheme 20	1131111	128600	132800	-4200	3.16
AT	2007	Scheme 20	1190110	128600	132800	-4200	3.16
AT	2006	Scheme 20	1000000	124900	127300	-2400	1.89
AT	2006	Scheme 20	1130110	124900	127300	-2400	1.89
AT	2006	Scheme 20	1130111	124900	127300	-2400	1.89
AT	2006	Scheme 20	1131111	124900	127300	-2400	1.89
AT	2006	Scheme 20	1190110	124900	127300	-2400	1.89
CY	2007	Scheme 05	1130110	192	175	17	9.71
CY	2007	Scheme 05	1130111	187	170	17	10.00
CY	2007	Scheme 05	1131111	187	170	17	10.00
CY	2007	Scheme 06	1130110	2777	2977	-200	6.72
CY	2007	Scheme 06	1130111	2765	2965	-200	6.75
CY	2007	Scheme 06	1131111	2765	2965	-200	6.75
DE	2007	Total	1000000	23972243	23950432	21811	0.09
DE	2007	Total	1130110	17871349	17814129	57220	0.32
DE	2007	Total	1130111	16847549	16812438	35111	0.21
DE	2007	Total	1130112	1023800	1001691	22109	2.21
DE	2007	Total	1131111	16847549	16812438	35111	0.21
DE	2007	Total	1131112	1023800	1001691	22109	2.21
DE	2007	Total	1140111	6269204	6276467	-7263	0.12
DE	2007	Total	1141111	6269204	6276467	-7263	0.12
DE	2007	Total	1190110	20794815	20773004	21811	0.10
DE	2007	Scheme 10	1130110	100000	133000	-33000	24.81
DE	2007	Scheme 10	1130111	95000	129000	-34000	26.36
DE	2007	Scheme 10	1131111	95000	129000	-34000	26.36
DE	2007	Scheme 10	1140111	46000	16000	30000	187.50
DE	2007	Scheme 10	1141111	46000	16000	30000	187.50
DE	2007	Scheme 10	1190110	146000	149000	-3000	2.01
DE	2007	Scheme 11	1130111	695000	717000	-22000	3.07
DE	2007	Scheme 11	1130112	175000	152000	23000	15.13
DE	2007	Scheme 11	1131111	695000	717000	-22000	3.07
DE	2007	Scheme 11	1131112	175000	152000	23000	15.13
DE	2007	Scheme 16	1120110	211000	222000	-11000	4.95
DE	2007	Scheme 16	1120111	211000	222000	-11000	4.95
DE	2007	Scheme 16	1121111	211000	222000	-11000	4.95
DE	2007	Scheme 16	1130110	1682000	1676000	6000	0.36
DE	2007	Scheme 16	1130111	1466000	1429000	37000	2.59
DE	2007	Scheme 16	1130112	216000	247000	-31000	12.55
DE	2007	Scheme 16	1131111	1466000	1429000	37000	2.59

Country	Year	Scheme	Item	New figure	Old figure	Difference	Percent (absolute value)
DE	2007	Scheme 16	1131112	216000	247000	-31000	12.55
DE	2007	Scheme 16	1190110	2082000	2076000	6000	0.29
DE	2006	Total	1000000	23876952	23828422	48529	0.20
DE	2006	Total	1130110	17583068	17496585	86483	0.49
DE	2006	Total	1130111	16498320	16436911	61409	0.37
DE	2006	Total	1130112	1084748	1059673	25075	2.37
DE	2006	Total	1131111	16498320	16436911	61409	0.37
DE	2006	Total	1131112	1084748	1059673	25075	2.37
DE	2006	Total	1140111	6173978	6183063	-9085	0.15
DE	2006	Total	1141111	6173978	6183063	-9085	0.15
DE	2006	Total	1190110	20651209	20602679	48529	0.24
DE	2006	Scheme 10	1130110	93000	129000	-36000	27.91
DE	2006	Scheme 10	1130111	88000	125000	-37000	29.60
DE	2006	Scheme 10	1131111	88000	125000	-37000	29.60
DE	2006	Scheme 10	1140111	45000	16000	29000	181.25
DE	2006	Scheme 10	1141111	45000	16000	29000	181.25
DE	2006	Scheme 10	1190110	138000	145000	-7000	4.83
DE	2006	Scheme 11	1130111	680000	702000	-22000	3.13
DE	2006	Scheme 11	1130112	170000	148000	22000	14.86
DE	2006	Scheme 11	1131111	680000	702000	-22000	3.13
DE	2006	Scheme 11	1131112	170000	148000	22000	14.86
DE	2006	Scheme 16	1130111	1425000	1393000	32000	2.30
DE	2006	Scheme 16	1130112	213000	245000	-32000	13.06
DE	2006	Scheme 16	1131111	1425000	1393000	32000	2.30
DE	2006	Scheme 16	1131112	213000	245000	-32000	13.06
ES	2007	Total	1120110	1065685	1139694	-74009	6.49
ES	2007	Total	1120111	1065685	1139694	-74009	6.49
ES	2007	Total	1121111	868540	912179	-43639	4.78
ES	2007	Total	1122111	249615	280406	-30791	10.98
ES	2007	Total	1130110	5473427	5399418	74009	1.37
ES	2007	Total	1130111	5055386	4981377	74009	1.49
ES	2007	Total	1131111	4780850	4718841	62009	1.31
ES	2007	Total	1131112	418041	412456	5585	1.35
ES	2007	Total	1132111	1551667	1520876	30791	2.02
ES	2007	Total	1141111	2670910	1748755	922155	52.73
ES	2007	Total	1142111	898510	922155	-23645	2.56
ES	2006	Total	1120110	1024979	1097869	-72890	6.64
ES	2006	Total	1120111	1024979	1097869	-72890	6.64
ES	2006	Total	1121111	843727	887731	-44004	4.96
ES	2006	Total	1122111	228562	257477	-28915	11.23
ES	2006	Total	1130110	5380190	5307300	72890	1.37
ES	2006	Total	1130111	5001549	4928659	72890	1.48
ES	2006	Total	1131111	4753096	4691877	61219	1.30
ES	2006	Total	1131112	378641	368486	10155	2.76

Country	Year	Scheme	Item	New figure	Old figure	Difference	Percent (absolute value)
ES	2006	Total	1141111	2637365	1726058	911307	52.80
ES	2006	Total	1142111	886811	911307	-24496	2.69
FI	2007	Scheme 08	1121111	12535	1859	10676	574.29
FI	2007	Scheme 08	1121112	183	20	163	815.00
FI	2007	Scheme 08	1131111	131679	4887	126792	2594.48
FI	2007	Scheme 08	1131112	34115	376	33739	8973.14
FI	2007	Scheme 08	1131113	362	125	237	189.60
FI	2007	Scheme 08	1141111	48900	1674	47226	2821.15
FI	2007	Scheme 08	1161113	1219	124	1095	883.06
FI	2007	Scheme 12	1121111	2875	16043	-13168	82.08
FI	2007	Scheme 12	1121112	60	305	-245	80.33
FI	2007	Scheme 12	1131111	11544	54983	-43439	79.00
FI	2007	Scheme 12	1131112	878	8342	-7464	89.47
FI	2007	Scheme 12	1131113	368	3783	-3415	90.27
FI	2007	Scheme 12	1141111	2092	26548	-24456	92.12
FI	2007	Scheme 12	1161113	862	1137	-275	24.19
FI	2007	Scheme 13	1121111	1152	12535	-11383	90.81
FI	2007	Scheme 13	1121112	23	183	-160	87.43
FI	2007	Scheme 13	1131111	3535	131679	-128144	97.32
FI	2007	Scheme 13	1131112	391	34115	-33724	98.85
FI	2007	Scheme 13	1141111	530	48900	-48370	98.92
FI	2007	Scheme 13	1161113	223	1219	-996	81.71
FI	2007	Scheme 16	1121111	218	69685	-69467	99.69
FI	2007	Scheme 16	1121112	2	863	-861	99.77
FI	2007	Scheme 16	1131111	1108	206978	-205870	99.46
FI	2007	Scheme 16	1131112	139	11080	-10941	98.75
FI	2007	Scheme 16	1131113	52	9098	-9046	99.43
FI	2007	Scheme 16	1141111	260	35635	-35375	99.27
FI	2007	Scheme 16	1161113	13	18445	-18432	99.93
FI	2007	Scheme 17	1121111	8816	2875	5941	206.64
FI	2007	Scheme 17	1121112	342	60	282	470.00
FI	2007	Scheme 17	1131111	52544	11544	41000	355.16
FI	2007	Scheme 17	1131112	7521	878	6643	756.61
FI	2007	Scheme 17	1141111	13661	2092	11569	553.01
FI	2007	Scheme 17	1161113	4555	862	3693	428.42
FI	2007	Scheme 18	1121111	2840	1152	1688	146.53
FI	2007	Scheme 18	1131111	36721	3535	33186	938.78
FI	2007	Scheme 18	1141111	5291	530	4761	898.30
FI	2007	Scheme 18	1161113	472	223	249	111.66
FI	2007	Scheme 49	1121111	166506	8816	157690	1788.68
FI	2007	Scheme 49	1121112	2714	342	2372	693.57
FI	2007	Scheme 49	1131111	517389	52544	464845	884.68
FI	2007	Scheme 49	1131112	42844	7521	35323	469.66
FI	2007	Scheme 49	1141111	167976	13661	154315	1129.60

Country	Year	Scheme	Item	New figure	Old figure	Difference	Percent (absolute value)
FI	2007	Scheme 49	1161113	47260	4555	42705	937.54
FI	2007	Scheme 50	1121111	44190	2840	41350	1455.99
FI	2007	Scheme 50	1131111	190599	36721	153878	419.05
FI	2007	Scheme 50	1141111	57609	5291	52318	988.81
FI	2007	Scheme 50	1161113	13686	472	13214	2799.58
HU	2007	Scheme 08	1000000	2762966	2852137	-89171	3.13
HU	2007	Scheme 08	1190110	2330126	2419297	-89171	3.69
IE	2007	Total	1000000	704340	697952	6388	0.92
IE	2007	Total	1130110	418241	409993	8248	2.01
IE	2007	Total	1130111	412390	404142	8248	2.04
IE	2007	Total	1131111	314664	306416	8248	2.69
IE	2007	Total	1140111	141620	143481	-1860	1.30
IE	2007	Total	1141111	139482	141343	-1860	1.32
IE	2007	Total	1190110	559862	553474	6388	1.15
IE	2007	Scheme 08	1000000	65870	80392	-14522	18.06
IE	2007	Scheme 08	1130110	43865	53536	-9671	18.06
IE	2007	Scheme 08	1130111	43865	53536	-9671	18.06
IE	2007	Scheme 08	1131111	43865	53536	-9671	18.06
IE	2007	Scheme 08	1140111	22005	26856	-4851	18.06
IE	2007	Scheme 08	1141111	22005	26856	-4851	18.06
IE	2007	Scheme 08	1190110	65870	80392	-14522	18.06
IE	2007	Scheme 10	1000000	39218	18308	20910	114.21
IE	2007	Scheme 10	1130110	33200	15281	17919	117.26
IE	2007	Scheme 10	1130111	33200	15281	17919	117.26
IE	2007	Scheme 10	1131111	33200	15281	17919	117.26
IE	2007	Scheme 10	1140111	6018	3027	2991	98.81
IE	2007	Scheme 10	1141111	6018	3027	2991	98.81
IE	2007	Scheme 10	1190110	39218	18308	20910	114.21
IE	2007	Scheme 15	1000000	4053	3845	208	5.40
IE	2007	Scheme 15	1140111	1196	1032	165	15.96
IE	2007	Scheme 15	1141111	1196	1032	165	15.96
IE	2007	Scheme 15	1190110	4053	3845	208	5.40
IE	2006	Total	1130110	397505	394094	3411	0.87
IE	2006	Total	1130111	306419	303008	3411	1.13
IE	2006	Total	1131111	209015	205604	3411	1.66
IE	2006	Total	1140111	137451	140862	-3411	2.42
IE	2006	Total	1141111	135283	138694	-3411	2.46
IE	2006	Scheme 08	1000000	56710	76093	-19383	25.47
IE	2006	Scheme 08	1130110	37765	50673	-12908	25.47
IE	2006	Scheme 08	1130111	37765	50673	-12908	25.47
IE	2006	Scheme 08	1131111	37765	50673	-12908	25.47
IE	2006	Scheme 08	1140111	18945	25420	-6475	25.47
IE	2006	Scheme 08	1141111	18945	25420	-6475	25.47
IE	2006	Scheme 08	1190110	56710	76093	-19383	25.47

Country	Year	Scheme	Item	New figure	Old figure	Difference	Percent (absolute value)
IE	2006	Scheme 10	1000000	37718	18335	19383	105.72
IE	2006	Scheme 10	1130110	31526	15207	16319	107.31
IE	2006	Scheme 10	1130111	31526	15207	16319	107.31
IE	2006	Scheme 10	1131111	31526	15207	16319	107.31
IE	2006	Scheme 10	1140111	6193	3128	3064	97.96
IE	2006	Scheme 10	1141111	6193	3128	3064	97.96
IE	2006	Scheme 10	1190110	37718	18335	19383	105.72
IE	2006	Scheme 15	1000000	3733	3839	-105	2.74
IE	2006	Scheme 15	1130110	2626	2785	-160	5.74
IE	2006	Scheme 15	1130111	2626	2785	-160	5.74
IE	2006	Scheme 15	1131111	2626	2785	-160	5.74
IE	2006	Scheme 15	1190110	3733	3839	-105	2.74
IT	2007	Total	1120111	923085	1585829	-662744	41.79
IT	2007	Total	1121111	26242	770469	-744227	96.59
IT	2007	Scheme 03	1000000	8050966	8623392	-572426	6.64
IT	2007	Scheme 03	1120110	246855	286096	-39241	13.72
IT	2007	Scheme 03	1130110	5797609	6613954	-816345	12.34
IT	2007	Scheme 03	1130111	4960920	5777265	-816345	14.13
IT	2007	Scheme 03	1131111	4960920	5777265	-816345	14.13
IT	2007	Scheme 03	1190110	7809996	8346956	-536960	6.43
IT	2007	Scheme 08	1000000	2428121	1479224	948897	64.15
IT	2007	Scheme 08	1120110	53475	9054	44421	490.62
IT	2007	Scheme 08	1130110	2187537	1262948	924589	73.21
IT	2007	Scheme 08	1130111	2187402	1262813	924589	73.22
IT	2007	Scheme 08	1131111	1470504	496417	974087	196.22
IT	2007	Scheme 08	1190110	2295625	1390817	904808	65.06
IT	2007	Scheme 10	1000000	3590202	3715034	-124832	3.36
IT	2007	Scheme 10	1120110	98789	103758	-4969	4.79
IT	2007	Scheme 10	1130110	2985589	3139342	-153753	4.90
IT	2007	Scheme 10	1130111	2517896	2671649	-153753	5.75
IT	2007	Scheme 10	1131111	2517896	2671649	-153753	5.75
IT	2007	Scheme 10	1190110	3493709	3613905	-120196	3.33
IT	2007	Scheme 13	1000000	9411	11257	-1846	16.40
IT	2007	Scheme 13	1130110	9408	11241	-1833	16.31
IT	2007	Scheme 13	1130111	9382	11215	-1833	16.34
IT	2007	Scheme 13	1131111	9382	11215	-1833	16.34
IT	2007	Scheme 13	1190110	9408	11241	-1833	16.31
IT	2007	Scheme 22	1000000	101482	99639	1843	1.85
IT	2007	Scheme 22	1190110	100473	98647	1826	1.85
IT	2006	Total	1120111	900949	1582705	-681756	43.08
IT	2006	Total	1121111	26838	789390	-762552	96.60
IT	2006	Total	1190110	15147118	15236306	-89188	0.59
IT	2006	Scheme 03	1000000	8055142	8686213	-631071	7.27
IT	2006	Scheme 03	1120110	244274	291326	-47052	16.15

Country	Year	Scheme	Item	New figure	Old figure	Difference	Percent (absolute value)
IT	2006	Scheme 03	1130110	5778742	6662176	-883434	13.26
IT	2006	Scheme 03	1130111	4907587	5791021	-883434	15.26
IT	2006	Scheme 03	1131111	4907587	5791021	-883434	15.26
IT	2006	Scheme 03	1190110	7816867	8405328	-588461	7.00
IT	2006	Scheme 08	1000000	2572585	1536665	1035920	67.41
IT	2006	Scheme 08	1120110	64329	10849	53480	492.95
IT	2006	Scheme 08	1130110	2310814	1307182	1003632	76.78
IT	2006	Scheme 08	1130111	2310327	1306695	1003632	76.81
IT	2006	Scheme 08	1131111	1603387	547721	1055666	192.74
IT	2006	Scheme 08	1190110	2414484	1526716	887768	58.15
IT	2006	Scheme 10	1000000	3460869	3599029	-138160	3.84
IT	2006	Scheme 10	1120110	97900	104085	-6185	5.94
IT	2006	Scheme 10	1130110	2864333	3032738	-168405	5.55
IT	2006	Scheme 10	1130111	2386630	2555035	-168405	6.59
IT	2006	Scheme 10	1131111	2386630	2555035	-168405	6.59
IT	2006	Scheme 10	1190110	3365285	3497639	-132354	3.78
IT	2006	Scheme 13	1000000	10169	12270	-2101	17.12
IT	2006	Scheme 13	1130110	10165	12250	-2085	17.02
IT	2006	Scheme 13	1130111	10137	12222	-2085	17.06
IT	2006	Scheme 13	1131111	10137	12222	-2085	17.06
IT	2006	Scheme 13	1190110	10165	12250	-2085	17.02
IT	2006	Scheme 20	1000000	11537	59252	-47715	80.53
IT	2006	Scheme 20	1130110	8577	40551	-31974	78.85
IT	2006	Scheme 20	1130111	4131	30165	-26034	86.31
IT	2006	Scheme 20	1130112	4446	10386	-5940	57.19
IT	2006	Scheme 20	1131111	4131	30165	-26034	86.31
IT	2006	Scheme 20	1131112	4446	10386	-5940	57.19
IT	2006	Scheme 20	1140111	2460	18961	-16501	87.03
IT	2006	Scheme 20	1141111	2460	18961	-16501	87.03
IT	2006	Scheme 20	1190110	11020	59081	-48061	81.35
IT	2006	Scheme 21	1000000	33589	11537	22052	191.14
IT	2006	Scheme 21	1130110	24888	8577	16311	190.17
IT	2006	Scheme 21	1130111	22429	4131	18298	442.94
IT	2006	Scheme 21	1130112	2459	4446	-1987	44.69
IT	2006	Scheme 21	1131111	22429	4131	18298	442.94
IT	2006	Scheme 21	1131112	2459	4446	-1987	44.69
IT	2006	Scheme 21	1140111	9026	2460	6566	266.91
IT	2006	Scheme 21	1141111	9026	2460	6566	266.91
IT	2006	Scheme 21	1190110	33582	11020	22562	204.74
IT	2006	Scheme 22	1000000	99150	33589	65561	195.19
IT	2006	Scheme 22	1130110	72306	24888	47418	190.53
IT	2006	Scheme 22	1130111	51712	22429	29283	130.56
IT	2006	Scheme 22	1130112	20594	2459	18135	737.49
IT	2006	Scheme 22	1131111	51712	22429	29283	130.56

Country	Year	Scheme	Item	New figure	Old figure	Difference	Percent (absolute value)
IT	2006	Scheme 22	1131112	20594	2459	18135	737.49
IT	2006	Scheme 22	1140111	26604	9026	17578	194.75
IT	2006	Scheme 22	1141111	26604	9026	17578	194.75
IT	2006	Scheme 22	1190110	98114	33582	64532	192.16
IT	2006	Scheme 23	1000000	939632	97848	841784	860.30
IT	2006	Scheme 23	1120110	865928	1039	864889	83242.44
IT	2006	Scheme 23	1120111	865928	1039	864889	83242.44
IT	2006	Scheme 23	1130110	73704	71368	2336	3.27
IT	2006	Scheme 23	1130111	73704	50932	22772	44.71
IT	2006	Scheme 23	1190110	73704	96824	-23120	23.88
IT	2006	Scheme 24	1000000	370678	939632	-568954	60.55
IT	2006	Scheme 24	1120110	26838	865928	-839090	96.90
IT	2006	Scheme 24	1120111	26838	865928	-839090	96.90
IT	2006	Scheme 24	1130110	107436	73704	33732	45.77
IT	2006	Scheme 24	1130111	107436	73704	33732	45.77
IT	2006	Scheme 24	1190110	343914	73704	270210	366.62
IT	2006	Scheme 25	1000000	10096	370678	-360582	97.28
IT	2006	Scheme 25	1120110	8687	26838	-18151	67.63
IT	2006	Scheme 25	1120111	8687	26838	-18151	67.63
IT	2006	Scheme 25	1130110	1409	107436	-106027	98.69
IT	2006	Scheme 25	1130111	1409	107436	-106027	98.69
IT	2006	Scheme 25	1190110	1409	343914	-342505	99.59
MT	2006	Scheme 06	1000000	14115	12303	1812	14.73
NL	2007	Scheme 28	1000000	1368700	1278700	90000	7.04
NL	2007	Scheme 28	1120110	76600	86300	-9700	-11.24
NL	2007	Scheme 28	1120111	76600	86300	-9700	-11.24
NL	2007	Scheme 28	1121111	76600	86300	-9700	11.24
NL	2007	Scheme 28	1130110	863400	818600	44800	5.47
NL	2007	Scheme 28	1130111	863400	818600	44800	5.47
NL	2007	Scheme 28	1131111	863400	818600	44800	5.47
NL	2007	Scheme 28	1140111	428700	373800	54900	14.69
NL	2007	Scheme 28	1141111	428700	373800	54900	14.69
NL	2007	Scheme 29	1000000	482100	500000	-17900	-3.58
NL	2007	Scheme 29	1120110	21900	33800	-11900	-35.21
NL	2007	Scheme 29	1120111	21900	33800	-11900	-35.21
NL	2007	Scheme 29	1121111	21900	33800	-11900	-35.21
NL	2007	Scheme 29	1130110	302600	320100	-17500	-5.47
NL	2007	Scheme 29	1130111	302600	320100	-17500	-5.47
NL	2007	Scheme 29	1131111	302600	320100	-17500	-5.47
NL	2007	Scheme 29	1140111	157600	146100	11500	7.87
NL	2007	Scheme 29	1141111	157600	146100	11500	7.87
NL	2007	Scheme 30	1000000	556500	577100	-20600	-3.57
NL	2007	Scheme 30	1120110	25200	38900	-13700	-35.22
NL	2007	Scheme 30	1120111	25200	38900	-13700	-35.22

Country	Year	Scheme	Item	New figure	Old figure	Difference	Percent (absolute value)
NL	2007	Scheme 30	1121111	25200	38900	-13700	-35.22
NL	2007	Scheme 30	1130110	349300	369500	-20200	-5.47
NL	2007	Scheme 30	1130111	349300	369500	-20200	-5.47
NL	2007	Scheme 30	1131111	349300	369500	-20200	-5.47
NL	2007	Scheme 30	1140111	182000	168700	13300	7.88
NL	2007	Scheme 30	1141111	182000	168700	13300	7.88
NL	2007	Scheme 33	1000000	20000	18000	2000	11.11
NL	2007	Scheme 33	1120110	200	1200	-1000	-83.33
NL	2007	Scheme 33	1120111	200	1200	-1000	-83.33
NL	2007	Scheme 33	1121111	200	1200	-1000	-83.33
NL	2007	Scheme 33	1130110	12600	11500	1100	9.57
NL	2007	Scheme 33	1130111	12600	11500	1100	9.57
NL	2007	Scheme 33	1131111	12600	11500	1100	9.57
NL	2007	Scheme 33	1140111	7200	5300	1900	35.85
NL	2007	Scheme 33	1141111	7200	5300	1900	35.85
PT	2006	Total	1140111	735023	813151	-78128	9.61
PT	2006	Total	1141111	733777	811905	-78128	9.62
PT	2006	Total	1190110	2562633	2602320	-39687	1.53
PT	2006	Scheme 60	1141111	513521	586011	-72490	12.37
PT	2006	Scheme 62	1141111	80459	86094	-5635	6.55
SI	2007	Total	1000000	578333	551107	27226	4.94
SI	2007	Total	1130110	439970	439024	946	0.22
SI	2007	Total	1130112	82375	81429	946	1.16
SI	2007	Total	1131112	82375	81429	946	1.16
SI	2007	Total	1190110	540346	537186	3160	0.59
SI	2006	Total	1000000	580523	558446	22077	3.95
SI	2006	Total	1130110	439416	438027	1389	0.32
SI	2006	Total	1130112	82421	81032	1389	1.71
SI	2006	Total	1131112	82421	81032	1389	1.71
SI	2006	Total	1190110	539627	536680	2947	0.55
SK	2007	Total	1000000	1282437	1391860	-109423	7.86
SK	2007	Total	1130110	951122	1065632	-114510	10.75
SK	2007	Total	1130111	951122	1065632	-114510	10.75
SK	2007	Total	1131111	946442	1060952	-114510	10.79
SK	2007	Total	1190110	1040439	1150864	-110425	9.59
SK	2006	Total	1000000	1267280	1363218	-95938	7.04
SK	2006	Total	1130110	951569	1050037	-98468	9.38
SK	2006	Total	1130111	951569	965357	-13788	1.43
SK	2006	Total	1131111	945994	959782	-13788	1.44
SK	2006	Total	1190110	1036549	1134987	-98438	8.67
UK	2007	Total	1000000	12251357	14045087	-1793730	12.77
UK	2007	Total	1121111	2607000	1410000	1197000	84.89
UK	2007	Scheme 08	1000000	12251357	14045087	-1793730	12.77