Consolidated Quality Report on the ESSPROS Core System

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

Annex II, point 3.1 of Commission Regulation (EC) No 1322/2007 of 12 November 2007 requires Member States to transmit annually to Eurostat quality reports on the Core System of the European System of Integrated Social Protection Statistics (ESSPROS).

On the basis of the national quality reports, Eurostat is required to produce a consolidated version summarising the results for all countries and an overall quality assessment of the ESSPROS Core System collection.

The European System of Integrated Social Protection Statistics

The European System of Integrated Social Protection Statistics (ESSPROS) was developed in the late 1970s by Eurostat jointly with representatives of the EC Member States, in response to the need for a specific instrument for the statistical observation of social protection in those countries.

ESSPROS is a common framework which enables international comparison of national data on social protection. It provides a coherent comparison between European countries of social benefits to households and the financing of those benefits.

The ESSPROS statistical unit is ‘a scheme’, which is defined as a distinct body of rules, supported by one or more institutional units, governing the provision of social protection benefits and their financing. Each scheme provides benefits covering a set of risks or needs, defined as the scope of social protection (see below in this paragraph these needs).

The social protection systems are organized differently in the various countries and the schemes vary considerably in number and size from one country to another.

There are a total of 877 schemes for the 27 EU countries plus NO, CH and IS, of which 757 are active schemes; this means that in 2008 there were receipts and expenditure for them. Some of the schemes are active in principle, but either had no receipts/expenditure in 2008 or have been left out for one reason or another (see chapter on coverage).

Countries such as NO, EE and CY have very few active schemes: there are six schemes for NO, seven for EE and 10 for CY. Other countries have many more active schemes: FI (42 schemes), NL (53), FR (63) and BE (64).

ESSPROS consists of a Core System and modules.

1. The Core System contains annual data collected by Eurostat :
   - Quantitative data (QD): social protection receipts and expenditure by scheme
   - Qualitative information (QI): metadata by scheme and detailed benefit.

The **receipts** of social protection schemes are classified by type and origin. 'Type' indicates the nature of, or reason for, a payment:

- Social contributions;
- General government contributions;
- Transfers from other schemes;
- Other receipts.

'Origin' specifies the institutional sector from which the payment is received: namely all resident institutional units (corporations, general government, households, non-profit institutions serving households) and the rest of the world.

Social protection **expenditure** is classified by type, indicating the nature of, or the reason for, the expenditure:

- Social protection benefits;
- Administration costs;
- Transfers to other schemes;
- Other expenditure.

Social protection benefits are transfers to households, in cash or in kind, intended to relieve them of the financial burden of a number of risks or needs. The social protection risks or needs included in ESSPROS are: **disability, sickness/health care, old age, survivors, family/children, unemployment, housing and social exclusion not elsewhere classified**.

Social protection benefits are classified by function. Each function corresponds to one of the risks or needs within the scope of ESSPROS.

2. The modules contain additional statistical information on particular aspects of social protection, i.e. they relate to pension beneficiaries (PB) and to net social benefits.

This Consolidated Quality Report refers to the ESSPROS Core System. The pension beneficiaries' collection is the subject of another report.

The ESSPROS Regulations

Prior to 2007, countries sent statistics on the ESSPROS Core System to Eurostat on the basis of a gentlemen's agreement. During that period the reference manual was the 'ESSPROS Manual 1996'.

In 2007 and 2008, three new pieces of legislation were introduced in the field of social protection statistics:

- Regulation (EC) No 458/2007 of the European Parliament and of the Council;
- Commission Regulation No 1322/2007;
- Commission Regulation No 10/2008.

Regulation (EC) No 458/2007 provides for:

- A methodological framework (based on common standards, definitions, classifications and accounting rules), intended to be used for compiling ESSPROS statistics on a comparable basis;
- Time limits for the transmission of statistics compiled according to ESSPROS.

Commission Regulation No 1322/2007 supplements Regulation No 458/2007 and specifies:

- The results to be transmitted and the appropriate formats for transmission;
- The criteria to be followed in order to measure quality;
- Time limits for the transmission of national quality reports.

Commission Regulation No 10/2008, for the Core System of ESSPROS and for the module on Pension Beneficiaries, focuses on:

- Definitions;
- Detailed classifications;
- Updating of the rules for dissemination.

Since these Regulations came into force, the reference manual for data collection has become the 'ESSPROS manual', which is produced by the European Commission in collaboration with the Member States.

As from the 2008 data collection (2006 ESSPROS data) the Regulation requires the Member States to send to Eurostat:

- Their data on the Core System relating to year N-2, by the end of June of year N;
- Their quality report on the Core System describing the collection for year N-2, by the end of September of year N.

As Decision No 92/2008 of the EEA Joint Committee regarding Regulation No 10/2008, amending Annex XXI (Statistics) to the EEA Agreement entered into force in July 2008, EEA/EFTA (non-EU) countries have been required to submit ESSPROS data by the deadlines laid down in the ESSPROS Regulations as from the 2009 data collection.

Structure of the Quality Report

The aim of a quality report is to bring together the multiple components of the quality of *statistical data*, respecting the criteria commonly used in assessing the quality of statistics.

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

- **Relevance** refers to the extent to which the *statistical data* satisfy the needs of the users.
- **Accessibility** refers to the physical conditions under which users can obtain the *statistical data*.
- **Clarity** refers to the availability of appropriate documentation linked to the *statistical data* and the additional assistance which producers provide to users.
- **Timeliness** of *statistical data* is the length of time between their availability and the moment at which the phenomena they describe occurred. Punctuality refers to any time lag between the release and the target date by which the data should have been delivered, for instance, in the case of the ESSPROS Core System, with reference to the deadlines set by Regulation No 458.

- **Coherence** aims to measure the reliability of the *statistical data* if combined with other statistics in various ways and for other uses.
- **Comparability** seeks to measure the effect of the differences in the statistical concepts and measurement procedures applied when the *statistical data* are compared between geographic 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 phenomena measured. Usually this closeness can be measured by using statistical indicators such as bias and variability of the s*tatistical data*.

As the data used for ESSPROS statistics are based on multiple data sources (administrative, survey, census, etc.), the standard measures of accuracy are not directly applicable. In this case, therefore, accuracy is assessed instead 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.

In addition, Eurostat carried out a validation process on ESSPROS Core System data. This process involved the use of special IT tools to evaluate the reliability of the data.

The Consolidated Quality Report on the ESSPROS Core System is designed to measure the quality of the 2010 data collection, which refers to the year 2008. The Report summarises the practices used in compiling the ESSPROS Core System data by all the countries belonging to EU[1], plus the EFTA countries Iceland (IS), Switzerland (CH) and Norway (NO).

In this report all the criteria defined by the ESS will be applied. However, as the report relates to the data for the period 2006 to 2008 only, it is not possible to conduct a full analysis of some aspects of the criteria, such as revisions. It is restricted to a comparison between the figures for 2006 and 2007, as reported in the 2010 data collection.

The analysis is not complete at the level of EU and EFTA countries, since the National Quality Reports of IE and EL were not submitted in time.

1. Relevance

Relevance specifies the extent to which the **statistical data** satisfy the needs of users. As the ESSPROS Core System is a common framework which enables the international comparison of national data on social protection, it is used by various international institutions to analyse and compare the social situations of the different countries.

ESSPROS statistics are used in the annual '**Joint Reports on social inclusion and social protection',** which were instituted in order to monitor the social situation in Europe.

At the Lisbon European Council in March 2000, the Member States undertook to improve and modernise their social protection systems. As a result, the Open Method of Coordination[2] highlighted the need for comparable, timely and reliable statistics in the area of social policy. The Commission Communication of May 2003 entitled 'Streamlining open coordination in the field of social protection' thus includes a statement on the need for indicators, and mentions ESSPROS as a key instrument.

[1] *The EU countries participating to ESSPROS data collection 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), Netherland (NL), United Kingdom (UK).*

[2] *The Open Method of Coordination or OMC is an intergovernmental means of governance in the European Union, based on the voluntary cooperation of its Member States.*

Four other annual/biannual reports include statistics using ESSPROS data:

- '**The social situation in the European Union'**, produced jointly by Eurostat and the Commission's Directorate-General for Employment, Social Affairs and Equal Opportunities (DG EMPL), under Article 143 of the Treaty[3];
- The statistical pocketbook '**Living conditions in Europe'**;
- The Eurostat monitoring report of the EU sustainable development strategy;
- The Eurostat yearbook and pocketbook '**Key figures on Europe'**.

ESSPROS data are also transmitted to the OECD and integrated into its '**Social Expenditure database' (SOCX)**, which is used to provide an accounting system for social expenditure in the OECD member countries.

As well as including the ESSPROS classification in its manual for 'ILO Social Security Inquiry', the International Labour Office (ILO) classifies ESSPROS data in the list of '**Indicators identified to monitor progress towards decent work'**.

The Nordic Social-Statistical Committee (NOSOSCO), set up to coordinate social statistics from the Nordic countries, has decided to adopt the specifications and definitions used in ESSPROS.

The members of ESPAnet (**Network for European Social Policy Analysis**) use ESSPROS data to analyse social policy in Europe.

2. Accessibility and clarity

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

ESSPROS data and metadata can be found in the dedicated section on 'Social protection', which is available on the Eurostat website at the following address:

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

In this section the ESSPROS Core System data are linked to the legal basis (the ESSPROS Regulations), the methodology (the ESSPROS Manual and User Guidelines) and the module on Pension Beneficiaries.

2.1. Eurostat dissemination policy

European Parliament and Council Regulation No 458/2007 laid down the deadline for the dissemination of ESSPROS data (Annex I, points 1.3 and 2.3): by 31 October of year N+2, the Commission will publish:

- Data on social protection expenditure at all schemes level for year N;
- Qualitative information at scheme level updated for year N.

Commission Regulation No 10/2008 updated the dissemination rule for the ESSPROS Core System (Annex 3), allowing data to be published by scheme (or group of schemes for those countries which, for confidentiality reasons, had not given their explicit assent to full dissemination).

[3] *Article 143 of the Treaty reads as follows: 'the Commission shall draw up a report each year on progress in achieving the objectives of Article 136, including the demographic situation in the Community.'*

Not all of the countries allow dissemination by scheme. EUROSTAT will publish the data in line with each country's policy, as listed in Table 1 below.

Table 1 - Countries' policy on dissemination of data by scheme

Country	Year 2006		Year 2007		Year 2008	
	General public	Restricted users	General public	Restricted users	General public	Restricted users
BE	**Totals**	Full	**Totals**	Full	**Totals**	Full
BG	Full	Full	Full	Full	Full	Full
CZ	Full	Full	Full	Full	Full	Full
DK	Full	Full	Full	Full	Full	Full
DE	Full	Full	Full	Full	Full	Full
EE	**Totals**	**Totals**	Full	Full	**Totals**	Full
IE	Full	Full	Full	Full	Full	Full
EL	**Totals**	**Totals**	**Totals**	**Totals**	**Totals**	**Totals**
ES	**Grouping**	**Grouping**	**Grouping**	**Grouping**	**Grouping**	**Grouping**
FR	**Grouping**	**Grouping**	**Grouping**	**Grouping**	**Grouping**	**Grouping**
IT	Full	Full	Full	Full	Full	Full
CY	Full	Full	Full	Full	Full	Full
LV	Full	Full	Full	Full	Full	Full
LT	**Grouping**	**Grouping**	Full	Full	Full	Full
LU	**Grouping**	Full	**Grouping**	Full	**Grouping**	Full
HU	Full	Full	Full	Full	Full	Full
MT	Full	Full	Full	Full	Full	Full
NL	Full	Full	Full	Full	Full	Full
AT	Full	Full	Full	Full	Full	Full
PL	Full	Full	Full	Full	Full	Full
PT	**Grouping**	**Grouping**	**Grouping**	**Grouping**	**Grouping**	**Grouping**
RO	Full	Full	Full	Full	Full	Full
SI	Full	Full	Full	Full	Full	Full
SK	Full	Full	Full	Full	Full	Full
FI	Full	Full	Full	Full	Full	Full
SE	Full	Full	Full	Full	Full	Full
UK	**Grouping**	**Grouping**	**Grouping**	**Grouping**	**Grouping**	**Grouping**
IS	Full	Full	Full	Full	Totals	Full
NO	**Grouping**	**Grouping**	**Grouping**	**Grouping**	**Grouping**	**Grouping**
CH	Full	Full	Full	Full	Full	Full

Full = No restrictions to publish data by scheme

Totals = Data will be disseminated only at all schemes level

As stipulated in Regulation No 458/2007, ESSPROS expenditure and receipts data at all schemes level were disseminated via the Eurostat database on 7 December 2010 at the following address:

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

Quantitative data by scheme will be open to the general public via the CIRCA website in accordance with the dissemination constraints proposed by countries[4].

The general public can access data published on the CIRCA website 'ESSPROS data':

http://circa.europa.eu/Public/irc/dsis/esspros/info/data/esspros_public_data/publication/index.htm

This website is very similar to a paper publication, allowing 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 (Article 3 and Annex I, point 2.2), each transmission of ESSPROS quantitative data has to be accompanied by an annual updating of the qualitative information, which acts as a complete set of metadata (for ESSPROS data), providing a general description of the schemes, a detailed description of the benefits and information on recent changes and reforms concerning the social protection system of each country.

The qualitative information at scheme level will be disseminated by Eurostat on the CIRCA website 'ESSPROS data' at the following address:

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

2.2.2. Metadata other than qualitative information

Metadata are used to introduce the Core System data in the CIRCA website 'ESSPROS data'. In addition, each country, with the help of Eurostat, introduces flags and footnotes directly in the tables published in the Eurostat database at the all schemes level.

3. Timeliness and punctuality

Timeliness of statistical data means the length of the time between the availability of the data and the point in time at which the phenomena they describe occurred. Punctuality refers to any time lag between the release and the target date for delivery of the data; for instance, in the case of the ESSPROS Core System, with reference to the deadlines laid down by Regulation No 458/2007 of the European Parliament and of the Council.

3.1. Timelines

Quantitative data by scheme for the year 2008 were transmitted to Eurostat by all the Member States of the EU, plus IS, NO and CH.

The timetable set by Regulation No 458/2007, namely the end of June 2010 - which corresponds to a time lag of 18 months - was met by most of the countries with a tolerance of less than two weeks. Delays longer than two weeks occurred in only five countries (PL, SI, ES, SK and EL) out of a total of thirty.

[4] *See table 1 in paragraph 2.1.*

The same deadline was set for qualitative information (QI). In the 2010 data collection exercise, all countries belonging to the EU sent in qualitative information. Non-EU countries of the EEA (i.e. IS, NO and CH) also sent their QI to Eurostat. Among the twenty-seven EU countries that supplied QI, seventeen were in line with the Regulation and sent the information by (or even ahead of) the deadline. The remaining ten countries (PL, FR, SK, SI, AT, UK, EL, BE, IE and SE) sent their QI with a delay of between 16 and 123 days.

Twenty-two countries sent the qualitative information at almost the same time as the quantitative data. However, eight countries sent the qualitative information much later than the quantitative information, making the process of validation difficult. FR, UK, IS, AT, BE, IE, EE and SE sent the qualitative information with a delay of between 22 and 129 days after the quantitative data.

It should be noted that the regulation allows countries a period of 92 days between the transmission of quantitative data and the transmission of the quality report on the core system. Eurostat encourages countries to send this information as soon as possible so that a proper validation can take place.

Only ten countries sent the quality reports on the core system at approximately the same time as the other two files. Eighteen countries sent this information with a delay of between 18 and 203 days after the quantitative data, and two countries did not provide any quality report.

The Regulation requires that ESSPROS quantitative data be made available to the general public within 22 months from the reference period.

3.2. Punctuality

In the case of the ESSPROS Core System, the target date for release is fixed by Regulation No 458/2007 of the European Parliament and of the Council (Annex 1, points 1.3 and 2.3). The Regulation stipulates that quantitative data at 'all schemes level' and qualitative information for year N must be disseminated by Eurostat by 31 October of year N+2. As stated in Commission Regulation No 10/2008, data by scheme can also be published, although without a fixed deadline.

With regard to the 2010 collection:

1. **Quantitative data at 'all-schemes level', collected regularly over the years,** were published by the Commission in the form of time series in compliance with the deadline set by the Regulation;
2. **Qualitative information** will be disseminated by Eurostat after the target period fixed by the Regulation.

Table 1 in section 2.1 describes the policy of the various countries on the dissemination of data by scheme.

4. Coherence

The coherence of two or more statistical outputs refers to the manner in which data can be reliably combined in different ways and for various uses, 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 quantitative data and qualitative information

As far as possible, there needs to be coherence between quantitative data and qualitative information. Where benefits are classified under a certain 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 benefits are supplied in the reference year) or has expired (i.e. the scheme is 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 two parts of the Core System was examined only for data corresponding to the year 2008.

Total coherency between the two parts of the Core System is hard to achieve, especially given the complex systems in some of the countries.

23 of the 30 countries that sent their QI (namely AT, BG, CY, CZ, DK, EE, ES, FI, HU, IS, IT, LV, LT, LU, MT, NL, NO, PL, PT, RO, SI, SK, and SE) showed very good coherence for the year 2008, providing at least a brief description of all the benefits involved in the expenditures.

For the remaining seven countries, some improvements need to be made during the next data collection in order to provide qualitative information for the remaining items without a description.

Table 2 below lists these cases: the number of items without a qualitative description, the total number of items providing benefits in the country concerned, the percentage of items not covered by qualitative information and social protection expenditure provided by these items as a percentage of total social protection expenditure.

Table 2 – The description of incoherencies between quantitative and qualitative information for some countries

Country	Nr of items without QI	Total number of items providing benefits	Percent of items without QI	Percent of social protection expenditure without QI
Belgium	4	232	1.72%	0.11%
France	99	440	22.50%	0.6%
Germany	47	201	23.38%	0.43%
Greece	13	146	8.90%	0.25%
Ireland	13	68	19.12	9.16
Switzerland	23	106	21.70	2.9
United Kingdom	19	102	18.63	4.49

The complete list of incoherencies between the quantitative and qualitative information appears in table 1 of the annex to this document.

4.2. Coherence between Core System and Pension Beneficiaries data

This section reports the coherence analysis carried out during the validation process of the questionnaires for both PB and QD. In most cases, the logical coherence is analysed, expressed in terms of incoherencies between the contents of the two databases and to a lesser extent 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 incoherent.

a) Table 3 below summarises the number and size of incoherencies of this type. The 'Expenditure' column lists the amount of money spent on benefits under the pension items in 2008 without a corresponding number of pensioners. The column 'Percentage' lists the percentage of corresponding expenditure in the 'Expenditure' column, out of total expenditures on pensions in 2008.

Table 2 in the annex to this document lists the type I incoherencies by country, scheme and item code, data for 2008.

The number of incoherencies depends on the complexity of the social protection systems; the most complex systems (BE, FR, DE, IT, NL) tend to have more inconsistencies.

Table 3 – The number and the importance of incoherencies type I between PB and QD

Country	Number of incoherencies type 1 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**
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	**73**	**67966.8**	

Note 1: In the case of IT, note that the main reason for incoherencies is the fact that, for many schemes, data sources permitted a distinction 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 expenditure are all 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) The table 4 below lists the number of this type of incoherencies by country. The big number of incoherencies for IT is explained by the note under the table. The number of beneficiaries concerned is usually impossible to be determined due to double counting issues so the table contains the number of benefits concerned, which is an overestimate of the number of beneficiaries. Table 3 in the annex lists the type II incoherencies between the Core System database and the Pension Beneficiaries database by country, scheme and item code, data for 2008.

Table 4 – The number and the importance of type II incoherencies between PB and QD

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

Note: *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), whilst a distinction is possible in terms of beneficiaries; for the remaining items in the table above, the inconsistency was due to the procedure for rounding expenditures, i.e. any expenditure of less than 0.5 million Euros is rounded down to zero.*

5. Comparability

Comparability is a particular aspect of coherence and refers to the measurement of the impact of differences in the statistical concepts, measurement tools and procedures applied, where statistics are compared between geographic areas (over countries), between domains or over time[5].

In this chapter, since Regulation 458/2007 is restricted to 2006 - 2008 data, only comparability between geographical areas and over time is applied.

5.1. Comparability over countries

In order to analyse geographical comparability, this Quality Report (QR) will explore:

1. Coverage of the final figures by country;
2. Whether some countries failed to apply the methodology described in the manual. The Regulation specifies that the definitions set out in the 'ESSPROS manual' must be the same for all countries).

Problems arose when evaluating coverage of the ESSPROS Core System by country, both at scheme level (a scheme or a relevant part of a scheme is missing in the figures) and in terms of expenditure, receipts or benefits (a certain type of expenditure, receipts or benefit is not covered by final data).

[5] *To avoid confusion between comparability and accuracy, the former is expressed in terms of descriptive metadata.*

If a benefit provided by a given scheme is not fully covered by the final estimates, the figures supplied for the scheme are incomplete.

This section lists separately the problems linked to missing schemes, missing receipts or benefits and cases when ESSPROS methodology could not be applied.

5.1.1. Coverage in terms of schemes

The following countries report missing schemes or incomplete coverage of some schemes. Either the data sources did not provide complete data or some specific schemes were not covered by a reliable data source.

- BG cannot identify benefits for transport cards within the total of other expenditures under scheme 17;
- EE coverage of scheme 6 is only 35%. The degree of coverage in terms of receipts is 97% (the same as the degree of coverage in terms of expenditure);
- RO reports scheme 35 as missing (no expenditures, no receipts, just the legal basis).

Other coverage problems reported are summarised below:

- BG - Social services provided by non-profit organisations are not included as a scheme;
- ES - Rent benefit expenditure by local government is not available;
- HU - Benefits provided by employers are missing because data are not available;
- AT - Social benefits and services provided by non-profit organisations are not included as a scheme;
- UK - Schemes 6, 7 and 11 are reported only by some parts of the UK: Wales and Scotland do not provide data under scheme 6, and the same is true for England under scheme 7 and Northern Ireland under scheme 11.

5.1.2. Coverage in term of receipts, expenditure and detailed benefits

Data sources that provide incomplete data mean that some schemes are incomplete. Some receipts or expenditures or benefits are not covered, and no other information is available to estimate the missing figures. The problems of coverage are listed below:

- CZ - some receipts are missing: for scheme 16 the only receipts available are those from the state budget to cover expenditure on social cash benefits. Other types of receipts are missing. For Scheme 17, receipts from households or residents of social services are missing;
- IT - item 1172211— social housing for which no data are available – is missing;
- AT reports that old-age pensions (1131111) paid by employee income provision funds are not included in scheme 20. Further fee exemptions for central government institutions, as well as fee exemptions in respect of lands and municipalities, are not included in scheme 25;
- RO –items 1151201 and 2000000 are partially missing for scheme 15 and item 2220002 is missing for schemes 14 and 15;
- DK - Schemes 3 and 21, item 1111111 (Paid sick leave): the salary paid by the employer in the event of sickness is not available. Also for scheme 21, item 1151111 (Income maintenance after childbirth): The salary paid by the employer during childbirth is not available.

5.1.3. Cases of non-application of the ESSPROS methodology

Six countries report some problems in applying ESSPROS methodology:

- DK – four problems reported:
    1. Scheme 83, item 1121112 (Early retirement benefits due to reduced capacity to work): Because 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 them;
    2. Given the difficulty of making a distinction, early retirement benefits due to reduced capacity to work are included in the disability pension (Scheme 83: Item 1121111);
    3. Scheme 9, item 1161111 (Full unemployment benefit): Including partial unemployment benefits;
    4. Schemes 17, 18 and 86, item 1161114 (Vocational training allowance): Including measures containing start-up incentives and direct job creation aspects; including some benefits in kind for vocational training);
- In IT, a misclassification occurred in relation to the following benefits, for all the schemes concerned:
    1. Benefits supplied to 'anticipated old-age pensioners' were recorded under expenditures for 'old-age pensions' for all the schemes concerned;
    2. The 'Early retirement benefit due to reduced capacity to work' is included in 'Disability pension' for several schemes;
    3. Part of the 'care allowance' benefits belonging to the *Old-age* function were accounted for under the 'care allowance' of the *Disability* function;
    4. Part of the war pensions belonging to the *Old-age* function were included in the pensions of the *Disability* and *Survivors* functions;
- CZ data do not include the following: Private life-insurance (scheme 3), discounts in the case of cultural or sport events for the elderly or for disabled people (scheme 23), educational grants not based on means-testing and pre-school care for children in crèches or kindergartens (schemes 19 and 24);
- CH, for item 2410000: property income includes realized capital gains for some schemes (e.g. scheme 03) or capital gains (e.g. scheme 01). Item 1121111 may contain expenditure for those claiming disability benefits above the retirement age as it is impossible to separate the data;
- NO is unable to distinguish between those people over standard retirement age who receive survivors' pensions; the same applies to both non-means tested and means tested claimants (Items 1141119 and 1142119);
- EE included 'Other cash periodic benefits and some expenditure on pensions in item 1131115. These benefits are national pensions granted to persons who are not entitled to receive an old-age pension, a pension due to incapacity for work or a survivor's pension because they have not completed a sufficient number of years of pensionable service or their accumulation period is not long enough. The Social Insurance Board is unable to divide the national pension among the above listed functions

5.2. Comparability over time

As the data were first collected for the year 2006, it is currently possible to evaluate comparability for 2006 to 2008 data. Most countries provide comparable data for all schemes and items.

UK was unable to ensure time comparability in quantitative data (some benefits from the year 2007 were classified differently from the data relating to previous years). This also had a considerable impact on QD - QI consistency, in that the qualitative information is sometimes consistent with 2008 data and sometimes consistent with data from previous years.

There are also some other revisions which meant that the time series were not totally consistent for some countries, but for the time being EUROSTAT has postponed an in-depth analysis of this kind of problem until next year, when the fourth edition of data complying with the new regulation will be available.

6. Accuracy

Accuracy is a very important criterion for measuring the quality of a data collection. The closeness between the figures in the data collection and the true data is very important. The remainder of this quality report deals mainly with this issue. The accuracy of the data in the ESSPROS data publication is linked to, and depends on, the accuracy of the data received from the Member States.

Most of the figures in the collection are obtained using administrative data, with only a small percentage of the figures coming from surveys or other means.

Accordingly, the discussion about accuracy focuses on problems of coverage as the most likely sources of error.

6.1. Coverage, timeliness, frequency of data sources

All of the 28 quality reports received deal with relevant items, such as types of data sources, frequency of data provided by sources, time lag, coverage in terms of schemes, geographic coverage, cross-source data used, methodologies and assumptions used in estimates and revisions of statistics.

The countries have provided information with a high level of detail, describing all relevant aspects required by the Regulations.

In some cases the quality reports received from Member States contained very complex descriptions of the data estimation process when information was lacking. This information was essential in order to group together the most important clusters of issues across the 28 quality reports.

6.1.1. Data sources

This section deals with aspects linked to types of data sources used, frequency and the time lag of data sources. All the data sources used by all the countries are included.

6.1.1. a - Types of data sources

Most countries reported administrative data and register-based data as their main data sources.

Because of the wide range of names used by the various countries to identify the types of data sources, they were grouped into three main categories: Administrative data, National Accounts and other estimates, Surveys/census:

- Administrative data = Administrative data, register-based data, Public Body accounts;
- National Accounts and other estimates = National Accounts, other estimates or statistics at national level (not surveys or census), COFOG[6];
- Surveys, census = Classical definitions.

This is not intended to be an exhaustive classification, but rather a method for grouping together in clusters those countries which have more or less similar types of data sources.

Table 5 shows the types of data source used by the countries, based on the above classifications.

Table 5 - Types of data sources used by countries for the current data collection

Country	Administrative data	National Accounts	Surveys	Censuses	Other / not specified	Total
AT	22	5			8	35
BE	56	3			5	64
BG	12		5			17
CH	18		3	1	1	23
CY	10		1	1		12
CZ	15	2	4			21
DE	23	3	2			28
DK	1					1
EE	10					10
ES	14	2	2			18
FI	13		1			14
FR	6	1				7
HU	10					10
IS	11		1			12
IT	5	5		1		11
LT	17		3			20
LU	11					11
LV	15	1	2		1	19
MT	11		1			12
NL	5	4				9
NO	7					7
PL	7	1				8
PT	16	3	1			20
RO	14	1	2			17
SE	4		3		1	8
SI	13					13
SK	6		5			11
UK	17		1			18
Total	**369**	**31**	**37**	**3**	**16**	**456**

Out of a total of 28 quality reports:

- Six countries report only administrative data for all schemes as data sources (DK, EE, HU, LU, NO and SI);
- 14 countries report that, in addition to administrative data sources, they used the National Accounts and other estimates or other sources (AT, BE, CH, CZ, DE, ES, FR, IT, LV, NL, PL, PT, RO and SE);
- 16 countries — BG, CH, CY, CZ, DE, ES, FI, IS, LT, LV, MT, PT, RO, SE, SK, and UK — used estimates based on surveys for some schemes.;
- IT, CY and CH all used a census as well.

[6] *COFOG is a functional classification within SNA93 (System of National Accounts 1993), the full name being **C**lassification **o**f the **F**unctions **o**f **G**overnment.*

6.1.1. b - The frequency of data provided by the data sources

Fourteen countries report only yearly data sources (BE, CY, DK, EE, ES, FR, HU, IS, IT, LV, MT, PT, SI and SE). Ten Member States used some data sources with a frequency of less than one year (BG, CZ, LU, NL, PL, RO, SK, FI, UK and CH).

Only six countries report data sources with frequencies of more than one year: namely AT, DE, RO, FI, LT and CH.

Table 6 lists the data sources for all of the countries as classified by taking into account the criterion of periodicity.

Table 6 - Periodicity of the data sources used

Country	<12 months	12 months	>12 months	Not specified	Total
AT		31	4		35
BE		64			64
BG	3	14			17
CH	1	21	1		23
CY		12			12
CZ	8	12		1	21
DE		26	2		28
DK		1			1
EE		10			10
ES		18			18
FI	3	10	1		14
FR		7			7
HU		10			10
IS		12			12
IT		11			11
LT		19	1		20
LU	1	10			11
LV		19			19
MT		12			12
NL	1	8			9
NO				7	7
PL	8				8
PT		20			20
RO	7	9	1		17
SE		8			8
SI		13			13
SK	2	9			11
UK	3	15			18
Total	**37**	**401**	**10**	**8**	**456**

6.1.1. c - Time lag of data sources

Twelve countries (BG, DK, EE, FR, HU, IS, LU, MT, NL, NO, SI and SK) report that all of the data sources have a time lag of not more than one year

Two countries (CY and UK) report that they have only data sources with a time lag of at least one year:.

Table 7 below lists the classification of data sources by country, following the time lag criteria.

Figure 1 shows the centralized situation for all the 28 countries. It can be seen that most of the data sources provide information within one year of the end of the reference year.

Table 7 - Time lag of data sources, by country (in months)

Country	0-6 months	7 – 12 months	>12 months	Not specified	Total
AT	8	22	4	1	35
BE	14	34	16		64
BG	12	5	0		17
CH	2	15	5	1	23
CY	0	0	12		12
CZ	8	12	0	1	21
DE	0	24	4		28
DK	0	1	0		1
EE	10	0	0		10
ES		12	6		18
FI	7	3	1	3	14
FR	0	7	0		7
HU	2	8	0		10
IS	0	12	0		12
IT	9	1	1		11
LT	14	5	1		20
LU	11	0	0		11
LV	2	16	1		19
MT	6	6	0		12
NL	4	5	0		9
NO	4	3	0		7
PL	0	0	0	8	8
PT	0	5	15		20
RO	14	2	0	1	17
SE	2	3	2	1	8
SI	0	13	0		13
SK	8	3	0		11
UK	0	0	18		18
Total	**137**	**217**	**86**	**16**	**456**

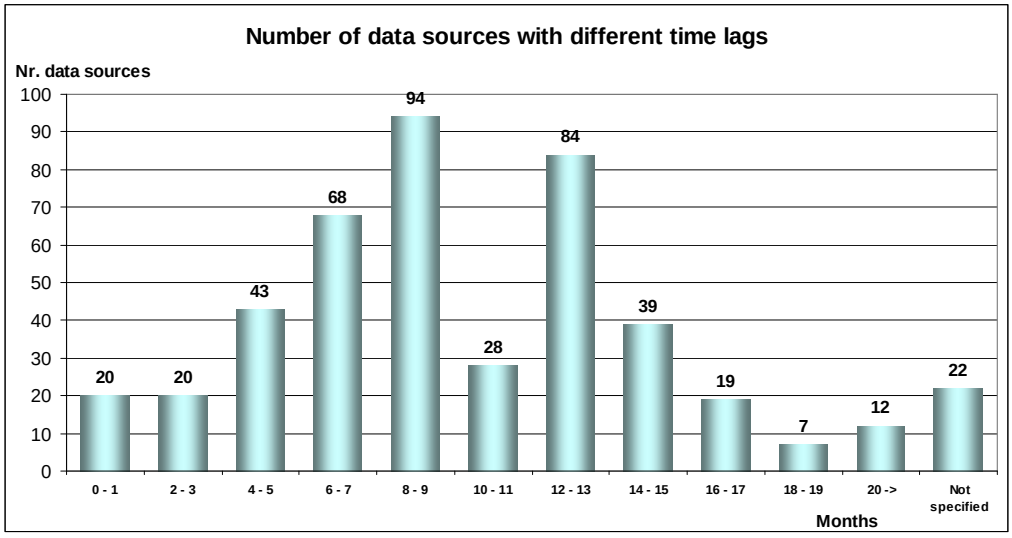

Figure 1 - Time lag of all data sources used for this collection, in months

6.1.2. Problems leading to estimation of data

Seventeen countries report problems with some data sources which result in estimates or even omitted data. Some of the problems reported are resolved by using alternative data sources such as surveys or censuses, public accounts or other administrative data.

The problems reported by different countries are extremely diverse, as an examination of the NQRs for each country reveals.

For all the countries which report some problems, these are linked to administrative data sources that usually affect one or two schemes: AT, BE, BG, CH, CZ, DE, FR, IS, IT, LT, LU, LV, NL, NO, PT, SK and UK.

Usually, a lack of information in one data source does not automatically mean missing figures, because alternative data sources are used to complete the information. Table 4 in the annex to this document provides the complete list of problems linked to data sources.

Geographical coverage

Almost all countries report data sources that fully cover the country geographically. Some exceptions are reported by the following countries:

- BE - Four data sources cover only 'Région de Bruxelles Capitale'. Another four cover 'Flandre et Région de Bruxelles-Capitale' and four cover only 'Flandre'. A further 10 data sources cover 'Wallonie';
- AT - One data source covers only Styria and another one covers only Upper Austria;
- PT - One data source covers only the region called 'Grande Lisbon';
- UK - Five data sources cover only Great Britain, five cover only Northern Ireland, two cover only Scotland and one covers only Wales.

6.1.3. Schemes covered by different types of data sources

Sometimes, additional sources are useful for supplementing the information on some items and filling the gaps left by the main data sources. Also, it sometimes happens that two data sources are compared in order to check the accuracy of the figures. There are cases when, for some schemes, even more than two data sources are used.

In some cases, additional data sources are used to estimate the unknown breakdown of some categories of receipts or expenditures between schemes. In the case of expenditures on benefits, the additional source supplied information so that these expenditures could be broken down between functions, categories or schemes.

Table 8 – The number of items and schemes concerned by cross coverage

Country	Number of items	Number of schemes
AT	62	3
BE	10	23
BG	5	4
CY	1	1
ES	28	6
IS	8	8
LT	29	6
RO	10	4
SE	2	7
UK	65	18

Ten countries report that they use different sources to cover specific schemes or only specific benefits within a given scheme. Table 8 above lists the number of schemes and items concerned, by country.

6.2. Methodologies and assumptions used in the estimation of statistics

6.2.1. Estimates for schemes for which no data are available

Ten countries report on estimates concerning whole schemes. All the cases are due to the fact that there are no reliable data sources for benefits concerned by these schemes.

Some of the benefits are special benefits, such as 'exemptions from television and radio licence fee' (AT), 'child pre-school education and care in nurseries or kindergartens organized through the municipal education system' (LT), 'municipal housing rented by a municipality on a non-commercial basis' (LT), 'passenger transport privileges costs covered from the special targeted grant to municipal budgets and from the State budget' (LT).

The total number of estimated schemes is 24 out of the total number of 757 schemes. A summary of the methodologies used by the countries in these cases is given below:

- For some of the schemes, some rates of change were applied which took into account other distributions (AT, schemes 8, 9 and 10, BE, scheme 16), or simply an estimated percentage was applied to the last known data (CY, scheme 6 and SI scheme 23);
- For other schemes, the estimation is made by taking into account the number of beneficiaries and information on average expenditure per beneficiary or other information on the amount of benefits: AT for scheme 25, CH for scheme 8 and LT for scheme 15;
- Estimates based on other distributions or on other data sources were used by AT for scheme 28, LT for schemes 17, 19 and 28, PT for scheme 57 and RO for scheme 15;
- Surveys were used by DE for schemes 14 and 17, RO for scheme 17 and SI for scheme 28;
- Special estimates are provided by CH for scheme 25 (estimate based on a study), DE for schemes 10 and 23 applied the last annual known change and UK for schemes 11, 13 and 45 where the old data were carried forward.

A list of estimated schemes and a brief description of the methodology is provided in table 5 in the annex to this document.

6.2.2. Estimates for missing receipts, expenditure and detailed benefits

When only information concerning a receipt or a benefit is missing and estimation is possible, the estimate is provided and the methodology should be included into the quality report. This section is divided into two parts, dedicated to methodologies used by the countries for estimation when:

- A - There are no data at all;
- B – The total amount has to be broken down in order to estimate two or more figures.

6.2.2. A. Where data are completely lacking

A separate description will be given of the methodologies used when providing estimates for :

- A1 – Receipts;
- A2 – Benefits;
- A3 - Administration costs (itemised separately).

6.2.2. A1. Estimate of receipts

Seven Member States sent estimates of some receipts in some schemes.

- BG recorded all ‘Other receipts’ (24xxxxx) of schemes 1 to 6 to the Pension Fund (Scheme 1);
- CH for scheme 4, item 2410001 uses an estimate according to the known proportional distribution of net property income of all health insurance schemes. Also item 2220003 is extrapolated on the basis of the distribution of spending between the cantons and municipalities from the previous year for a number of schemes (11, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23 and 24);
- LV sent receipts for several schemes equated with expenditure (Schemes 1, 2, 4, 5, 7, 8, 9, 13, 16, 17, 18, 19, 20, 21, 22 and 26);
- MT use estimates for item 210000 in schemes 1, 4 and 7, which are calculated according to the expenditure of these schemes;
- FR calculates the general revenue by balance for schemes 63, 64 and 65;
- PT equates the receipts with the expenditures for the following schemes and items:
  - scheme 7 - item 2110201;
  - schemes 9 and 55 - item 2220002;
  - schemes 15 and 17 - items 2110202 and 2220002;
  - scheme 16 - item 2110102;
  - scheme 43 - items 2110201, 2420001 and 2420002;
  - scheme 59 - item 2110101;
- AT uses estimates for items 2110201, 2110202, 2110203, 2110204, 2110206 of scheme 19 by taking the share of compensation of employees by sector of origin according to National Accounts.

6.2.2. A2. Estimates of benefits

Fourteen countries report that a large number of benefits had to be estimated owing to the lack of information provided by the data sources.

- AT provides estimates that have been obtained from calculations taking into account the number of beneficiaries and other information concerning the amounts of money: in scheme 19; a minor part of benefit 1111111 – 'Direct costs for civil servants' use this method, assuming that the average number of days of sick leave per civil servant is the same as for civil servants of the federal government. A similar method is used for scheme 25 when calculating some ‘Expenditures for exemptions’ or for ‘Expenditures for public benefits of the Austrian Federal Railways’. For scheme 20, item 1131111, ‘Expenditures for occupational pensions of the insurance sector’ are estimated using a fixed percentage. For scheme 21, a number of benefits are also calculated (see table 6 in the annex for more information);
- CY adopts the same method of using the number of beneficiaries for ‘Parental leave benefit’ in schemes 2, 5, 6 and 9 and for the benefit "Loss of rental income for Government houses provided to refugees at free of charge’ in scheme 10. The number of

beneficiaries is the basis for the method used by CZ in producing estimates for social discounts in scheme 23;

- Similar methods are applied in calculating certain expenditures for benefits in several schemes by:
  - ES - schemes 17 and 18;
  - HU - schemes 3 and 4;
  - IS - scheme 19;
  - LV - scheme 9;
  - MT - schemes 14, 15, 16 and 19;
  - RO - schemes 2 and 10.
- Calculations are also used by CZ for item1161203: Placement services and job search assistance in scheme 12 and a percentage of the increase is applied to some benefits in scheme 20;
- BG uses a survey to estimate the value of benefits in kind under the scope of ESSPROS for scheme 18. CY used an ad-hoc survey for 'Paid sick leave' in schemes 2, 5, 6 and 9 and for the function 'Sickness and Medical Care' in scheme 9. FI used a survey for calculating the days of illness/maternity and wages in order to estimate benefits in schemes 23 and 24;
- CH uses an assumption-based method to estimate several items in schemes 13, 14 and 16. A similar method is applied by NO for scheme 1, item 1111111;
- Some countries use other distributions or other sources of information to estimate some benefits. This is the case for:
  - CH - scheme 4, items 1111221, 1111222, 1111230;
  - CY - schemes 5, 6 and 9 for the Sickness and Medical Care Function;
  - FR for schemes 63, 64 and 65 (several benefits);
  - ES which uses the Annual Labour Cost Survey and/or data from the "Boletín Estadístico del Personal al Servicio de las Administraciones Públicas" to produce estimates for 'Paid sick leave' and 'Income maintenance in the event of childbirth' in several schemes.

Table 6 in the annex lists the summaries of methods used by the countries for producing estimates by scheme and by benefit.

6.2.2. A3. Estimating administration costs

Four countries estimate administration costs for some schemes. Some of the administration costs are also calculated using breakdowns (see 6.2.2.B.4).

- BG provides estimates for administration costs in schemes 1 to 6 and 11, 14 and 16. For schemes 11 and 14, administrative costs are defined as the value of the labour cost of the staff administering the expenditures under ESSPROS, and for scheme 16 administrative costs are defined as the value of the labour cost for the staff in regional structures of the Ministry of Education administering grants.
- CY uses estimates for the administration costs of schemes 2, 3, 4 and 10;
- LT uses them for the administration costs of scheme 26;
- LV all data used to calculate administrative costs by scheme are the result of estimates.

6.2.2. B. Where there is no breakdown for one receipt/expenditure/benefit or a group of receipts/expenditures/benefits

This section dedicated to breakdowns is divided into five parts:

- B1 - the breakdown of a total between different categories of receipts;
- B2 - the breakdown of a total between different benefits;
- B3 - the breakdown of administration costs;
- B4 - the breakdown for receipts and/or transfers between schemes;
- B5 - the breakdown for benefits/expenditures between schemes;

6.2.2. B1. Breakdown of a total between different categories of receipts

Eight Member States report few breakdowns of a total between the different categories of receipts for some schemes.

- AT divides the figures up according to another distribution;
- BG uses other information linked to the type of contract of the beneficiaries;
- CH uses the proportions provided by another distribution and CZ uses a similar method;
- LV, IS and LT use information provided by another data source, while SK uses the structure of a known distribution.

The summary of methods used is listed in table 9 below.

Table 9 – The summaries of methodologies used by the countries for breakdown a total between different categories of receipts

Country	Scheme	Summary
AT	Scheme 2	Health care contributions by functions are split up proportionally to the pension expenditures.
AT	Scheme 3	Because detailed data are missing, health care contributions are split up using a ratio of 90 (old age benefits) to 10 (survivors benefits).
AT	Scheme 1	Health care contributions for non means-tested and for means-tested pensions are split up at the ratio of expenditures for pensions plus equalisation supplements to expenditures for pensions, respectively to expenditures for equalisation supplements.
BG	Scheme 10	Contributions for supplementary health insurance are distributed between employees and self-employed persons on the basis of the contract type (individual or not).
CH	Scheme 3	The functional breakdown of 2.85 % of cash-benefits is estimated according to the proportional distribution of the remaining cash-benefits with a known breakdown. The functional breakdown lump sum is estimated according to the proportional distribution of the remaining cash-benefits with a known breakdown. 2410001: capital gains (2008 losses: -5.159 billion CHF) are estimated. The calculation is based on the LPP-Indices for 2000).
CZ	Scheme 1	Estimate of the breakdown of receipts within the scheme: for fines and penalties additionally paid in the event of no or delayed premiums, it is not possible to distinguish their origin:- corporations (item 2420001) or households (item 2420005). Only the number of total fines and penalties is available. Then the split of this receipt is divided up to reflect the portion contributed to the system by these two groups as part of the regular premiums.
IS	Schemes 3, 5, 7, 8, 12, 17, 18, 21, 22 and 24	Receipts paid by employers' social security contributions are social security taxes on total wages. Breakdown between different kinds of employers is based on tax data on income paid by legal type of enterprise and by the nature of the industrial activity.
LT	Schemes 3, 5, 10, 23, 24, 26	Receipts concerned: actual and imputed employers' social contributions by sector of origin (2110101-2110106, 2110201-2110206).The distribution of employers' social contributions is the estimate based on the structure of employers' social contributions by sector in the National accounts (Gross domestic product by income approach).
LV	Schemes 3; 6; 10; 11; 15; 23; 24; 25; 27	The breakdown by institutional sector of the Employers' social contributions is reached by calculations using the available data from the National accounts statistics. A breakdown for one benefit or group of benefits is missing
SK	Scheme 22	Data on employers' social contributions by sectors of origin are divided by structure in scheme 18 (items: 2110101 to 2110107)

6.2.2. B2. Breakdown of the total between different benefits

Fourteen countries applied this type of breakdown in order to split a total between a number of items within a scheme. The number of schemes/items for which this split was necessary is large and only a brief review is provided below.

Most of the estimates are provided using one of the following methodologies: breakdown of the total using another known distribution, using the distribution of beneficiaries or other information about them, based on an assumption, using other data sources, such as administrative or surveys, expert opinion.

- A different distribution is used by
  - AT for some items in schemes 2 and 5;
  - BE in schemes 22 and 49;
  - CH for schemes 5 and 11;
  - FR for 10 schemes;
  - LT for scheme 10;
  - MT for schemes 2 and 11. MT used the distribution of one scheme to split the benefits for scheme 2, and the distribution since last year for splitting the expenditure for some items in scheme 11;
- The distribution of beneficiaries or other information about beneficiaries is used by
  - AT to split the expenditure for items 1121113 and 1131114 in schemes 3 and 6;
  - BE to split the expenditure for items 1131121 and 1141122 in scheme 5 and for other several pairs of items in scheme 6;
  - A similar method is used by CZ for scheme 16, FI for scheme 19 and LV for schemes 4, 13, 17, 23 and 25;
  - HU is using information on the number of beneficiaries for a single benefit in 6 schemes;
- CH uses an assumption when breaking down total expenditure for some pairs of items in schemes 13, 14 and 22. AT uses also an assumption to break down four items under scheme 22;
- Other data sources are used when breaking down a total by item as follows: CZ, scheme 25; ES schemes 30 and 31; IT, schemes 24 and 25; BE, scheme 63; and MT, schemes 1 and 7;
- LT uses a survey for schemes 20, 21 and 22 and RO for schemes 21, 22 and 23.

A list of all countries, schemes and items for which breakdowns are performed can be found in table 7 in the annex to this document.

6.2.2. B3. Breakdown of administrative costs

For three countries there are cases of information available on administrative costs as a total over a certain number of schemes, but detailed information by scheme is not available. The costs are split and an estimate is provided in these cases.

- This happens in BG for the split between schemes 12 and 13 and separately for scheme 15 (costs extracted from all administrative expenditures of an institution);
- LT is providing estimates for the split of administrative costs in schemes 2, 7, 21 and 22 on one hand and for schemes 3, 10 and 24 on the other hand;
- The same is valid in MT for schemes 1, 2 and 11.

Table 10 below describes the methodology used, by country.

Table 10 – The summaries of methodologies used by the countries for breakdown of administration costs

Country	Scheme	Comments
BG	Schemes 12, 13	Administrative costs (1200000) are proportionally calculated from all administrative expenditures of the Agency based on the value of granted benefits in the scope of ESSPROS by the scheme.
BG	Scheme 15	Administrative costs (1200000) are proportionally calculated from all administrative expenditures of the Agency based on the amount of granted benefits in the scope of ESSPROS by the scheme. Job search assistance benefit is defined as the amount of expenditures incurred by provision of such services.
LT	Schemes 2, 7, 21, 22	The total amount of the administration costs for the group of schemes No 2, 7, 21 and 22 is available. Municipal budgets administration costs of municipal social assistance units are considered as the administration costs of those schemes. The distribution by schemes is made proportionately to the receipts of the schemes concerned from municipal budgets.
LT	Schemes No 3, 10, 24	There are the cases when the total amount of administration costs and other receipts (ESSPROS code 2420000) is available for the certain groups of schemes. The data on the total amount of administration costs and Other receipts (ESSPROS code 2420000) of schemes No 3, 10, 24 (State Social Insurance Fund) are available. The distribution by schemes is made proportionately to the expenditure of the schemes on benefits. The schemes above are run by the State Social Insurance Fund.
MT	Schemes 1, 2, 11	Administration Costs (120000) Scheme 1 and 2 are managed by the social security department and thus the administration costs of this department are charged to these schemes 1 and 2. Since the costs are not divided between scheme 1 and 2 we apportion these costs according to the expenditure of these two schemes. Expenditure in scheme 11 is apportioned between Administration costs and the expenditure on functions. This expenditure is apportioned using a pre-established ratio used in previous years.

6.2.2. B4. Breakdown for receipts and/or transfers between schemes

Some cases are reported of insufficient details of receipts by scheme being provided by data sources, and a breakdown is necessary.

- In BG, contributions by institutional sector (21101xx) between schemes 1 to 9 are estimated on the basis of the declaration in the Personal Register of Insured Persons and Statistical Business Register;
- CZ has two cases of such a split: namely between schemes 6 and 7 concerning sickness insurance cover for employees (scheme 6) and self-employed persons (scheme 7). The breakdown of receipts between schemes is (for each receipt item) in the same proportion as on the total expenditure side in both schemes. The same methodology is used for the breakdown of receipts between schemes 11 and 12;
- LV reports three such cases, one for receipts and two for transfers between schemes: The social contributions for the schemes financed out of special state budgets are divided between the relevant schemes, namely schemes 3; 6; 10; 11; 15; 23; 24; 25 and 27 (for the item 2110000 Employers' social contributions and item 2120000 Social contributions by the protected persons) using the proportion of benefit expenditures;
- Transfers to State special budgets (Item 1320000 Other transfers to other resident schemes) for the schemes financed from state special budgets are divided between the relevant schemes based on the proportion of expenditures on benefits (Schemes 3; 6; 10; 11; 15; 25; 27);

- Another case is the transfers from special State budgets for the schemes financed from special State budgets which are divided between the relevant schemes based on the proportion of benefits/expenditures. (Item 2320000 Other transfers from other resident schemes, schemes concerned 10; 11; 23; 24; 25 and 27).

6.2.2. B5. Breakdown for benefits/expenditures between schemes

There are also some cases when a benefit or expenditure is not provided by data sources broken down by scheme, but only as a total over several schemes. This has made it necessary to use breakdowns between schemes.

- For item 1112200, CH establishes a proportional breakdown between schemes 13 and 14;
- There is a breakdown between three schemes in BE (schemes 7, 12 and 71) for some benefits and a distribution of item 2320000 between schemes 16 and 17;
- In LV, the total expenditures for professional and social rehabilitation (item 1121203 rehabilitation) are divided proportionally between schemes 8 and 11 using the proportion available for social and professional rehabilitation for the year 2005;
- In FR there is a split between several benefits for a large number of schemes (schemes 18 to 36).

6.3. Revision of statistics

The 2010 data collection contains some data for 2006 and 2007 which have been revised as compared to the figures published during the previous collection.

Sixteen countries revised some figures for various reasons. There were five types of revisions, 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).

Table 8 in the annex lists all the revisions reported by the sixteen countries and shows the schemes and the items concerned; it also specifies the type of revision.

During the process of validation EUROSTAT found some revisions that had not been reported. Some of these revisions involved very small adjustments.

However, a number of significant revisions were not reported. Tables 9 to 15 in the annex list all the revisions for years 2006 and 2007 separately in respect of expenditures, receipts and benefits.

Tables 11 to 14 below provide some data on the scale of the revisions by country. Note that there were major revisions for some countries, mainly because of the need to align the methodology. The most important case is RO, which provided provisional data for the previous data collection; for the current data collection, major revisions were made and the figures are final.

Note to tables 11 and 12:

- **Nr** = the number of revised figures for the specified function
- **Percentages TSPB** (out of Total Social Protection Benefits) are based on the following formula:

$$pr = \frac{\sum_{\text{all revised figures}} |\text{old value} - \text{new value}|}{\text{Total social protection expenditure}} \cdot 100$$

- **Percentages TSPBF** (out of Total Social Protection Benefits for a specific function) are based on the following formula:

$$pr = \frac{\sum_{\text{all revised figures}} |\text{old value} - \text{new value}|}{\text{Total social protection expenditure for the specified function}} \cdot 100$$

Table 11 – The magnitude of the revisions by country and by function – 2006 data

Country		Sickness — health-care	Disability	Old-age	Survivors	Family — children	Unemployment	House	Social exclusion	Total
Austria	Nr	**5**	**2**	**3**		**2**	**1**	**2**	**4**	**19**
	% TSPB	0.0005	0.0070	0.0015		0.0004	0.0261	0.0382	0.0230	0.096
	% TSPBF	0.0018	0.084	0.0036		0.0036	0.448	9.87	2.079	
Czech Republic	Nr								**1**	**1**
	% TSPB								0.0004	0.0004
	% TSPBF								0.014	
Finland	Nr		**1**							**1**
	% TSPB		0.083							0.083
	% TSPBF		0.657							
Germany	Nr	**11**	**6**	**6**	**6**	**7**	**1**	**2**	**2**	**41**
	% TSPB	0.028	0.0104	0.017	0.027	0.9508	0.00001	0.00001	0.0010	1.035
	% TSPBF	0.1	0.135	0.047	0.35	9.143	0.0002	0.0006	0.167	
Hungary	Nr		**1**			**2**			**2**	**5**
	% TSPB		0.0608			0.0978			0.22	0.378
	% TSPBF		0.622			0.756			30.61	
Ireland	Nr	**2**		**2**				**1**		**5**
	% TSPB	0.132		0.0872				0.292		0.512
	% TSPBF	0.322		0.3865				16.69		
Italy	Nr	**2**		**1**	**1**	**10**	**4**		**1**	**19**
	% TSPB	0.0079		0.0003	0.0003	1.9429	0.0011		0.0011	1.953
	% TSPBF	0.0294		0.0005	0.0027	43.22	0.052		0.515	
Latvia	Nr	**2**				**1**				**3**
	% TSPB	2.05				0.027				2.08
	% TSPBF	7.09				0.271				
Lithuania	Nr		**1**						**3**	**4**
	% TSPB		0.004						0.0228	0.026
	% TSPBF		0.037						1.4	
Malta	Nr	**2**								**2**
	% TSPB	0.0595								0.059
	% TSPBF	0.2054								
Netherlands	Nr		**1**	**1**	**1**					**3**
	% TSPB		0.1104	3.538	0.989					4.63
	% TSPBF		1.262	10.05	18.6					
Norway	Nr		**3**	**3**	**2**				**1**	**9**
	% TSPB		0.0115	0.0031	0.094				0.0176	0.12
	% TSPBF		0.061	0.0105	8.04				0.638	
Romania	Nr	**2**		**2**		**3**			**1**	**8**
	% TSPB	2.84		0.52		0.85			0.012	4.23
	% TSPBF	11.23		1.25		5.94			0.519	

Slovenia	Nr		**1**	**2**			**1**			**4**
	% TSPB		0.307	0.128			0.27			0.714
	% TSPBF		3.76	0.33			9.15			
Sweden	Nr	**4**	**2**	**3**		**2**			**1**	**12**
	% TSPB	0.0932	0.0408	0.0014		0.045			0.0049	0.18
	% TSPBF	0.3586	0.2742	0.0036		0.457			0.248	
Spain	Nr	**2**	**1**	**2**		**4**			**4**	**13**
	% TSPB	0.0747	0.0008	0.017		0.474			0.0172	0.584
	% TSPBF	0.239	0.0102	0.054		8.058			1.37	
	Total Nr	**32**	**19**	**25**	**10**	**31**	**7**	**5**	**20**	**149**

Table 12 – The size of the revisions by country and by function – 2007 data

Country		**Sickness — health-care**	**Disability**	**Old-age**	**Survivors**	**Family — children**	**Unemployment**	**House**	**Social exclusion**	**Total**
Austria	Nr	**5**	**3**	**4**		**2**	**3**	**2**	**7**	**26**
	% TSPB	0.0009	0.0093	0.0074		0.0004	0.031	0.0405	0.085	0.175
	% TSPBF	0.0035	0.115	0.017		0.0039	0.594	10.592	7.905	
Bulgaria	Nr					**2**				**2**
	% TSPB					0.0066				0.0066
	% TSPBF					0.076				
Czech Republic	Nr		**2**	**2**					**1**	**5**
	% TSPB		0.135	0.142					0.0006	0.279
	% TSPBF		1.6770	0.359					0.0531	
Finland	Nr		**1**							**1**
	% TSPB		0.0948							0.094
	% TSPBF		0.7522							
France	Nr	**84**	**32**	**38**	**11**	**28**	**15**	**7**	**5**	**220**
	% TSPB	0.1306	0.481	0.187	0.052	0.121	0.177	0.0790	0.0103	1.24
	% TSPBF	0.437	7.9460	0.485	0.8008	1.424	2.89	3.023	0.66	
Germany	Nr	**15**	**12**	**12**	**12**	**12**	**1**	**3**	**2**	**69**
	% TSPB	0.0820	0.047	0.097	0.047	1.281	0.0000	0.0049	0.0158	1.57
	% TSPBF	0.274	0.62	0.275	0.6109	12.09	0.0002	0.214	2.476	
Hungary	Nr		**1**			**2**			**2**	**5**
	% TSPB		0.075			0.056			0.2720	0.403
	% TSPBF		0.785			0.444			37.45	
Ireland	Nr	**2**	**1**	**6**		**1**		**1**		**11**
	% TSPB	0.139	0.0001	0.523		0.0001		0.365		1.029
	% TSPBF	0.34	0.0010	2.302		0.0004		23.3		
Italy	Nr	**3**	**11**	**14**	**5**	**21**	**4**	**1**	**2**	**61**
	% TSPB	0.069	0.028	0.355	0.153	3.361	0.001	0.0008	0.0091	3.97
	% TSPBF	0.266	0.478	0.6904	1.587	71.35	0.057	0.946	4.574	
Latvia	Nr	**3**	**1**	**1**	**1**	**1**	**2**			**9**
	% TSPB	1.94	0.002	0.001	0.093	0.045	0.595			2.68
	% TSPBF	6.55	0.028	0.003	4.834	0.417	18.31			
Lithuania	Nr	**1**	**2**		**2**	**2**	**5**		**6**	**18**
	% TSPB	0.005	0.054		0.129	0.053	0.916		0.055	1.21
	% TSPBF	0.018	0.53		3.49	0.617	49.02		4.207	
Malta	Nr	**2**								**2**
	% TSPB	0.057								0.0577
	% TSPBF	0.197								
Netherland	Nr	**7**	**10**	**9**	**5**	**3**	**5**		**2**	**41**
	% TSPB	0.289	0.85	4.66	1.4	0.183	0.033		0.078	7.506
	% TSPBF	0.88	9.301	13.31	26.85	3.047	0.778		1.23	
Norway	Nr		**3**	**2**	**2**				**2**	**9**
	% TSPB		0.0146	0.091	0.0905				0.016	0.213
	% TSPBF		0.078	0.301	7.903				0.61	
Poland	Nr	**1**								**1**

	% TSPB	0.027								0.027
	% TSPBF	0.122								
Romania	Nr	**6**		**2**		**3**	**2**		**1**	**14**
	% TSPB	8.32		0.455		0.684	0.124		0.0286	9.615
	% TSPBF	35.04		1.053		5.171	5.616		0.819	
Slovakia	Nr					**1**				**1**
	% TSPB					0.0726				0.0726
	% TSPBF					0.7278				
Slovenia	Nr		**2**	**2**		**2**	**2**			**8**
	% TSPB		0.3033	0.0484		0.3650	0.2417			0.958
	% TSPBF		3.87	0.123		4.21	10.56			
Sweden	Nr	**11**	**9**	**7**		**9**	**3**		**4**	**43**
	% TSPB	0.144	0.046	0.021		0.084	0.035		0.033	0.365
	% TSPBF	0.553	0.302	0.053		0.828	0.938		1.621	
Spain	Nr	**14**	**26**	**29**	**12**	**21**	**1**	**3**	**13**	**119**
	% TSPB	0.1414	0.528	1.0040	0.2369	0.687	0.0004	0.0065	0.182	2.78
	% TSPBF	0.452	6.96	3.14	2.52	11.45	0.0030	0.712	14.002	
	Total Nr	**154**	**116**	**128**	**50**	**110**	**43**	**17**	**47**	**665**

Note for tables 13 and 14: the percentages in these tables are calculated using the following formulas:

$$Percentage\ receipts = \frac{\sum_{all\ revised\ figures} |old\ value - new\ value|}{Total\ receipts} \cdot 100$$

$$Percentage\ expenditures = \frac{\sum_{all\ revised\ figures} |old\ value - new\ value|}{Total\ expenditure} \cdot 100$$

$$Percentage\ administrative\ costs = \frac{\sum_{all\ revised\ figures} |old\ value - new\ value|}{Total\ administrative\ costs} \cdot 100$$

Table 13 –The size of the revisions for receipts and expenditures, 2006 data

2006	Nr of revisions for receipts	Percentage receipts	Nr of revisions for expenditures	Percentage expenditures	Nr of revisions for administrative costs	Percentage administrative costs
Austria	13	0.45	1	0.03		
Cyprus	2	0.50				
Finland	3	0.23	1	0.08		
Germany	52	1.00	4	0.001	7	0.03
Hungary	2	0.27				
Ireland	7	2.50			2	0.01
Italy	22	2.38	11	0.36	10	0.05
Latvia	3	0.18			1	0.18
Lithuania	44	2.21				
Malta	5	0.32				
Netherlands	9	8.90	1	0.10	1	1.37
Norway					1	0.02
Romania	19	18.30			1	1.20
Slovakia	4	12.23	2	13.47		
Spain	2	0.04			1	0.003
Sweden	7	0.38	1	0.07		

Table 14 –The size of the revisions for receipts and expenditures, 2007 data

2007	Nr of revisions for receipts	Percentage receipts	Nr of revisions for expenditures	Percentage expenditures	Nr of revisions for administrative costs	Percentage administrative costs
Austria	15	0.41	2	0.03		
Bulgaria	6	0.02	1	0.005		
Cyprus	5	0.49				
Czech Republic	2	0.01			1	0.0002
Finland	3	0.24	1	0.09		
France	117	0.75	43	0.19	25	0.01
Germany	73	1.70	8	0.004	10	0.06
Hungary	2	0.31				
Ireland	9	3.37			3	0.75
Italy	44	3.37	12	0.29	13	0.06
Latvia	21	2.09	1	0.001	1	0.002
Lithuania	58	5.76	2	0.56	1	0.004
Malta	5	0.37				
Netherlands	91	12.05	12	0.17	16	1.71
Norway	1	0.00			1	0.03
Poland	2	53.52				
Romania	22	67.15			1	1.35
Slovakia	4	13.82	2	15.21	4	0.05
Slovenia	3	0.76	2	0.11		
Spain	29	1.88	1	0.001	5	0.01
Sweden	65	0.63	3	0.10	4	0.06

Conclusions and recommendations

Significant advances have been achieved in the ESSPROS field since the approval and initial implementation of the three new Regulations introduced in 2007-2008.

New deadlines and new data collections have been established, allowing Eurostat to disseminate quantitative data at 'all-schemes level' in advance and, for the first time, to provide quantitative data by scheme (or by group of schemes) in addition to qualitative information.

There has been a significant increase in the information available to users of social protection data. Data for most countries are of good quality and useful for analytical purposes. However, the analysis carried out in this quality report refers only to data for years 2006 to 2008 and it has not been possible to evaluate revisions in depth.

Most of the countries need to pay particular attention to the qualitative information which, for some schemes and for some items, does not contain a sufficient amount of information, as required by the regulation.

The following table contains specific recommendations by country, with a view to improving the next data collection.

Table 15: Recommendations by country

Country	An effort should made to:
BE	- Improve the timelines for the qualitative information - Improve the consistency between quantitative data and pension beneficiaries
BG	- Maintain the good quality achieved

CZ	- Maintain the good quality achieved
DK	- Maintain the good quality achieved
DE	- Improve the consistency between quantitative data, qualitative information and pension beneficiaries
EE	- Maintain the good quality achieved
EL	- Improve the timeliness of transmissions - Comply with Regulation 458/2007 and send QR on CS
ES	- Improve the timeliness of transmission of QD
FR	- Continue to improve the consistency between QI and QD
IE	- Continue to improve the consistency between QD and QI. - Comply with Regulation 458/2007 and send QR on CS
IT	- Solve the marginal problems of misclassification - Improve the coherence between CS and PB
CY	- Maintain the good quality achieved
LV	- Maintain the good quality achieved
LT	- Maintain the good quality achieved
LU	- Maintain the good quality achieved
HU	- Maintain the good quality achieved
MT	- Maintain the good quality achieved
NL	- Maintain the good quality achieved - Solve marginal problems of coherence between CS and PB
AT	- Maintain the good quality achieved
PL	- Maintain the good quality achieved - Improve the timeliness of transmission of QD
PT	- Maintain the good quality achieved
RO	- Maintain the good quality achieved
SI	- Maintain the good quality achieved
SK	- Maintain the good quality achieved
FI	- Maintain the good quality achieved
SE	- Maintain the good quality achieved - Improve the timeliness of transmission of QI
UK	- Improve the coverage of final data - Improve the content of QI - Improve the consistency between QI, QD and pension beneficiaries - Improve time coherence
IS	- Maintain the good quality achieved for QD
NO	- Maintain the good quality achieved
CH	- Maintain the good quality achieved

Appendix:

List of abbreviations used

- NQR = National Quality Report
- PB = Pension beneficiaries
- QI = Qualitative information
- QD = Quantitative data
- QR = Quality Report
- CS = Core System

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Annex

Table 1 – List of incoherencies between quantitative data and qualitative information. The list contains the schemes and items not covered by qualitative information. On the last column the percent of the expenditure out of the total social protection expenditure is listed

Country	Scheme	Item - Label	Percent
Belgium	Scheme 15	V1142201_MT_Funeral_expenses	0.0125
Belgium	Scheme 17	V1142201_MT_Funeral_expenses	0.0014
Belgium	Scheme 33	D1121204_NMT_Other_benefits_in_kind	0.0012
Belgium	Scheme 61	S1111222_NMT_Other_direct_provision	0.0976
Switzerland	Scheme 02	S1111230_NMT_Other_benefits_in_kind	0.1830
Switzerland	Scheme 03	D1121123_NMT_Other_cash_lump_sum_benefits	0.2307
Switzerland	Scheme 05	S1111221_NMT_Direct_provision_of_pharmaceutical_products	0.2512
Switzerland	Scheme 05	S1111230_NMT_Other_benefits_in_kind	0.1068
Switzerland	Scheme 10	S1111222_NMT_Other_direct_provision	0.0169
Switzerland	Scheme 10	V1141122_NMT_Other_cash_lump_sum_benefits	0.0013
Switzerland	Scheme 13	O1132201_MT_Accommodation	0.9007
Switzerland	Scheme 13	V1142111_MT_Survivors_pension	0.0274
Switzerland	Scheme 14	D1122201_MT_Accommodation	0.5354
Switzerland	Scheme 17	E1182202_MT_Rehabilitation_of_alcohol_and_drugs_abusers	0.0906
Switzerland	Scheme 18	H1172211_MT_Social_Housing	0.0770
Switzerland	Scheme 19	U1162202_MT_Vocational_training	0.0007
Switzerland	Scheme 25	S1112230_MT_Other_benefits_in_kind	0.0516
Switzerland	Scheme 25	D1122115_MT_Other_cash_periodic_benefits	0.0258
Switzerland	Scheme 25	D1122204_MT_Other_benefits_in_kind	0.1030
Switzerland	Scheme 25	O1132115_MT_Other_cash_periodic_benefits	0.0562
Switzerland	Scheme 25	O1132203_MT_Other_benefits_in_kind	0.0843
Switzerland	Scheme 25	F1152114_MT_Other_cash_periodic_benefits	0.0166
Switzerland	Scheme 25	F1152204_MT_Other_benefits_in_kind	0.0250
Switzerland	Scheme 25	U1162203_MT_Placement_Services_and_Job_search_assistance	0.0398
Switzerland	Scheme 25	H1172212_MT_Other_rent_benefit	0.0023
Switzerland	Scheme 25	E1182112_MT_Other_cash_periodic_benefits	0.0247
Switzerland	Scheme 25	E1182203_MT_Other_benefits_in_kind	0.0577
Germany	Scheme 01	D1121115_NMT_Other_cash_periodic_benefits	0.0002

Country	Scheme	Item - Label	Percent
Germany	Scheme 01	O1131115_NMT_Other_cash_periodic_benefits	0.0004
Germany	Scheme 01	F1151113_NMT_Family_or_child_allowance	0.0002
Germany	Scheme 04	D1121114_NMT_Economic_integration_of_the_handicapped	0.0083
Germany	Scheme 04	O1131114_NMT_Care_allowance	0.0135
Germany	Scheme 04	V1141112_NMT_Other_cash_periodic_benefits	0.0003
Germany	Scheme 06	U1161202_NMT_Vocational_training	0.0012
Germany	Scheme 06	U1162204_MT_Other_benefits_in_kind	0.0010
Germany	Scheme 08	F1152112_MT_Parental_leave_benefit	0.1314
Germany	Scheme 09	S1111212_NMT_Reimbursement	0.0010
Germany	Scheme 09	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	0.0120
Germany	Scheme 10	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	0.0172
Germany	Scheme 13	D1121204_NMT_Other_benefits_in_kind	0.0043
Germany	Scheme 17	S1111211_NMT_Direct_provision	0.0156
Germany	Scheme 17	S1111221_NMT_Direct_provision_of_pharmaceutical_products	0.0097
Germany	Scheme 17	S1111222_NMT_Other_direct_provision	0.0133
Germany	Scheme 18	S1111230_NMT_Other_benefits_in_kind	0.0071
Germany	Scheme 18	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	0.0293
Germany	Scheme 18	D1122115_MT_Other_cash_periodic_benefits	0.0026
Germany	Scheme 18	D1122123_MT_Other_cash_lump_sum_benefits	0.0003
Germany	Scheme 18	D1122201_MT_Accommodation	0.0292
Germany	Scheme 18	O1132111_MT_Old_age_pension	0.0010
Germany	Scheme 18	O1132115_MT_Other_cash_periodic_benefits	0.0003
Germany	Scheme 18	O1132202_MT_Assistance_in_carrying_out_daily_tasks	0.0004
Germany	Scheme 18	V1141201_NMT_Funeral_expenses	0.0053
Germany	Scheme 18	V1142111_MT_Survivors_pension	0.0010
Germany	Scheme 18	F1151113_NMT_Family_or_child_allowance	0.0022
Germany	Scheme 18	E1182203_MT_Other_benefits_in_kind	0.0008
Germany	Scheme 19	O1132111_MT_Old_age_pension	0.0003
Germany	Scheme 19	F1152113_MT_Family_or_child_allowance	0.0002
Germany	Scheme 20	S1112230_MT_Other_benefits_in_kind	0.0010

Country	Scheme	Item - Label	Percent
Germany	Scheme 20	O1131112_NMT_Anticiped_old_age_pension	0.0011
Germany	Scheme 20	O1131121_NMT_Other_cash_lump_sum_benefits	0.0272
Germany	Scheme 20	O1132115_MT_Other_cash_periodic_benefits	0.0260
Germany	Scheme 20	O1132121_MT_Other_cash_lump_sum_benefits	0.0085
Germany	Scheme 21	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	0.0005
Germany	Scheme 21	D1121123_NMT_Other_cash_lump_sum_benefits	0.0007
Germany	Scheme 21	O1131121_NMT_Other_cash_lump_sum_benefits	0.0005
Germany	Scheme 21	F1152114_MT_Other_cash_periodic_benefits	0.0006
Germany	Scheme 22	D1122204_MT_Other_benefits_in_kind	0.0112
Germany	Scheme 22	F1152114_MT_Other_cash_periodic_benefits	0.0096
Germany	Scheme 22	F1152123_MT_Other_cash_lump_sum_benefits	0.0017
Germany	Scheme 22	F1152204_MT_Other_benefits_in_kind	0.0037
Germany	Scheme 22	H1172212_MT_Other_rent_benefit	0.0262
Germany	Scheme 28	O1131111_NMT_Old_age_pension	0.0076
Germany	Scheme 29	F1152113_MT_Family_or_child_allowance	0.0012
Greece	Scheme 02	D1121111_NMT_Disability_pension	0.0047
Greece	Scheme 02	V1142111_MT_Survivors_pension	0.0009
Greece	Scheme 03	U1161203_NMT_Placement_Services_and_Job_search_assistance	0.0091
Greece	Scheme 03	H1172220_MT_Benefit_to_owner_occupiers	0.0010
Greece	Scheme 03	E1181203_NMT_Other_benefits_in_kind	0.0109
Greece	Scheme 04	S1111222_NMT_Other_direct_provision	0.0053
Greece	Scheme 06	S1112230_MT_Other_benefits_in_kind	0.0476
Greece	Scheme 08	S1111230_NMT_Other_benefits_in_kind	0.0548
Greece	Scheme 08	F1151123_NMT_Other_cash_lump_sum_benefits	0.0397
Greece	Scheme 08	U1161202_NMT_Vocational_training	0.0410
Greece	Scheme 09	U1161204_NMT_Other_benefits_in_kind	0.0222
Greece	Scheme 10	F1152204_MT_Other_benefits_in_kind	0.0024
Greece	Scheme 10	E1182203_MT_Other_benefits_in_kind	0.0105
France	Scheme 05	S1111111_NMT_Paid_sick_leave	0.0079
France	Scheme 05	S1112121_MT_Other_cash_lump_sum_benefits	0.0039

Country	Scheme	Item - Label	Percent
France	Scheme 05	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	0.0026
France	Scheme 15	S1111212_NMT_Reimbursement	0.0004
France	Scheme 15	S1111224_NMT_Other_reimbursement	0.0010
France	Scheme 15	V1141121_NMT_Death_grant	0.0090
France	Scheme 16	D1121111_NMT_Disability_pension	0.0149
France	Scheme 17	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	0.0152
France	Scheme 18	S1111111_NMT_Paid_sick_leave	0.0005
France	Scheme 18	O1132203_MT_Other_benefits_in_kind	0.0004
France	Scheme 18	F1152204_MT_Other_benefits_in_kind	0.0004
France	Scheme 18	H1172212_MT_Other_rent_benefit	0.0043
France	Scheme 19	S1111111_NMT_Paid_sick_leave	0.0038
France	Scheme 20	S1111111_NMT_Paid_sick_leave	0.0036
France	Scheme 20	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	0.0034
France	Scheme 20	F1152203_MT_Home_help	0.0003
France	Scheme 25	F1152203_MT_Home_help	0.0010
France	Scheme 25	F1152204_MT_Other_benefits_in_kind	0.0004
France	Scheme 27	S1112224_MT_Other_reimbursement	0.0046
France	Scheme 27	O1131203_NMT_Other_benefits_in_kind	0.0022
France	Scheme 27	O1132203_MT_Other_benefits_in_kind	0.0017
France	Scheme 27	F1152204_MT_Other_benefits_in_kind	0.0012
France	Scheme 37	O1132121_MT_Other_cash_lump_sum_benefits	0.0068
France	Scheme 38	O1132203_MT_Other_benefits_in_kind	0.0204
France	Scheme 38	F1152204_MT_Other_benefits_in_kind	0.0058
France	Scheme 39	O1132203_MT_Other_benefits_in_kind	0.0014
France	Scheme 47	F1151123_NMT_Other_cash_lump_sum_benefits	0.0032
France	Scheme 51	S1111111_NMT_Paid_sick_leave	0.0086
France	Scheme 51	O1132203_MT_Other_benefits_in_kind	0.0017
France	Scheme 52	S1111111_NMT_Paid_sick_leave	0.0008
France	Scheme 53	D1121115_NMT_Other_cash_periodic_benefits	0.0042
France	Scheme 53	D1121201_NMT_Accommodation	0.0006

Country	Scheme	Item - Label	Percent
France	Scheme 53	O1132114_MT_Care_allowance	0.0051
France	Scheme 53	O1132203_MT_Other_benefits_in_kind	0.0004
France	Scheme 53	F1151204_NMT_Other_benefits_in_kind	0.0066
France	Scheme 53	F1152204_MT_Other_benefits_in_kind	0.0004
France	Scheme 54	D1121201_NMT_Accommodation	0.0005
France	Scheme 54	F1152204_MT_Other_benefits_in_kind	0.0011
France	Scheme 55	S1111224_NMT_Other_reimbursement	0.0004
France	Scheme 55	D1121201_NMT_Accommodation	0.0015
France	Scheme 55	F1152204_MT_Other_benefits_in_kind	0.0017
France	Scheme 56	D1121201_NMT_Accommodation	0.0005
France	Scheme 56	F1152204_MT_Other_benefits_in_kind	0.0006
France	Scheme 57	D1121201_NMT_Accommodation	0.0021
France	Scheme 57	F1152204_MT_Other_benefits_in_kind	0.0023
France	Scheme 58	S1111212_NMT_Reimbursement	0.0056
France	Scheme 58	S1111224_NMT_Other_reimbursement	0.0135
France	Scheme 58	S1111230_NMT_Other_benefits_in_kind	0.0012
France	Scheme 58	D1121201_NMT_Accommodation	0.0072
France	Scheme 58	O1132202_MT_Assistance_in_carrying_out_daily_tasks	0.0014
France	Scheme 58	O1132203_MT_Other_benefits_in_kind	0.0004
France	Scheme 58	F1151123_NMT_Other_cash_lump_sum_benefits	0.0172
France	Scheme 58	F1152203_MT_Home_help	0.0190
France	Scheme 59	S1111224_NMT_Other_reimbursement	0.0006
France	Scheme 59	D1121201_NMT_Accommodation	0.0021
France	Scheme 59	O1132202_MT_Assistance_in_carrying_out_daily_tasks	0.0008
France	Scheme 59	F1152204_MT_Other_benefits_in_kind	0.0024
France	Scheme 60	D1121123_NMT_Other_cash_lump_sum_benefits	0.0076
France	Scheme 60	F1151123_NMT_Other_cash_lump_sum_benefits	0.0131
France	Scheme 62	F1152113_MT_Family_or_child_allowance	0.0048
France	Scheme 63	S1111212_NMT_Reimbursement	0.0122
France	Scheme 63	S1111224_NMT_Other_reimbursement	0.0138

Country	Scheme	Item - Label	Percent
France	Scheme 63	S1111230_NMT_Other_benefits_in_kind	0.0004
France	Scheme 63	S1112224_MT_Other_reimbursement	0.0039
France	Scheme 63	D1121201_NMT_Accommodation	0.0022
France	Scheme 63	D1122204_MT_Other_benefits_in_kind	0.0009
France	Scheme 63	O1132111_MT_Old_age_pension	0.0007
France	Scheme 63	F1151113_NMT_Family_or_child_allowance	0.0003
France	Scheme 63	F1152204_MT_Other_benefits_in_kind	0.0258
France	Scheme 63	U1161111_NMT_Full_unemployment_benefit	0.0062
France	Scheme 63	E1182121_MT_Other_cash_lump_sum_benefits	0.0158
France	Scheme 63	E1182203_MT_Other_benefits_in_kind	0.0008
France	Scheme 64	D1121111_NMT_Disability_pension	0.1868
France	Scheme 65	S1111212_NMT_Reimbursement	0.0027
France	Scheme 65	S1111224_NMT_Other_reimbursement	0.0031
France	Scheme 65	D1121115_NMT_Other_cash_periodic_benefits	0.0073
France	Scheme 65	D1122204_MT_Other_benefits_in_kind	0.0108
France	Scheme 65	O1132111_MT_Old_age_pension	0.0114
France	Scheme 65	F1152201_MT_Child_day_care	0.0004
France	Scheme 65	F1152203_MT_Home_help	0.0048
France	Scheme 65	U1161204_NMT_Other_benefits_in_kind	0.0019
France	Scheme 66	S1111211_NMT_Direct_provision	0.0078
France	Scheme 69	S1111223_NMT_Reimbursement_of_pharmaceutical_products	0.0049
France	Scheme 81	S1112121_MT_Other_cash_lump_sum_benefits	0.0065
France	Scheme 81	D1121201_NMT_Accommodation	0.0046
France	Scheme 81	O1131203_NMT_Other_benefits_in_kind	0.0011
France	Scheme 81	O1132203_MT_Other_benefits_in_kind	0.0011
France	Scheme 81	V1141121_NMT_Death_grant	0.0046
Ireland	Scheme 03	S1111222_NMT_Other_direct_provision	4.9176
Ireland	Scheme 03	D1121203_NMT_Rehabilitation	0.4055
Ireland	Scheme 04	S1111211_NMT_Direct_provision	0.0007
Ireland	Scheme 04	O1131112_NMT_Anticiped_old_age_pension	0.2449

Country	Scheme	Item - Label	Percent
Ireland	Scheme 04	O1131115_NMT_Other_cash_periodic_benefits	0.0005
Ireland	Scheme 04	F1151113_NMT_Family_or_child_allowance	0.2102
Ireland	Scheme 04	F1151114_NMT_Other_cash_periodic_benefits	0.2797
Ireland	Scheme 04	U1161111_NMT_Full_unemployment_benefit	2.4136
Ireland	Scheme 05	V1142111_MT_Survivors_pension	0.1050
Ireland	Scheme 05	F1152113_MT_Family_or_child_allowance	0.0062
Ireland	Scheme 06	S1112221_MT_Direct_provision_of_pharmaceutical_products	2.3807
Ireland	Scheme 17	U1162111_MT_Full_unemployment_benefit	3.4583
Ireland	Scheme 23	U1162202_MT_Vocational_training	0.0638
United Kingdom	Scheme 04	S1111230_NMT_Other_benefits_in_kind	1.2902
United Kingdom	Scheme 08	S1111111_NMT_Paid_sick_leave	0.2028
United Kingdom	Scheme 12	U1161115_NMT_Other_cash_periodic_benefits	0.0006
United Kingdom	Scheme 13	U1161121_NMT_Vocational_training_allowance	0.0022
United Kingdom	Scheme 18	O1132121_MT_Other_cash_lump_sum_benefits	0.0691
United Kingdom	Scheme 26	S1111112_NMT_Other_cash_periodic_benefits	0.2358
United Kingdom	Scheme 28	S1112111_MT_Paid_sick_leave	0.1004
United Kingdom	Scheme 28	V1142111_MT_Survivors_pension	0.0654
United Kingdom	Scheme 28	F1152111_MT_Income_maintenance_in_the_event_of_childbirth	0.9311
United Kingdom	Scheme 28	F1152114_MT_Other_cash_periodic_benefits	0.0376
United Kingdom	Scheme 28	F1152121_MT_Birth_grant	0.0146
United Kingdom	Scheme 28	U1162111_MT_Full_unemployment_benefit	0.6475
United Kingdom	Scheme 28	E1182121_MT_Other_cash_lump_sum_benefits	0.0405
United Kingdom	Scheme 29	D1121123_NMT_Other_cash_lump_sum_benefits	0.4869
United Kingdom	Scheme 38	U1161203_NMT_Placement_Services_and_Job_search_assistance	0.0026
United Kingdom	Scheme 44	V1141111_NMT_Survivors_pension	0.1871
United Kingdom	Scheme 45	U1161114_NMT_Vocational_training_allowance	0.0240
United Kingdom	Scheme 45	U1161202_NMT_Vocational_training	0.0037
United Kingdom	Scheme 45	U1161203_NMT_Placement_Services_and_Job_search_assistance	0.1482

Table 2 - Type 1 incoherencies 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 Germany, Italy and Netherlands on page 10 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 30	1141111	3.0	V1141111_NMT_Survivors_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

Country	Scheme	Item	Benefits in MIO - NAC	Label
Finland	Scheme 29	1121111	120.6	D1121111_NMT_Disability_pension
France	Scheme 16	1121111	85.0	D1121111_NMT_Disability_pension
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 12	1121111	2.0	D1121111_NMT_Disability_pension

Country	Scheme	Item	Benefits in MIO - NAC	Label
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
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
Norway	Scheme 04	1121111	1810.0	D1121111_NMT_Disability_pension
Norway	Scheme 04	1131111	3863.0	O1131111_NMT_Old_age_pension
Norway	Scheme 04	1131112	607.0	O1131112_NMT_Anticiped_old_age_pension
Norway	Scheme 04	1142111	471.0	V1142111_MT_Survivors_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 3 - 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 the note about Italy case on page 11 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 4 – Reported problems linked to data sources. Some of the comments are listed in a shorter version for the sake of brevity.

Country	Name of the data source	Type of the data source	Schemes concerned	Comments
AT	Federation of Austrian Social Insurance Institutions: Statistics of Finance	Administrative data	Schemes 1, 4, 5, 7.	Scheme 1: There are no separate data available on health care contributions for non means-tested and means-tested pensions. Scheme 5: Data on pension expenditures above and below retirement age are not available.
AT	Federation of Austrian Social Insurance Institutions: Estimation of guaranteed remuneration by private employers in the event of sickness.	Other	Scheme 19.	Data on direct costs for civil servants are not available. There are also no data available on employers' social contributions by sector of origin.
AT	Federal Ministry of Finance: Closed Account of Federal Government	Administrative data	Schemes 3, 4, 5, 6, 8, 11, 13, 15, 17, 24, 30, 31.	Scheme 3: Data on pension expenditures above and below retirement age are not available. Scheme 8: Data base is out of date.
AT	Federal Ministry of Labor, Social Affairs and Consumer Protection: Report of the Working Group for Long-Term Care	Administrative data	Schemes 6, 21.	Data on care allowance expenditures above and below retirement age are not available.
AT	Austrian Institute for Economic Research: Studies on the occupational pension scheme.	Other	Scheme 20.	Data are not available every year.
AT	Court of Audit General Income Report for the years 2006 and 2007	Administrative data	Scheme 19.	Data are only available every second year.
AT	Court of Audit: Report on average incomes and additional benefits paid by federal government enterprises and agencies.	Administrative data	Scheme 20.	Data are only available every second year.
AT	Governments of the Laender including Vienna: Closed accounts of the	Administrative data	Schemes 9, 21, 22.	Scheme 9: Data base is out of date. Scheme 21: Costs or contributions paid by beneficiaries cannot always be excluded from the value of social benefits.
AT	Government of Upper Austria: Statistics of Social Assistance of Local Authorities	Administrative data	Scheme 22.	Due to the lack of detailedness data can partly not be broken down by the different kinds of benefits.
AT	Government of Styria: Statistics of Social Assistance of Local Authorities	Administrative data	Scheme 22.	Due to the lack of detailedness data can partly not be broken down by the different kinds of benefits.
AT	Austrian Federal Railways: Information on expenditures for fee exemptions.	Other	Scheme 25.	Expenditure data are not split up by functions and by means test.
AT	Austrian Federal Railways Postbus Ltd: Information on expenditures for fee exemptions.	Other	Scheme 25.	Expenditure data are not split up by functions and by means test.
AT	GIS Gebühren Info Service GmbH: Information on expenditures for fee exemptions.	Administrative data	Scheme 25.	There are no separate expenditure data available for exemption from television and radio license fee. Data are not split up by functions and by means test.
AT	Health institution for civil servants Vienna: Information on receipts and expenditures	Other	Scheme 28.	Data only cover expenditures and receipts for civil servants in Vienna.

Country	Name of the data source	Type of the data source	Schemes concerned	Comments
AT	Statistics Austria: National Pension Account.	National Accounts	Scheme 2.	Data on pension expenditures above and below retirement age are not available. There are also no separate data available on health care contributions by functions.
AT	Statistics Austria: Closed accounts of the Laender and municipalities	Administrative data	Schemes 10, 21, 22, 23.	Scheme 10: Data base is out of date. Scheme 22: Due to the lack of detailedness data can partly not be broken down by the different kinds of benefits.
BE	Comptes économiques	Administrative data	1 - 2 - 3 - 10 - 12 - 36 - 37 - 38 - 67	Temporary estimation
BE	Région de Bruxelles - Capitale - Direction des rémunérations et des pensions	Administrative data	19 - 20	Information not received for 2008
BG	Detailed Annual Reports (on Pension Expenditures, Short Term Expenditures and Contribution Income)	Administrative data	Schemes 1,2,3,4,5,6	No data for the distribution of contributions between institutional sectors. Administrative cost is available at the level of the State Public Insurance as whole.
BG	Benefits by type of services provided by health insurance companies	Administrative data	Schema 10	The "Combined Package" contains services classified in in-patient and out-patient health care
BG	Contributions by type of services provided by health insurance companies	Administrative data	Schema 10	No data related to the distribution of contributions between institutional sectors
BG	Detailed Annual Report on Incomes and Expenditures of Ministry of Health	Administrative data	Schema 11	Administrative cost for provision of benefits in the scope of ESSPROS can't be separated strictly from the common administrative expenditures of the ministry.
BG	Data Base of Annual Execution of the Consolidated Fiscal Program	Administrative data	Schemes 11,17	Administrative cost of provision of benefits in the scope of ESSPROS can't be separated strictly from the common administrative expenditures of municipalities.
BG	Information system of the Social Assistance Agency	Administrative data	Schemes 12,13,14	Administrative cost for the provision of benefits in the scope of ESSPROS can't be separated from the general administrative expenditures of regional offices. Expenditures on non means-tested parental leave benefit (1151112) and non means-tested monthly benefit for children accommodation (1151114) can't be separated from the relevant means-tested benefits.
BG	Detailed Annual Report on the execution of the Budget of Agency for People with Disabilities	Administrative data	Schema 14	Administrative cost for the provision of benefits in the scope of ESSPROS can't be strictly separated from all administrative expenditures of the ministry.
BG	Information system of Employment Agency	Administrative data	Schema 15	Administrative cost for the provision of benefits in the scope of ESSPROS can't be strictly separated from the common administrative expenditures of regional offices of Employment Agency. Job search assistance benefit is defined as an amount of expenditures for the provision of such services.
BG	Information system of Ministry of Education and Science	Administrative data	Schema 16	Expenditures of means-tested and non means-tested educational grants can't be strictly separated. Administrative cost for the provision of grants can't be strictly separated from other administrative expenditures of the ministry.
CH	Pension fund statistics, Federal Statistical Office	Census	3, 11	Many pension funds also include an over-mandatory portion which implies little social solidarity and which does not come under the PP law of 1982. Furthermore, the distribution of payments on leaving the fund is difficult to estimate according to the functions. However, this scheme is included in its entirety in the total accounts, as the survey does not distinguish

Country	Name of the data source	Type of the data source	Schemes concerned	Comments
				between the two parts. In addition to this, the insured person is not always free to decide on the over-mandatory part. The annual survey of pension funds does not fully cover all pension funds. For some special pension funds (e.g. inactive), the census is conducted every 5 years. The data are estimated for special pension funds for years without census.
CH	Government body finance statistics, Federal Finance Administration	Administrative data	1, 2, 4, 11, 13, 14, 15, 16, 17, 18, 19, 21, 22, 23, 24	Data for communes are only available with a time-lag of 18 months and are estimated for provisional results. Data for the central government and cantons have a time-lag of 14 months. The introduction of the harmonized accounting model of the cantons and communes (HRM2) in 2008 has a significant influence on the calculation of the 2008 data. As the structure has changed, many had to be estimated. In 2011 a revision of the calculation basis is planned.
CH	Public health accounting, Federal Statistical Office	Survey	2	Depends on the "Government body finance statistics, Federal Finance Administration". Provisional data are estimated (see comments).
CH	Statistic of student grants, Federal Statistical Office	Administrative data	20	No data for student loans
CZ	databases on reductions of Czech TV, Telefonica, Czech Telecommunication Office and RWE (gas company)	Administrative data	23	Data source containing estimations
DE	Geschäftsberichte der Versorgungsanstalten, insbes. der Arbeitsgemeinschaft berufsstän-discher Versorgungsein-richtungen	Administrative data	scheme 10	The delay of two years leads to estimation of data for year t-2 (scheme 10).
DE	Finanzstatistik, Statistisches Bundesamt	Administrative data	scheme 23	The delay of two years leads to estimation of data for year t-2 (scheme 23).
FR	CNAF (Family fund)	Administrative data	Scheme 02	Used to verify consistency with other sources.
FR	DREES (Direction of Statistics and studies at the ministry of Health and social affairs)	Administrative data	Social security schemes	Used to verify consistency with other sources and sometimes do estimations if necessary, and also to do structures on other data.
FR	Direction of statistics at the ministry of equipment and housing	Administrative data	Social security schemes	Used to do structures on other data.
IS	Statistics Iceland statistics on Social protection expenditure	Administrative data	Scheme 3	The division between receipts from type of employer is calculated from tax data from the year before.
IT	Ministry of health - Conto economico CE delle Aziende sanitarie	Administrative data	Schemes 1-2:	Data on year T can be revised by Ministry of health and becomes definitive with a time lag of 4 years (T+4).
IT	ISTAT- General government accounts according to ESA95	National accounts	20-21-24-25	Data on year T can be revised and becomes definitive with a time lag of 4 years (T+4).
IT	ISTAT - General government expenditure by COFOG according to ESA95	National accounts	24-25	Data on year T can be revised and becomes definitive with a time lag of 4 years (T+4).
IT	ISTAT - NPISH final consumption according to	National accounts	26	Data on year T can be revised and becomes definitive with a time lag of 4 years (T+4).

Country	Name of the data source	Type of the data source	Schemes concerned	Comments
	ESA95 (NPISH - Non-profit institutions serving households)			
IT	ISTAT - Pension funds accounts according to ESA95	National accounts	22	Data on year T can be revised and becomes definitive with a time lag of 4 years (T+4).
IT	ISTAT - Compensation of employees according to ESA95	National accounts	18-19	Data on year T can be revised and becomes definitive with a time lag of 4 years (T+4).
IT	ISTAT - I trattamenti pensionistici	Administrative data	3-4-5-6-8-9-10-11-12-13-14-15-16-17	This data source is used to breakdown pension benefits by function disability, survivors and old age for the schemes 3-4-5-6-8-9-10-11-12-13-14-15-16-17.
LT	2. Compulsory Health Insurance Fund outturn of budget receipts and expenditure report	Administrative data	Scheme No 23.	Data on the Compulsory Health Insurance Fund outturn of budget receipts and expenditure are not precise in aspect of breakdown into the expenditure on out-patient and in-patient health care. Data according to the functional classification of the System of Health Accounts are used to break down the expenditure of scheme No 23 into out-patient and in-patient health care. Health Accounts separate accounts (not a section of National accounts).
LT	19. Labor Costs Survey data on employer's social benefits by benefit type	Survey	Scheme No 28.	Labor Costs Survey data on employer's social benefits are available at the four-year interval.
LV	Receipts of Quantitative data	Estimations	Schemes 1-27	The receipts for the schemes which are financed from the State basic budget and municipal budget for the years 1997-2005 have been gained from State budget surveys and public surveys for the schemes responsible institution. The budget programs and public surveys together with the expenditures which are included in ESSPROS database include other expenditures which don't comply with ESSPROS methodology and are not included in ESSPROS database. The dynamic of the schemes shows that the balance can change unevenly and can show the wrong picture. Knowing that financing benefits from state and municipal budget had no financial deficit we decided to revise the data of the Receipts and equated receipts with the expenditures for the schemes 1; 2; 4; 5; 7; 8; 9; 13; 16; 17; 18; 19; 20; 21; 22; 26.
NL	National Accounts	National Accounts	All	In principle all data of ESSPROS are the same as the data in the National Accounts, only functional subdivisions are based on the other data sources.
NL	Uitvoeringsinstituut Werknemersverzekeringen (UWV)	Statistics data	5,6,10,19,58,64, 52,53,54,55,56, 70	Source is important to make distinction between sickness and unemployment
NL	College voor zorgverzekeringen (CVZ)	Statistics data	4,8,63	Source is important to make distinction between sickness, old age, family, inpatient care, outpatient care, etc. Final Report 2009 is delayed by 8 months.
NL	Pensioen en uitkeringsraad (PUR)	Administrative data	12,14,15	Source is important to make distinction between disability, old age and survivors.
NL	Verzekerd van cijfers	Administrative data	28,29,31,33	Source is important to make distinction between disability, old age and survivors.
NL	Algemeen Burgerlijk Pensioenfonds (ABP)	Administrative	31	Source is important to make distinction between disability, old age and survivors

Country	Name of the data source	Type of the data source	Schemes concerned	Comments
		data		
NL	VUT-fonds overheidspersoneel	Administrative data	Partly 34	For about half of scheme 34. It is used to make estimates of total 34 and scheme 66
NL	De Nederlandsche Bank	Statistics data	28, 29, 31, 33	Source is important to make distinction between disability, old age and survivors and is more accurate than "Verzekerd van cijfers"
NO	Extract from report concerning insurance	Administrative data	Scheme 4: The Municipal Pension Fund (KLP):	The Scheme covers 80 per cent of the municipalities witch are member of the fund.
PT	Non-Profit Institutions - Instituições Particulares de Solidariedade Social (IPSS; IGFSS)	Estimations	57	All data in this scheme were established based on the estimation of results, due to changes in the data collection process.
UK	Job Centre+ (DWP)	Administrative data	11,13,45	No return received.
UK	Office for National Statistics	Survey	9,25,26,27,44	Scheme 44 Occupational Pensions: This includes private pension schemes run by some employers (non-contributory) and involves imputations.

Table 5 – The list of methodologies used for schemes estimates. Some methodologies are listed in shorter version for the sake of brevity.

Country	Schemes	Short description of the methodology
AT	Schemes 8, 9, 10	Expenditures and receipts are estimated by extrapolating the data with the annual rates of change of health expenditures of the sub-sectors central government (excluding social security funds), state government and local government according to SHA.
AT	Scheme 25	Expenditures for exemption from television and radio license fee are estimated with the number of exemptions and the amount of monthly license fees for radio, television and the combination of radio and television.
AT	Scheme 28	Data on expenditures and receipts are estimated by multiplying the available data for civil servants in Vienna by the factor of 1.7 which corresponds the relation of total civil servants insured to the civil servants insured in Vienna.
BE	Scheme 16	We establish an estimate by taking the figure for the preceding year to which we apply the percentage increase of the pensions of the public sector. For the receipts, the contributions are distributed as 30% for households and 70% for administration.
CH	Scheme 8	The following indicators were used: **Expenditures** - Index of nominal and real wages 1. Estimate the total of annually worked hours 2. Estimate the total of work absences caused of illness in hours 3. Estimate the theoretical maximum amount of payment of salary in the event of illness 4. Subtract the estimated contribution of insurances 5. Subtract the amount of paid sick leave in the event of maternity **Receipts**: Expenditures = Receipts Breakdown: Total expenditures – contribution from insurances in the event of illness – part in event of maternity = 2110201 Total expenditures – 2110201 = 211010
CH	Scheme 25	For each function and on the base of two extensive studies for the situation of non-profit private institutions in Switzerland there is a separate indicator. Each indicator includes the major non-profit institutions in Switzerland which fulfils the ESSOSS criteria considered in the system of social protection. Based on the financial reports of the non-profit institution and the indicators for each function, the total amount in scheme 25 is extrapolated.
CY	Scheme 6	Estimations were made for Social Protection coming from Provident Funds. Data for Provident Funds is collected annually from the Ministry of Labour and Social Insurance and the most recently available actual expenditure for benefits is that of 2005. For the years 2006 to 2008 CYSTAT decided to estimate these benefits coming from these funds, by an increase of 1% annually.
DE	Scheme 10, 23	Data are only available with a delay of two years. Therefore data for year t-2 are estimated using the last known annual change for the extrapolation
DE	Schemes 14, 17	Data are not available. Therefore the estimation of data is based on the labour cost survey which is published at four-year intervals. Data are estimated using the percentage of gross wages and salaries.
LT	Scheme 15	The scheme comprises child pre-school education and care in nurseries or kindergartens organized through the municipal education system. Data on the total expenditure on child day care of children until compulsory full-time education attendance age are obtained from the administrative data source - Outturn of municipal budgets (Ministry of Finance). In the National budget, the expenditure on child care in nurseries or kindergartens is attributed to the function of Education. All children over 1 year old can attend pre-school institutions until going to school (6/7 year old). Children up to three years old are fostered in kindergartens; children from three to six years old

Country	Schemes	Short description of the methodology
		are educated according to educational programmes. Statistics Lithuania considers as social protection and records the part of expenditure of pre-school institutions. Expenditure on day care of children under 3 years of age is included (ESSPROS code 1151201) in social protection expenditure. The estimation on the basis of the data on the number of children by age group (data from annual reports of pre-school educational establishments processed by Statistics Lithuania) is made. The share of expenditure corresponding to the percentage of children under 3 years of age in the total number of children at pre-school establishments is included. The estimation is made to define and to count of the part of expenditure not within the scope of the Core of ESSPROS. The scheme consists from one benefit.
LT	Scheme 17	The scheme comprises municipal housing rented by a municipality on a non-commercial basis keeping to the regulations of rent-free calculation provided by the Government recorded under ESSPROS code 1172211. The right to rent municipal housing is granted to low income or other socially supported families (disabled, young families, orphans and deprived of parental care). The pay rate of municipal housing rent is average monthly expenditure per 1 square meter of total (functional) area. This rate is less than the price of commercial rent. The scheme is administered and data on the expenditure and recipients of the scheme are collected and stored by municipalities. Reliable data sources to calculate the expenditure on social housing as the difference between the theoretical commercial rent and the actual rent paid by the tenant (ESSPROS Manual and user guidelines, part 2, paragraph 79B) are not available. Commercial rent, as well as the actual rent paid by tenants of social housing depends on many factors, such as location etc. Current municipal budgets' expenditure on social housing maintenance is included in expenditure on Social housing.
LT	Scheme 19	The scheme comprises passenger transport privileges costs covered from the special targeted grant to municipal budgets and from the State budget. Data on the expenditure on passenger transport privileges according to the risk groups are not available. Data on the expenditure for disabled, old age people and children are calculated evaluating the share of each group of recipients among the total number of privilege beneficiaries. Data on the number of disability pension's beneficiaries and the number of persons of retirement age and children in the population are used to distribute the expenditure proportionately by these groups.
LT	Scheme 28	The total amount of benefits of the scheme is obtained by performing the adjustments to the amounts recorded in National accounts by subsectors. The double counting is abolished by eliminating the benefits recorded in the Core system. 1. The total amount of *imputed employer's social contributions (ESSPROS codes 2110202, 2110203, 2110204)* in National accounts in the General government sector (subsectors S.1311, S.1313 S.1314). 2. Subtraction of the amount on paid sick leave paid by an employer for 2 days, corresponding to the General government subsectors. 3. Subtraction of the amount by subsectors on other social protection benefits, which are accounted for in the ESSPROS Core system. 4. Expenditures = receipts. 5. A breakdown by benefit type. Items concerned: 1111230, 1121123, 1141121, 1161122. The amounts by benefits type are estimated on the basis of distribution of relevant benefits in the LCS data. The distribution of benefits by type of benefit in the LCS data 2004 is applied to the data series 2004–2008. The types of benefits were defined in consideration of the regulation in national legal acts, as well as with regard to the difference between the scope of all employers' social benefits and those paid only in the General government sector.
PT	Scheme 57	Estimated of receipts:- using the values of annual transfers of cooperation agreements of social action established between Social Security and IPSS, and the structure of IPSS receipts in previous years.- the estimation of receipts was determined based on the value of transfers from social security to IPSS deducted the value of transfers for the ASM, weighted by the proportion of receipts face to transfers proportion during the previous year. Estimated of expenditures: - using the values of annual transfers from social security to IPSS and the structure of IPSS expenditures in previous years.- the estimation of expenditures was obtained by the rate of growth of transfers from social security to IPSS, weighted by the proportion of each expenditure in the structure of previous year.
RO	Scheme 15	Estimates performed according to national accounts data at aggregated level and detailed breakdown of beneficiaries
RO	Scheme 17	Used the results of the pilot survey on NGO, for some benefits; for the others administrative data source was used.
SI	Scheme 23	For the year 1999 data were published in 'Reporter - Analysis of local communities finance'. From that time on for each year estimation was calculated, i. e. From 1997 to 2005: The value for 1996 was valorised with retail prices (and the same for each year).

Country	Schemes	Short description of the methodology
		From 2006 and on: Instead retail prices consumer price was used. Data are estimated for all benefits under this scheme (in this case only one).
SI	Scheme 28	The data for 2004-2008 present estimates gathered from the Labour Cost Survey (2004). Data are estimated for all benefits under this scheme for different functions.
UK	Schemes 11,13, 45	Previous year's data carried forward for England for each of the three schemes.

Table 6 – The list of methodologies used for benefits estimates. Some methodologies are listed in shorter version for the sake of brevity.

Country	Schemes	Items and description of methodology
AT	Scheme 19	1111111: Direct costs for civil servants (the minor part of this item) are estimated with the average number of days at sick leave per civil servant, the number of civil servants and the average gross earnings per working day. It is assumed that the average number of days at sick leave per civil servant of the Laender or municipalities is the same as for civil servants of federal government.
AT	Scheme 25	Expenditures for exemptions from these fees and from telephone charges by functions and means test are split up according to the number of exemptions and the causes of granting these exemptions.
AT	Scheme 25	Expenditures for public benefits of the Austrian Federal Railways and the Austrian Federal Railways Postbus Ltd by functions are split up proportionally to the expenditures for public benefits of the Austrian Federal Railways and the different categories of these expenditures.
AT	Scheme 20	1131111: Expenditures for occupational pensions of the insurance sector (one minor part of this item) are estimated as a fixed percentage of the occupational pension expenditures of the financial intermediation sector.
AT	Scheme 21	1112211, 1112220, 1112222, 1112230, 1122201, 1132201, 1132202, 1142201, 1152202, 1172212, 1181111, 1182121, 1182201, 1182202: As far as costs or contributions paid by beneficiaries cannot be excluded from the value of a social benefit directly, the corresponding percentage of the expenditure for this particular benefit is calculated. The amount of the contribution is estimated with that percentage referring to the relevant receipts in total.
BG	Scheme 18	The estimation of the value of the benefits in kind in the scope of ESSPROS is done on the basis of Survey on the employers' expenditures.
CH	Scheme 13	1132201: estimated as 88 % of benefits paid to persons living in nursing homes. Estimation is an empirical value from the statistic "Supplementary benefits to the AHV" 1172212: estimated as 30 % of all benefits paid to persons living at home. Estimation is an empirical value from the statistic "Supplementary benefits to the AHV" 1132110: Assumption: Total expenses - 1132201-1172212-1112200. 1142000: Assumption: Total expenses - 1132110.
CH	Scheme 4	1111221, 1111222, 1111230, functional distribution estimated according to the known distribution of all health insurances.
CH	Scheme 14	1122201: estimated as 86 % of all benefits paid to persons living at home. Estimation is an empirical value from the statistic "Supplementary benefits to the IV" 1172212: estimated as 29 % of all benefits paid to persons living at home. Estimation is an empirical value from the statistic "Supplementary benefits to the IV". 1122111: Assumption: Total expenses - 1122201-1172212-1112200. 1142000: Assumption: Total expenses - 1122111.
CH	Scheme 16	1112230: Assumption: 15 % of total expenses of the Federal Office for Migration
CY	Schemes 2,5,6 and 9	Parental Leave Benefit: Estimations were made by the use of related statistics, such as the live births by age of mother and employment rates by age. By that, CYSTAT estimated the number of employed mothers who gave birth in 2008. Total calculation of the benefit and its allocation to the schemes was estimated by using employment statistics such as average monthly rates of pay, employment in the broad public sector, etc.
CY	Schemes 2,5,6 and 9	Paid Sick Leave: CYSTAT divided the corporations into subgroups, homogeneously (e.g. Municipalities, Banks, etc). Then randomly, samples were selected for each subgroup and estimations were made to the total of the population.
CY	Scheme 9	Sickness and Medical Care Function: CYSTAT covered a sample of the non-governmental controlled corporations by the use of questionnaires. Collection and analysis that were made for this sample were used to estimate the total receipts and expenditure for the whole population. For the estimation of the sickness/medical care function of scheme 9, CYSTAT fully covered all large enterprises among those providing health schemes to their employees, all the commercial and co-operative banks as well as the trade unions.
CY	Schemes 5,6	Sickness and Medical Care Function: A large number of corporations in which questionnaires were sent, could not breakdown the particular function into the detailed benefits set by ESSPROS. CYSTAT, having in mind cases from similar corporations as well as the experience of previous years, breakdown the benefits. The breakdowns

Country	Schemes	Items and description of methodology
	and 9	were done, having in mind units with the same characteristics.
CY	Scheme 10	The benefit "Loss of rental income for Government houses provided to refugees at free of charge". The benefit was estimated by the Division of the National Accounts of CYSTAT. This estimation is based on the annual rate of rent and the number of houses provided.
CZ	Scheme 12	Estimation of labour costs (1161203: Placement services and job search assistance) is derived from annual average gross wage (including premiums/contributions of an employer) and number of labour offices employees in the area of employment mediation and counselling
CZ	Scheme 20	Estimation for missing sector of civil servants (referred to all benefits of the scheme): estimation for this group is made as 1.01 multiple of each benefit (data for the whole population - except civil servants - are available from accountancy of insurance companies, coefficient of 1.01 is estimated according to proved occurrence of injury and disease in sector of civil servants).
CZ	Scheme 23	Estimation of social discounts (referred to all benefits of the scheme): Actually, social discounts/reductions (mostly stipulated by law) represent loss in profit of relevant (social) service provider. With one exception (loss of telecommunication company Telefónica) these losses are not calculated or quantified by providers. For estimation of total advantage resulting from social discounts for given group we have to use this general formula: NP * UV = TSD , where: NP...number of persons that (may) consume relevant service with reduced price (discount), UV...unit value of social discount regulated by law or based on provider's decision (in CZK), TSD...total amount of social discount (estimation).
ES	Schemes 17, 18, 19, 23, 25 and 33	Paid sick leave data provided by Annual Labour Cost Survey breakdown in Schemes 17 and 18. With the data of the Annual Labour Cost Survey and data of "Boletín Estadístico del Personal al Servicio de las Administraciones Públicas" expenditures of Schemes 19, 23 and 25 are estimated. Expenditures of Scheme 33 are estimated with data from Annual Labour Cost Survey.
ES	Schemes 19, 23 and 33	Income maintenance in the event of childbirth are estimated with data from "Boletín Estadístico del Personal al Servicio de las Administraciones Públicas". Expenditures of Scheme 33 are estimated with data from Annual Labour Cost Survey.
ES	Scheme 17 and 18	Redundancy compensation was estimated as follows: The Public Employment Service provided data concerning the number of employees with the right to receive unemployment benefit due to cancellation or the reduction of the working relationship for collective dismissal or dismissal of the worker for objective causes or dismissal through no fault of the employee. Data gathered from the Unit of Intercession, Arbitration and Reconciliation and from Social Courts. As for the amounts are available information concerning agreements in the Units of Intercession and partial data from Social Courts. The total is estimated on the basis of the data related to the regulatory base and the period of contribution provided by the Public Employment Service.
FI	Schemes 23 and 24	Estimated according to the Labour Cost Surveys data on days of illness/maternity and wages in national accounts.
FR	Schemes 63 - 65	We use structures to calculate some benefits (because of complexity of some administrative data sources)
HU	Schemes 3, 4	Estimations of the expenditures of the benefits provided by social institutes. The estimation is necessary for functional breakdown. The estimation is based on closing account of the local governments, 2008. The method: difference of the total expenditure and the income (mostly fee for the services) of the 853288, 853266, 853170, 853181, activity. Estimated: this difference broken down by function. The estimation method based on the number of the beneficiaries and on the state normative support.
IS	Scheme 19	In Iceland, all employees have a statutory right to sick pay for a period that depends on their seniority. After one year of employment, an employee is entitled to one

Country	Schemes	Items and description of methodology
		month's sick pay in the event of illness. Those are the main cash sickness benefits. Estimation on the percentage of total salaries paid during sick-leave is based on labour force survey data on illness. Employees' calculated absence due to illness is based on an average of the census.
LV	Scheme 9	Expenditures for kindergartens (children from 0 till 3 years) are gained as the result of calculation- as a proportions of expenditures for all children in kindergartens, data are completely lacking
MT	Scheme 14	Paid sick leave (1111111). In Malta the Social Security department pays the sickness benefit to the employee from the fourth day of sickness. However during the first 3 days of sick leave the employee receives full pay from the employer. The social security benefit expenditure is obtained from the social security department and recorded in scheme 1. Thus an estimate for the part which is paid by the employer is made. This estimate is calculated by using the number of medical certificates received by the social security department. The medical certificates for three days or less of sick are used to calculate this benefit. From these medical certificates the number of days lost from work is calculated. The number of days lost is then multiplied with the average wage which is calculated from the national accounts data. This benefit may be underestimated as not all employees submit the medical certificate for the first 3 days of sick.
MT	Scheme 14	Other cash periodic benefits (1111112): As in the case of the sickness benefit, the first 3 days of absence from work due to injury leave, are paid by the employer. After the first 3 days the Social Security department pays a fixed injury benefit to the injured employees. The part paid by the Social Security department is included under the injury benefit in scheme 01. This benefit is also calculated by using the number of claims from the social security department.
MT	Scheme 15	Other benefits in kind (1131203): Persons over 60 years of age can use the public transport at a subsidised rate. Data from the Public Transport Association is used to calculate the annual number of subsidised fares sold. The subsidy on each bus fare is calculated by deducting the price of the subsidised fare from the normal fare price. The subsidy per fare is then multiplied to the number of subsidised tickets sold.
MT	Scheme 16	Other benefits in kind (1132203): Old age people in possession of the Kartanzjan, the Pink Form that are on Social Assistance, and have a telephone line installed at their main residence pay a discounted telephone rent. The discount is multiplied by the number of beneficiaries and included as social protection. Other benefits in kind (1162204)Persons that are receiving Social Assistance, implying that they have a low income, do not pay any service charge for water and electricity services. The discount received by these households is multiplied by the number of households in receipt of this benefit in order to arrive at the outlay on social protection.
MT	Scheme 19	Other benefits in kind (1131203): Persons over 60 years of age can use the Gozo ferry at a subsidised rate. Data from Gozo Channel Ltd. is used to calculate the annual number of subsidised fares sold. The subsidy on each fare is calculated by deducting the price of the subsidised fare from the normal fare price. The subsidy per fare is then multiplied to the number of subsidised tickets sold for cars and passengers on foot.
NO	Scheme 1	Paid Sick leave 1111111. Estimation of the part of the paid sick leave that the employer are responsible for. We assume that the expenditure for the first 16 days that the employer are responsible for come to the same as the expenditure that the state refund to the employer for the days beyond the 16th days. The great employers and workers organizations have used this distribution in the collective wage bar.
RO	Scheme 2	For 2008, data for benefit accommodation (cod 1121201) is estimated. The method used for estimates was: Accommodation 2008= number of beneficiaries 2008/number of beneficiaries 2006*Accommodation2007. Where: Accommodation 2008= expenditures for accommodation (cod 1121201) for the current year; number of beneficiaries 2007= number of beneficiaries for the previous year (2007); number of beneficiaries 2008= number of beneficiaries for the current year (2008); Accommodation 2007= expenditures for accommodation (cod 1121201) for the previous year
RO	Scheme 10	For 2008, data for benefit accommodation (cod 1151202) is estimated. The method used for estimates was: Accommodation 2008= number of beneficiaries 2007/number of beneficiaries 2007*Accommodation2007 Where:

Country	Schemes	Items and description of methodology
		Accommodation 2008= expenditures for accommodation (cod 1151202) for the current year; number of beneficiaries 2007= number of beneficiaries for the previous year (2007); number of beneficiaries 2008= number of beneficiaries for the current year (2008); Accommodation2007= expenditures for accommodation (cod 1121201) for the previous year

Table 7 – The list of methodologies used for breakdowns of figures between different items. Some methodologies are listed in shorter version for the sake of brevity.

Country	Schemes	Items and description of breakdown methodology
AT	Scheme 2	1121111, 1131111 and 1141111: Expenditures for disability, old-age and survivors' pensions are estimated with the share of expenditure for old-age pensions' beneficiaries above and below retirement age and for beneficiaries of survivors' pensions.
AT	Scheme 3	1121115, 1131115: Expenditures for a part of pensions are estimated with the share of beneficiaries above and below retirement age.
AT	Scheme 5	1121111, 1131111: Expenditures for disability pension above and below retirement age are estimated, separately for men and women, with the share of gross monthly expenditure in December.
AT	Schemes 6, 21	1121113, 1131114: Expenditures for care allowance are estimated with the share of beneficiaries above and below retirement age.
AT	Scheme 22	1112211, 1112222, 1122201, 1122204: Because detailed data are missing benefits are split up at a ratio of 50:50.
BE	Schemes 7, 12, 71	The social benefits paid improperly to recover are distributed in proportion to the different types of benefits. This breaks down into three schemes 7, 12 and 71 but also within these schemes (see next column) Scheme 7 : 1131111 and1141122 Scheme 12 : 1151113 and 1151203 Scheme 71 : 1161115
BE	Scheme 5	1131121 and 1141122 They are benefits for which we do not have ventilation old age/survival and we thus apply a percentage calculated on the basis of distribution of the retirement pensions and the survivor pensions
BE	Scheme 6	1131111 and 1141111 - 1131115 and 1141112 - 1131121 and 1141122 They are benefits for which we do not have ventilation old age/survival and we thus apply a percentage calculated on the basis of distribution of the retirement pensions and the survivor pensions
BE	Scheme 8	1111121 and 1141122 The pension income are distributed in proportion to the .pension income for the invalids and the pension income for the right holders
BE	Scheme 22	1151113 and 1151121 The recoveries of family allowances are distributed in proportion to the family benefits and of the premiums of births
BE	Scheme 49	1141111 et 1131111 The payments of incomes are distributed in proportion to the benefits life and deaths 1121123 et 1141122 The capitals are distributed in proportion to the technical provisions for disability and the death.
BE	Scheme 63	1121204, 1131203 et 1141202 The reductions granted for social reasons are distributed on the basis of the Vipo data of the Inami.
BG	Scheme 16	The distribution between means-tested and non means-tested grants in secondary schools is made on the basis of expert estimation.
CH	Scheme 13	1112210, 112220: Breakdown unknown. Assumption breakdown 50 % of 1112200.
CH	Scheme 14	1112210, 112220: Breakdown unknown. Assumption breakdown 50 % of 1112200.
CH	Scheme 22	1151201 (Child day care) and 1151202 (Accommodation): The breakdown between "Child day care" and "Accommodation" for benefits from state and local government is estimated (50% Child day care, 50 % Accommodation). .

Country	Schemes	Items and description of breakdown methodology
CH	Scheme 5	1111210, 1111221, 1111222, functional distribution estimated according to scheme 04.
CH	Scheme 11	Unknown breakdown from social benefits (non means-tested, periodic cash benefits, 1101110) to functions. Proportional breakdown according scheme 03, 1131111 (Old-age pension) and 1141111 (Survivors' pension)
CZ	Scheme 16	Expenditure on "allowance for living" (1182xxx) are available from the accountancy in the total amount, not for cash/in kind breakdown. The total is divided (estimated in fact) according to portion calculated from register based data (IS Okdávky) on number of beneficiaries (and their structure) with cash/in kind benefit and related expenditure (not based on accountancy). The same approach is used when making breakdown of "extraordinary immediate assistance" (11821xx) on periodic/lump sum benefits and "care allowance" (breakdown by function; 1121113 or 1131114) according to age of beneficiaries.
CZ	Scheme 25	Estimation for breakdown by social protection functions: Expenditure for single benefits in this scheme are available only for some items according to ESSPROS methodology. For another items there are only aggregates that need to be split among social protection functions. The portion for splitting these aggregates (for all mining companies) is based on / derived from accountancy of the biggest mining company (OKD, a.s.).
ES	Schemes 30 and 31	Social assistance benefits in kind data are available from National Accounts but the distribution between functions and type are estimated based on the data provided by the Central government and some data provided by State government (Autonomous Communities).
FI	Scheme 19	It is known the sums 1121202+1131202+1151203, and 1131203+1121204, but the distribution to various functions is estimated according to the volume of users.
FR	Schemes 53 - 59	The benefits at detailed level are calculated by structure because of the lack of sources.
FR	Schemes 60 - 62	Some of the benefits at detailed level are calculated by structure because only a part of information is available.
HU	Schemes 5,13,17,18,21, 22	Estimation for breaking down the 13th month pensions by functions. The method based on the number of beneficiaries in the different types of the pensions.
HU	Schemes 8, 9, 12	Home maintenance support and the "debt management service" were divided into two section for estimating the part of the "benefit to owner-occupiers" and the part of the "other rent benefit" of these two benefits.
IT	Schemes 24-25	The breakdown of the benefits in kind expenditure by function and type is estimated on the basis of the General government expenditure by COFOG functions provided within the National accounts framework.
IT	Schemes 3-4-5-6-8-9-10-11-12-13-14-15-16-17	The breakdown of the non mean tested pension expenditure by function (disability, old age, survivors) is estimated on the basis of data published by ISTAT (volume "I trattamenti pensionistici")
LT	Scheme 20, 22	The expenditure on Accommodation (ESSPROS codes 1121201, 1131201) is estimated in order to break it down by function. Expenditure on Accommodation in Disability function includes the costs of services to beneficiaries of under retirement age. Expenditure on Accommodation in Old age function includes the costs of services to beneficiaries of retirement age. In care homes for the disabled, the sizeable part of residents is of retirement age. In consideration of the peculiarities of the system of social services and for the sake of comparability by function, expert evaluations are made. The expenditure on Accommodation is distributed by function on the basis of the Social services annual survey (Statistic Lithuania) data on the distribution of the recipients of services.
LT	Scheme 21	The expenditure on Accommodation (ESSPROS codes 1121201, 1131201), Assistance in carrying out daily tasks (ESSPROS codes 1122202, 1132202) and Home help (ESSPROS code 1151203) is estimated in order to break it down by function. Expenditure on Accommodation, Assistance in carrying out daily tasks in Disability function includes the costs of services to beneficiaries of under retirement age. Expenditure on Accommodation, Assistance in carrying out daily tasks in Old age function includes the costs of services to beneficiaries of retirement age. In care homes for the disabled, the sizeable part of residents is of retirement age. In consideration of the peculiarities of the system of social services and for the sake of comparability by function, expert evaluations are made.The expenditure on Assistance in carrying out daily tasks, Home help services is distributed by function on the basis of the Social services annual survey (Statistic Lithuania) data on the distribution of the recipients of services.

Country	Schemes	Items and description of breakdown methodology
LT	Scheme 10	Benefits concerned: State social insurance disability pension (ESSPROS codes 1121111, 1131111), State social insurance survivors' pension and Loss of breadwinner pension (optional data, ESSPROS codes 1141111, 11411119).Estimations were made to have a breakdown of the expenditure on pensions by functions. In Lithuania, state social insurance disability and survivors' pensions are paid to the persons under retirement age, as well as to the persons of retirement age. Accordingly, the expenditure on Disability and Old-age pensions were broken down by functions by evaluations on the basis of the data on pensions' beneficiaries of under retirement age and of retirement age. The calculations are carried out using the data on the average monthly pension and applying the weights to adjust to the total amount of expenditure.
LV	Scheme 4	Municipal benefit to the special groups of inhabitants for the compensation of the transportation expenses is divided proportionally by benefit receivers in two functions-disability and social exclusion functions. The breakdown for one benefit or group of benefit is missing
LV	Scheme 17	Total expenditures on home care are divided proportionally by benefit receivers in two functions-disability and old age function. the breakdown for one benefit or group of benefit is missing.
LV	Schemes: 15; 23; 25	In compliance with the ESSPROS methodology the expenditures for the disability pensions and service pensions for the benefit receivers over legal retirement age (for the year 2008: for women 62 years, men 62 years) are corresponded under item 1131111 Old-age pension. The expenditures are gained as a result of calculation using the proportion of disability and service pension receivers over legal retirement age from total benefits receivers. The breakdown for one benefit or group of benefit is missing.
MT	Scheme 1	Other cash periodic benefits (1111112); Other cash periodic benefits (1121115); Other cash periodic benefits (1131115); Other cash periodic benefits (1141112); Other cash periodic benefits (1161115); The social security department pays a weekly bonus and a six monthly bonus to beneficiaries in receipt of social security pensions and benefits in scheme 1. The data provided from the social security department consists of an aggregated figure. This sum is allocated on each of the social security benefits and classified as other cash periodic benefits in each function.
MT	Scheme 2	Other cash periodic benefits (1112112); Other cash periodic benefits (1122115); Other cash periodic benefits (1132115) ;Other cash periodic benefits (1152114); Other cash periodic benefits (1162115); Other cash periodic benefits (1182112); The non-contributory bonus is allocated to other cash benefits as in scheme 1.
MT	Scheme 7	Direct provision of pharmaceutical products means-tested and non means-tested (1111221 and 1112221). The Government Pharmaceutical Services Department is responsible for the provision of all pharmaceutical products to out patients that are in possession of the pink or yellow forms, issued by the Department of Social Security under the Social Security Act. Patients in possession of the pink form are means-tested; however the data provided from the government pharmaceutical services is not split between means-tested and non means-tested. This data is apportioned based on indication provided by the health department.
MT	Scheme 11	Other benefits in kind (1111230); Other benefits in kind (1121204); Other benefits in kind (1151204); Other benefits in kind (1181203); The data available for scheme 11 is the total expenditure for Appogg (a Government entity). The expenditure in scheme 11 is apportioned between functions. This expenditure is apportioned using a pre-established ratio used in previous years.
RO	Schemes 21, 22, 23	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; making the transfer of the value obtained from disability function to old age function; splitting between benefits (categories of pension**);** splitting between benefits (categories of pension) according to the number of beneficiaries by aged groups

Table 8 – The list of reported revisions.
The types of revisions are as follows:

1. Changes in the data sources used
2. Changes in the methods used for estimating data
3. Revisions of data due to conceptual adjustments
4. Revisions of data due to availability of final statistics
5. Other revisions of data (e.g. due to quality review actions

Country	Scheme	Items	Type	Details on the revision
AT	Scheme 5	2110101, 2310005	5	A part of item 2110101 has been transferred to item 2310005 for the years 1991-2007.
AT	Scheme 16	1172212	5	Another kind of rent benefit has been included for the years 1997-2007.
AT	Scheme 18	1161123, 1310006	5	A part of item 1310006 has been transferred to item 1161123 for the years 2001-2007.
AT	Scheme 19	2110201, 2110202, 2110203, 2110204, 2110206	4	Items have been revised for 2006 and 2007.
AT	Scheme 21	2220002, 2320000	5	A part of item 2220002 has been transferred to item 2320000 for the years 1997-2007
AT	Scheme 21	1112211, 1112222, 1112230	5	Items have been revised for the years 2006 and 2007
AT	Scheme 21	1121201	5	Item has been revised for the years 2006 and 2007.
AT	Scheme 21	1122204	5	Item has been revised for the years 2003-2007.
AT	Scheme 21	1131201	5	Item has been revised for the years 1997-2003 and 2005-2007.
AT	Scheme 21	1131203	5	Item has been revised for 2005.
AT	Scheme 21	1132201	5	Item has been revised for the years 2006 and 2007.
AT	Scheme 21	1142201	5	Item has been revised for the years 2006 and 2007.
AT	Scheme 21	1151204	5	Item has been revised for the years 1997-2007.
AT	Scheme 21	1152113	5	Item has been revised for the years 2002-2007.
AT	Scheme 21	1161202, 1162202	5	Items have been revised for 2007.
AT	Scheme 21	1172212	5	Item has been revised for the years 2006 and 2007.
AT	Scheme 21	1181203	5	Item has been revised for the years 1997-2007.
AT	Scheme 21	1182111	5	Item has been revised for 2007.
AT	Scheme 21	1182121, 1182201, 1182202	5	Items have been revised for the years 2006 and 2007.
AT	Scheme 26	1181121	1	Item has been revised for 2007.

Country	Scheme	Items	Type	Details on the revision
BE	9	-	5	A general revision was carried out in order to improve quality of the data of this scheme.The year 2007 was also reviewed
BE	15	-	5	From the year 2008, use of a new data source. In parallel the scheme was re-examined according to the new source. In addition, the scheme 18 was integrated to the scheme 15. And the pool 5 of the integrated police was removed from the scheme 15 and integrated to the scheme 17
BE	16	2320000	5	Integration of the transfer of the boni family benefit (2320000)
BE	17	-	5	Use of a new data source and the pool 5 of the integrated police was moved from the scheme 15 to the scheme 17.
BE	18	-	5	This scheme has been merged with the scheme 15
BE	22 and 27	-	5	They are rerouted contributions between the scheme 27 and the scheme 22.For the scheme 22, the year 2007 was reviewed.
BE	49	-	5	The scheme 49 was completely revised this year; we used between others new sources. The schème 52 is now integrated in the scheme 49.The year 2007 was also reviewed.
BE	52	-	5	This scheme was removed because following the revision of scheme 49, the data of the scheme 52 are now already included in the scheme 49.The year 2007 was also reviewed.
BE	61	-	5	The scheme 61 was completely revised this year; we used between others a new source. The years 2006 and 2007 were also reviewed.
BE	73	-	5	This scheme was removed because we realized that it was already included in the scheme 41.The year 2007 was also reviewed
BG	Schema 10	-	5	In 2005 contributions are transferred from 2110101 to 2121005
BG	Schema 12	-	5	In 2007 are amended data on "Assistance during a maternity" (1151201) and respective revenue in transfers from other schemes (2320000)
BG	Schema 14	-	5	In 2007 the value of OCLSB (1122123) is updated and respective revenue item - General revenue (2220002)
CZ	1	1121112, 1131111	5	The revision was performed due to numerical errors (occurred at computing data according the methodology) in previous data collection
CZ	2	1121113, 1131114	5	The revision was performed due to numerical errors (occurred at computing data according the methodology) in previous data collection
ES	Schemes 1, 19, 23, 25 and 28	1131111, 1132111, 1141111, 1142111	3	In line with the ESSPROS methodology 2008, survivors' pensions to pensioners above the defined legal retirement age are recorded in the survivors' function since the year 2000.
ES	Schemes 1, 21, 30, 31 and 32	1111211, 1111221, 1111222, 1111224, 1112211, 1112222	4	The data of public expenditure in health have been revised in accordance with the data provided by the Ministry of Health and Social Affairs, years 2006 and 2007. The years 2007 and 2008 are provisional. The data of expenditure in health fromthe non-profit institutions have been provided by the own institutions.
ES	Schemes 30 and 31	Social protection benefits means-tested in several functions	4	Provisional estimations provided by National Accounts are replaced by information more specify.
IT	2	1320000, 2220003	4	The increase is due to a new estimate introduced in the context of final data acquisition, set in 2010. The last year estimates were provisional.(it can happen regularly)
IT	3	2110102, 2110103	5	There was an incorrect allocation of some data.(very rare)

Country	Scheme	Items	Type	Details on the revision
IT	7, 11, 14, 20	1151113	3	Starting from reference year 2006, "Family or child allowances" has been reclassified as "Means-tested" benefit (1152113) instead of "Non Means-tested" benefit (1151113).(very rare)
IT	8	1151113, 1152113	3	Starting from reference year 2006, the benefit "Integration or supplement to the benefit provided by scheme N. 7" has been reclassified as "Means-tested" benefit (1152113) instead of "Non Means-tested" benefit (1151113).(very rare)
IT	18	2110101	4	The increase is due to a new estimate introduced in the context of final data acquisition, set in 2010. The last year estimates were provisional.(it can happen regularly)
IT	19	2110201, 1102200, 1152204	4	The increase is due to a new estimate introduced in the context of final data acquisition, set in 2010. The last year estimates were provisional.(it can happen regularly)
IT	20	1101110, 1131121	4	The increase is due to a new estimate introduced in the context of final data acquisition, set in 2010. The last year estimates were provisional.(it can happen regularly)
IT	22	1101110, 2121005, 2122005, 1131111, 1131121, 1141111	4	The increase is due to a new estimate introduced in the context of final data acquisition, set in 2010. The last year estimates were provisional.(it can happen regularly)
IT	Total (year 2006)	1151113, 1152100	3	Starting from reference year 2006, "Family or child allowances" has been reclassified as "Means-tested" benefit (1152113) instead of "Non Means-tested" benefit (1151113).(very rare)
LT	Scheme No 2	2220003, 1182111	5	2007 - Insignificant revisions within a scheme due to quality review actions - final data obtained after abolishing double counting. The magnitude of the revision - -0.3 %.
LT	Scheme No 5	1161122, 2220002	3	2006 - Data revision within a scheme due to the update in regard to the scope of the Core system. Some insignificant revisions (specifications) encompassing a small specific group of benefits were made in time series 2006-2007. The scheme is supplemented by recording the benefits analogous to those included in the new schemes (No 27 & No 28). The magnitude of the revision - +2.3 % of the total amount of the benefit 1161122.
LT	Scheme No 5	1161122, 2220002	3	2007 - Data revision within a scheme due to the update in regard to the scope of the Core system. Some insignificant revisions (specifications) encompassing a small specific group of benefits were made in time series 2006-2007. The scheme is supplemented by recording the benefits analogous to those included in the new schemes (No 27 & No 28). The magnitude of the revision - +2.2 % of the total amount of the benefit 1161122.
LT	Scheme No 6	2220002, 1121203	4	2006 - Final (revised) data provided by the data source. Revision of items 2220002, 1121203 in the time series 2005-2006. The magnitude of the revision - +2.3 %.
LT	Scheme No 6	2220002, 1121204	4	2007 - Final (revised) data provided by the data source. Revision of items 2220002, 1121204 in the data 2007. The magnitude of the revision - +5.9 %.
LT	Scheme No 7	1182121, 2220003	5	2007 - Revisions due to quality review actions - final (revised) data obtained after abolishing double counting. The magnitude of the revision - -0.04 % in relation to the total amount of social protection benefits.
LT	Scheme No 18	1181112, 1182112, 1181201, 1181203	3	2006 - Changes in the social protection system (legislation). Revisions within a scheme due to quality review actions. The attribution of the part of the benefits in the scheme to means-tested and non means-tested was reconsidered in relation to changes in legislation since 2005. The means-tested benefit is shifted from the item 1181112 to the item 1182112. Also, the part of benefits from the item 1181201 is classified more precisely and therefore is shifted from the item 1181201 to the item 1181203 in the time series 2005-2006.
LT	Scheme No 18	1181112, 1182112, 1181203, 1182203	3	2007 – Changes in the social protection system (legislation). Revisions within a scheme due to quality review actions. The attribution of the part of the benefits in the scheme between means-tested and non means-tested was reconsidered in relation with

Country	Scheme	Items	Type	Details on the revision
				changes in legislation since 2005. The means-tested benefit from the item 1181112 is shifted to the item 1182112. Also the part of benefits is shifted from the item 1181203 to the item 1182203 in the data 2007.
LT	Scheme No 18	2220002, 2420007	5	2007 - Revisions within a scheme due to quality review actions. The breakdown of receipts is specified by distinguishing the receipts from the rest of the world.
LT	Scheme No 21	2220003, 1152204	5	2007 - Insignificant revisions due to quality review actions - final data obtained after abolishing double counting. The magnitude of the revision - -0.4 % of the total amount of the benefit 1152204.
LT	Scheme No 22	2220002, 2220003, 2420006, 1151202	5	2007 - Revisions due to quality review actions - computation was corrected. The magnitude of the revision - -0.05 % in relation to the total amount on social protection benefits.
LT	Scheme No 27	2210002, 2220002, 2410001, 1200000, 1121123, 1161112, 1161122, 1161123	3	2001- 2007 - Revision due to conceptual adjustments and quality review actions. A new scheme included in respect of a review of the scope of the Core system. Methodological adjustments due to quality review actions concerning data coverage, borderline cases and coherence with recording of employer's imputed social contributions in National accounts were performed. The magnitude of the revision - +0.1 % in relation to the total amount on social protection expenditure in 2007.
LT	Scheme No 28	2110202, 2110203, 2110204, 1111230, 1121123, 1141121, 1161122	3	2004 – 2007 - Revision due to conceptual adjustments and quality review actions. The new scheme introduced in respect of changes in the scope of the Core system. Methodological adjustments due to quality review actions concerning data coverage and borderline cases were performed. The new data source was introduced. The magnitude of the revision - +0.94 % in relation to the total amount of social protection expenditure in 2007.
LV	11	1200000	2	The revisions of estimation methodology were made for the year 2006.
LV	1	1151112	5	The revision of Child care benefit were made for the year 2006 and 2007.
LV	24	1131112_	5	The revision of Service pensions to the Artists of the National and Municipal Professional Orchestra, Chorus, Concert organizations, Theatre and Circus were made for the year2007.
LV	13	1131115_	5	The Benefit to distinguished Artists of the Ballet were revised for the year 2007.
LV	27	1200000	2	The revisions of estimation methodology were made for the year 2007.
LV	23	1141121	5	The data were supplemented with expenditures of Lump sum allowance for the deceased pensioner's spouse for the year 2007.
LV	8	1181203	5	The data were supplemented with expenditures of Social rehabilitation for victims of human trafficking for the year 2007.
LV	7	1121201	5	The data were supplemented with expenditures of State financing for Group house for the year 2007.
LV	10	1161122	5	The data were supplemented with the expenditures for the Severance pay for the years 2000-2007.
LV	11	1121203_	5	The data were supplemented with the expenditures Vocational Training in Computerized Form providing for Professional Rehabilitation for the year 2007
LV	11	1161202	5	The data were supplemented with the expenditures of Vocational Training with Day-care Services for Children for the year 2007
LV	16	1111211	5	The data were supplemented with the expenditures of municipal budgets for 'Secondary health care (inpatient services) for the years 2001-2007
LV	16	1111222_	5	The data were supplemented with the expenditures of municipal budgets for Primary and secondary health care (outpatient services) and Dental care for the years 2001-2007
LV	16	1111223	5	The data were supplemented with the expenditures of municipal budgets for Reimbursable medicinal products for the year 2007
MT	Scheme 13	2220002, 2410001,	4	these cells were revised upwards as estimates were replaced by data from National Accounts surveys.

Country	Scheme	Items	Type	Details on the revision
		2420005		
NL	28, 29, 31, 33	-	1	As of 2007 source 'De Nederlandsche Bank' replaces 'Verzekerd van cijfers'
NO	4	-	5	New corrected data is given for the year 2002 to 2007 for many of the items. Change from 1142111 to 1141122 Group live assurance compensation was reported as survivors' pension from 2002 to 2007. Survivors' pension and disability group live assurance compensation was omitted. Also new figures for Old age pension and Anticipated old age pension.
NO	6	1200000	5	Change from 1200000 to 1181203 for 2006 and 2007 (-81 mill. N.kr)
NO	6	1181203	5	Change from 1200000 to 1181203 for 2006 and 2007 (+81 mill. N.kr)
NO	6	1131203/1131201	5	Change from 1131203 to 1131201 (6 mill. N.kr) for 2003
NO	6	1121201/1131201	5	Change from 1121201 to 1131201 (6 mill. N.kr) for 2004
NO	6	1121201/1131201	5	Change from 1121201 to 1131201 (6 mill. N.kr) for 2005
NO	6	1121201/1131201	5	Change from 1121201 to 1131201 (6 mill. N.kr) for 2006
NO	6	1121201/1131201	5	Change from 1121201 to 1131201 (6 mill. N.kr) for 2007
NO	6	1200000	5	Change from 1200000 to 1181201 (69 mill. N.kr) for 2007
NO	6	1181201	X	Addition to 1181201 of -71 mill. N.kr. for 2007
PL	Scheme 6 - for 2007	232000	3	
PL	Scheme 15	1111211	4	
RO	S29	1111111	4	Including also the amounts paid by the employer for the first days of sick leaveRevisions applied for 2005-2007
RO	S21	1111111	5	Starting with 2005, paid sick leave is not anymore granted from social insurance budget managed by S21; paid sick leave is paid from national health fund (S29). Revisions applied by transferring the corresponding amounts from S21 to S29.Revisions applied for 2005-2007
RO	S21	1151111	5	Starting with 2005, income maintenance in the event of a childbirth is not anymore granted from social insurance budget managed by S21 but from national health fund (S29); Revisions applied by transferring the corresponding amounts from S21 to S29.
RO	S21	2110101	5	Data improvements: the amount for item 2110100 was detailed by sector of origin according to ESA (not filled in the whole amount for item 2110101, like before) Revisions applied for 2000-2007
RO	S27	1162203	5	By mistake, administrative cost was also included in 2007 Revision applied for 2007
RO	S13	1131115, 2220002	4	The expenditure incomplete. Now, the whole amount is available Revisions applied for 2002-2007
RO	S21,28,29,33	2310005	5	The amounts filled in 2310005 item instead of 2320000 Revisions applied for 2000-2007
RO	S27	1162203	5	Revised 2007
RO	S28	2320000	5	Revised 2007
RO	S29	All items	5	Revised (complete data) 2007
RO	S32	-	5	Revised 2007

Country	Scheme	Items	Type	Details on the revision
SI	Scheme 19	1121113	1	Data in original source was corrected
SI	Scheme 21	1151111	1	Corrected value for SCs and receipts
SI	Scheme 21	1151112	1	Corrected value for SCs and receipts
SI	Scheme 24	1161111	1	Mistake was made while calculating; SCs weren't extracted properly
SI	Scheme 24	1162111	1	Mistake was made while calculating; SCs weren't extracted properly
UK	All schemes	-	4	
SE	Scheme 11 and 17	1121201, 1121204, 1181201, 1181203	4	The breakdown between "Accommodation" and "Other benefits in kind" is estimated by using days of accommodation and a price per day and open activities and a price per activity. Before when total figures were reported under disability just amount of persons with different services were used as keys. From 2006 data concerning special accommodation and open activities for adult persons with mental and social problems have been changed. Data concerning adult persons with mental problems are now reported within other statistics concerning disability and data concerning adult persons with social problems are reported separately. From 2006 adult persons with social problems are reported under social exclusion with the identity-codes 1181201 and 1181203. For earlier years they were reported together with disables with the identity-codes 1121201 and 1121204.
SE	Scheme 07, 08, 17	2220002	4	Data for 2006 are revised with final data
SE	Scheme 11	1111222, 1300000, 2220003	4	Data for 2006 are revised with final data.
SE	Scheme 15	1111211, 2300000	4	Data for 2006 are revised with final data
SE	Scheme 17	1121201, 1121204, 1131201, 1131202, 1151202-1151204, 1181202, 2300000	4	Data for 2006 are revised with final data.
SE	Scheme 05	1111111, 1121111, 2110104, 2122005	4	Data for 2007 are revised with final data.
SE	Scheme 05, 06, 07, 08, 14, 19, 22, 23, 25	2110101	4-	Data for 2007 are revised with final data.
SE	Scheme 05, 06, 07, 08, 19, 22, 23, 25	2110102-2110103, 2110105-2110106	4	Data for 2007 are revised with final data.
SE	Scheme 05, 07, 08, 19, 22, 23, 25	2122005	4	Data for 2007 are revised with final data.
SE	Scheme 07, 09, 12, 22	1200000	4	Data for 2007 are revised with final data.
SE	Scheme 08	1161114, 1161202, 1161203	4	Data for 2007 are revised with final data.

Country	Scheme	Items	Type	Details on the revision
SE	Scheme 09	1132115, 1181112, 1181201	4	Data for 2007 are revised with final data.
SE	Scheme 09, 11, 17	1151202, 2220002	4	Data for 2007 are revised with final data.
SE	Scheme 09, 17	1181202	4	Data for 2007 are revised with final data.
SE	Scheme 09, 11, 12	1300000, 2220003	4	Data for 2007 are revised with final data.
SE	Scheme 11,	1121202	4	Data for 2007 are revised with final data.
SE	Scheme 11, 12	1111221,	4	Data for 2007 are revised with final data.
SE	Scheme 11, 12, 15, 16	1111222	4	Data for 2007 are revised with final data.
SE	Scheme 11, 17	1121201, 1131201, 1131202, 1151203	4	Data for 2007 are revised with final data.
SE	Scheme 11, 12, 17	11 112 041 151 204	4	Data for 2007 are revised with final data.
SE	Scheme 12, 15,	1111211	4	Data for 2007 are revised with final data.
SE	Scheme 12	11 112 301 131 203	4	Data for 2007 are revised with final data.
SE	Scheme 12, 17	1121203	4	Data for 2007 are revised with final data.
SE	Scheme 13	1111111, 2110201-2110203, 2110205-2110206	4	Data for 2007 are revised with final data.
SE	Scheme 14	1131111, 2110203	4	Data for 2007 are revised with final data.
SE	Scheme 15, 16, 17	2300000	4	Data for 2007 are revised with final data.
SE	Scheme 17	1151201	4	Data for 2007 are revised with final data.
SE	Scheme 22	2410004	4	Data for 2007 are revised with final data.

Table 9 – The list of revisions for 2006 data - expenditures

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
Austria	Scheme 18	1310006	Social contributions rerouted to other schemes - Unemployment benefits	78.58	60.08	-18.495	23.5377	0.02533
Finland	Scheme 34	1310007	Social contributions rerouted to other schemes - Housing benefits	35.30	0.00	-35.300	100.0000	0.08060
Germany	Scheme 01	1310002	Social contributions rerouted to other schemes - Disability benefits	1266.60	1266.62	0.018	0.0014	0.00000
Germany	Scheme 01	1310003	Social contributions rerouted to other schemes - Old age benefits	10446.67	10446.89	0.217	0.0021	0.00003
Germany	Scheme 01	1310004	Social contributions rerouted to other schemes - Survivors benefits	2455.51	2455.59	0.087	0.0036	0.00001
Germany	Scheme 06	1420000	Other	86.22	79.50	-6.712	7.7852	0.00101
Italy	Scheme 02	1320000	Other transfers to other resident schemes	526.00	487.00	-39.000	7.4144	0.00986
Italy	Scheme 08	1320000	Other transfers to other resident schemes	27373.00	26068.00	-1305.000	4.7675	0.32976
Italy	Scheme 25	1320000	Other transfers to other resident schemes	321.00	322.00	1.000	0.3115	0.00025
Italy	Scheme 02	1420000	Other	1470.00	1471.00	1.000	0.0680	0.00025
Italy	Scheme 03	1420000	Other	1927.00	1896.00	-31.000	1.6087	0.00783
Italy	Scheme 05	1420000	Other	31.00	37.00	6.000	19.3548	0.00152
Italy	Scheme 07	1420000	Other	54.00	62.00	8.000	14.8148	0.00202
Italy	Scheme 08	1420000	Other	58.00	71.00	13.000	22.4138	0.00329
Italy	Scheme 10	1420000	Other	132.00	120.00	-12.000	9.0909	0.00303
Italy	Scheme 11	1420000	Other	197.00	216.00	19.000	9.6447	0.00480
Italy	Scheme 23	1420000	Other	9.00	6.00	-3.000	33.3333	0.00076
Netherland	SCH 30	1310005	Social contributions rerouted to other schemes - Family/Children benefits	161.00	0.00	-161.000	100.0000	0.10346
Slovakia	Scheme 22	1310003	Social contributions rerouted to other schemes - Old age benefits	0.00	605.67	605.670	0.0000	6.73426
Slovakia	Scheme 22	1320000	Other transfers to other resident schemes	605.67	0.00	-605.673	100.0000	6.73429
Sweden	Scheme 11	1320000	Other transfers to other resident schemes	23042.00	23625.00	583.000	2.5302	0.06540

* - percent of the revisions out of the old value (in absolute value)

** - percent of revision out of the total expenditure (in absolute value)

Table 10 – The list of revisions for 2007 data - expenditures

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
Austria	Scheme 18	1310006	Social contributions rerouted to other schemes - Unemployment benefits	85.51	62.33	-23.185	27.1135	0.03062
Austria	Scheme 22	1320000	Other transfers to other resident schemes	740.55	740.60	0.044	0.0059	0.00006
Bulgaria	Scheme 04	1320000	Other transfers to other resident schemes	2.90	2.50	-0.397	13.7038	0.00466
Finland	Scheme 34	1310007	Social contributions rerouted to other schemes - Housing benefits	41.90	0.00	-41.900	100.0000	0.09186
France	Scheme 02	1310005	Social contributions rerouted to other schemes - Family/Children benefits	4095.01	4314.00	218.994	5.3478	0.03790
France	Scheme 34	1310005	Social contributions rerouted to other schemes - Family/Children benefits	195.00	0.00	-195.000	100.0000	0.03375
France	Scheme 01	1320000	Other transfers to other resident schemes	23592.68	23549.00	-43.679	0.1851	0.00756
France	Scheme 02	1320000	Other transfers to other resident schemes	9176.04	8957.00	-219.043	2.3871	0.03791
France	Scheme 03	1320000	Other transfers to other resident schemes	5887.95	5888.00	0.054	0.0009	0.00001
France	Scheme 04	1320000	Other transfers to other resident schemes	117.75	118.00	0.247	0.2098	0.00004
France	Scheme 05	1320000	Other transfers to other resident schemes	3.09	3.00	-0.085	2.7553	0.00001
France	Scheme 13	1320000	Other transfers to other resident schemes	12490.96	12491.00	0.039	0.0003	0.00001
France	Scheme 14	1320000	Other transfers to other resident schemes	14183.77	14183.00	-0.765	0.0054	0.00013
France	Scheme 15	1320000	Other transfers to other resident schemes	1259.00	1283.00	24.000	1.9063	0.00415
France	Scheme 17	1320000	Other transfers to other resident schemes	752.30	757.00	4.697	0.6243	0.00081
France	Scheme 18	1320000	Other transfers to other resident schemes	92.08	93.00	0.922	1.0013	0.00016
France	Scheme 19	1320000	Other transfers to other resident schemes	25.12	25.38	0.258	1.0271	0.00004
France	Scheme 20	1320000	Other transfers to other resident schemes	107.62	107.00	-0.623	0.5789	0.00011
France	Scheme 25	1320000	Other transfers to other resident schemes	583.44	576.00	-7.436	1.2745	0.00129
France	Scheme 27	1320000	Other transfers to other resident schemes	2619.83	2620.00	0.166	0.0063	0.00003
France	Scheme 28	1320000	Other transfers to other resident schemes	164.77	165.00	0.235	0.1426	0.00004
France	Scheme 30	1320000	Other transfers to other resident schemes	21.82	22.00	0.183	0.8388	0.00003
France	Scheme 38	1320000	Other transfers to other resident schemes	831.20	831.00	-0.200	0.0241	0.00003
France	Scheme 39	1320000	Other transfers to other resident schemes	83.40	83.00	-0.400	0.4796	0.00007
France	Scheme 47	1320000	Other transfers to other resident schemes	861.96	876.00	14.045	1.6294	0.00243
France	Scheme 51	1320000	Other transfers to other resident schemes	456.29	456.00	-0.289	0.0633	0.00005
France	Scheme 52	1320000	Other transfers to other resident schemes	63.41	64.00	0.594	0.9368	0.00010
France	Scheme 63	1320000	Other transfers to other resident schemes	4254.00	4264.18	10.180	0.2393	0.00176

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
France	Scheme 64	1320000	Other transfers to other resident schemes	53.00	3.00	-50.000	94.3396	0.00865
France	Scheme 69	1320000	Other transfers to other resident schemes	26.27	26.00	-0.274	1.0429	0.00005
France	Scheme 79	1320000	Other transfers to other resident schemes	7416.66	7417.00	0.340	0.0046	0.00006
France	Scheme 81	1320000	Other transfers to other resident schemes	1799.82	1809.00	9.181	0.5101	0.00159
France	Scheme 01	1410000	Property income	228.00	232.00	4.000	1.7544	0.00069
France	Scheme 34	1410000	Property income	0.00	8.00	8.000	0.0000	0.00138
France	Scheme 01	1420000	Other	529.00	571.00	42.000	7.9395	0.00727
France	Scheme 02	1420000	Other	236.00	262.00	26.000	11.0169	0.00450
France	Scheme 06	1420000	Other	686.00	522.00	-164.000	23.9067	0.02838
France	Scheme 17	1420000	Other	14.00	8.00	-6.000	42.8571	0.00104
France	Scheme 19	1420000	Other	3.00	5.90	2.902	96.7333	0.00050
France	Scheme 37	1420000	Other	19.00	28.00	9.000	47.3684	0.00156
France	Scheme 47	1420000	Other	32.00	18.00	-14.000	43.7500	0.00242
France	Scheme 76	1420000	Other	0.00	0.04	0.041	0.0000	0.00001
France	Scheme 77	1420000	Other	11.01	10.00	-1.010	9.1735	0.00017
France	Scheme 81	1420000	Other	82.00	74.00	-8.000	9.7561	0.00138
Germany	Scheme 01	1310002	Social contributions rerouted to other schemes - Disability benefits	1234.39	1234.42	0.027	0.0022	0.00000
Germany	Scheme 01	1310003	Social contributions rerouted to other schemes - Old age benefits	10973.09	10973.43	0.335	0.0030	0.00005
Germany	Scheme 01	1310004	Social contributions rerouted to other schemes - Survivors benefits	2543.87	2544.01	0.137	0.0054	0.00002
Germany	Scheme 03	1320000	Other transfers to other resident schemes	762.11	762.13	0.014	0.0018	0.00000
Germany	Scheme 06	1420000	Other	99.60	77.48	-22.120	22.2088	0.00328
Germany	Scheme 10	1420000	Other	3.67	1.96	-1.705	46.5241	0.00025
Germany	Scheme 16	1420000	Other	16.63	16.59	-0.037	0.2226	0.00001
Germany	Scheme 18	1420000	Other	0.65	0.20	-0.450	69.2308	0.00007
Italy	Scheme 02	1320000	Other transfers to other resident schemes	449.00	515.00	66.000	14.6993	0.01601
Italy	Scheme 08	1320000	Other transfers to other resident schemes	28020.00	27179.00	-841.000	3.0014	0.20395
Italy	Scheme 24	1320000	Other transfers to other resident schemes	18522.00	18524.00	2.000	0.0108	0.00049
Italy	Scheme 25	1320000	Other transfers to other resident schemes	327.00	367.00	40.000	12.2324	0.00970
Italy	Scheme 02	1420000	Other	1766.00	1765.00	-1.000	0.0566	0.00024

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
Italy	Scheme 03	1420000	Other	660.00	631.00	-29.000	4.3939	0.00703
Italy	Scheme 05	1420000	Other	23.00	27.00	4.000	17.3913	0.00097
Italy	Scheme 10	1420000	Other	95.00	89.00	-6.000	6.3158	0.00146
Italy	Scheme 11	1420000	Other	151.00	183.00	32.000	21.1921	0.00776
Italy	Scheme 17	1420000	Other	4.00	3.00	-1.000	25.0000	0.00024
Italy	Scheme 20	1420000	Other	0.00	166.00	166.000	0.0000	0.04026
Italy	Scheme 26	1420000	Other	57.00	55.00	-2.000	3.5088	0.00049
Lithuania	Scheme 10	1320000	Other transfers to other resident schemes	0.00	45.96	45.963	0.0000	0.32488
Lithuania	Scheme 24	1320000	Other transfers to other resident schemes	0.00	33.32	33.315	0.0000	0.23549
Netherland	SCH 53	1310001	Social contributions rerouted to other schemes - Sickness/Health care benefits	25.00	0.00	-25.000	100.0000	0.01546
Netherland	SCH 64	1310001	Social contributions rerouted to other schemes - Sickness/Health care benefits	448.00	473.00	25.000	5.5804	0.01546
Netherland	SCH 30	1310005	Social contributions rerouted to other schemes - Family/Children benefits	168.00	0.00	-168.000	100.0000	0.10388
Netherland	SCH 04	1410000	Property income	59.00	60.00	1.000	1.6949	0.00062
Netherland	SCH 05	1410000	Property income	5.00	6.00	1.000	20.0000	0.00062
Netherland	SCH 34	1410000	Property income	0.00	25.00	25.000	0.0000	0.01546
Netherland	SCH 63	1410000	Property income	8.00	2.00	-6.000	75.0000	0.00371
Netherland	SCH 55	1420000	Other	271.00	261.00	-10.000	3.6900	0.00618
Netherland	SCH 58	1420000	Other	4.00	6.00	2.000	50.0000	0.00124
Netherland	SCH 64	1420000	Other	1172.00	1168.00	-4.000	0.3413	0.00247
Slovakia	Scheme 22	1310003	Social contributions rerouted to other schemes - Old age benefits	0.00	749.79	749.792	0.0000	7.60315
Slovakia	Scheme 22	1320000	Other transfers to other resident schemes	749.79	0.00	-749.792	100.0000	7.60315
Slovenia	Scheme 21	1310005	Social contributions rerouted to other schemes - Family/Children benefits	49.98	41.86	-8.119	16.2451	0.11000
Slovenia	Scheme 24	1310006	Social contributions rerouted to other schemes - Unemployment benefits	18.55	18.85	0.300	1.6173	0.00406
Spain	Scheme 30	1320000	Other transfers to other resident schemes	29.01	31.12	2.114	7.2893	0.00096
Sweden	Scheme 09	1320000	Other transfers to other resident schemes	5754.00	5753.00	-1.000	0.0174	0.00011
Sweden	Scheme 11	1320000	Other transfers to other resident schemes	24797.00	25434.00	637.000	2.5689	0.07010
Sweden	Scheme 12	1320000	Other transfers to other resident schemes	20283.00	20025.00	-258.000	1.2720	0.02839

* - percent of the revisions out of the old value (in absolute value)

** - percent of revision out of the total expenditure (in absolute value)

Table 11 – The list of revisions for 2006 and 2007 data - administration costs

Country	Year	Scheme	Old value	New value	Revision	Percent*	Variation**
Germany	2006	Scheme 01	3571.39	3571.91	0.524	0.0147	0.00008
Germany	2006	Scheme 10	236.99	236.79	-0.203	0.0858	0.00003
Germany	2006	Scheme 11	238.21	238.15	-0.055	0.0232	0.00001
Germany	2006	Scheme 13	104.89	105.30	0.404	0.3853	0.00006
Germany	2006	Scheme 16	390.03	389.75	-0.280	0.0718	0.00004
Germany	2006	Scheme 18	174.44	171.40	-3.034	1.7393	0.00045
Germany	2006	Scheme 27	0.00	187.24	187.235	0.0000	0.02807
Ireland	2006	Scheme 09	24.10	26.84	2.744	11.3890	0.00847
Ireland	2006	Scheme 10	12.87	13.10	0.232	1.7988	0.00071
Italy	2006	Scheme 03	1511.00	1502.00	-9.000	0.5956	0.00227
Italy	2006	Scheme 05	191.00	232.00	41.000	21.4660	0.01036
Italy	2006	Scheme 07	584.00	587.00	3.000	0.5137	0.00076
Italy	2006	Scheme 08	241.00	283.00	42.000	17.4274	0.01061
Italy	2006	Scheme 10	728.00	736.00	8.000	1.0989	0.00202
Italy	2006	Scheme 11	509.00	468.00	-41.000	8.0550	0.01036
Italy	2006	Scheme 15	4.00	3.00	-1.000	25.0000	0.00025
Italy	2006	Scheme 16	19.00	17.00	-2.000	10.5263	0.00051
Italy	2006	Scheme 17	27.00	26.00	-1.000	3.7037	0.00025
Italy	2006	Scheme 23	336.00	296.00	-40.000	11.9048	0.01011
Latvia	2006	Scheme 11	4.05	1.63	-2.417	59.7102	0.17588
Netherland	2006	SCH 30	0.00	2130.00	2130.000	0.0000	1.36877
Norway	2006	Scheme 06	6029.00	5945.00	-84.000	1.3933	0.01722
Romania	2006	Scheme 29	96.00	609.00	513.000	534.3750	1.19537
Spain	2006	Scheme 32	58.99	51.89	-7.100	12.0360	0.00346
Czech Republic	2007	Scheme 02	18.10	19.60	1.500	8.2873	0.00023
France	2007	Scheme 01	5951.00	5939.00	-12.000	0.2016	0.00208
France	2007	Scheme 02	1801.00	1805.00	4.000	0.2221	0.00069
France	2007	Scheme 03	1016.00	1019.00	3.000	0.2953	0.00052

Country	Year	Scheme	Old value	New value	Revision	Percent*	Variation**
France	2007	Scheme 04	915.00	916.00	1.000	0.1093	0.00017
France	2007	Scheme 05	191.00	192.00	1.000	0.5236	0.00017
France	2007	Scheme 18	233.00	234.00	1.000	0.4292	0.00017
France	2007	Scheme 19	26.00	25.26	-0.742	2.8538	0.00013
France	2007	Scheme 22	11.00	9.00	-2.000	18.1818	0.00035
France	2007	Scheme 27	81.00	86.00	5.000	6.1728	0.00087
France	2007	Scheme 28	74.00	70.00	-4.000	5.4054	0.00069
France	2007	Scheme 32	0.00	0.06	0.061	0.0000	0.00001
France	2007	Scheme 34	0.00	10.00	10.000	0.0000	0.00173
France	2007	Scheme 37	427.00	420.00	-7.000	1.6393	0.00121
France	2007	Scheme 38	1298.00	1299.00	1.000	0.0770	0.00017
France	2007	Scheme 40	3.00	2.74	-0.261	8.7000	0.00005
France	2007	Scheme 41	21.00	22.52	1.521	7.2429	0.00026
France	2007	Scheme 43	3.00	1.74	-1.260	42.0000	0.00022
France	2007	Scheme 51	164.00	160.00	-4.000	2.4390	0.00069
France	2007	Scheme 52	23.00	20.00	-3.000	13.0435	0.00052
France	2007	Scheme 73	7.00	6.00	-1.000	14.2857	0.00017
France	2007	Scheme 76	6.00	7.00	1.000	16.6667	0.00017
France	2007	Scheme 77	31.01	29.00	-2.010	6.4818	0.00035
France	2007	Scheme 78	21.00	23.00	2.000	9.5238	0.00035
France	2007	Scheme 80	29.00	26.00	-3.000	10.3448	0.00052
France	2007	Scheme 81	765.00	768.00	3.000	0.3922	0.00052
Germany	2007	Scheme 01	3449.42	3449.34	-0.078	0.0023	0.00001
Germany	2007	Scheme 03	7420.25	7420.23	-0.014	0.0002	0.00000
Germany	2007	Scheme 10	241.65	271.21	29.553	12.2296	0.00439
Germany	2007	Scheme 11	238.51	247.62	9.115	3.8214	0.00135
Germany	2007	Scheme 12	28.38	28.40	0.021	0.0727	0.00000
Germany	2007	Scheme 13	114.46	107.79	-6.670	5.8272	0.00099
Germany	2007	Scheme 16	489.90	490.80	0.903	0.1843	0.00013

Country	Year	Scheme	Old value	New value	Revision	Percent*	Variation**
Germany	2007	Scheme 18	158.71	154.50	-4.215	2.6559	0.00063
Germany	2007	Scheme 23	1214.95	1103.00	-111.954	9.2147	0.01662
Germany	2007	Scheme 27	0.00	212.65	212.655	0.0000	0.03158
Ireland	2007	Scheme 09	26.71	29.95	3.235	12.1110	0.00900
Ireland	2007	Scheme 10	14.41	14.74	0.329	2.2817	0.00091
Ireland	2007	Scheme 24	1352.66	1087.82	-264.846	19.5796	0.73703
Italy	2007	Scheme 02	5191.00	5180.00	-11.000	0.2119	0.00267
Italy	2007	Scheme 03	1543.00	1572.00	29.000	1.8795	0.00703
Italy	2007	Scheme 04	663.00	695.00	32.000	4.8265	0.00776
Italy	2007	Scheme 05	212.00	194.00	-18.000	8.4906	0.00437
Italy	2007	Scheme 07	603.00	608.00	5.000	0.8292	0.00121
Italy	2007	Scheme 08	282.00	283.00	1.000	0.3546	0.00024
Italy	2007	Scheme 10	758.00	813.00	55.000	7.2559	0.01334
Italy	2007	Scheme 11	571.00	470.00	-101.000	17.6883	0.02449
Italy	2007	Scheme 14	952.00	953.00	1.000	0.1050	0.00024
Italy	2007	Scheme 15	4.00	3.00	-1.000	25.0000	0.00024
Italy	2007	Scheme 16	21.00	17.00	-4.000	19.0476	0.00097
Italy	2007	Scheme 17	28.00	26.00	-2.000	7.1429	0.00049
Italy	2007	Scheme 23	300.00	303.00	3.000	1.0000	0.00073
Latvia	2007	Scheme 27	0.03	0.00	-0.026	89.9968	0.00163
Lithuania	2007	Scheme 27	0.00	0.50	0.497	0.0000	0.00351
Netherland	2007	SCH 01	129.00	111.00	-18.000	13.9535	0.01113
Netherland	2007	SCH 02	32.00	25.00	-7.000	21.8750	0.00433
Netherland	2007	SCH 04	188.00	186.00	-2.000	1.0638	0.00124
Netherland	2007	SCH 05	626.00	622.00	-4.000	0.6390	0.00247
Netherland	2007	SCH 11	81.00	65.00	-16.000	19.7531	0.00989
Netherland	2007	SCH 28	285.00	484.00	199.000	69.8246	0.12305
Netherland	2007	SCH 29	593.00	636.00	43.000	7.2513	0.02659
Netherland	2007	SCH 30	0.00	2093.00	2093.000	0.0000	1.29420

Country	Year	Scheme	Old value	New value	Revision	Percent*	Variation**
Netherland	2007	SCH 31	762.00	605.00	-157.000	20.6037	0.09708
Netherland	2007	SCH 32	10.00	13.00	3.000	30.0000	0.00186
Netherland	2007	SCH 33	85.00	82.00	-3.000	3.5294	0.00186
Netherland	2007	SCH 34	25.00	-74.00	-99.000	396.0000	0.06122
Netherland	2007	SCH 53	39.00	0.00	-39.000	100.0000	0.02412
Netherland	2007	SCH 55	73.00	53.00	-20.000	27.3973	0.01237
Netherland	2007	SCH 63	1027.00	1014.00	-13.000	1.2658	0.00804
Netherland	2007	SCH 64	796.00	851.00	55.000	6.9095	0.03401
Norway	2007	Scheme 06	9284.00	9134.00	-150.000	1.6157	0.02885
Romania	2007	Scheme 29	124.00	844.00	720.000	580.6452	1.35235
Slovakia	2007	Scheme 03	1.51	1.54	0.031	2.0301	0.00031
Slovakia	2007	Scheme 10	3.20	0.92	-2.278	71.2282	0.02310
Slovakia	2007	Scheme 18	90.41	92.23	1.821	2.0139	0.01846
Slovakia	2007	Scheme 19	16.00	16.32	0.322	2.0116	0.00326
Spain	2007	Scheme 01	2420.33	2419.86	-0.465	0.0192	0.00021
Spain	2007	Scheme 28	7.77	7.75	-0.022	0.2805	0.00001
Spain	2007	Scheme 30	171.29	180.71	9.424	5.5015	0.00426
Spain	2007	Scheme 31	1351.04	1358.51	7.470	0.5529	0.00338
Spain	2007	Scheme 32	62.58	56.75	-5.823	9.3057	0.00263
Sweden	2007	Scheme 07	1344.00	1416.00	72.000	5.3571	0.00792
Sweden	2007	Scheme 09	2961.00	3232.00	271.000	9.1523	0.02982
Sweden	2007	Scheme 12	3641.00	3657.00	16.000	0.4394	0.00176
Sweden	2007	Scheme 22	2121.00	2303.00	182.000	8.5809	0.02003

* - percent of the revisions out of the old value (in absolute value)

** - percent of revision out of the total expenditure (in absolute value)

Table 12 – The list of revisions for 2006 data - receipts

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
Austria	Scheme 05	2110101	Social contributions - Employers' social contributions - Actual - Corporations	1196.84	1192.30	-4.540	0.3793	0.00626
Austria	Scheme 19	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	1623.24	1623.56	0.323	0.0199	0.00045
Austria	Scheme 19	2110202	Social contributions - Employers' social contributions - Imputed - Central government	192.31	192.88	0.574	0.2984	0.00079
Austria	Scheme 19	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	183.66	181.91	-1.744	0.9497	0.00240
Austria	Scheme 19	2110204	Social contributions - Employers' social contributions - Imputed - Social security funds	27.21	28.64	1.428	5.2471	0.00197
Austria	Scheme 19	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	77.09	76.51	-0.580	0.7529	0.00080
Austria	Scheme 16	2220002	General government contributions - General revenue - Central government	226.29	253.21	26.917	11.8946	0.03710
Austria	Scheme 21	2220002	General government contributions - General revenue - Central government	201.14	67.40	-133.745	66.4920	0.18434
Austria	Scheme 09	2220003	General government contributions - General revenue - State and local government	3147.21	3147.35	0.134	0.0043	0.00018
Austria	Scheme 21	2220003	General government contributions - General revenue - State and local government	2148.53	2127.10	-21.429	0.9974	0.02954
Austria	Scheme 21	2220004	General government contributions - General revenue - Social security funds	48.06	52.42	4.364	9.0813	0.00602
Austria	Scheme 05	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	4.36	8.90	4.540	104.1316	0.00626
Austria	Scheme 21	2320000	Transfers from other schemes - Other transfers from other resident schemes	722.54	850.49	127.942	17.7072	0.17634
Cyprus	Scheme 02	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	0.00	7.85	7.846	0.0000	0.24992
Cyprus	Scheme 02	2220002	General government contributions - General revenue - Central government	314.48	306.63	-7.846	2.4949	0.24992
Finland	Scheme 48	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	0.00	40.00	40.000	0.0000	0.08128
Finland	Scheme 48	2123005	Social contributions - Social contributions by the protected persons - Pensioners and other - Households	40.00	0.00	-40.000	100.0000	0.08128
Finland	Scheme 34	2220002	General government contributions - General revenue - Central government	0.00	35.30	35.300	0.0000	0.07173
Germany	Scheme 04	2110101	Social contributions - Employers' social contributions - Actual - Corporations	8049.79	8100.79	51.000	0.6336	0.00732
Germany	Scheme 16	2110101	Social contributions - Employers' social contributions - Actual - Corporations	1244.90	1313.04	68.144	5.4738	0.00979
Germany	Scheme 16	2110102	Social contributions - Employers' social contributions - Actual - Central government	368.21	388.36	20.155	5.4738	0.00289
Germany	Scheme 16	2110103	Social contributions - Employers' social contributions - Actual - State and local government	5663.41	5973.41	310.005	5.4738	0.04452
Germany	Scheme 16	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	420.81	443.85	23.034	5.4738	0.00331
Germany	Scheme 16	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	1069.56	1128.11	58.546	5.4738	0.00841

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
Germany	Scheme 11	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	-1328.22	0.00	1328.220	0.0000	0.19076
Germany	Scheme 13	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	1755.25	427.03	-1328.220	75.6713	0.19076
Germany	Scheme 14	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	18172.44	18172.80	0.355	0.0020	0.00005
Germany	Scheme 17	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	1105.71	1105.14	-0.570	0.0515	0.00008
Germany	Scheme 11	2110202	Social contributions - Employers' social contributions - Imputed - Central government	1230.00	1250.00	20.000	1.6260	0.00287
Germany	Scheme 13	2110202	Social contributions - Employers' social contributions - Imputed - Central government	2309.49	2319.49	10.000	0.4330	0.00144
Germany	Scheme 14	2110202	Social contributions - Employers' social contributions - Imputed - Central government	574.92	574.93	0.011	0.0020	0.00000
Germany	Scheme 11	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	11510.00	11520.00	10.000	0.0869	0.00144
Germany	Scheme 13	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	6117.10	6147.09	29.996	0.4904	0.00431
Germany	Scheme 14	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	4499.37	4499.45	0.088	0.0020	0.00001
Germany	Scheme 11	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	484.99	484.94	-0.050	0.0103	0.00001
Germany	Scheme 14	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	1199.83	1199.85	0.023	0.0020	0.00000
Germany	Scheme 11	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	230.57	230.83	0.263	0.1140	0.00004
Germany	Scheme 16	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	688.72	689.78	1.054	0.1530	0.00015
Germany	Scheme 28	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	3091.40	3043.90	-47.500	1.5365	0.00682
Germany	Scheme 01	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	1010.00	1020.00	10.000	0.9901	0.00144
Germany	Scheme 03	2123005	Social contributions - Social contributions by the protected persons - Pensioners and other - Households	25910.95	25910.63	-0.322	0.0012	0.00005
Germany	Scheme 16	2123005	Social contributions - Social contributions by the protected persons - Pensioners and other - Households	100.03	152.40	52.369	52.3522	0.00752
Germany	Scheme 04	2220002	General government contributions - General revenue - Central government	368.32	317.32	-51.000	13.8466	0.00732
Germany	Scheme 06	2220002	General government contributions - General revenue - Central government	275.87	267.84	-8.029	2.9105	0.00115
Germany	Scheme 11	2220002	General government contributions - General revenue - Central government	8206.16	8221.72	15.557	0.1896	0.00223
Germany	Scheme 13	2220002	General government contributions - General revenue - Central government	14.65	14.70	0.052	0.3568	0.00001
Germany	Scheme 16	2220002	General government contributions - General revenue - Central government	562.77	565.64	2.870	0.5100	0.00041
Germany	Scheme 18	2220002	General government contributions - General revenue - Central government	2749.09	2709.30	-39.791	1.4474	0.00571
Germany	Scheme 22	2220002	General government contributions - General revenue - Central government	1412.06	1003.06	-409.000	28.9649	0.05874

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
Germany	Scheme 27	2220002	General government contributions - General revenue - Central government	15597.50	15784.74	187.235	1.2004	0.02689
Germany	Scheme 28	2220002	General government contributions - General revenue - Central government	1075.90	1067.40	-8.500	0.7900	0.00122
Germany	Scheme 08	2220003	General government contributions - General revenue - State and local government	253.84	254.03	0.187	0.0736	0.00003
Germany	Scheme 11	2220003	General government contributions - General revenue - State and local government	9448.80	9588.41	139.607	1.4775	0.02005
Germany	Scheme 12	2220003	General government contributions - General revenue - State and local government	1908.83	1909.19	0.359	0.0188	0.00005
Germany	Scheme 13	2220003	General government contributions - General revenue - State and local government	63.54	63.78	0.240	0.3772	0.00003
Germany	Scheme 18	2220003	General government contributions - General revenue - State and local government	516.92	505.27	-11.649	2.2535	0.00167
Germany	Scheme 22	2220003	General government contributions - General revenue - State and local government	20825.87	21227.90	402.037	1.9305	0.05774
Germany	Scheme 29	2220003	General government contributions - General revenue - State and local government	9787.95	9787.96	0.014	0.0001	0.00000
Germany	Scheme 03	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	23261.53	23261.86	0.329	0.0014	0.00005
Germany	Scheme 11	2320000	Transfers from other schemes - Other transfers from other resident schemes	1192.28	1191.29	-0.988	0.0829	0.00014
Germany	Scheme 06	2410001	Other receipts - Property income - Corporations	0.71	2.02	1.317	186.8070	0.00019
Germany	Scheme 16	2410001	Other receipts - Property income - Corporations	1054.13	1195.06	140.929	13.3692	0.02024
Germany	Scheme 16	2410002	Other receipts - Property income - Central government	351.38	398.35	46.976	13.3692	0.00675
Germany	Scheme 16	2410003	Other receipts - Property income - State and local government	702.76	796.71	93.953	13.3692	0.01349
Germany	Scheme 16	2410005	Other receipts - Property income - Households	234.25	265.57	31.318	13.3692	0.00450
Germany	Scheme 11	2420001	Other receipts - Other - Corporations	1716.87	1087.89	-628.982	36.6353	0.09033
Germany	Scheme 12	2420001	Other receipts - Other - Corporations	578.09	577.96	-0.131	0.0227	0.00002
Germany	Scheme 13	2420001	Other receipts - Other - Corporations	29.81	1358.12	1328.305	4455.3001	0.19077
Germany	Scheme 11	2420002	Other receipts - Other - Central government	30.00	8.00	-22.000	73.3333	0.00316
Germany	Scheme 12	2420006	Other receipts - Other - Non-profit institutions serving households	50.55	50.54	-0.012	0.0231	0.00000
Hungary	Scheme 02	2220002	General government contributions - General revenue - Central government	110502.27	102856.33	-7645.933	6.9193	0.13457
Hungary	Scheme 03	2220002	General government contributions - General revenue - Central government	91857.66	99503.60	7645.933	8.3237	0.13457
Ireland	Scheme 24	2110101	Social contributions - Employers' social contributions - Actual - Corporations	1586.11	1945.78	359.673	22.6764	1.05241
Ireland	Scheme 09	2110202	Social contributions - Employers' social contributions - Imputed - Central government	559.59	623.33	63.732	11.3890	0.18648
Ireland	Scheme 10	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	79.80	82.93	3.131	3.9233	0.00916
Ireland	Scheme 11	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	146.88	147.10	0.214	0.1456	0.00063
Ireland	Scheme 10	2121005	Social contributions - Social contributions by the protected persons - Employees -	96.69	98.94	2.246	2.3227	0.00657

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
			Households					
Ireland	Scheme 24	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	991.32	1327.69	336.371	33.9317	0.98423
Ireland	Scheme 20	2220003	General government contributions - General revenue - State and local government	525.68	613.61	87.927	16.7263	0.25728
Italy	Scheme 18	2110101	Social contributions - Employers' social contributions - Actual - Corporations	20645.00	20644.00	-1.000	0.0048	0.00025
Italy	Scheme 03	2110102	Social contributions - Employers' social contributions - Actual - Central government	111.00	214.00	103.000	92.7928	0.02586
Italy	Scheme 04	2110102	Social contributions - Employers' social contributions - Actual - Central government	26485.00	26415.00	-70.000	0.2643	0.01757
Italy	Scheme 14	2110102	Social contributions - Employers' social contributions - Actual - Central government	300.00	299.00	-1.000	0.3333	0.00025
Italy	Scheme 03	2110103	Social contributions - Employers' social contributions - Actual - State and local government	339.00	288.00	-51.000	15.0442	0.01280
Italy	Scheme 04	2110103	Social contributions - Employers' social contributions - Actual - State and local government	15247.00	15266.00	19.000	0.1246	0.00477
Italy	Scheme 14	2110103	Social contributions - Employers' social contributions - Actual - State and local government	174.00	175.00	1.000	0.5747	0.00025
Italy	Scheme 03	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	87.00	36.00	-51.000	58.6207	0.01280
Italy	Scheme 04	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	570.00	621.00	51.000	8.9474	0.01280
Italy	Scheme 03	2110105	Social contributions - Employers' social contributions - Actual - Households	7140.00	7139.00	-1.000	0.0140	0.00025
Italy	Scheme 19	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	3173.00	3174.00	1.000	0.0315	0.00025
Italy	Scheme 20	2110202	Social contributions - Employers' social contributions - Imputed - Central government	1919.00	1920.00	1.000	0.0521	0.00025
Italy	Scheme 21	2110202	Social contributions - Employers' social contributions - Imputed - Central government	59.00	60.00	1.000	1.6949	0.00025
Italy	Scheme 20	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	970.00	968.00	-2.000	0.2062	0.00050
Italy	Scheme 02	2220003	General government contributions - General revenue - State and local government	34275.00	41991.00	7716.000	22.5120	1.93711
Italy	Scheme 25	2220003	General government contributions - General revenue - State and local government	6952.00	6992.00	40.000	0.5754	0.01004
Italy	Scheme 24	2320000	Transfers from other schemes - Other transfers from other resident schemes	1305.00	0.00	-1305.000	100.0000	0.32762
Italy	Scheme 25	2320000	Transfers from other schemes - Other transfers from other resident schemes	622.00	583.00	-39.000	6.2701	0.00979
Italy	Scheme 26	2320000	Transfers from other schemes - Other transfers from other resident schemes	326.00	327.00	1.000	0.3067	0.00025
Italy	Scheme 02	2420005	Other receipts - Other - Households	231.00	225.00	-6.000	2.5974	0.00151
Italy	Scheme 20	2420005	Other receipts - Other - Households	12.00	14.00	2.000	16.6667	0.00050
Italy	Scheme 24	2420005	Other receipts - Other - Households	2.00	0.00	-2.000	100.0000	0.00050
Latvia	Scheme 01	2220002	General government contributions - General revenue - Central government	84.94	84.57	-0.367	0.4316	0.02367
Latvia	Scheme 11	2220002	General government contributions - General revenue - Central government	10.10	7.68	-2.417	23.9341	0.15603
Latvia	Scheme 27	2220002	General government contributions - General revenue - Central government	0.02	0.00	-0.018	100.0000	0.00117

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
Lithuania	Scheme 03	2110101	Social contributions - Employers' social contributions - Actual - Corporations	394.48	396.37	1.898	0.4812	0.01557
Lithuania	Scheme 05	2110101	Social contributions - Employers' social contributions - Actual - Corporations	152.06	152.79	0.732	0.4813	0.00600
Lithuania	Scheme 10	2110101	Social contributions - Employers' social contributions - Actual - Corporations	3119.05	3134.06	15.010	0.4812	0.12310
Lithuania	Scheme 23	2110101	Social contributions - Employers' social contributions - Actual - Corporations	422.65	424.69	2.034	0.4813	0.01668
Lithuania	Scheme 24	2110101	Social contributions - Employers' social contributions - Actual - Corporations	40.66	40.85	0.196	0.4810	0.00160
Lithuania	Scheme 26	2110101	Social contributions - Employers' social contributions - Actual - Corporations	359.03	360.76	1.728	0.4812	0.01417
Lithuania	Scheme 03	2110102	Social contributions - Employers' social contributions - Actual - Central government	99.20	87.60	-11.598	11.6908	0.09511
Lithuania	Scheme 05	2110102	Social contributions - Employers' social contributions - Actual - Central government	38.24	33.77	-4.471	11.6909	0.03666
Lithuania	Scheme 10	2110102	Social contributions - Employers' social contributions - Actual - Central government	784.38	692.68	-91.700	11.6908	0.75205
Lithuania	Scheme 23	2110102	Social contributions - Employers' social contributions - Actual - Central government	106.29	93.86	-12.426	11.6908	0.10191
Lithuania	Scheme 24	2110102	Social contributions - Employers' social contributions - Actual - Central government	10.22	9.03	-1.195	11.6906	0.00980
Lithuania	Scheme 26	2110102	Social contributions - Employers' social contributions - Actual - Central government	90.29	79.73	-10.556	11.6908	0.08657
Lithuania	Scheme 03	2110103	Social contributions - Employers' social contributions - Actual - State and local government	68.86	75.10	6.239	9.0605	0.05117
Lithuania	Scheme 05	2110103	Social contributions - Employers' social contributions - Actual - State and local government	26.54	28.95	2.405	9.0604	0.01972
Lithuania	Scheme 10	2110103	Social contributions - Employers' social contributions - Actual - State and local government	544.45	593.78	49.330	9.0606	0.40457
Lithuania	Scheme 23	2110103	Social contributions - Employers' social contributions - Actual - State and local government	73.78	80.46	6.685	9.0605	0.05482
Lithuania	Scheme 24	2110103	Social contributions - Employers' social contributions - Actual - State and local government	7.10	7.74	0.643	9.0612	0.00527
Lithuania	Scheme 26	2110103	Social contributions - Employers' social contributions - Actual - State and local government	62.67	68.35	5.678	9.0605	0.04657
Lithuania	Scheme 03	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	3.50	3.98	0.480	13.7096	0.00394
Lithuania	Scheme 05	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	1.35	1.53	0.185	13.7124	0.00152
Lithuania	Scheme 10	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	27.68	31.48	3.796	13.7108	0.03113
Lithuania	Scheme 23	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	3.75	4.27	0.514	13.7093	0.00422
Lithuania	Scheme 24	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	0.36	0.41	0.049	13.6953	0.00041
Lithuania	Scheme 26	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	3.19	3.62	0.437	13.7099	0.00358
Lithuania	Scheme 03	2110105	Social contributions - Employers' social contributions - Actual - Households	16.92	19.64	2.718	16.0614	0.02229
Lithuania	Scheme 05	2110105	Social contributions - Employers' social contributions - Actual - Households	6.52	7.57	1.048	16.0609	0.00859
Lithuania	Scheme 10	2110105	Social contributions - Employers' social contributions - Actual - Households	133.81	155.30	21.491	16.0614	0.17625
Lithuania	Scheme 23	2110105	Social contributions - Employers' social contributions - Actual - Households	18.13	21.04	2.912	16.0611	0.02388
Lithuania	Scheme 24	2110105	Social contributions - Employers' social contributions - Actual - Households	1.74	2.02	0.280	16.0624	0.00230

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
Lithuania	Scheme 26	2110105	Social contributions - Employers' social contributions - Actual - Households	15.40	17.88	2.474	16.0613	0.02029
Lithuania	Scheme 03	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.58	0.85	0.262	44.9466	0.00215
Lithuania	Scheme 05	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.22	0.33	0.101	44.9592	0.00083
Lithuania	Scheme 10	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	4.61	6.69	2.073	44.9346	0.01700
Lithuania	Scheme 23	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.63	0.91	0.281	44.9415	0.00230
Lithuania	Scheme 24	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.06	0.09	0.027	45.0365	0.00022
Lithuania	Scheme 26	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.53	0.77	0.239	44.9391	0.00196
Lithuania	Scheme 03	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	39.18	39.37	0.189	0.4812	0.00155
Lithuania	Scheme 03	2110202	Social contributions - Employers' social contributions - Imputed - Central government	9.85	8.70	-1.152	11.6905	0.00945
Lithuania	Scheme 03	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	6.84	7.46	0.620	9.0606	0.00508
Lithuania	Scheme 03	2110204	Social contributions - Employers' social contributions - Imputed - Social security funds	0.35	0.40	0.048	13.6979	0.00039
Lithuania	Scheme 03	2110205	Social contributions - Employers' social contributions - Imputed - Households	1.68	1.95	0.270	16.0646	0.00221
Lithuania	Scheme 03	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	0.06	0.08	0.026	44.8360	0.00021
Lithuania	Scheme 05	2220002	General government contributions - General revenue - Central government	0.31	2.76	2.449	780.3090	0.02009
Lithuania	Scheme 06	2220002	General government contributions - General revenue - Central government	75.33	75.76	0.423	0.5612	0.00347
Malta	Scheme 14	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	21.00	21.44	0.438	2.0876	0.04703
Malta	Scheme 14	2110202	Social contributions - Employers' social contributions - Imputed - Central government	14.00	14.11	0.108	0.7736	0.01162
Malta	Scheme 13	2220002	General government contributions - General revenue - Central government	5.28	5.99	0.708	13.4077	0.07590
Malta	Scheme 13	2410001	Other receipts - Property income - Corporations	0.58	0.65	0.077	13.4077	0.00828
Malta	Scheme 13	2420005	Other receipts - Other - Households	12.04	13.65	1.614	13.4077	0.17311
Netherland	SCH 30	2110101	Social contributions - Employers' social contributions - Actual - Corporations	0.00	5343.00	5343.000	0.0000	3.03795
Netherland	SCH 30	2110102	Social contributions - Employers' social contributions - Actual - Central government	0.00	7.00	7.000	0.0000	0.00398
Netherland	SCH 30	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	0.00	8.00	8.000	0.0000	0.00455
Netherland	SCH 30	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	0.00	1927.00	1927.000	0.0000	1.09566
Netherland	SCH 30	2122007	Social contributions - Social contributions by the protected persons - Self-employed - Rest of	5162.00	0.00	-5162.000	100.0000	2.93504

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
			the World					
Netherland	SCH 30	2410001	Other receipts - Property income - Corporations	0.00	857.00	857.000	0.0000	0.48728
Netherland	SCH 30	2410002	Other receipts - Property income - Central government	0.00	532.00	532.000	0.0000	0.30249
Netherland	SCH 30	2410005	Other receipts - Property income - Households	0.00	389.00	389.000	0.0000	0.22118
Netherland	SCH 30	2410007	Other receipts - Property income - Rest of the World	1443.00	2869.00	1426.000	98.8219	0.81080
Romania	Scheme 21	2110101	Social contributions - Employers' social contributions - Actual - Corporations	13216.40	9859.00	-3357.400	25.4033	7.97454
Romania	Scheme 21	2110102	Social contributions - Employers' social contributions - Actual - Central government	0.00	1665.00	1665.000	0.0000	3.95473
Romania	Scheme 21	2110103	Social contributions - Employers' social contributions - Actual - State and local government	0.00	1348.00	1348.000	0.0000	3.20179
Romania	Scheme 21	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	0.00	40.00	40.000	0.0000	0.09501
Romania	Scheme 21	2110105	Social contributions - Employers' social contributions - Actual - Households	0.00	145.00	145.000	0.0000	0.34441
Romania	Scheme 21	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.00	159.00	159.000	0.0000	0.37766
Romania	Scheme 20	2210004	General government contributions - Earmarked taxes - Social security funds	7.00	0.00	-7.000	100.0000	0.01663
Romania	Scheme 34	2220002	General government contributions - General revenue - Central government	0.00	5.00	5.000	0.0000	0.01188
Romania	Scheme 20	2220004	General government contributions - General revenue - Social security funds	0.00	7.00	7.000	0.0000	0.01663
Romania	Scheme 32	2220004	General government contributions - General revenue - Social security funds	5.29	15.00	9.710	183.5539	0.02306
Romania	Scheme 21	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	0.00	162.00	162.000	0.0000	0.38478
Romania	Scheme 28	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	0.00	8.00	8.000	0.0000	0.01900
Romania	Scheme 29	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	0.00	46.00	46.000	0.0000	0.10926
Romania	Scheme 33	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	0.00	0.04	0.044	0.0000	0.00010
Romania	Scheme 21	2320000	Transfers from other schemes - Other transfers from other resident schemes	161.90	0.00	-161.900	100.0000	0.38455
Romania	Scheme 28	2320000	Transfers from other schemes - Other transfers from other resident schemes	7.70	0.00	-7.700	100.0000	0.01829
Romania	Scheme 29	2320000	Transfers from other schemes - Other transfers from other resident schemes	45.90	0.00	-45.900	100.0000	0.10902
Romania	Scheme 33	2320000	Transfers from other schemes - Other transfers from other resident schemes	0.04	0.00	-0.044	100.0000	0.00010
Romania	Scheme 29	2420001	Other receipts - Other - Corporations	0.00	531.00	531.000	0.0000	1.26124
Slovakia	Scheme 17	2110101	Social contributions - Employers' social contributions - Actual - Corporations	396.30	396.60	0.300	0.0756	0.00302
Slovakia	Scheme 20	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	0.00	605.67	605.670	0.0000	6.10832

Country	Scheme	Item	Label	Old value	New value	Revision	Percent*	Variation**
Slovakia	Scheme 20	2320000	Transfers from other schemes - Other transfers from other resident schemes	605.67	0.00	-605.673	100.0000	6.10835
Slovakia	Scheme 10	2420004	Other receipts - Other - Social security funds	0.00	0.61	0.612	0.0000	0.00617
Spain	Scheme 32	2420005	Other receipts - Other - Households	266.70	188.41	-78.296	29.3570	0.03546
Spain	Scheme 32	2420006	Other receipts - Other - Non-profit institutions serving households	239.62	239.78	0.159	0.0664	0.00007
Sweden	Scheme 07	2220002	General government contributions - General revenue - Central government	1146.00	0.00	-1146.000	100.0000	0.11678
Sweden	Scheme 08	2220002	General government contributions - General revenue - Central government	1935.00	1168.00	-767.000	39.6382	0.07816
Sweden	Scheme 09	2220002	General government contributions - General revenue - Central government	84423.00	84422.00	-1.000	0.0012	0.00010
Sweden	Scheme 17	2220002	General government contributions - General revenue - Central government	441.00	245.00	-196.000	44.4444	0.01997
Sweden	Scheme 11	2220003	General government contributions - General revenue - State and local government	154104.00	154705.00	601.000	0.3900	0.06124
Sweden	Scheme 15	2320000	Transfers from other schemes - Other transfers from other resident schemes	17692.00	18478.00	786.000	4.4427	0.08009
Sweden	Scheme 17	2320000	Transfers from other schemes - Other transfers from other resident schemes	23021.00	22818.00	-203.000	0.8818	0.02069

* - percent of the revisions out of the old value (in absolute value)
** - percent of revision out of the total receipts (in absolute value)

Table 13 – The list of revisions for 2007 data - receipts

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Austria	Scheme 05	2110101	Social contributions - Employers' social contributions - Actual - Corporations	1245.55	1240.55	-4.999	0.4013	0.00665
Austria	Scheme 19	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	1763.34	1765.85	2.509	0.1423	0.00334
Austria	Scheme 19	2110202	Social contributions - Employers' social contributions - Imputed - Central government	205.07	205.26	0.189	0.0923	0.00025
Austria	Scheme 19	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	195.85	192.37	-3.476	1.7749	0.00463
Austria	Scheme 19	2110204	Social contributions - Employers' social contributions - Imputed - Social security funds	29.02	30.30	1.288	4.4398	0.00171
Austria	Scheme 19	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	83.73	83.22	-0.510	0.6095	0.00068
Austria	Scheme 16	2220002	General government contributions - General revenue - Central government	232.54	261.49	28.954	12.4514	0.03854
Austria	Scheme 21	2220002	General government contributions - General revenue - Central government	194.82	73.69	-121.123	62.1730	0.16123
Austria	Scheme 09	2220003	General government contributions - General revenue - State and local government	3324.41	3324.74	0.331	0.0100	0.00044
Austria	Scheme 21	2220003	General government contributions - General revenue - State and local government	2328.55	2305.89	-22.659	0.9731	0.03016
Austria	Scheme 22	2220003	General government contributions - General revenue - State and local government	1016.44	1016.34	-0.096	0.0095	0.00013
Austria	Scheme 21	2220004	General government contributions - General revenue - Social security funds	54.91	59.75	4.839	8.8138	0.00644
Austria	Scheme 05	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	4.36	9.36	4.999	114.6451	0.00665
Austria	Scheme 21	2320000	Transfers from other schemes - Other transfers from other resident schemes	740.60	855.32	114.722	15.4905	0.15271
Austria	Scheme 22	2320000	Transfers from other schemes - Other transfers from other resident schemes	358.40	358.54	0.140	0.0391	0.00019
Bulgaria	Scheme 12	2220002	General government contributions - General revenue - Central government	272.67	272.82	0.158	0.0579	0.00175
Bulgaria	Scheme 14	2220002	General government contributions - General revenue - Central government	166.07	166.46	0.397	0.2390	0.00440
Bulgaria	Scheme 15	2220002	General government contributions - General revenue - Central government	44.90	45.30	0.397	0.8841	0.00440
Bulgaria	Scheme 12	2320000	Transfers from other schemes - Other transfers from other resident schemes	0.00	0.40	0.397	0.0000	0.00440
Bulgaria	Scheme 14	2320000	Transfers from other schemes - Other transfers from other resident schemes	2.50	2.10	-0.397	15.8800	0.00440
Bulgaria	Scheme 15	2320000	Transfers from other schemes - Other transfers from other resident schemes	0.40	0.00	-0.397	100.0000	0.00440
Cyprus	Scheme 05	2110103	Social contributions - Employers' social contributions - Actual - State and local government	10.72	11.05	0.334	3.1185	0.00968
Cyprus	Scheme 02	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	0.00	8.08	8.078	0.0000	0.23383
Cyprus	Scheme 05	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	2.40	2.06	-0.334	13.9526	0.00968

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Cyprus	Scheme 02	2220002	General government contributions - General revenue - Central government	364.04	355.96	-8.078	2.2189	0.23383
Cyprus	Scheme 06	2220002	General government contributions - General revenue - Central government	0.43	0.65	0.222	51.7629	0.00643
Czech Republic	Scheme 02	2220002	General government contributions - General revenue - Central government	973.48	1055.20	81.720	8.3946	0.01195
Czech Republic	Scheme 18	2220002	General government contributions - General revenue - Central government	1851.01	1854.58	3.570	0.1929	0.00052
Finland	Scheme 48	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	0.00	40.00	40.000	0.0000	0.07764
Finland	Scheme 48	2123005	Social contributions - Social contributions by the protected persons - Pensioners and other - Households	40.00	0.00	-40.000	100.0000	0.07764
Finland	Scheme 34	2220002	General government contributions - General revenue - Central government	0.00	41.90	41.900	0.0000	0.08132
France	Scheme 01	2110101	Social contributions - Employers' social contributions - Actual - Corporations	52902.53	52910.42	7.886	0.0149	0.00136
France	Scheme 02	2110101	Social contributions - Employers' social contributions - Actual - Corporations	20389.52	20386.51	-3.006	0.0147	0.00052
France	Scheme 03	2110101	Social contributions - Employers' social contributions - Actual - Corporations	29620.32	29611.33	-8.986	0.0303	0.00155
France	Scheme 06	2110101	Social contributions - Employers' social contributions - Actual - Corporations	17591.05	17569.46	-21.589	0.1227	0.00372
France	Scheme 19	2110101	Social contributions - Employers' social contributions - Actual - Corporations	76.00	75.94	-0.060	0.0789	0.00001
France	Scheme 32	2110101	Social contributions - Employers' social contributions - Actual - Corporations	5.00	5.89	0.894	17.8800	0.00015
France	Scheme 34	2110101	Social contributions - Employers' social contributions - Actual - Corporations	0.00	563.00	563.000	0.0000	0.09713
France	Scheme 37	2110101	Social contributions - Employers' social contributions - Actual - Corporations	9295.56	9297.25	1.689	0.0182	0.00029
France	Scheme 38	2110101	Social contributions - Employers' social contributions - Actual - Corporations	18983.66	18850.89	-132.769	0.6994	0.02291
France	Scheme 15	2110102	Social contributions - Employers' social contributions - Actual - Central government	3167.00	2689.00	-478.000	15.0931	0.08246
France	Scheme 01	2110105	Social contributions - Employers' social contributions - Actual - Households	1622.92	1627.65	4.729	0.2914	0.00082
France	Scheme 02	2110105	Social contributions - Employers' social contributions - Actual - Households	531.14	539.22	8.084	1.5220	0.00139
France	Scheme 03	2110105	Social contributions - Employers' social contributions - Actual - Households	973.75	988.57	14.820	1.5220	0.00256
France	Scheme 06	2110105	Social contributions - Employers' social contributions - Actual - Households	582.41	607.32	24.914	4.2777	0.00430
France	Scheme 38	2110105	Social contributions - Employers' social contributions - Actual - Households	546.01	683.24	137.229	25.1333	0.02367
France	Scheme 01	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	1519.91	1507.30	-12.615	0.8300	0.00218
France	Scheme 02	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	611.78	606.70	-5.078	0.8300	0.00088
France	Scheme 03	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	702.99	697.15	-5.835	0.8300	0.00101

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
France	Scheme 06	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	400.54	397.22	-3.324	0.8300	0.00057
France	Scheme 37	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	203.44	201.75	-1.689	0.8300	0.00029
France	Scheme 38	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	537.34	532.88	-4.460	0.8300	0.00077
France	Scheme 16	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	2418.00	2243.14	-174.858	7.2315	0.03017
France	Scheme 58	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	8105.00	8267.86	162.859	2.0094	0.02810
France	Scheme 15	2110202	Social contributions - Employers' social contributions - Imputed - Central government	30701.76	30690.50	-11.269	0.0367	0.00194
France	Scheme 53	2110202	Social contributions - Employers' social contributions - Imputed - Central government	764.24	719.51	-44.730	5.8529	0.00772
France	Scheme 54	2110202	Social contributions - Employers' social contributions - Imputed - Central government	208.01	221.00	12.992	6.2459	0.00224
France	Scheme 55	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	528.00	539.00	11.001	2.0835	0.00190
France	Scheme 56	2110204	Social contributions - Employers' social contributions - Imputed - Social security funds	200.00	202.00	2.000	1.0000	0.00035
France	Scheme 57	2110204	Social contributions - Employers' social contributions - Imputed - Social security funds	779.00	778.00	-1.000	0.1284	0.00017
France	Scheme 06	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	10909.00	10910.00	1.000	0.0092	0.00017
France	Scheme 19	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	83.00	81.87	-1.127	1.3578	0.00019
France	Scheme 32	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	7.00	5.81	-1.187	16.9571	0.00020
France	Scheme 19	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	1.00	0.60	-0.399	39.9000	0.00007
France	Scheme 34	2122007	Social contributions - Social contributions by the protected persons - Self-employed - Rest of the World	6.00	0.00	-6.000	100.0000	0.00104
France	Scheme 18	2123005	Social contributions - Social contributions by the protected persons - Pensioners and other - Households	25.76	0.00	-25.760	100.0000	0.00444
France	Scheme 28	2123005	Social contributions - Social contributions by the protected persons - Pensioners and other - Households	191.36	0.00	-191.360	100.0000	0.03301
France	Scheme 37	2123005	Social contributions - Social contributions by the protected persons - Pensioners and other - Households	571.00	600.00	29.000	5.0788	0.00500
France	Scheme 03	2210002	General government contributions - Earmarked taxes - Central government	7298.00	7299.00	1.000	0.0137	0.00017
France	Scheme 14	2210002	General government contributions - Earmarked taxes - Central government	11662.00	11661.00	-1.000	0.0086	0.00017

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
France	Scheme 17	2210002	General government contributions - Earmarked taxes - Central government	2069.00	2074.00	5.000	0.2417	0.00086
France	Scheme 19	2210002	General government contributions - Earmarked taxes - Central government	78.00	92.80	14.796	18.9692	0.00255
France	Scheme 20	2210002	General government contributions - Earmarked taxes - Central government	120.00	130.00	10.000	8.3333	0.00173
France	Scheme 25	2210002	General government contributions - Earmarked taxes - Central government	830.00	819.00	-11.000	1.3253	0.00190
France	Scheme 64	2210002	General government contributions - Earmarked taxes - Central government	4960.00	5036.22	76.218	1.5367	0.01315
France	Scheme 01	2220002	General government contributions - General revenue - Central government	430.00	378.00	-52.000	12.0930	0.00897
France	Scheme 06	2220002	General government contributions - General revenue - Central government	297.00	339.00	42.000	14.1414	0.00725
France	Scheme 17	2220002	General government contributions - General revenue - Central government	9.00	8.82	-0.180	2.0000	0.00003
France	Scheme 19	2220002	General government contributions - General revenue - Central government	712.00	711.00	-1.000	0.1404	0.00017
France	Scheme 32	2220002	General government contributions - General revenue - Central government	10.00	11.40	1.403	14.0300	0.00024
France	Scheme 34	2220002	General government contributions - General revenue - Central government	0.00	6.00	6.000	0.0000	0.00104
France	Scheme 63	2220002	General government contributions - General revenue - Central government	15686.00	15451.91	-234.083	1.4923	0.04038
France	Scheme 64	2220002	General government contributions - General revenue - Central government	8491.00	8347.81	-143.193	1.6864	0.02470
France	Scheme 65	2220002	General government contributions - General revenue - Central government	26203.31	26066.34	-136.969	0.5227	0.02363
France	Scheme 73	2220002	General government contributions - General revenue - Central government	48.00	47.50	-0.500	1.0417	0.00009
France	Scheme 76	2220002	General government contributions - General revenue - Central government	0.00	0.41	0.410	0.0000	0.00007
France	Scheme 81	2220002	General government contributions - General revenue - Central government	-45.00	5.00	50.000	0.0000	0.00863
France	Scheme 03	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	4095.01	4314.00	218.994	5.3478	0.03778
France	Scheme 01	2320000	Transfers from other schemes - Other transfers from other resident schemes	13036.97	13088.00	51.026	0.3914	0.00880
France	Scheme 02	2320000	Transfers from other schemes - Other transfers from other resident schemes	985.03	985.00	-0.028	0.0028	0.00000
France	Scheme 03	2320000	Transfers from other schemes - Other transfers from other resident schemes	13835.43	13556.00	-279.425	2.0196	0.04821
France	Scheme 04	2320000	Transfers from other schemes - Other transfers from other resident schemes	1000.54	1001.00	0.464	0.0464	0.00008
France	Scheme 05	2320000	Transfers from other schemes - Other transfers from other resident schemes	162.97	163.00	0.031	0.0190	0.00001
France	Scheme 06	2320000	Transfers from other schemes - Other transfers from other resident schemes	46.79	5.00	-41.793	89.3146	0.00721
France	Scheme 11	2320000	Transfers from other schemes - Other transfers from other resident schemes	41.90	42.00	0.100	0.2387	0.00002
France	Scheme 12	2320000	Transfers from other schemes - Other transfers from other resident schemes	81.40	81.00	-0.400	0.4914	0.00007
France	Scheme 13	2320000	Transfers from other schemes - Other transfers from other resident schemes	12432.77	12457.00	24.227	0.1949	0.00418
France	Scheme 17	2320000	Transfers from other schemes - Other transfers from other resident schemes	4427.35	4427.18	-0.170	0.0038	0.00003
France	Scheme 18	2320000	Transfers from other schemes - Other transfers from other resident schemes	2593.58	2594.00	0.416	0.0160	0.00007

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
France	Scheme 19	2320000	Transfers from other schemes - Other transfers from other resident schemes	524.51	524.00	-0.507	0.0967	0.00009
France	Scheme 20	2320000	Transfers from other schemes - Other transfers from other resident schemes	50.35	50.00	-0.351	0.6971	0.00006
France	Scheme 27	2320000	Transfers from other schemes - Other transfers from other resident schemes	193.40	193.00	-0.400	0.2068	0.00007
France	Scheme 28	2320000	Transfers from other schemes - Other transfers from other resident schemes	1075.52	1075.00	-0.518	0.0482	0.00009
France	Scheme 31	2320000	Transfers from other schemes - Other transfers from other resident schemes	18.66	19.00	0.339	1.8166	0.00006
France	Scheme 36	2320000	Transfers from other schemes - Other transfers from other resident schemes	0.00	61.00	61.000	0.0000	0.01052
France	Scheme 37	2320000	Transfers from other schemes - Other transfers from other resident schemes	4525.17	4525.00	-0.165	0.0036	0.00003
France	Scheme 38	2320000	Transfers from other schemes - Other transfers from other resident schemes	7247.23	7247.00	-0.233	0.0032	0.00004
France	Scheme 47	2320000	Transfers from other schemes - Other transfers from other resident schemes	13886.34	13887.00	0.663	0.0048	0.00011
France	Scheme 63	2320000	Transfers from other schemes - Other transfers from other resident schemes	2913.00	2934.42	21.417	0.7352	0.00369
France	Scheme 64	2320000	Transfers from other schemes - Other transfers from other resident schemes	3855.00	3813.00	-42.000	1.0895	0.00725
France	Scheme 69	2320000	Transfers from other schemes - Other transfers from other resident schemes	350.30	350.00	-0.300	0.0856	0.00005
France	Scheme 75	2320000	Transfers from other schemes - Other transfers from other resident schemes	375.39	376.00	0.611	0.1628	0.00011
France	Scheme 77	2320000	Transfers from other schemes - Other transfers from other resident schemes	11846.60	11855.00	8.404	0.0709	0.00145
France	Scheme 81	2320000	Transfers from other schemes - Other transfers from other resident schemes	2153.12	2102.00	-51.119	2.3742	0.00882
France	Scheme 02	2410001	Other receipts - Property income - Corporations	291.00	295.00	4.000	1.3746	0.00069
France	Scheme 03	2410001	Other receipts - Property income - Corporations	338.00	341.00	3.000	0.8876	0.00052
France	Scheme 18	2410001	Other receipts - Property income - Corporations	44.00	48.00	4.000	9.0909	0.00069
France	Scheme 19	2410001	Other receipts - Property income - Corporations	0.00	0.18	0.180	0.0000	0.00003
France	Scheme 20	2410001	Other receipts - Property income - Corporations	5.00	6.00	1.000	20.0000	0.00017
France	Scheme 27	2410001	Other receipts - Property income - Corporations	10.00	1.00	-9.000	90.0000	0.00155
France	Scheme 28	2410001	Other receipts - Property income - Corporations	20.00	23.00	3.000	15.0000	0.00052
France	Scheme 29	2410001	Other receipts - Property income - Corporations	26.00	21.00	-5.000	19.2308	0.00086
France	Scheme 32	2410001	Other receipts - Property income - Corporations	0.00	0.06	0.062	0.0000	0.00001
France	Scheme 34	2410001	Other receipts - Property income - Corporations	0.00	32.00	32.000	0.0000	0.00552
France	Scheme 37	2410001	Other receipts - Property income - Corporations	397.00	398.00	1.000	0.2519	0.00017
France	Scheme 38	2410001	Other receipts - Property income - Corporations	1006.00	1007.00	1.000	0.0994	0.00017
France	Scheme 40	2410001	Other receipts - Property income - Corporations	11.00	16.01	5.008	45.5273	0.00086
France	Scheme 41	2410001	Other receipts - Property income - Corporations	111.00	106.99	-4.008	3.6108	0.00069

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
France	Scheme 51	2410001	Other receipts - Property income - Corporations	216.00	217.00	1.000	0.4630	0.00017
France	Scheme 78	2410001	Other receipts - Property income - Corporations	147.00	149.00	2.000	1.3605	0.00035
France	Scheme 81	2410001	Other receipts - Property income - Corporations	268.00	271.00	3.000	1.1194	0.00052
France	Scheme 01	2420001	Other receipts - Other - Corporations	1498.00	1500.00	2.000	0.1335	0.00035
France	Scheme 02	2420001	Other receipts - Other - Corporations	133.00	134.00	1.000	0.7519	0.00017
France	Scheme 06	2420001	Other receipts - Other - Corporations	205.00	206.00	1.000	0.4878	0.00017
France	Scheme 15	2420001	Other receipts - Other - Corporations	3761.00	4261.98	500.982	13.3204	0.08643
France	Scheme 18	2420001	Other receipts - Other - Corporations	13.00	4.00	-9.000	69.2308	0.00155
France	Scheme 19	2420001	Other receipts - Other - Corporations	8.00	6.80	-1.204	15.0500	0.00021
France	Scheme 20	2420001	Other receipts - Other - Corporations	2.00	1.00	-1.000	50.0000	0.00017
France	Scheme 34	2420001	Other receipts - Other - Corporations	0.00	3.00	3.000	0.0000	0.00052
France	Scheme 38	2420001	Other receipts - Other - Corporations	321.00	337.00	16.000	4.9844	0.00276
France	Scheme 51	2420001	Other receipts - Other - Corporations	-3.00	-7.00	-4.000	0.0000	0.00069
France	Scheme 66	2420001	Other receipts - Other - Corporations	1431.00	1447.00	16.000	1.1181	0.00276
France	Scheme 73	2420001	Other receipts - Other - Corporations	15.00	14.77	-0.231	1.5400	0.00004
France	Scheme 75	2420001	Other receipts - Other - Corporations	1.00	0.00	-1.000	100.0000	0.00017
France	Scheme 76	2420001	Other receipts - Other - Corporations	3.00	1.74	-1.264	42.1333	0.00022
France	Scheme 77	2420001	Other receipts - Other - Corporations	14.00	6.00	-8.000	57.1429	0.00138
France	Scheme 81	2420001	Other receipts - Other - Corporations	-62.00	-61.00	1.000	0.0000	0.00017
France	Scheme 34	2420002	Other receipts - Other - Central government	9.00	0.00	-9.000	100.0000	0.00155
Germany	Scheme 03	2110101	Social contributions - Employers' social contributions - Actual - Corporations	42768.54	42755.86	-12.683	0.0297	0.00178
Germany	Scheme 10	2110101	Social contributions - Employers' social contributions - Actual - Corporations	588.47	596.30	7.827	1.3300	0.00110
Germany	Scheme 16	2110101	Social contributions - Employers' social contributions - Actual - Corporations	1239.08	1321.20	82.120	6.6275	0.01153
Germany	Scheme 03	2110102	Social contributions - Employers' social contributions - Actual - Central government	301.26	301.19	-0.073	0.0241	0.00001
Germany	Scheme 16	2110102	Social contributions - Employers' social contributions - Actual - Central government	366.49	390.78	24.289	6.6275	0.00341
Germany	Scheme 03	2110103	Social contributions - Employers' social contributions - Actual - State and local government	2749.09	2748.31	-0.784	0.0285	0.00011
Germany	Scheme 16	2110103	Social contributions - Employers' social contributions - Actual - State and local government	5636.95	6010.54	373.588	6.6275	0.05244
Germany	Scheme 03	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	575.11	574.93	-0.174	0.0303	0.00002

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Germany	Scheme 16	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	418.84	446.60	27.759	6.6275	0.00390
Germany	Scheme 03	2110105	Social contributions - Employers' social contributions - Actual - Households	162.69	162.65	-0.044	0.0268	0.00001
Germany	Scheme 03	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	2479.12	2478.35	-0.770	0.0311	0.00011
Germany	Scheme 16	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	1064.56	1135.12	70.554	6.6275	0.00990
Germany	Scheme 11	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	-1293.34	0.00	1293.340	0.0000	0.18154
Germany	Scheme 13	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	1710.37	417.03	-1293.340	75.6176	0.18154
Germany	Scheme 14	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	19154.80	19156.94	2.135	0.0111	0.00030
Germany	Scheme 15	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	26070.00	23750.00	-2320.000	8.8991	0.32565
Germany	Scheme 17	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	1148.61	1147.79	-0.826	0.0719	0.00012
Germany	Scheme 11	2110202	Social contributions - Employers' social contributions - Imputed - Central government	1280.00	1290.00	10.000	0.7813	0.00140
Germany	Scheme 14	2110202	Social contributions - Employers' social contributions - Imputed - Central government	605.17	605.23	0.067	0.0111	0.00001
Germany	Scheme 11	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	10680.00	11390.00	710.000	6.6479	0.09966
Germany	Scheme 13	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	7087.19	6393.99	-693.203	9.7811	0.09730
Germany	Scheme 14	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	4709.77	4710.29	0.525	0.0111	0.00007
Germany	Scheme 14	2110204	Social contributions - Employers' social contributions - Imputed - Social security funds	499.92	499.97	0.056	0.0111	0.00001
Germany	Scheme 11	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	500.14	500.11	-0.030	0.0060	0.00000
Germany	Scheme 14	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	1262.95	1263.09	0.141	0.0111	0.00002
Germany	Scheme 03	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	50195.42	50179.94	-15.476	0.0308	0.00217
Germany	Scheme 10	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	588.47	596.30	7.827	1.3300	0.00110
Germany	Scheme 11	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	230.57	232.25	1.682	0.7295	0.00024
Germany	Scheme 16	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	673.78	675.24	1.454	0.2157	0.00020
Germany	Scheme 28	2121005	Social contributions - Social contributions by the protected persons - Employees -	4908.30	4778.20	-130.100	2.6506	0.01826

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
			Households					
Germany	Scheme 01	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	900.00	930.00	30.000	3.3333	0.00421
Germany	Scheme 03	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	1157.48	1187.48	30.000	2.5918	0.00421
Germany	Scheme 10	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	5180.84	5249.74	68.904	1.3300	0.00967
Germany	Scheme 03	2123005	Social contributions - Social contributions by the protected persons - Pensioners and other - Households	26763.96	26763.46	-0.500	0.0019	0.00007
Germany	Scheme 16	2123005	Social contributions - Social contributions by the protected persons - Pensioners and other - Households	101.03	161.13	60.099	59.4846	0.00844
Germany	Scheme 06	2220002	General government contributions - General revenue - Central government	362.18	338.32	-23.858	6.5875	0.00335
Germany	Scheme 11	2220002	General government contributions - General revenue - Central government	7929.73	7974.95	45.219	0.5702	0.00635
Germany	Scheme 12	2220002	General government contributions - General revenue - Central government	366.82	366.74	-0.078	0.0213	0.00001
Germany	Scheme 13	2220002	General government contributions - General revenue - Central government	16.00	15.06	-0.936	5.8501	0.00013
Germany	Scheme 16	2220002	General government contributions - General revenue - Central government	559.60	563.68	4.083	0.7296	0.00057
Germany	Scheme 18	2220002	General government contributions - General revenue - Central government	2503.42	2442.05	-61.373	2.4515	0.00861
Germany	Scheme 22	2220002	General government contributions - General revenue - Central government	1467.92	1058.92	-409.000	27.8626	0.05741
Germany	Scheme 27	2220002	General government contributions - General revenue - Central government	15555.00	15767.65	212.655	1.3671	0.02985
Germany	Scheme 28	2220002	General government contributions - General revenue - Central government	1506.90	1503.00	-3.900	0.2588	0.00055
Germany	Scheme 29	2220002	General government contributions - General revenue - Central government	33734.20	33733.70	-0.499	0.0015	0.00007
Germany	Scheme 08	2220003	General government contributions - General revenue - State and local government	250.57	250.35	-0.222	0.0887	0.00003
Germany	Scheme 11	2220003	General government contributions - General revenue - State and local government	10329.12	10323.66	-5.460	0.0529	0.00077
Germany	Scheme 12	2220003	General government contributions - General revenue - State and local government	1875.75	1876.88	1.130	0.0603	0.00016
Germany	Scheme 13	2220003	General government contributions - General revenue - State and local government	69.04	65.20	-3.838	5.5597	0.00054
Germany	Scheme 18	2220003	General government contributions - General revenue - State and local government	483.96	467.31	-16.646	3.4396	0.00234
Germany	Scheme 22	2220003	General government contributions - General revenue - State and local government	21438.43	21808.51	370.083	1.7263	0.05195
Germany	Scheme 23	2220003	General government contributions - General revenue - State and local government	20004.26	19498.27	-505.991	2.5294	0.07102
Germany	Scheme 29	2220003	General government contributions - General revenue - State and local government	9292.79	9299.00	6.214	0.0669	0.00087
Germany	Scheme 03	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	22666.79	22667.30	0.504	0.0022	0.00007
Germany	Scheme 11	2320000	Transfers from other schemes - Other transfers from other resident schemes	1178.63	1177.86	-0.773	0.0656	0.00011

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Germany	Scheme 12	2320000	Transfers from other schemes - Other transfers from other resident schemes	53.31	53.34	0.030	0.0570	0.00000
Germany	Scheme 06	2410001	Other receipts - Property income - Corporations	0.70	2.44	1.738	248.3564	0.00024
Germany	Scheme 10	2410001	Other receipts - Property income - Corporations	2144.42	2373.02	228.597	10.6601	0.03209
Germany	Scheme 16	2410001	Other receipts - Property income - Corporations	1039.51	1255.88	216.362	20.8138	0.03037
Germany	Scheme 10	2410002	Other receipts - Property income - Central government	115.91	128.27	12.357	10.6601	0.00173
Germany	Scheme 16	2410002	Other receipts - Property income - Central government	346.50	418.63	72.121	20.8138	0.01012
Germany	Scheme 10	2410003	Other receipts - Property income - State and local government	695.49	769.63	74.140	10.6601	0.01041
Germany	Scheme 16	2410003	Other receipts - Property income - State and local government	693.01	837.25	144.242	20.8138	0.02025
Germany	Scheme 10	2410005	Other receipts - Property income - Households	2839.91	3142.65	302.736	10.6601	0.04249
Germany	Scheme 16	2410005	Other receipts - Property income - Households	231.00	279.08	48.081	20.8138	0.00675
Germany	Scheme 11	2420001	Other receipts - Other - Corporations	1760.45	1015.81	-744.632	42.2979	0.10452
Germany	Scheme 12	2420001	Other receipts - Other - Corporations	573.74	574.69	0.950	0.1655	0.00013
Germany	Scheme 13	2420001	Other receipts - Other - Corporations	32.50	1323.93	1291.428	3973.1451	0.18127
Germany	Scheme 16	2420001	Other receipts - Other - Corporations	107.06	107.48	0.426	0.3978	0.00006
Germany	Scheme 11	2420002	Other receipts - Other - Central government	30.00	8.00	-22.000	73.3333	0.00309
Germany	Scheme 03	2420005	Other receipts - Other - Households	0.00	0.28	0.283	0.0000	0.00004
Germany	Scheme 12	2420006	Other receipts - Other - Non-profit institutions serving households	50.18	50.26	0.083	0.1647	0.00001
Germany	Scheme 13	2420006	Other receipts - Other - Non-profit institutions serving households	1.01	0.98	-0.024	2.3608	0.00000
Hungary	Scheme 02	2220002	General government contributions - General revenue - Central government	136697.28	126612.48	-10084.801	7.3775	0.15502
Hungary	Scheme 03	2220002	General government contributions - General revenue - Central government	96491.95	106576.75	10084.801	10.4514	0.15502
Ireland	Scheme 24	2110101	Social contributions - Employers' social contributions - Actual - Corporations	1638.47	2130.60	492.135	30.0363	1.31242
Ireland	Scheme 08	2110202	Social contributions - Employers' social contributions - Imputed - Central government	1155.65	1155.61	-0.035	0.0031	0.00009
Ireland	Scheme 09	2110202	Social contributions - Employers' social contributions - Imputed - Central government	620.33	695.46	75.128	12.1110	0.20035
Ireland	Scheme 10	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	87.41	91.86	4.445	5.0854	0.01185
Ireland	Scheme 11	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	153.60	153.45	-0.151	0.0985	0.00040
Ireland	Scheme 10	2121005	Social contributions - Social contributions by the protected persons - Employees -	100.98	104.17	3.189	3.1578	0.00850

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
			Households					
Ireland	Scheme 24	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	1024.04	1439.57	415.530	40.5774	1.10813
Ireland	Scheme 20	2220003	General government contributions - General revenue - State and local government	522.40	644.35	121.944	23.3429	0.32520
Ireland	Scheme 24	2410001	Other receipts - Property income - Corporations	1696.10	1545.84	-150.260	8.8591	0.40071
Italy	Scheme 03	2110101	Social contributions - Employers' social contributions - Actual - Corporations	50534.00	51045.00	511.000	1.0112	0.12327
Italy	Scheme 05	2110101	Social contributions - Employers' social contributions - Actual - Corporations	4050.00	4062.00	12.000	0.2963	0.00289
Italy	Scheme 07	2110101	Social contributions - Employers' social contributions - Actual - Corporations	16103.00	16202.00	99.000	0.6148	0.02388
Italy	Scheme 08	2110101	Social contributions - Employers' social contributions - Actual - Corporations	1309.00	1318.00	9.000	0.6875	0.00217
Italy	Scheme 09	2110101	Social contributions - Employers' social contributions - Actual - Corporations	30.00	31.00	1.000	3.3333	0.00024
Italy	Scheme 18	2110101	Social contributions - Employers' social contributions - Actual - Corporations	14207.00	14515.00	308.000	2.1679	0.07430
Italy	Scheme 22	2110101	Social contributions - Employers' social contributions - Actual - Corporations	5044.00	5080.00	36.000	0.7137	0.00868
Italy	Scheme 03	2110102	Social contributions - Employers' social contributions - Actual - Central government	646.00	801.00	155.000	23.9938	0.03739
Italy	Scheme 04	2110102	Social contributions - Employers' social contributions - Actual - Central government	26836.00	26726.00	-110.000	0.4099	0.02654
Italy	Scheme 14	2110102	Social contributions - Employers' social contributions - Actual - Central government	279.00	286.00	7.000	2.5090	0.00169
Italy	Scheme 03	2110103	Social contributions - Employers' social contributions - Actual - State and local government	622.00	432.00	-190.000	30.5466	0.04584
Italy	Scheme 04	2110103	Social contributions - Employers' social contributions - Actual - State and local government	14349.00	14417.00	68.000	0.4739	0.01640
Italy	Scheme 14	2110103	Social contributions - Employers' social contributions - Actual - State and local government	162.00	154.00	-8.000	4.9383	0.00193
Italy	Scheme 03	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	62.00	19.00	-43.000	69.3548	0.01037
Italy	Scheme 04	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	590.00	632.00	42.000	7.1186	0.01013
Italy	Scheme 14	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	6.00	7.00	1.000	16.6667	0.00024
Italy	Scheme 03	2110105	Social contributions - Employers' social contributions - Actual - Households	7706.00	7640.00	-66.000	0.8565	0.01592
Italy	Scheme 03	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	811.00	823.00	12.000	1.4797	0.00289
Italy	Scheme 18	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	4541.00	4546.00	5.000	0.1101	0.00121
Italy	Scheme 19	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	3242.00	3590.00	348.000	10.7341	0.08395
Italy	Scheme 20	2110202	Social contributions - Employers' social contributions - Imputed - Central government	2055.00	2057.00	2.000	0.0973	0.00048
Italy	Scheme 21	2110202	Social contributions - Employers' social contributions - Imputed - Central government	50.00	54.00	4.000	8.0000	0.00096

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Italy	Scheme 20	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	1097.00	1051.00	-46.000	4.1933	0.01110
Italy	Scheme 18	2110205	Social contributions - Employers' social contributions - Imputed - Households	443.00	426.00	-17.000	3.8375	0.00410
Italy	Scheme 18	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	5.00	6.00	1.000	20.0000	0.00024
Italy	Scheme 22	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	1722.00	2222.00	500.000	29.0360	0.12062
Italy	Scheme 10	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	15991.00	15622.00	-369.000	2.3075	0.08902
Italy	Scheme 11	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	10651.00	10520.00	-131.000	1.2299	0.03160
Italy	Scheme 22	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	453.00	632.00	179.000	39.5143	0.04318
Italy	Scheme 24	2220002	General government contributions - General revenue - Central government	20900.00	20854.00	-46.000	0.2201	0.01110
Italy	Scheme 02	2220003	General government contributions - General revenue - State and local government	36545.00	46013.00	9468.000	25.9078	2.28404
Italy	Scheme 25	2220003	General government contributions - General revenue - State and local government	6664.00	6784.00	120.000	1.8007	0.02895
Italy	Scheme 24	2320000	Transfers from other schemes - Other transfers from other resident schemes	841.00	0.00	-841.000	100.0000	0.20288
Italy	Scheme 25	2320000	Transfers from other schemes - Other transfers from other resident schemes	968.00	1034.00	66.000	6.8182	0.01592
Italy	Scheme 26	2320000	Transfers from other schemes - Other transfers from other resident schemes	344.00	386.00	42.000	12.2093	0.01013
Italy	Scheme 26	2410001	Other receipts - Property income - Corporations	19.00	18.00	-1.000	5.2632	0.00024
Italy	Scheme 02	2420001	Other receipts - Other - Corporations	1962.00	1963.00	1.000	0.0510	0.00024
Italy	Scheme 02	2420003	Other receipts - Other - State and local government	2309.00	2218.00	-91.000	3.9411	0.02195
Italy	Scheme 03	2420003	Other receipts - Other - State and local government	16.00	19.00	3.000	18.7500	0.00072
Italy	Scheme 07	2420003	Other receipts - Other - State and local government	7.00	5.00	-2.000	28.5714	0.00048
Italy	Scheme 10	2420003	Other receipts - Other - State and local government	6.00	5.00	-1.000	16.6667	0.00024
Italy	Scheme 24	2420003	Other receipts - Other - State and local government	31.00	30.00	-1.000	3.2258	0.00024
Italy	Scheme 25	2420003	Other receipts - Other - State and local government	287.00	280.00	-7.000	2.4390	0.00169
Italy	Scheme 02	2420005	Other receipts - Other - Households	206.00	205.00	-1.000	0.4854	0.00024
Latvia	Scheme 03	2110101	Social contributions - Employers' social contributions - Actual - Corporations	21.16	21.14	-0.020	0.0939	0.00100
Latvia	Scheme 15	2110101	Social contributions - Employers' social contributions - Actual - Corporations	91.93	91.90	-0.030	0.0327	0.00152
Latvia	Scheme 23	2110101	Social contributions - Employers' social contributions - Actual - Corporations	388.98	388.96	-0.020	0.0051	0.00101

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Latvia	Scheme 24	2110101	Social contributions - Employers' social contributions - Actual - Corporations	6.99	7.07	0.073	1.0505	0.00371
Latvia	Scheme 03	2110102	Social contributions - Employers' social contributions - Actual - Central government	13.97	13.96	-0.013	0.0939	0.00066
Latvia	Scheme 15	2110102	Social contributions - Employers' social contributions - Actual - Central government	60.70	60.68	-0.020	0.0327	0.00100
Latvia	Scheme 23	2110102	Social contributions - Employers' social contributions - Actual - Central government	256.84	256.82	-0.013	0.0051	0.00067
Latvia	Scheme 24	2110102	Social contributions - Employers' social contributions - Actual - Central government	4.62	4.67	0.049	1.0505	0.00245
Latvia	Scheme 10	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	0.00	5.55	5.551	0.0000	0.28062
Latvia	Scheme 10	2110202	Social contributions - Employers' social contributions - Imputed - Central government	0.00	3.74	3.737	0.0000	0.18890
Latvia	Scheme 10	2110205	Social contributions - Employers' social contributions - Imputed - Households	0.00	0.03	0.032	0.0000	0.00160
Latvia	Scheme 10	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	0.00	0.01	0.013	0.0000	0.00066
Latvia	Scheme 03	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	12.27	12.26	-0.012	0.0939	0.00058
Latvia	Scheme 15	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	53.33	53.32	-0.017	0.0327	0.00088
Latvia	Scheme 23	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	225.67	225.66	-0.012	0.0051	0.00058
Latvia	Scheme 24	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	4.06	4.10	0.043	1.0505	0.00215
Latvia	Scheme 01	2220002	General government contributions - General revenue - Central government	109.28	108.56	-0.724	0.6627	0.03661
Latvia	Scheme 11	2220002	General government contributions - General revenue - Central government	4.93	4.95	0.018	0.3668	0.00091
Latvia	Scheme 24	2220002	General government contributions - General revenue - Central government	7.81	7.68	-0.124	1.5841	0.00625
Latvia	Scheme 16	2220003	General government contributions - General revenue - State and local government	0.00	30.68	30.679	0.0000	1.55102
Latvia	Scheme 11	2420007	Other receipts - Other - Rest of the World	6.49	6.56	0.072	1.1137	0.00365
Lithuania	Scheme 03	2110101	Social contributions - Employers' social contributions - Actual - Corporations	491.95	499.60	7.647	1.5544	0.05078
Lithuania	Scheme 05	2110101	Social contributions - Employers' social contributions - Actual - Corporations	162.51	165.04	2.526	1.5544	0.01677
Lithuania	Scheme 10	2110101	Social contributions - Employers' social contributions - Actual - Corporations	3751.44	3809.75	58.314	1.5544	0.38724
Lithuania	Scheme 23	2110101	Social contributions - Employers' social contributions - Actual - Corporations	527.09	535.29	8.193	1.5544	0.05441
Lithuania	Scheme 24	2110101	Social contributions - Employers' social contributions - Actual - Corporations	49.38	50.15	0.768	1.5547	0.00510
Lithuania	Scheme 26	2110101	Social contributions - Employers' social contributions - Actual - Corporations	575.69	584.63	8.949	1.5544	0.05942
Lithuania	Scheme 03	2110102	Social contributions - Employers' social contributions - Actual - Central government	123.72	97.99	-25.727	20.7949	0.17084
Lithuania	Scheme 05	2110102	Social contributions - Employers' social contributions - Actual - Central government	40.87	32.37	-8.499	20.7949	0.05644

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Lithuania	Scheme 10	2110102	Social contributions - Employers' social contributions - Actual - Central government	943.41	747.23	-196.181	20.7949	1.30277
Lithuania	Scheme 23	2110102	Social contributions - Employers' social contributions - Actual - Central government	132.55	104.99	-27.564	20.7949	0.18304
Lithuania	Scheme 24	2110102	Social contributions - Employers' social contributions - Actual - Central government	12.42	9.84	-2.582	20.7950	0.01715
Lithuania	Scheme 26	2110102	Social contributions - Employers' social contributions - Actual - Central government	144.77	114.67	-30.105	20.7949	0.19992
Lithuania	Scheme 03	2110103	Social contributions - Employers' social contributions - Actual - State and local government	85.87	88.17	2.299	2.6777	0.01527
Lithuania	Scheme 05	2110103	Social contributions - Employers' social contributions - Actual - State and local government	28.37	29.13	0.760	2.6777	0.00504
Lithuania	Scheme 10	2110103	Social contributions - Employers' social contributions - Actual - State and local government	654.84	672.37	17.535	2.6777	0.11644
Lithuania	Scheme 23	2110103	Social contributions - Employers' social contributions - Actual - State and local government	92.01	94.47	2.464	2.6777	0.01636
Lithuania	Scheme 24	2110103	Social contributions - Employers' social contributions - Actual - State and local government	8.62	8.85	0.231	2.6772	0.00153
Lithuania	Scheme 26	2110103	Social contributions - Employers' social contributions - Actual - State and local government	100.49	103.18	2.691	2.6777	0.01787
Lithuania	Scheme 03	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	4.37	4.29	-0.076	1.7468	0.00051
Lithuania	Scheme 05	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	1.44	1.42	-0.025	1.7460	0.00017
Lithuania	Scheme 10	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	33.30	32.71	-0.582	1.7478	0.00386
Lithuania	Scheme 23	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	4.68	4.60	-0.082	1.7471	0.00054
Lithuania	Scheme 26	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	5.11	5.02	-0.089	1.7470	0.00059
Lithuania	Scheme 03	2110105	Social contributions - Employers' social contributions - Actual - Households	21.10	36.63	15.524	73.5566	0.10309
Lithuania	Scheme 05	2110105	Social contributions - Employers' social contributions - Actual - Households	6.97	12.10	5.128	73.5574	0.03405
Lithuania	Scheme 10	2110105	Social contributions - Employers' social contributions - Actual - Households	160.93	279.31	118.378	73.5568	0.78611
Lithuania	Scheme 23	2110105	Social contributions - Employers' social contributions - Actual - Households	22.61	39.24	16.633	73.5571	0.11045
Lithuania	Scheme 24	2110105	Social contributions - Employers' social contributions - Actual - Households	2.12	3.68	1.558	73.5539	0.01035
Lithuania	Scheme 26	2110105	Social contributions - Employers' social contributions - Actual - Households	24.70	42.86	18.166	73.5568	0.12063
Lithuania	Scheme 03	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.73	1.06	0.333	45.7196	0.00221
Lithuania	Scheme 05	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.24	0.35	0.110	45.7141	0.00073
Lithuania	Scheme 10	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions	5.55	8.09	2.537	45.7106	0.01685

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
			serving households					
Lithuania	Scheme 23	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.78	1.14	0.356	45.7156	0.00237
Lithuania	Scheme 24	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.07	0.11	0.033	45.6129	0.00022
Lithuania	Scheme 26	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.85	1.24	0.389	45.7127	0.00259
Lithuania	Scheme 03	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	57.92	58.82	0.900	1.5547	0.00598
Lithuania	Scheme 03	2110202	Social contributions - Employers' social contributions - Imputed - Central government	14.57	11.54	-3.029	20.7950	0.02011
Lithuania	Scheme 28	2110202	Social contributions - Employers' social contributions - Imputed - Central government	0.00	122.80	122.798	0.0000	0.81545
Lithuania	Scheme 03	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	10.11	10.38	0.271	2.6774	0.00180
Lithuania	Scheme 28	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	0.00	9.96	9.963	0.0000	0.06616
Lithuania	Scheme 28	2110204	Social contributions - Employers' social contributions - Imputed - Social security funds	0.00	0.31	0.309	0.0000	0.00205
Lithuania	Scheme 03	2110205	Social contributions - Employers' social contributions - Imputed - Households	2.48	4.31	1.828	73.5535	0.01214
Lithuania	Scheme 03	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	0.09	0.12	0.039	45.6794	0.00026
Lithuania	Scheme 27	2210002	General government contributions - Earmarked taxes - Central government	0.00	39.68	39.679	0.0000	0.26349
Lithuania	Scheme 05	2220002	General government contributions - General revenue - Central government	0.55	3.00	2.455	449.5779	0.01630
Lithuania	Scheme 06	2220002	General government contributions - General revenue - Central government	81.21	84.51	3.300	4.0636	0.02191
Lithuania	Scheme 12	2220002	General government contributions - General revenue - Central government	216.29	216.31	0.024	0.0109	0.00016
Lithuania	Scheme 18	2220002	General government contributions - General revenue - Central government	8.76	7.15	-1.614	18.4204	0.01072
Lithuania	Scheme 20	2220002	General government contributions - General revenue - Central government	258.79	258.77	-0.021	0.0081	0.00014
Lithuania	Scheme 22	2220002	General government contributions - General revenue - Central government	22.00	21.14	-0.857	3.8937	0.00569
Lithuania	Scheme 02	2220003	General government contributions - General revenue - State and local government	100.53	100.38	-0.147	0.1459	0.00097
Lithuania	Scheme 07	2220003	General government contributions - General revenue - State and local government	18.23	12.92	-5.315	29.1490	0.03530
Lithuania	Scheme 21	2220003	General government contributions - General revenue - State and local government	135.93	135.68	-0.253	0.1858	0.00168
Lithuania	Scheme 22	2220003	General government contributions - General revenue - State and local government	30.86	26.64	-4.220	13.6739	0.02802
Lithuania	Scheme 03	2320000	Transfers from other schemes - Other transfers from other resident schemes	0.00	79.28	79.278	0.0000	0.52646
Lithuania	Scheme 27	2410001	Other receipts - Property income - Corporations	0.00	4.26	4.263	0.0000	0.02831
Lithuania	Scheme 22	2420006	Other receipts - Other - Non-profit institutions serving households	15.97	13.88	-2.091	13.0930	0.01388

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Lithuania	Scheme 18	2420007	Other receipts - Other - Rest of the World	0.00	1.64	1.645	0.0000	0.01092
Malta	Scheme 14	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	22.11	22.49	0.372	1.6826	0.03767
Malta	Scheme 14	2110202	Social contributions - Employers' social contributions - Imputed - Central government	14.62	14.81	0.190	1.2987	0.01922
Malta	Scheme 13	2220002	General government contributions - General revenue - Central government	5.28	6.15	0.870	16.4899	0.08812
Malta	Scheme 13	2410001	Other receipts - Property income - Corporations	0.58	0.68	0.109	18.8687	0.01100
Malta	Scheme 13	2420005	Other receipts - Other - Households	12.04	14.14	2.098	17.4269	0.21239
Netherland	SCH 05	2110101	Social contributions - Employers' social contributions - Actual - Corporations	2324.00	2323.00	-1.000	0.0430	0.00055
Netherland	SCH 06	2110101	Social contributions - Employers' social contributions - Actual - Corporations	1217.00	1218.00	1.000	0.0822	0.00055
Netherland	SCH 54	2110101	Social contributions - Employers' social contributions - Actual - Corporations	534.00	537.00	3.000	0.5618	0.00164
Netherland	SCH 28	2110101	Social contributions - Employers' social contributions - Actual - Corporations	6950.00	6830.00	-120.000	1.7266	0.06552
Netherland	SCH 30	2110101	Social contributions - Employers' social contributions - Actual - Corporations	0.00	6385.00	6385.000	0.0000	3.48621
Netherland	SCH 34	2110101	Social contributions - Employers' social contributions - Actual - Corporations	935.00	832.00	-103.000	11.0160	0.05624
Netherland	SCH 58	2110101	Social contributions - Employers' social contributions - Actual - Corporations	89.00	91.00	2.000	2.2472	0.00109
Netherland	SCH 63	2110101	Social contributions - Employers' social contributions - Actual - Corporations	8073.00	8129.00	56.000	0.6937	0.03058
Netherland	SCH 64	2110101	Social contributions - Employers' social contributions - Actual - Corporations	7189.00	7259.00	70.000	0.9737	0.03822
Netherland	SCH 54	2110102	Social contributions - Employers' social contributions - Actual - Central government	42.00	39.00	-3.000	7.1429	0.00164
Netherland	SCH 30	2110102	Social contributions - Employers' social contributions - Actual - Central government	0.00	7.00	7.000	0.0000	0.00382
Netherland	SCH 34	2110102	Social contributions - Employers' social contributions - Actual - Central government	28.00	131.00	103.000	367.8571	0.05624
Netherland	SCH 64	2110102	Social contributions - Employers' social contributions - Actual - Central government	569.00	532.00	-37.000	6.5026	0.02020
Netherland	SCH 63	2110103	Social contributions - Employers' social contributions - Actual - State and local government	1453.00	1437.00	-16.000	1.1012	0.00874
Netherland	SCH 64	2110103	Social contributions - Employers' social contributions - Actual - State and local government	1227.00	1211.00	-16.000	1.3040	0.00874
Netherland	SCH 30	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	0.00	8.00	8.000	0.0000	0.00437
Netherland	SCH 41	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	56.00	57.00	1.000	1.7857	0.00055
Netherland	SCH 42	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	120.00	125.00	5.000	4.1667	0.00273
Netherland	SCH 59	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	82.00	81.00	-1.000	1.2195	0.00055
Netherland	SCH 60	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	244.00	239.00	-5.000	2.0492	0.00273
Netherland	SCH 04	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	13085.00	13090.00	5.000	0.0382	0.00273

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Netherland	SCH 28	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	3303.00	3972.00	669.000	20.2543	0.36527
Netherland	SCH 29	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	-233.00	197.00	430.000	0.0000	0.23478
Netherland	SCH 30	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	0.00	1350.00	1350.000	0.0000	0.73710
Netherland	SCH 31	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	2278.00	1994.00	-284.000	12.4671	0.15506
Netherland	SCH 32	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	150.00	-77.00	-227.000	151.3333	0.12394
Netherland	SCH 34	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	1021.00	1109.00	88.000	8.6190	0.04805
Netherland	SCH 63	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	16426.00	16427.00	1.000	0.0061	0.00055
Netherland	SCH 53	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	16.00	0.00	-16.000	100.0000	0.00874
Netherland	SCH 33	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	365.00	334.00	-31.000	8.4932	0.01693
Netherland	SCH 64	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	0.00	16.00	16.000	0.0000	0.00874
Netherland	SCH 30	2122007	Social contributions - Social contributions by the protected persons - Self-employed - Rest of the World	5394.00	0.00	-5394.000	100.0000	2.94513
Netherland	SCH 04	2220002	General government contributions - General revenue - Central government	4507.00	4506.00	-1.000	0.0222	0.00055
Netherland	SCH 11	2220002	General government contributions - General revenue - Central government	3438.00	3413.00	-25.000	0.7272	0.01365
Netherland	SCH 55	2220002	General government contributions - General revenue - Central government	2049.00	2030.00	-19.000	0.9273	0.01037
Netherland	SCH 26	2220002	General government contributions - General revenue - Central government	922.00	918.00	-4.000	0.4338	0.00218
Netherland	SCH 63	2220002	General government contributions - General revenue - Central government	1859.00	1860.00	1.000	0.0538	0.00055
Netherland	SCH 65	2220002	General government contributions - General revenue - Central government	458.00	455.00	-3.000	0.6550	0.00164
Netherland	SCH 20	2220003	General government contributions - General revenue - State and local government	100.00	103.00	3.000	3.0000	0.00164
Netherland	SCH 21	2220003	General government contributions - General revenue - State and local government	4621.00	4576.00	-45.000	0.9738	0.02457
Netherland	SCH 68	2220003	General government contributions - General revenue - State and local government	1879.00	1954.00	75.000	3.9915	0.04095
Netherland	SCH 05	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	101.00	102.00	1.000	0.9901	0.00055

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Netherland	SCH 06	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	268.00	267.00	-1.000	0.3731	0.00055
Netherland	SCH 54	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	59.00	60.00	1.000	1.6949	0.00055
Netherland	SCH 64	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	641.00	639.00	-2.000	0.3120	0.00109
Netherland	SCH 70	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	92.00	93.00	1.000	1.0870	0.00055
Netherland	SCH 01	2410001	Other receipts - Property income - Corporations	1.00	2.00	1.000	100.0000	0.00055
Netherland	SCH 02	2410001	Other receipts - Property income - Corporations	0.00	1.00	1.000	0.0000	0.00055
Netherland	SCH 28	2410001	Other receipts - Property income - Corporations	1619.00	1642.00	23.000	1.4206	0.01256
Netherland	SCH 29	2410001	Other receipts - Property income - Corporations	764.00	779.00	15.000	1.9634	0.00819
Netherland	SCH 30	2410001	Other receipts - Property income - Corporations	0.00	590.00	590.000	0.0000	0.32214
Netherland	SCH 31	2410001	Other receipts - Property income - Corporations	1624.00	1098.00	-526.000	32.3892	0.28720
Netherland	SCH 32	2410001	Other receipts - Property income - Corporations	20.00	29.00	9.000	45.0000	0.00491
Netherland	SCH 33	2410001	Other receipts - Property income - Corporations	127.00	100.00	-27.000	21.2598	0.01474
Netherland	SCH 34	2410001	Other receipts - Property income - Corporations	2.00	0.00	-2.000	100.0000	0.00109
Netherland	SCH 63	2410001	Other receipts - Property income - Corporations	0.00	3.00	3.000	0.0000	0.00164
Netherland	SCH 70	2410001	Other receipts - Property income - Corporations	0.00	1.00	1.000	0.0000	0.00055
Netherland	SCH 01	2410002	Other receipts - Property income - Central government	57.00	66.00	9.000	15.7895	0.00491
Netherland	SCH 02	2410002	Other receipts - Property income - Central government	16.00	25.00	9.000	56.2500	0.00491
Netherland	SCH 53	2410002	Other receipts - Property income - Central government	5.00	0.00	-5.000	100.0000	0.00273
Netherland	SCH 54	2410002	Other receipts - Property income - Central government	22.00	36.00	14.000	63.6364	0.00764
Netherland	SCH 28	2410002	Other receipts - Property income - Central government	874.00	969.00	95.000	10.8696	0.05187
Netherland	SCH 29	2410002	Other receipts - Property income - Central government	411.00	460.00	49.000	11.9221	0.02675
Netherland	SCH 30	2410002	Other receipts - Property income - Central government	0.00	637.00	637.000	0.0000	0.34780
Netherland	SCH 31	2410002	Other receipts - Property income - Central government	877.00	648.00	-229.000	26.1117	0.12503
Netherland	SCH 32	2410002	Other receipts - Property income - Central government	10.00	17.00	7.000	70.0000	0.00382
Netherland	SCH 33	2410002	Other receipts - Property income - Central government	69.00	59.00	-10.000	14.4928	0.00546
Netherland	SCH 34	2410002	Other receipts - Property income - Central government	1.00	0.00	-1.000	100.0000	0.00055
Netherland	SCH 58	2410002	Other receipts - Property income - Central government	11.00	12.00	1.000	9.0909	0.00055

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Netherland	SCH 63	2410002	Other receipts - Property income - Central government	0.00	67.00	67.000	0.0000	0.03658
Netherland	SCH 64	2410002	Other receipts - Property income - Central government	84.00	85.00	1.000	1.1905	0.00055
Netherland	SCH 28	2410005	Other receipts - Property income - Households	625.00	740.00	115.000	18.4000	0.06279
Netherland	SCH 29	2410005	Other receipts - Property income - Households	294.00	351.00	57.000	19.3878	0.03112
Netherland	SCH 30	2410005	Other receipts - Property income - Households	0.00	348.00	348.000	0.0000	0.19001
Netherland	SCH 31	2410005	Other receipts - Property income - Households	627.00	494.00	-133.000	21.2121	0.07262
Netherland	SCH 32	2410005	Other receipts - Property income - Households	8.00	13.00	5.000	62.5000	0.00273
Netherland	SCH 33	2410005	Other receipts - Property income - Households	49.00	45.00	-4.000	8.1633	0.00218
Netherland	SCH 34	2410005	Other receipts - Property income - Households	1.00	0.00	-1.000	100.0000	0.00055
Netherland	SCH 05	2410007	Other receipts - Property income - Rest of the World	7.00	8.00	1.000	14.2857	0.00055
Netherland	SCH 54	2410007	Other receipts - Property income - Rest of the World	0.00	1.00	1.000	0.0000	0.00055
Netherland	SCH 28	2410007	Other receipts - Property income - Rest of the World	4313.00	5393.00	1080.000	25.0406	0.58968
Netherland	SCH 29	2410007	Other receipts - Property income - Rest of the World	2032.00	2561.00	529.000	26.0335	0.28883
Netherland	SCH 30	2410007	Other receipts - Property income - Rest of the World	1508.00	2535.00	1027.000	68.1034	0.56074
Netherland	SCH 31	2410007	Other receipts - Property income - Rest of the World	4328.00	3604.00	-724.000	16.7283	0.39530
Netherland	SCH 32	2410007	Other receipts - Property income - Rest of the World	52.00	97.00	45.000	86.5385	0.02457
Netherland	SCH 33	2410007	Other receipts - Property income - Rest of the World	339.00	329.00	-10.000	2.9499	0.00546
Netherland	SCH 34	2410007	Other receipts - Property income - Rest of the World	5.00	0.00	-5.000	100.0000	0.00273
Netherland	SCH 58	2410007	Other receipts - Property income - Rest of the World	1.00	0.00	-1.000	100.0000	0.00055
Netherland	SCH 63	2410007	Other receipts - Property income - Rest of the World	0.00	2.00	2.000	0.0000	0.00109
Netherland	SCH 70	2410007	Other receipts - Property income - Rest of the World	1.00	0.00	-1.000	100.0000	0.00055
Netherland	SCH 63	2420003	Other receipts - Other - State and local government	57.00	44.00	-13.000	22.8070	0.00710
Norway	Scheme 04	2110101	Social contributions - Employers' social contributions - Actual - Corporations	18335.00	18336.00	1.000	0.0055	0.00019
Poland	Scheme 15	2220002	General government contributions - General revenue - Central government	1177.30	1233.70	56.400	4.7906	0.02486
Poland	Scheme 6	2320000	Transfers from other schemes - Other transfers from other resident schemes	137609.8	16219.20	-121390.67	88.2136	53.49701
Romania	Scheme 21	2110101	Social contributions - Employers' social contributions - Actual - Corporations	15939.90	11891.00	-4048.900	25.4010	7.59318
Romania	Scheme 21	2110102	Social contributions - Employers' social contributions - Actual - Central government	0.00	2008.00	2008.000	0.0000	3.76574
Romania	Scheme 21	2110103	Social contributions - Employers' social contributions - Actual - State and local government	0.00	1626.00	1626.000	0.0000	3.04935
Romania	Scheme 21	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	0.00	48.00	48.000	0.0000	0.09002

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Romania	Scheme 21	2110105	Social contributions - Employers' social contributions - Actual - Households	0.00	175.00	175.000	0.0000	0.32819
Romania	Scheme 21	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	0.00	191.00	191.000	0.0000	0.35820
Romania	Scheme 13	2220002	General government contributions - General revenue - Central government	218.11	442.00	223.893	102.6532	0.41988
Romania	Scheme 34	2220002	General government contributions - General revenue - Central government	0.00	15.00	15.000	0.0000	0.02813
Romania	Scheme 29	2220003	General government contributions - General revenue - State and local government	0.00	135.00	135.000	0.0000	0.25317
Romania	Scheme 29	2220004	General government contributions - General revenue - Social security funds	0.00	13160.00	13160.000	0.0000	24.67983
Romania	Scheme 32	2220004	General government contributions - General revenue - Social security funds	5.29	15.00	9.710	183.5539	0.01821
Romania	Scheme 21	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	0.00	146.00	146.000	0.0000	0.27380
Romania	Scheme 28	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	0.00	12.00	12.000	0.0000	0.02250
Romania	Scheme 29	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	0.00	38.00	38.000	0.0000	0.07126
Romania	Scheme 33	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	0.00	0.10	0.100	0.0000	0.00019
Romania	Scheme 21	2320000	Transfers from other schemes - Other transfers from other resident schemes	146.00	0.00	-146.000	100.0000	0.27380
Romania	Scheme 28	2320000	Transfers from other schemes - Other transfers from other resident schemes	11.80	0.00	-11.800	100.0000	0.02213
Romania	Scheme 29	2320000	Transfers from other schemes - Other transfers from other resident schemes	37.80	0.00	-37.800	100.0000	0.07089
Romania	Scheme 33	2320000	Transfers from other schemes - Other transfers from other resident schemes	0.10	0.00	-0.100	100.0000	0.00019
Romania	Scheme 29	2410003	Other receipts - Property income - State and local government	134.70	0.00	-134.700	100.0000	0.25261
Romania	Scheme 29	2410004	Other receipts - Property income - Social security funds	13159.70	0.00	-13159.700	100.0000	24.67927
Romania	Scheme 29	2420001	Other receipts - Other - Corporations	0.00	479.00	479.000	0.0000	0.89830
Slovakia	Scheme 05	2220002	General government contributions - General revenue - Central government	912.53	917.77	5.245	0.5748	0.04818
Slovakia	Scheme 20	2310005	Transfers from other schemes - Social contributions rerouted from other schemes - Households	0.00	749.79	749.790	0.0000	6.88684
Slovakia	Scheme 20	2320000	Transfers from other schemes - Other transfers from other resident schemes	749.79	0.00	-749.792	100.0000	6.88685
Slovakia	Scheme 11	2410001	Other receipts - Property income - Corporations	1.77	2.11	0.332	18.7137	0.00305
Slovenia	Scheme 19	2220002	General government contributions - General revenue - Central government	1.70	23.49	21.796	1284.3842	0.28933
Slovenia	Scheme 21	2220002	General government contributions - General revenue - Central government	202.95	168.58	-34.371	16.9356	0.45626
Slovenia	Scheme 24	2220002	General government contributions - General revenue - Central government	88.58	90.04	1.461	1.6493	0.01939

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Spain	Scheme 01	2110101	Social contributions - Employers' social contributions - Actual - Corporations	59544.65	59660.54	115.887	0.1946	0.04880
Spain	Scheme 12	2110101	Social contributions - Employers' social contributions - Actual - Corporations	14032.96	14060.27	27.311	0.1946	0.01150
Spain	Scheme 13	2110101	Social contributions - Employers' social contributions - Actual - Corporations	411.65	412.46	0.801	0.1946	0.00034
Spain	Scheme 01	2110102	Social contributions - Employers' social contributions - Actual - Central government	328.25	320.20	-8.048	2.4517	0.00339
Spain	Scheme 12	2110102	Social contributions - Employers' social contributions - Actual - Central government	77.36	75.46	-1.897	2.4517	0.00080
Spain	Scheme 13	2110102	Social contributions - Employers' social contributions - Actual - Central government	2.27	2.21	-0.056	2.4517	0.00002
Spain	Scheme 01	2110103	Social contributions - Employers' social contributions - Actual - State and local government	10790.10	10666.97	-123.130	1.1411	0.05185
Spain	Scheme 12	2110103	Social contributions - Employers' social contributions - Actual - State and local government	2542.92	2513.90	-29.018	1.1411	0.01222
Spain	Scheme 13	2110103	Social contributions - Employers' social contributions - Actual - State and local government	74.60	73.74	-0.851	1.1411	0.00036
Spain	Scheme 01	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	377.44	389.51	12.072	3.1983	0.00508
Spain	Scheme 12	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	88.95	91.80	2.845	3.1983	0.00120
Spain	Scheme 13	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	2.61	2.69	0.083	3.1981	0.00004
Spain	Scheme 01	2110107	Social contributions - Employers' social contributions - Actual - Rest of the World	840.18	843.40	3.219	0.3831	0.00136
Spain	Scheme 12	2110107	Social contributions - Employers' social contributions - Actual - Rest of the World	198.01	198.77	0.759	0.3831	0.00032
Spain	Scheme 13	2110107	Social contributions - Employers' social contributions - Actual - Rest of the World	5.81	5.83	0.022	0.3832	0.00001
Spain	Scheme 17	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	6949.73	6955.74	6.008	0.0865	0.00253
Spain	Scheme 18	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	2714.11	2761.44	47.330	1.7438	0.01993
Spain	Scheme 19	2110202	Social contributions - Employers' social contributions - Imputed - Central government	8137.60	8250.56	112.959	1.3881	0.04757
Spain	Scheme 19	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	1050.96	938.00	-112.959	10.7482	0.04757
Spain	Scheme 28	2220002	General government contributions - General revenue - Central government	525.90	524.42	-1.475	0.2805	0.00062
Spain	Scheme 30	2220002	General government contributions - General revenue - Central government	6787.23	6496.50	-290.737	4.2836	0.12243
Spain	Scheme 31	2220002	General government contributions - General revenue - Central government	3856.50	2291.85	-1564.652	40.5718	0.65886
Spain	Scheme 32	2220002	General government contributions - General revenue - Central government	14.42	14.44	0.021	0.1470	0.00001
Spain	Scheme 31	2220003	General government contributions - General revenue - State and local government	64627.36	66276.01	1648.651	2.5510	0.69423
Spain	Scheme 32	2220003	General government contributions - General revenue - State and local government	44.41	42.29	-2.114	4.7610	0.00089
Spain	Scheme 31	2220004	General government contributions - General revenue - Social security funds	0.00	296.97	296.972	0.0000	0.12505
Spain	Scheme 32	2320000	Transfers from other schemes - Other transfers from other resident schemes	29.01	31.12	2.114	7.2893	0.00089

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Spain	Scheme 32	2420005	Other receipts - Other - Households	266.55	220.11	-46.440	17.4226	0.01956
Spain	Scheme 32	2420006	Other receipts - Other - Non-profit institutions serving households	281.83	283.13	1.303	0.4624	0.00055
Sweden	Scheme 05	2110101	Social contributions - Employers' social contributions - Actual - Corporations	68563.00	68534.00	-29.000	0.0423	0.00277
Sweden	Scheme 06	2110101	Social contributions - Employers' social contributions - Actual - Corporations	5326.00	5324.00	-2.000	0.0376	0.00019
Sweden	Scheme 07	2110101	Social contributions - Employers' social contributions - Actual - Corporations	19747.00	20725.00	978.000	4.9527	0.09337
Sweden	Scheme 08	2110101	Social contributions - Employers' social contributions - Actual - Corporations	13164.00	12172.00	-992.000	7.5357	0.09470
Sweden	Scheme 14	2110101	Social contributions - Employers' social contributions - Actual - Corporations	106599.00	107147.00	548.000	0.5141	0.05232
Sweden	Scheme 19	2110101	Social contributions - Employers' social contributions - Actual - Corporations	13316.00	13310.00	-6.000	0.0451	0.00057
Sweden	Scheme 22	2110101	Social contributions - Employers' social contributions - Actual - Corporations	49096.00	48999.00	-97.000	0.1976	0.00926
Sweden	Scheme 23	2110101	Social contributions - Employers' social contributions - Actual - Corporations	8664.00	8647.00	-17.000	0.1962	0.00162
Sweden	Scheme 25	2110101	Social contributions - Employers' social contributions - Actual - Corporations	17216.00	17209.00	-7.000	0.0407	0.00067
Sweden	Scheme 05	2110102	Social contributions - Employers' social contributions - Actual - Central government	6408.00	6443.00	35.000	0.5462	0.00334
Sweden	Scheme 06	2110102	Social contributions - Employers' social contributions - Actual - Central government	498.00	501.00	3.000	0.6024	0.00029
Sweden	Scheme 07	2110102	Social contributions - Employers' social contributions - Actual - Central government	1847.00	1949.00	102.000	5.5225	0.00974
Sweden	Scheme 08	2110102	Social contributions - Employers' social contributions - Actual - Central government	1231.00	1144.00	-87.000	7.0674	0.00831
Sweden	Scheme 19	2110102	Social contributions - Employers' social contributions - Actual - Central government	1245.00	1252.00	7.000	0.5622	0.00067
Sweden	Scheme 22	2110102	Social contributions - Employers' social contributions - Actual - Central government	4589.00	4607.00	18.000	0.3922	0.00172
Sweden	Scheme 23	2110102	Social contributions - Employers' social contributions - Actual - Central government	810.00	813.00	3.000	0.3704	0.00029
Sweden	Scheme 25	2110102	Social contributions - Employers' social contributions - Actual - Central government	1609.00	1618.00	9.000	0.5594	0.00086
Sweden	Scheme 05	2110103	Social contributions - Employers' social contributions - Actual - State and local government	21666.00	21693.00	27.000	0.1246	0.00258
Sweden	Scheme 06	2110103	Social contributions - Employers' social contributions - Actual - State and local government	1683.00	1685.00	2.000	0.1188	0.00019
Sweden	Scheme 07	2110103	Social contributions - Employers' social contributions - Actual - State and local government	6240.00	6560.00	320.000	5.1282	0.03055
Sweden	Scheme 08	2110103	Social contributions - Employers' social contributions - Actual - State and local government	4160.00	3853.00	-307.000	7.3798	0.02931
Sweden	Scheme 19	2110103	Social contributions - Employers' social contributions - Actual - State and local government	4208.00	4213.00	5.000	0.1188	0.00048
Sweden	Scheme 22	2110103	Social contributions - Employers' social contributions - Actual - State and local government	15514.00	15510.00	-4.000	0.0258	0.00038

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Sweden	Scheme 23	2110103	Social contributions - Employers' social contributions - Actual - State and local government	2738.00	2737.00	-1.000	0.0365	0.00010
Sweden	Scheme 25	2110103	Social contributions - Employers' social contributions - Actual - State and local government	5440.00	5447.00	7.000	0.1287	0.00067
Sweden	Scheme 05	2110104	Social contributions - Employers' social contributions - Actual - Social security funds	27.00	28.00	1.000	3.7037	0.00010
Sweden	Scheme 05	2110105	Social contributions - Employers' social contributions - Actual - Households	887.00	859.00	-28.000	3.1567	0.00267
Sweden	Scheme 06	2110105	Social contributions - Employers' social contributions - Actual - Households	69.00	67.00	-2.000	2.8986	0.00019
Sweden	Scheme 07	2110105	Social contributions - Employers' social contributions - Actual - Households	257.00	260.00	3.000	1.1673	0.00029
Sweden	Scheme 08	2110105	Social contributions - Employers' social contributions - Actual - Households	170.00	152.00	-18.000	10.5882	0.00172
Sweden	Scheme 19	2110105	Social contributions - Employers' social contributions - Actual - Households	172.00	167.00	-5.000	2.9070	0.00048
Sweden	Scheme 22	2110105	Social contributions - Employers' social contributions - Actual - Households	635.00	614.00	-21.000	3.3071	0.00200
Sweden	Scheme 23	2110105	Social contributions - Employers' social contributions - Actual - Households	112.00	108.00	-4.000	3.5714	0.00038
Sweden	Scheme 25	2110105	Social contributions - Employers' social contributions - Actual - Households	222.00	215.00	-7.000	3.1532	0.00067
Sweden	Scheme 05	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	2279.00	2245.00	-34.000	1.4919	0.00325
Sweden	Scheme 06	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	177.00	174.00	-3.000	1.6949	0.00029
Sweden	Scheme 07	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	655.00	679.00	24.000	3.6641	0.00229
Sweden	Scheme 08	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	438.00	398.00	-40.000	9.1324	0.00382
Sweden	Scheme 19	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	443.00	436.00	-7.000	1.5801	0.00067
Sweden	Scheme 22	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	1632.00	1605.00	-27.000	1.6544	0.00258
Sweden	Scheme 23	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	288.00	283.00	-5.000	1.7361	0.00048
Sweden	Scheme 25	2110106	Social contributions - Employers' social contributions - Actual - Non-profit institutions serving households	573.00	565.00	-8.000	1.3962	0.00076
Sweden	Scheme 13	2110201	Social contributions - Employers' social contributions - Imputed - Corporations	8380.00	8379.00	-1.000	0.0119	0.00010
Sweden	Scheme 13	2110202	Social contributions - Employers' social contributions - Imputed - Central government	783.00	788.00	5.000	0.6386	0.00048
Sweden	Scheme 13	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	2648.00	2652.00	4.000	0.1511	0.00038

Country	Scheme	Item	Label	Old value	New value	Revision	Percent *	Variation **
Sweden	Scheme 14	2110203	Social contributions - Employers' social contributions - Imputed - State and local government	10208.00	9643.00	-565.000	5.5349	0.05394
Sweden	Scheme 13	2110205	Social contributions - Employers' social contributions - Imputed - Households	108.00	105.00	-3.000	2.7778	0.00029
Sweden	Scheme 13	2110206	Social contributions - Employers' social contributions - Imputed - Non-profit institutions serving households	278.00	274.00	-4.000	1.4388	0.00038
Sweden	Scheme 22	2121005	Social contributions - Social contributions by the protected persons - Employees - Households	81090.00	81088.00	-2.000	0.0025	0.00019
Sweden	Scheme 05	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	3133.00	3138.00	5.000	0.1596	0.00048
Sweden	Scheme 07	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	404.00	426.00	22.000	5.4455	0.00210
Sweden	Scheme 08	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	270.00	250.00	-20.000	7.4074	0.00191
Sweden	Scheme 19	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	601.00	602.00	1.000	0.1664	0.00010
Sweden	Scheme 22	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	2160.00	2264.00	104.000	4.8148	0.00993
Sweden	Scheme 23	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	381.00	400.00	19.000	4.9869	0.00181
Sweden	Scheme 25	2122005	Social contributions - Social contributions by the protected persons - Self-employed - Households	778.00	780.00	2.000	0.2571	0.00019
Sweden	Scheme 09	2220002	General government contributions - General revenue - Central government	87288.00	87265.00	-23.000	0.0263	0.00220
Sweden	Scheme 11	2220002	General government contributions - General revenue - Central government	10738.00	10733.00	-5.000	0.0466	0.00048
Sweden	Scheme 17	2220002	General government contributions - General revenue - Central government	446.00	245.00	-201.000	45.0673	0.01919
Sweden	Scheme 11	2220003	General government contributions - General revenue - State and local government	160715.00	161350.00	635.000	0.3951	0.06062
Sweden	Scheme 12	2220003	General government contributions - General revenue - State and local government	153468.00	153443.00	-25.000	0.0163	0.00239
Sweden	Scheme 15	2320000	Transfers from other schemes - Other transfers from other resident schemes	19018.00	19617.00	599.000	3.1496	0.05719
Sweden	Scheme 16	2320000	Transfers from other schemes - Other transfers from other resident schemes	3659.00	3642.00	-17.000	0.4646	0.00162
Sweden	Scheme 17	2320000	Transfers from other schemes - Other transfers from other resident schemes	24780.00	24576.00	-204.000	0.8232	0.01948
Sweden	Scheme 22	2410004	Other receipts - Property income - Social security funds	29943.00	29670.00	-273.000	0.9117	0.02606

* - percent of the revisions out of the old value (in absolute value)

** - percent of revision out of the total expenditure (in absolute value)

Table 14 – The list of revisions for 2006 data – benefits revised

Country	Scheme	Label	Old value	New value	Revision	Percent*	Variation**	Function variation***
Austria	Scheme 09	S1111211_NMT_Direct_provision	6408.45	6408.50	0.043	0.001	0.0001	0.00024
Austria	Scheme 09	S1111222_NMT_Other_direct_provision	71.96	72.05	0.091	0.126	0.0001	0.00050
Austria	Scheme 21	S1112211_MT_Direct_provision	38.90	38.85	-0.053	0.135	0.0001	0.00029
Austria	Scheme 21	S1112222_MT_Other_direct_provision	62.67	62.57	-0.108	0.172	0.0002	0.00060
Austria	Scheme 21	S1112230_MT_Other_benefits_in_kind	33.62	33.65	0.026	0.078	0.0000	0.00015
Austria	Scheme 21	D1121201_NMT_Accommodation	22.51	22.49	-0.017	0.075	0.0000	0.00029
Austria	Scheme 21	D1122204_MT_Other_benefits_in_kind	79.91	74.95	-4.953	6.199	0.0070	0.08385
Austria	Scheme 21	O1131203_NMT_Other_benefits_in_kind	24.14	23.92	-0.215	0.891	0.0003	0.00074
Austria	Scheme 21	O1132201_MT_Accommodation	457.34	456.61	-0.729	0.159	0.0010	0.00249
Austria	Scheme 21	O1132202_MT_Assistance_in_carrying_out_daily_tasks	105.27	105.17	-0.099	0.094	0.0001	0.00034
Austria	Scheme 21	F1151204_NMT_Other_benefits_in_kind	54.18	53.99	-0.188	0.347	0.0003	0.00255
Austria	Scheme 21	F1152113_MT_Family_or_child_allowance	65.45	65.37	-0.080	0.122	0.0001	0.00109
Austria	Scheme 18	U1161123_NMT_Other_cash_lump_sum_benefits	243.11	261.60	18.495	7.608	0.0261	0.44870
Austria	Scheme 16	H1172212_MT_Other_rent_benefit	226.29	253.21	26.917	11.895	0.0380	9.81008
Austria	Scheme 21	H1172212_MT_Other_rent_benefit	48.08	47.91	-0.175	0.363	0.0002	0.06367
Austria	Scheme 21	E1181203_NMT_Other_benefits_in_kind	89.61	80.77	-8.847	9.872	0.0125	1.13016
Austria	Scheme 21	E1182121_MT_Other_cash_lump_sum_benefits	112.72	112.49	-0.233	0.207	0.0003	0.02980
Austria	Scheme 21	E1182201_MT_Accommodation	24.73	22.91	-1.824	7.375	0.0026	0.23300
Austria	Scheme 21	E1182202_MT_Rehabilitation_of_alcohol_and_drugs_abusers	42.50	37.13	-5.371	12.637	0.0076	0.68611
Czech Republic	Scheme 18	E1182112_MT_Other_cash_periodic_benefits	93.60	95.81	2.213	2.364	0.0004	0.01414
Finland	Scheme 34	D1121113_NMT_Care_allowance	0.00	35.30	35.300	0.000	0.0833	0.65709
Germany	Scheme 14	S1111111_NMT_Paid_sick_leave	23885.18	23886.14	0.963	0.004	0.0002	0.00052
Germany	Scheme 13	S1111211_NMT_Direct_provision	4022.56	4094.99	72.434	1.801	0.0113	0.03906
Germany	Scheme 17	S1111211_NMT_Direct_provision	98.90	98.85	-0.051	0.052	0.0000	0.00003
Germany	Scheme 13	S1111212_NMT_Reimbursement	51.03	51.95	0.919	1.801	0.0001	0.00050
Germany	Scheme 13	S1111221_NMT_Direct_provision_of_pharmaceutical_products	2315.60	2357.30	41.697	1.801	0.0065	0.02249
Germany	Scheme 17	S1111221_NMT_Direct_provision_of_pharmaceutical_products	56.93	56.90	-0.029	0.052	0.0000	0.00002
Germany	Scheme 13	S1111222_NMT_Other_direct_provision	3296.03	3355.27	59.232	1.797	0.0092	0.03194

Country	Scheme	Label	Old value	New value	Revision	Percent*	Variation**	Function variation***
Germany	Scheme 17	S1111222_NMT_Other_direct_provision	80.75	80.71	-0.042	0.052	0.0000	0.00002
Germany	Scheme 13	S1111230_NMT_Other_benefits_in_kind	456.30	464.52	8.217	1.801	0.0013	0.00443
Germany	Scheme 18	S1111230_NMT_Other_benefits_in_kind	59.00	57.40	-1.600	2.712	0.0002	0.00086
Germany	Scheme 18	S1112230_MT_Other_benefits_in_kind	6.85	6.70	-0.154	2.253	0.0000	0.00008
Germany	Scheme 01	D1121111_NMT_Disability_pension	2122.56	2122.58	0.025	0.001	0.0000	0.00005
Germany	Scheme 11	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	3846.17	3862.72	16.552	0.430	0.0026	0.03350
Germany	Scheme 18	D1121204_NMT_Other_benefits_in_kind	107.45	107.44	-0.010	0.009	0.0000	0.00002
Germany	Scheme 18	D1122115_MT_Other_cash_periodic_benefits	18.55	19.83	1.276	6.878	0.0002	0.00258
Germany	Scheme 18	D1122123_MT_Other_cash_lump_sum_benefits	3.93	1.94	-1.990	50.690	0.0003	0.00403
Germany	Scheme 18	D1122201_MT_Accommodation	244.78	197.83	-46.941	19.177	0.0073	0.09500
Germany	Scheme 01	O1131111_NMT_Old_age_pension	154314.83	154315.13	0.303	0.000	0.0000	0.00013
Germany	Scheme 11	O1131111_NMT_Old_age_pension	22107.91	22171.29	63.380	0.287	0.0099	0.02785
Germany	Scheme 11	O1131112_NMT_Anticiped_old_age_pension	4120.00	4160.00	40.000	0.971	0.0062	0.01758
Germany	Scheme 18	O1132111_MT_Old_age_pension	10.78	9.33	-1.446	13.415	0.0002	0.00064
Germany	Scheme 18	O1132115_MT_Other_cash_periodic_benefits	2.00	2.14	0.138	6.878	0.0000	0.00006
Germany	Scheme 18	O1132202_MT_Assistance_in_carrying_out_daily_tasks	7.33	3.79	-3.535	48.250	0.0006	0.00155
Germany	Scheme 01	V1141111_NMT_Survivors_pension	39021.76	39021.88	0.123	0.000	0.0000	0.00024
Germany	Scheme 11	V1141111_NMT_Survivors_pension	6588.14	6615.79	27.649	0.420	0.0043	0.05452
Germany	Scheme 11	V1141121_NMT_Death_grant	292.47	293.55	1.076	0.368	0.0002	0.00212
Germany	Scheme 13	V1141201_NMT_Funeral_expenses	262.37	119.85	-142.522	54.321	0.0222	0.28103
Germany	Scheme 18	V1142111_MT_Survivors_pension	9.78	9.33	-0.446	4.558	0.0001	0.00088
Germany	Scheme 18	V1142112_MT_Other_cash_periodic_benefits	86.88	92.86	5.976	6.878	0.0009	0.01178
Germany	Scheme 14	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	1111.30	1110.83	-0.475	0.043	0.0001	0.00071
Germany	Scheme 12	F1151113_NMT_Family_or_child_allowance	2936.10	2936.32	0.223	0.008	0.0000	0.00033
Germany	Scheme 17	F1151113_NMT_Family_or_child_allowance	856.66	856.22	-0.441	0.052	0.0001	0.00066
Germany	Scheme 08	F1152112_MT_Parental_leave_benefit	0.00	3049.24	3049.241	0.000	0.4752	4.56981
Germany	Scheme 08	F1152113_MT_Family_or_child_allowance	3049.05	0.00	-3049.055	100.000	0.4752	4.56953
Germany	Scheme 18	F1152113_MT_Family_or_child_allowance	1.00	0.66	-0.342	34.184	0.0001	0.00051

Country	Scheme	Label	Old value	New value	Revision	Percent*	Variation**	Function variation***
Germany	Scheme 22	F1152113_MT_Family_or_child_allowance	48.68	47.68	-1.000	2.054	0.0002	0.00150
Germany	Scheme 18	U1162114_MT_Vocational_training_allowance	3.00	2.92	-0.081	2.707	0.0000	0.00019
Germany	Scheme 18	H1172212_MT_Other_rent_benefit	1.00	1.08	0.076	7.568	0.0000	0.00050
Germany	Scheme 29	H1172212_MT_Other_rent_benefit	13805.29	13805.30	0.014	0.000	0.0000	0.00009
Germany	Scheme 22	E1182111_MT_Income_support	2929.15	2923.19	-5.963	0.204	0.0009	0.15019
Germany	Scheme 18	E1182203_MT_Other_benefits_in_kind	6.83	7.50	0.674	9.871	0.0001	0.01697
Hungary	Scheme 03	D1121203_NMT_Rehabilitation	12909.48	16079.11	3169.630	24.553	0.0608	0.62267
Hungary	Scheme 03	F1151204_NMT_Other_benefits_in_kind	21310.63	21955.21	644.573	3.025	0.0124	0.09564
Hungary	Scheme 06	F1152113_MT_Family_or_child_allowance	5655.63	1203.61	-4452.018	78.718	0.0854	0.66059
Hungary	Scheme 03	E1181202_NMT_Rehabilitation_of_alcohol_and_drugs_abusers	1976.32	5808.05	3831.730	193.882	0.0735	10.21908
Hungary	Scheme 02	E1182203_MT_Other_benefits_in_kind	8333.07	687.14	-7645.933	91.754	0.1467	20.39142
Ireland	Scheme 09	S1111111_NMT_Paid_sick_leave	547.45	587.19	39.736	7.258	0.1322	0.32188
Ireland	Scheme 11	S1111111_NMT_Paid_sick_leave	140.56	140.52	-0.041	0.029	0.0001	0.00033
Ireland	Scheme 10	O1131111_NMT_Old_age_pension	254.30	265.19	10.887	4.281	0.0362	0.16048
Ireland	Scheme 24	O1131111_NMT_Old_age_pension	1600.00	1615.33	15.333	0.958	0.0510	0.22602
Ireland	Scheme 20	H1172211_MT_Social_Housing	525.68	613.61	87.927	16.726	0.2925	16.69966
Italy	Scheme 02	S1111211_NMT_Direct_provision	52460.00	52475.00	15.000	0.029	0.0039	0.01468
Italy	Scheme 02	S1111222_NMT_Other_direct_provision	29535.00	29520.00	-15.000	0.051	0.0039	0.01468
Italy	Scheme 20	O1131121_NMT_Other_cash_lump_sum_benefits	372.00	373.00	1.000	0.269	0.0003	0.00052
Italy	Scheme 21	V1141111_NMT_Survivors_pension	170.00	171.00	1.000	0.588	0.0003	0.00273
Italy	Scheme 07	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	1842.00	1837.00	-5.000	0.271	0.0013	0.02926
Italy	Scheme 11	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	100.00	105.00	5.000	5.000	0.0013	0.02926
Italy	Scheme 07	F1151113_NMT_Family_or_child_allowance	2670.00	0.00	-2670.000	100.000	0.7022	15.62226
Italy	Scheme 08	F1151113_NMT_Family_or_child_allowance	1961.00	0.00	-1961.000	100.000	0.5157	11.47388
Italy	Scheme 11	F1151113_NMT_Family_or_child_allowance	19.00	0.00	-19.000	100.000	0.0050	0.11117
Italy	Scheme 14	F1151113_NMT_Family_or_child_allowance	142.00	0.00	-142.000	100.000	0.0373	0.83085
Italy	Scheme 20	F1151113_NMT_Family_or_child_allowance	620.00	0.00	-620.000	100.000	0.1631	3.62764
Italy	Scheme 08	F1152113_MT_Family_or_child_allowance	260.00	2221.00	1961.000	754.231	0.5157	11.47388
Italy	Scheme 19	F1152204_MT_Other_benefits_in_kind	2805.00	2806.00	1.000	0.036	0.0003	0.00585

Country	Scheme	Label	Old value	New value	Revision	Percent*	Variation**	Function variation***
Italy	Scheme 24	F1152204_MT_Other_benefits_in_kind	182.00	178.00	-4.000	2.198	0.0011	0.02340
Italy	Scheme 05	U1161111_NMT_Full_unemployment_benefit	443.00	444.00	1.000	0.226	0.0003	0.01308
Italy	Scheme 07	U1161111_NMT_Full_unemployment_benefit	2014.00	2013.00	-1.000	0.050	0.0003	0.01308
Italy	Scheme 05	U1161112_NMT_Partial_unemployment_benefit	1.00	0.00	-1.000	100.000	0.0003	0.01308
Italy	Scheme 07	U1161112_NMT_Partial_unemployment_benefit	423.00	424.00	1.000	0.236	0.0003	0.01308
Italy	Scheme 24	E1182201_MT_Accommodation	351.00	355.00	4.000	1.140	0.0011	0.51546
Latvia	Scheme 16	S1111211_NMT_Direct_provision	181.76	194.08	12.315	6.775	0.9226	3.18405
Latvia	Scheme 16	S1111222_NMT_Other_direct_provision	92.20	107.32	15.122	16.401	1.1328	3.90969
Latvia	Scheme 01	F1151112_NMT_Parental_leave_benefit	32.81	32.44	-0.367	1.117	0.0275	0.27118
Lithuania	Scheme 06	D1121203_NMT_Rehabilitation	18.04	18.46	0.423	2.343	0.0040	0.03768
Lithuania	Scheme 18	E1181112_NMT_Other_cash_periodic_benefits	0.10	0.00	-0.104	100.000	0.0010	0.06074
Lithuania	Scheme 18	E1181201_NMT_Accommodation	6.05	4.90	-1.154	19.073	0.0109	0.67332
Lithuania	Scheme 18	E1181203_NMT_Other_benefits_in_kind	0.76	1.91	1.154	152.572	0.0109	0.67332
Malta	Scheme 14	S1111111_NMT_Paid_sick_leave	33.97	34.45	0.477	1.405	0.0519	0.17932
Malta	Scheme 14	S1111112_NMT_Other_cash_periodic_benefits	1.03	1.10	0.070	6.719	0.0076	0.02611
Netherland	SCH 30	D1121111_NMT_Disability_pension	0.00	161.00	161.000	0.000	0.1104	1.26265
Netherland	SCH 30	O1131111_NMT_Old_age_pension	0.00	5162.00	5162.000	0.000	3.5386	10.05395
Netherland	SCH 30	V1141111_NMT_Survivors_pension	0.00	1443.00	1443.000	0.000	0.9892	18.62657
Norway	Scheme 04	D1121111_NMT_Disability_pension	1620.00	1595.00	-25.000	1.543	0.0052	0.02773
Norway	Scheme 04	D1121123_NMT_Other_cash_lump_sum_benefits	0.00	24.00	24.000	0.000	0.0050	0.02662
Norway	Scheme 06	D1121201_NMT_Accommodation	800.00	794.00	-6.000	0.750	0.0013	0.00666
Norway	Scheme 04	O1131111_NMT_Old_age_pension	3036.00	3028.00	-8.000	0.264	0.0017	0.00559
Norway	Scheme 04	O1131112_NMT_Anticiped_old_age_pension	442.00	441.00	-1.000	0.226	0.0002	0.00070
Norway	Scheme 06	O1131201_NMT_Accommodation	19926.00	19932.00	6.000	0.030	0.0013	0.00420
Norway	Scheme 04	V1141122_NMT_Other_cash_lump_sum_benefits	0.00	106.00	106.000	0.000	0.0222	1.89557
Norway	Scheme 04	V1142111_MT_Survivors_pension	106.00	450.00	344.000	324.528	0.0719	6.15165
Norway	Scheme 06	E1181203_NMT_Other_benefits_in_kind	2729.00	2813.00	84.000	3.078	0.0176	0.63849
Romania	Scheme 21	S1111111_NMT_Paid_sick_leave	334.50	0.00	-334.496	100.000	0.7936	3.13389
Romania	Scheme 29	S1111111_NMT_Paid_sick_leave	0.00	865.00	865.000	0.000	2.0523	8.10420

Country	Scheme	Label	Old value	New value	Revision	Percent*	Variation**	Function variation***
Romania	Scheme 13	O1131115_NMT_Other_cash_periodic_benefits	185.24	400.00	214.764	115.941	0.5096	1.22109
Romania	Scheme 34	O1132201_MT_Accommodation	5.35	0.00	-5.346	100.000	0.0127	0.03040
Romania	Scheme 21	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	174.59	0.00	-174.587	100.000	0.4142	2.88683
Romania	Scheme 29	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	0.00	175.00	175.000	0.000	0.4152	2.89366
Romania	Scheme 32	F1151114_NMT_Other_cash_periodic_benefits	5.29	15.00	9.710	183.554	0.0230	0.16056
Romania	Scheme 34	E1182111_MT_Income_support	0.00	5.35	5.346	0.000	0.0127	0.51965
Slovenia	Scheme 19	D1121113_NMT_Care_allowance	1.62	22.75	21.128	1301.787	0.3074	3.76071
Slovenia	Scheme 07	O1131111_NMT_Old_age_pension	0.01	0.02	0.012	139.640	0.0002	0.00045
Slovenia	Scheme 07	O1131112_NMT_Anticiped_old_age_pension	0.00	8.81	8.810	0.000	0.1282	0.33715
Slovenia	Scheme 07	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons	19.16	0.00	-19.162	100.000	0.2788	9.15507
Spain	Scheme 31	S1111211_NMT_Direct_provision	28448.14	28341.39	-106.758	0.375	0.0533	0.17082
Spain	Scheme 31	S1111222_NMT_Other_direct_provision	8155.07	8197.90	42.833	0.525	0.0214	0.06853
Spain	Scheme 32	D1122202_MT_Assistance_in_carrying_out_daily_tasks	12.60	11.06	-1.547	12.273	0.0008	0.01021
Spain	Scheme 32	O1132201_MT_Accommodation	63.32	49.33	-13.983	22.085	0.0070	0.02193
Spain	Scheme 32	O1132202_MT_Assistance_in_carrying_out_daily_tasks	52.15	31.17	-20.975	40.223	0.0105	0.03289
Spain	Scheme 31	F1152113_MT_Family_or_child_allowance	458.87	0.00	-458.866	100.000	0.2290	3.89041
Spain	Scheme 31	F1152114_MT_Other_cash_periodic_benefits	347.35	806.22	458.866	132.103	0.2290	3.89041
Spain	Scheme 31	F1152121_MT_Birth_grant	16.37	0.00	-16.369	100.000	0.0082	0.13879
Spain	Scheme 31	F1152123_MT_Other_cash_lump_sum_benefits	18.74	35.11	16.369	87.347	0.0082	0.13879
Spain	Scheme 32	E1182121_MT_Other_cash_lump_sum_benefits	15.08	10.23	-4.854	32.181	0.0024	0.19363
Spain	Scheme 32	E1182201_MT_Accommodation	52.51	41.08	-11.428	21.764	0.0057	0.45585
Spain	Scheme 32	E1182202_MT_Rehabilitation_of_alcohol_and_drugs_abusers	30.16	24.61	-5.548	18.396	0.0028	0.22129
Spain	Scheme 32	E1182203_MT_Other_benefits_in_kind	116.57	103.87	-12.699	10.894	0.0063	0.50654
Sweden	Scheme 15	S1111211_NMT_Direct_provision	5960.00	6746.00	786.000	13.188	0.0900	0.34622
Sweden	Scheme 09	S1111222_NMT_Other_direct_provision	242.00	237.00	-5.000	2.066	0.0006	0.00220
Sweden	Scheme 11	S1111222_NMT_Other_direct_provision	1078.00	1096.00	18.000	1.670	0.0021	0.00793
Sweden	Scheme 09	S1111224_NMT_Other_reimbursement	32.00	37.00	5.000	15.625	0.0006	0.00220
Sweden	Scheme 17	D1121201_NMT_Accommodation	853.00	639.00	-214.000	25.088	0.0245	0.16484

Country	Scheme	Label	Old value	New value	Revision	Percent*	Variation**	Function variation***
Sweden	Scheme 17	D1121204_NMT_Other_benefits_in_kind	549.00	407.00	-142.000	25.865	0.0163	0.10938
Sweden	Scheme 17	O1131201_NMT_Accommodation	10355.00	10364.00	9.000	0.087	0.0010	0.00272
Sweden	Scheme 17	O1131202_NMT_Assistance_in_carrying_out_daily_tasks	3175.00	3177.00	2.000	0.063	0.0002	0.00060
Sweden	Scheme 09	O1132115_MT_Other_cash_periodic_benefits	420.00	419.00	-1.000	0.238	0.0001	0.00030
Sweden	Scheme 17	F1151202_NMT_Accommodation	2573.00	2261.00	-312.000	12.126	0.0357	0.35803
Sweden	Scheme 17	F1151204_NMT_Other_benefits_in_kind	11.00	98.00	87.000	790.909	0.0100	0.09983
Sweden	Scheme 17	E1181202_NMT_Rehabilitation_of_alcohol_and_drugs_abusers	1360.00	1317.00	-43.000	3.162	0.0049	0.24811

* - percent of the revisions out of the old value (in absolute value)
** - percent of revision out of the total social protection benefit (in absolute value)
*** - percent of revision out of the total social protection benefit in the function concerned by the item (in absolute value)

Table 15 – The list of revisions for 2007 data – benefits revised

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Austria	Scheme 09	S1111211_NMT_Direct_provision	6735.71	6735.81	0.109	0.002	0.0001	0.00057
Austria	Scheme 09	S1111222_NMT_Other_direct_provision	79.14	79.36	0.222	0.281	0.0003	0.00116
Austria	Scheme 21	S1112211_MT_Direct_provision	44.31	44.22	-0.091	0.206	0.0001	0.00048
Austria	Scheme 21	S1112222_MT_Other_direct_provision	63.20	63.01	-0.186	0.294	0.0003	0.00097
Austria	Scheme 21	S1112230_MT_Other_benefits_in_kind	21.15	21.10	-0.054	0.255	0.0001	0.00028
Austria	Scheme 21	D1121201_NMT_Accommodation	23.99	23.98	-0.010	0.043	0.0000	0.00018
Austria	Scheme 21	D1121204_NMT_Other_benefits_in_kind	31.91	32.68	0.774	2.425	0.0011	0.01311
Austria	Scheme 21	D1122204_MT_Other_benefits_in_kind	83.53	77.48	-6.042	7.234	0.0082	0.10242
Austria	Scheme 21	O1131203_NMT_Other_benefits_in_kind	26.95	24.39	-2.556	9.487	0.0035	0.00834
Austria	Scheme 21	O1132111_MT_Old_age_pension	0.00	2.27	2.269	0.000	0.0031	0.00740
Austria	Scheme 21	O1132201_MT_Accommodation	465.51	465.98	0.477	0.102	0.0006	0.00156
Austria	Scheme 21	O1132202_MT_Assistance_in_carrying_out_daily_tasks	114.73	114.56	-0.162	0.141	0.0002	0.00053
Austria	Scheme 21	F1151204_NMT_Other_benefits_in_kind	57.87	57.66	-0.210	0.364	0.0003	0.00282
Austria	Scheme 21	F1152113_MT_Family_or_child_allowance	68.51	68.43	-0.078	0.113	0.0001	0.00104
Austria	Scheme 18	U1161123_NMT_Other_cash_lump_sum_benefits	207.91	231.10	23.185	11.151	0.0316	0.59424
Austria	Scheme 21	U1161202_NMT_Vocational_training	0.03	0.04	0.012	37.455	0.0000	0.00031
Austria	Scheme 21	U1162202_MT_Vocational_training	0.05	0.06	0.012	25.371	0.0000	0.00031
Austria	Scheme 16	H1172212_MT_Other_rent_benefit	232.54	261.49	28.954	12.451	0.0394	10.31339
Austria	Scheme 21	H1172212_MT_Other_rent_benefit	48.21	48.99	0.785	1.628	0.0011	0.27953
Austria	Scheme 26	E1181121_NMT_Other_cash_lump_sum_benefits	0.00	42.99	42.987	0.000	0.0586	5.41218
Austria	Scheme 21	E1181203_NMT_Other_benefits_in_kind	98.66	89.06	-9.597	9.727	0.0131	1.20823
Austria	Scheme 21	E1182111_MT_Income_support	87.80	86.95	-0.856	0.975	0.0012	0.10780
Austria	Scheme 21	E1182121_MT_Other_cash_lump_sum_benefits	123.67	123.98	0.311	0.251	0.0004	0.03913
Austria	Scheme 21	E1182201_MT_Accommodation	28.10	26.33	-1.769	6.295	0.0024	0.22268
Austria	Scheme 21	E1182202_MT_Rehabilitation_of_alcohol_and_drugs_abusers	51.09	43.84	-7.257	14.204	0.0099	0.91367
Austria	Scheme 21	E1182203_MT_Other_benefits_in_kind	133.90	133.91	0.011	0.008	0.0000	0.00137
Bulgaria	Scheme 12	F1151201_NMT_Child_day_care	0.00	0.40	0.397	0.000	0.0048	0.05578

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Bulgaria	Scheme 12	F1152112_MT_Parental_leave_benefit	29.35	29.49	0.148	0.504	0.0018	0.02080
Czech Republic	Scheme 01	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	80.09	926.96	846.869	1057.344	0.1330	1.64229
Czech Republic	Scheme 02	D1121113_NMT_Care_allowance	0.02	17.92	17.897	99427.778	0.0028	0.03471
Czech Republic	Scheme 01	O1131111_NMT_Old_age_pension	212237.85	211390.98	-846.869	0.399	0.1330	0.33474
Czech Republic	Scheme 02	O1131114_NMT_Care_allowance	0.06	62.39	62.323	100520.968	0.0098	0.02463
Czech Republic	Scheme 18	E1182112_MT_Other_cash_periodic_benefits	108.45	112.02	3.570	3.292	0.0006	0.05311
Finland	Scheme 34	D1121113_NMT_Care_allowance	0.00	41.90	41.900	0.000	0.0948	0.75224
France	Scheme 01	S1111111_NMT_Paid_sick_leave	7561.10	7561.07	-0.032	0.000	0.0000	0.00002
France	Scheme 05	S1111111_NMT_Paid_sick_leave	45.38	42.68	-2.704	5.959	0.0005	0.00165
France	Scheme 15	S1111111_NMT_Paid_sick_leave	455.19	363.13	-92.055	20.224	0.0167	0.05606
France	Scheme 30	S1111111_NMT_Paid_sick_leave	1.00	0.67	-0.332	33.200	0.0001	0.00020
France	Scheme 33	S1111111_NMT_Paid_sick_leave	0.00	1.00	1.000	0.000	0.0002	0.00061
France	Scheme 54	S1111111_NMT_Paid_sick_leave	50.88	54.06	3.178	6.246	0.0006	0.00194
France	Scheme 55	S1111111_NMT_Paid_sick_leave	138.34	141.22	2.882	2.083	0.0005	0.00175
France	Scheme 56	S1111111_NMT_Paid_sick_leave	52.40	52.93	0.524	1.000	0.0001	0.00032
France	Scheme 57	S1111111_NMT_Paid_sick_leave	203.77	203.51	-0.262	0.129	0.0000	0.00016
France	Scheme 58	S1111111_NMT_Paid_sick_leave	1593.96	1565.76	-28.201	1.769	0.0051	0.01717
France	Scheme 01	S1111211_NMT_Direct_provision	45445.00	45444.00	-1.000	0.002	0.0002	0.00061
France	Scheme 17	S1111211_NMT_Direct_provision	1311.00	1310.92	-0.085	0.006	0.0000	0.00005
France	Scheme 18	S1111211_NMT_Direct_provision	521.00	521.38	0.379	0.073	0.0001	0.00023
France	Scheme 47	S1111211_NMT_Direct_provision	2548.00	2547.80	-0.197	0.008	0.0000	0.00012
France	Scheme 63	S1111211_NMT_Direct_provision	164.00	164.40	0.400	0.244	0.0001	0.00024
France	Scheme 75	S1111211_NMT_Direct_provision	327.00	182.84	-144.164	44.087	0.0262	0.08779
France	Scheme 81	S1111211_NMT_Direct_provision	2093.27	2106.65	13.379	0.639	0.0024	0.00815
France	Scheme 01	S1111212_NMT_Reimbursement	13077.75	13091.19	13.441	0.103	0.0024	0.00818

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
France	Scheme 05	S1111212_NMT_Reimbursement	102.37	103.71	1.340	1.309	0.0002	0.00082
France	Scheme 16	S1111212_NMT_Reimbursement	54.91	49.56	-5.356	9.754	0.0010	0.00326
France	Scheme 17	S1111212_NMT_Reimbursement	370.97	370.10	-0.867	0.234	0.0002	0.00053
France	Scheme 18	S1111212_NMT_Reimbursement	109.70	109.43	-0.265	0.242	0.0000	0.00016
France	Scheme 19	S1111212_NMT_Reimbursement	40.84	41.17	0.330	0.808	0.0001	0.00020
France	Scheme 20	S1111212_NMT_Reimbursement	18.58	18.55	-0.030	0.161	0.0000	0.00002
France	Scheme 25	S1111212_NMT_Reimbursement	77.93	79.45	1.520	1.951	0.0003	0.00093
France	Scheme 28	S1111212_NMT_Reimbursement	147.08	143.02	-4.063	2.762	0.0007	0.00247
France	Scheme 30	S1111212_NMT_Reimbursement	0.06	3.53	3.469	5879.661	0.0006	0.00211
France	Scheme 33	S1111212_NMT_Reimbursement	1.98	1.70	-0.277	13.997	0.0001	0.00017
France	Scheme 47	S1111212_NMT_Reimbursement	880.25	878.85	-1.406	0.160	0.0003	0.00086
France	Scheme 54	S1111212_NMT_Reimbursement	0.36	0.38	0.022	6.162	0.0000	0.00001
France	Scheme 55	S1111212_NMT_Reimbursement	0.91	0.92	0.017	1.874	0.0000	0.00001
France	Scheme 58	S1111212_NMT_Reimbursement	26.54	30.94	4.396	16.562	0.0008	0.00268
France	Scheme 60	S1111212_NMT_Reimbursement	1485.32	1483.36	-1.954	0.132	0.0004	0.00119
France	Scheme 63	S1111212_NMT_Reimbursement	71.27	71.38	0.106	0.149	0.0000	0.00006
France	Scheme 65	S1111212_NMT_Reimbursement	15.71	15.87	0.159	1.012	0.0000	0.00010
France	Scheme 69	S1111212_NMT_Reimbursement	35.03	27.79	-7.241	20.670	0.0013	0.00441
France	Scheme 81	S1111212_NMT_Reimbursement	654.64	656.03	1.391	0.212	0.0003	0.00085
France	Scheme 17	S1111222_NMT_Other_direct_provision	176.85	152.40	-24.451	13.826	0.0044	0.01489
France	Scheme 47	S1111222_NMT_Other_direct_provision	174.26	282.27	108.005	61.979	0.0196	0.06577
France	Scheme 16	S1111223_NMT_Reimbursement_of_pharmaceutical_products	37.77	35.53	-2.236	5.920	0.0004	0.00136
France	Scheme 19	S1111223_NMT_Reimbursement_of_pharmaceutical_products	60.11	59.67	-0.437	0.727	0.0001	0.00027
France	Scheme 30	S1111223_NMT_Reimbursement_of_pharmaceutical_products	16.73	4.42	-12.302	73.550	0.0022	0.00749
France	Scheme 69	S1111223_NMT_Reimbursement_of_pharmaceutical_products	0.00	26.17	26.170	0.000	0.0048	0.01594
France	Scheme 01	S1111224_NMT_Other_reimbursement	31624.37	31714.00	89.628	0.283	0.0163	0.05458
France	Scheme 05	S1111224_NMT_Other_reimbursement	247.54	251.23	3.693	1.492	0.0007	0.00225
France	Scheme 16	S1111224_NMT_Other_reimbursement	132.79	120.05	-12.735	9.591	0.0023	0.00775
France	Scheme 17	S1111224_NMT_Other_reimbursement	897.07	896.59	-0.480	0.054	0.0001	0.00029

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
France	Scheme 18	S1111224_NMT_Other_reimbursement	265.27	265.10	-0.163	0.061	0.0000	0.00010
France	Scheme 19	S1111224_NMT_Other_reimbursement	98.75	99.73	0.979	0.991	0.0002	0.00060
France	Scheme 25	S1111224_NMT_Other_reimbursement	188.44	192.46	4.021	2.134	0.0007	0.00245
France	Scheme 28	S1111224_NMT_Other_reimbursement	355.67	346.46	-9.202	2.587	0.0017	0.00560
France	Scheme 30	S1111224_NMT_Other_reimbursement	0.14	8.55	8.404	5876.923	0.0015	0.00512
France	Scheme 33	S1111224_NMT_Other_reimbursement	4.79	4.12	-0.663	13.853	0.0001	0.00040
France	Scheme 47	S1111224_NMT_Other_reimbursement	2128.61	2129.04	0.437	0.021	0.0001	0.00027
France	Scheme 54	S1111224_NMT_Other_reimbursement	0.86	0.92	0.054	6.250	0.0000	0.00003
France	Scheme 55	S1111224_NMT_Other_reimbursement	2.19	2.24	0.046	2.098	0.0000	0.00003
France	Scheme 58	S1111224_NMT_Other_reimbursement	64.18	74.95	10.766	16.774	0.0020	0.00656
France	Scheme 60	S1111224_NMT_Other_reimbursement	6401.96	6403.64	1.677	0.026	0.0003	0.00102
France	Scheme 63	S1111224_NMT_Other_reimbursement	80.68	80.94	0.261	0.324	0.0000	0.00016
France	Scheme 65	S1111224_NMT_Other_reimbursement	17.78	17.99	0.211	1.187	0.0000	0.00013
France	Scheme 69	S1111224_NMT_Other_reimbursement	84.71	67.33	-17.389	20.527	0.0032	0.01059
France	Scheme 81	S1111224_NMT_Other_reimbursement	1583.04	1589.26	6.228	0.393	0.0011	0.00379
France	Scheme 01	S1111230_NMT_Other_benefits_in_kind	2853.33	2875.26	21.931	0.769	0.0040	0.01335
France	Scheme 05	S1111230_NMT_Other_benefits_in_kind	22.33	22.78	0.443	1.984	0.0001	0.00027
France	Scheme 15	S1111230_NMT_Other_benefits_in_kind	0.55	0.00	-0.545	100.000	0.0001	0.00033
France	Scheme 16	S1111230_NMT_Other_benefits_in_kind	11.98	10.88	-1.097	9.156	0.0002	0.00067
France	Scheme 17	S1111230_NMT_Other_benefits_in_kind	80.94	81.29	0.348	0.430	0.0001	0.00021
France	Scheme 18	S1111230_NMT_Other_benefits_in_kind	23.93	24.04	0.101	0.422	0.0000	0.00006
France	Scheme 19	S1111230_NMT_Other_benefits_in_kind	8.91	9.04	0.132	1.482	0.0000	0.00008
France	Scheme 20	S1111230_NMT_Other_benefits_in_kind	4.06	4.08	0.020	0.493	0.0000	0.00001
France	Scheme 25	S1111230_NMT_Other_benefits_in_kind	17.00	17.45	0.447	2.629	0.0001	0.00027
France	Scheme 28	S1111230_NMT_Other_benefits_in_kind	32.09	31.41	-0.679	2.116	0.0001	0.00041
France	Scheme 30	S1111230_NMT_Other_benefits_in_kind	0.01	0.78	0.762	5861.538	0.0001	0.00046
France	Scheme 33	S1111230_NMT_Other_benefits_in_kind	0.43	0.37	-0.058	13.426	0.0000	0.00004
France	Scheme 47	S1111230_NMT_Other_benefits_in_kind	192.06	193.02	0.969	0.505	0.0002	0.00059
France	Scheme 58	S1111230_NMT_Other_benefits_in_kind	5.79	6.80	1.004	17.337	0.0002	0.00061

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
France	Scheme 60	S1111230_NMT_Other_benefits_in_kind	55.60	55.88	0.277	0.498	0.0001	0.00017
France	Scheme 63	S1111230_NMT_Other_benefits_in_kind	2.31	2.25	-0.068	2.939	0.0000	0.00004
France	Scheme 65	S1111230_NMT_Other_benefits_in_kind	0.51	0.50	-0.011	2.157	0.0000	0.00001
France	Scheme 69	S1111230_NMT_Other_benefits_in_kind	7.64	6.10	-1.539	20.136	0.0003	0.00094
France	Scheme 81	S1111230_NMT_Other_benefits_in_kind	142.83	144.09	1.256	0.879	0.0002	0.00076
France	Scheme 64	S1112224_MT_Other_reimbursement	1472.00	1470.02	-1.981	0.135	0.0004	0.00121
France	Scheme 65	S1112224_MT_Other_reimbursement	1.53	0.00	-1.530	100.000	0.0003	0.00093
France	Scheme 65	S1112230_MT_Other_benefits_in_kind	330.00	325.58	-4.423	1.340	0.0008	0.00269
France	Scheme 05	D1121111_NMT_Disability_pension	42.71	40.84	-1.868	4.374	0.0003	0.00560
France	Scheme 15	D1121111_NMT_Disability_pension	511.15	702.72	191.577	37.480	0.0348	0.57452
France	Scheme 18	D1121111_NMT_Disability_pension	446.83	448.24	1.407	0.315	0.0003	0.00422
France	Scheme 19	D1121111_NMT_Disability_pension	60.90	61.00	0.100	0.164	0.0000	0.00030
France	Scheme 27	D1121111_NMT_Disability_pension	1253.25	1258.00	4.750	0.379	0.0009	0.01424
France	Scheme 28	D1121111_NMT_Disability_pension	39.14	39.34	0.200	0.511	0.0000	0.00060
France	Scheme 34	D1121111_NMT_Disability_pension	0.00	195.00	195.000	0.000	0.0354	0.58479
France	Scheme 51	D1121111_NMT_Disability_pension	77.76	77.86	0.100	0.129	0.0000	0.00030
France	Scheme 63	D1121111_NMT_Disability_pension	1069.94	1105.54	35.596	3.327	0.0065	0.10675
France	Scheme 64	D1121111_NMT_Disability_pension	0.00	1004.96	1004.958	0.000	0.1827	3.01378
France	Scheme 69	D1121111_NMT_Disability_pension	0.13	0.46	0.335	268.000	0.0001	0.00100
France	Scheme 81	D1121111_NMT_Disability_pension	216.93	188.74	-28.190	12.995	0.0051	0.08454
France	Scheme 64	D1121114_NMT_Economic_integration_of_the_handicapped	1005.00	0.00	-1005.000	100.000	0.1827	3.01390
France	Scheme 53	D1121115_NMT_Other_cash_periodic_benefits	7.60	1.81	-5.785	76.128	0.0011	0.01735
France	Scheme 65	D1121115_NMT_Other_cash_periodic_benefits	108.00	36.27	-71.734	66.420	0.0130	0.21512
France	Scheme 34	D1121201_NMT_Accommodation	19.00	0.00	-19.000	100.000	0.0035	0.05698
France	Scheme 53	D1121201_NMT_Accommodation	15.93	2.65	-13.289	83.400	0.0024	0.03985
France	Scheme 54	D1121201_NMT_Accommodation	2.28	2.42	0.142	6.239	0.0000	0.00043
France	Scheme 55	D1121201_NMT_Accommodation	5.78	5.90	0.120	2.076	0.0000	0.00036
France	Scheme 56	D1121201_NMT_Accommodation	2.19	2.21	0.022	1.005	0.0000	0.00007
France	Scheme 57	D1121201_NMT_Accommodation	8.51	8.50	-0.011	0.129	0.0000	0.00003

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
France	Scheme 58	D1121201_NMT_Accommodation	37.79	39.62	1.830	4.843	0.0003	0.00549
France	Scheme 63	D1121201_NMT_Accommodation	9.40	8.59	-0.809	8.605	0.0001	0.00243
France	Scheme 65	D1121201_NMT_Accommodation	3160.31	3160.34	0.035	0.001	0.0000	0.00010
France	Scheme 15	D1122111_MT_Disability_pension	0.10	0.00	-0.100	100.000	0.0000	0.00030
France	Scheme 18	D1122111_MT_Disability_pension	0.10	0.00	-0.100	100.000	0.0000	0.00030
France	Scheme 19	D1122111_MT_Disability_pension	0.10	0.00	-0.100	100.000	0.0000	0.00030
France	Scheme 27	D1122111_MT_Disability_pension	1.35	1.21	-0.136	10.074	0.0000	0.00041
France	Scheme 28	D1122111_MT_Disability_pension	0.20	0.00	-0.200	100.000	0.0000	0.00060
France	Scheme 51	D1122111_MT_Disability_pension	0.10	0.00	-0.100	100.000	0.0000	0.00030
France	Scheme 69	D1122111_MT_Disability_pension	0.25	0.00	-0.250	100.000	0.0000	0.00075
France	Scheme 65	D1122113_MT_Care_allowance	841.84	908.63	66.789	7.934	0.0121	0.20029
France	Scheme 03	O1131111_NMT_Old_age_pension	72331.64	72378.39	46.753	0.065	0.0085	0.02198
France	Scheme 15	O1131111_NMT_Old_age_pension	34967.72	34767.51	-200.215	0.573	0.0364	0.09412
France	Scheme 16	O1131111_NMT_Old_age_pension	1673.22	1537.15	-136.073	8.132	0.0247	0.06397
France	Scheme 19	O1131111_NMT_Old_age_pension	793.08	793.95	0.871	0.110	0.0002	0.00041
France	Scheme 20	O1131111_NMT_Old_age_pension	572.60	571.60	-1.000	0.175	0.0002	0.00047
France	Scheme 27	O1131111_NMT_Old_age_pension	9261.90	9206.30	-55.605	0.600	0.0101	0.02614
France	Scheme 28	O1131111_NMT_Old_age_pension	3856.48	3870.42	13.944	0.362	0.0025	0.00655
France	Scheme 34	O1131111_NMT_Old_age_pension	0.00	6.00	6.000	0.000	0.0011	0.00282
France	Scheme 40	O1131111_NMT_Old_age_pension	53.94	52.00	-1.940	3.597	0.0004	0.00091
France	Scheme 51	O1131111_NMT_Old_age_pension	2639.28	2640.28	1.000	0.038	0.0002	0.00047
France	Scheme 63	O1131111_NMT_Old_age_pension	675.00	698.06	23.064	3.417	0.0042	0.01084
France	Scheme 69	O1131111_NMT_Old_age_pension	207.80	207.71	-0.085	0.041	0.0000	0.00004
France	Scheme 81	O1131111_NMT_Old_age_pension	6251.84	6271.63	19.792	0.317	0.0036	0.00930
France	Scheme 58	O1131121_NMT_Other_cash_lump_sum_benefits	40.53	41.34	0.814	2.009	0.0001	0.00038
France	Scheme 27	O1131203_NMT_Other_benefits_in_kind	14.30	13.65	-0.653	4.566	0.0001	0.00031
France	Scheme 81	O1131203_NMT_Other_benefits_in_kind	0.00	5.09	5.090	0.000	0.0009	0.00239
France	Scheme 03	O1132111_MT_Old_age_pension	1739.96	1669.61	-70.355	4.043	0.0128	0.03307
France	Scheme 15	O1132111_MT_Old_age_pension	1.00	0.00	-1.000	100.000	0.0002	0.00047

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
France	Scheme 27	O1132111_MT_Old_age_pension	0.40	0.29	-0.114	28.500	0.0000	0.00005
France	Scheme 63	O1132111_MT_Old_age_pension	0.00	8.98	8.979	0.000	0.0016	0.00422
France	Scheme 65	O1132111_MT_Old_age_pension	0.00	61.02	61.020	0.000	0.0111	0.02868
France	Scheme 53	O1132114_MT_Care_allowance	0.00	36.20	36.201	0.000	0.0066	0.01702
France	Scheme 63	O1132114_MT_Care_allowance	8.94	0.00	-8.938	100.000	0.0016	0.00420
France	Scheme 65	O1132114_MT_Care_allowance	4866.75	4734.85	-131.900	2.710	0.0240	0.06200
France	Scheme 65	O1132201_MT_Accommodation	1084.70	1225.62	140.920	12.992	0.0256	0.06625
France	Scheme 27	O1132202_MT_Assistance_in_carrying_out_daily_tasks	26.53	29.00	2.470	9.310	0.0004	0.00116
France	Scheme 53	O1132202_MT_Assistance_in_carrying_out_daily_tasks	9.40	0.00	-9.395	100.000	0.0017	0.00442
France	Scheme 54	O1132202_MT_Assistance_in_carrying_out_daily_tasks	1.34	1.43	0.084	6.259	0.0000	0.00004
France	Scheme 55	O1132202_MT_Assistance_in_carrying_out_daily_tasks	3.41	3.48	0.071	2.084	0.0000	0.00003
France	Scheme 56	O1132202_MT_Assistance_in_carrying_out_daily_tasks	1.29	1.30	0.013	1.007	0.0000	0.00001
France	Scheme 58	O1132202_MT_Assistance_in_carrying_out_daily_tasks	9.40	7.88	-1.519	16.168	0.0003	0.00071
France	Scheme 65	O1132202_MT_Assistance_in_carrying_out_daily_tasks	52.20	66.53	14.331	27.454	0.0026	0.00674
France	Scheme 03	O1132203_MT_Other_benefits_in_kind	31.89	55.50	23.610	74.036	0.0043	0.01110
France	Scheme 27	O1132203_MT_Other_benefits_in_kind	10.82	12.98	2.157	19.935	0.0004	0.00101
France	Scheme 53	O1132203_MT_Other_benefits_in_kind	2.39	0.36	-2.035	85.111	0.0004	0.00096
France	Scheme 58	O1132203_MT_Other_benefits_in_kind	2.39	2.01	-0.379	15.851	0.0001	0.00018
France	Scheme 65	O1132203_MT_Other_benefits_in_kind	3413.60	3413.45	-0.145	0.004	0.0000	0.00007
France	Scheme 81	O1132203_MT_Other_benefits_in_kind	8.17	3.08	-5.090	62.301	0.0009	0.00239
France	Scheme 01	V1141111_NMT_Survivors_pension	997.65	1015.56	17.910	1.795	0.0033	0.04927
France	Scheme 05	V1141111_NMT_Survivors_pension	5.99	5.73	-0.265	4.424	0.0000	0.00073
France	Scheme 15	V1141111_NMT_Survivors_pension	5475.92	5579.64	103.721	1.894	0.0189	0.28535
France	Scheme 16	V1141111_NMT_Survivors_pension	277.75	260.29	-17.465	6.288	0.0032	0.04805
France	Scheme 27	V1141111_NMT_Survivors_pension	907.23	954.10	46.873	5.167	0.0085	0.12895
France	Scheme 63	V1141111_NMT_Survivors_pension	850.32	817.99	-32.331	3.802	0.0059	0.08895
France	Scheme 15	V1141121_NMT_Death_grant	57.16	12.40	-44.758	78.303	0.0081	0.12313
France	Scheme 34	V1141121_NMT_Death_grant	0.00	9.00	9.000	0.000	0.0016	0.02476
France	Scheme 01	V1142111_MT_Survivors_pension	17.91	0.00	-17.910	100.000	0.0033	0.04927

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
France	Scheme 27	V1142201_MT_Funeral_expenses	1.00	1.26	0.257	25.700	0.0000	0.00071
France	Scheme 60	V1142201_MT_Funeral_expenses	24.15	24.75	0.600	2.485	0.0001	0.00165
France	Scheme 05	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	14.68	14.04	-0.639	4.353	0.0001	0.00137
France	Scheme 53	F1151113_NMT_Family_or_child_allowance	670.74	667.79	-2.952	0.440	0.0005	0.00631
France	Scheme 54	F1151113_NMT_Family_or_child_allowance	95.22	101.17	5.948	6.247	0.0011	0.01271
France	Scheme 55	F1151113_NMT_Family_or_child_allowance	241.71	246.75	5.036	2.083	0.0009	0.01076
France	Scheme 56	F1151113_NMT_Family_or_child_allowance	91.56	92.47	0.916	1.000	0.0002	0.00196
France	Scheme 57	F1151113_NMT_Family_or_child_allowance	356.03	355.57	-0.457	0.128	0.0001	0.00098
France	Scheme 58	F1151113_NMT_Family_or_child_allowance	1136.40	1122.57	-13.827	1.217	0.0025	0.02955
France	Scheme 58	F1151123_NMT_Other_cash_lump_sum_benefits	76.50	94.99	18.495	24.177	0.0034	0.03953
France	Scheme 53	F1151204_NMT_Other_benefits_in_kind	34.90	10.61	-24.287	69.588	0.0044	0.05191
France	Scheme 65	F1151204_NMT_Other_benefits_in_kind	2906.36	2755.41	-150.946	5.194	0.0274	0.32264
France	Scheme 02	F1152113_MT_Family_or_child_allowance	6976.24	6974.09	-2.150	0.031	0.0004	0.00460
France	Scheme 53	F1152113_MT_Family_or_child_allowance	0.05	0.00	-0.048	100.000	0.0000	0.00010
France	Scheme 63	F1152113_MT_Family_or_child_allowance	3599.00	3340.58	-258.423	7.180	0.0470	0.55237
France	Scheme 65	F1152113_MT_Family_or_child_allowance	154.93	112.02	-42.913	27.699	0.0078	0.09173
France	Scheme 63	F1152123_MT_Other_cash_lump_sum_benefits	23.53	0.00	-23.526	100.000	0.0043	0.05029
France	Scheme 65	F1152201_MT_Child_day_care	0.00	5.66	5.661	0.000	0.0010	0.01210
France	Scheme 58	F1152203_MT_Home_help	87.43	105.06	17.636	20.173	0.0032	0.03770
France	Scheme 02	F1152204_MT_Other_benefits_in_kind	714.96	726.81	11.855	1.658	0.0022	0.02534
France	Scheme 18	F1152204_MT_Other_benefits_in_kind	1.64	1.65	0.010	0.610	0.0000	0.00002
France	Scheme 25	F1152204_MT_Other_benefits_in_kind	1.29	1.30	0.012	0.932	0.0000	0.00003
France	Scheme 53	F1152204_MT_Other_benefits_in_kind	23.23	0.09	-23.140	99.621	0.0042	0.04946
France	Scheme 54	F1152204_MT_Other_benefits_in_kind	6.94	7.38	0.433	6.236	0.0001	0.00093
France	Scheme 55	F1152204_MT_Other_benefits_in_kind	8.42	8.60	0.176	2.089	0.0000	0.00038
France	Scheme 56	F1152204_MT_Other_benefits_in_kind	3.19	3.22	0.032	1.003	0.0000	0.00007
France	Scheme 57	F1152204_MT_Other_benefits_in_kind	12.41	12.39	-0.016	0.129	0.0000	0.00003
France	Scheme 58	F1152204_MT_Other_benefits_in_kind	274.58	330.98	56.409	20.544	0.0103	0.12057
France	Scheme 63	F1152204_MT_Other_benefits_in_kind	110.00	109.60	-0.400	0.364	0.0001	0.00085

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
France	Scheme 65	F1152204_MT_Other_benefits_in_kind	4611.04	4610.84	-0.200	0.004	0.0000	0.00043
France	Scheme 58	U1161112_NMT_Partial_unemployment_benefit	235.05	239.77	4.723	2.009	0.0009	0.01399
France	Scheme 15	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons	8.14	47.77	39.632	486.820	0.0072	0.11742
France	Scheme 34	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons	0.00	19.00	19.000	0.000	0.0035	0.05629
France	Scheme 58	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons	834.82	851.59	16.774	2.009	0.0030	0.04970
France	Scheme 63	U1161113_NMT_Early_retirement_benefit_for_labour_market_reasons	423.00	452.78	29.784	7.041	0.0054	0.08824
France	Scheme 63	U1161114_NMT_Vocational_training_allowance	450.61	454.07	3.457	0.767	0.0006	0.01024
France	Scheme 64	U1161114_NMT_Vocational_training_allowance	455.15	402.90	-52.255	11.481	0.0095	0.15482
France	Scheme 54	U1161122_NMT_Redundancy_compensation	50.05	53.17	3.126	6.246	0.0006	0.00926
France	Scheme 55	U1161122_NMT_Redundancy_compensation	127.04	129.69	2.647	2.084	0.0005	0.00784
France	Scheme 56	U1161122_NMT_Redundancy_compensation	48.12	48.60	0.481	1.000	0.0001	0.00143
France	Scheme 57	U1161122_NMT_Redundancy_compensation	187.13	186.89	-0.240	0.128	0.0000	0.00071
France	Scheme 58	U1161122_NMT_Redundancy_compensation	3679.67	3753.61	73.938	2.009	0.0134	0.21906
France	Scheme 64	U1161123_NMT_Other_cash_lump_sum_benefits	49.00	33.98	-15.021	30.655	0.0027	0.04450
France	Scheme 64	U1161204_NMT_Other_benefits_in_kind	817.00	416.99	-400.013	48.961	0.0727	1.18515
France	Scheme 64	U1162111_MT_Full_unemployment_benefit	2785.00	3102.10	317.101	11.386	0.0576	0.93950
France	Scheme 02	H1172211_MT_Social_Housing	77.04	77.95	0.905	1.175	0.0002	0.00630
France	Scheme 64	H1172211_MT_Social_Housing	5228.62	5422.99	194.366	3.717	0.0353	1.35288
France	Scheme 02	H1172212_MT_Other_rent_benefit	2997.23	3031.89	34.659	1.156	0.0063	0.24124
France	Scheme 29	H1172212_MT_Other_rent_benefit	163.11	163.10	-0.010	0.006	0.0000	0.00007
France	Scheme 64	H1172212_MT_Other_rent_benefit	4704.47	4747.32	42.844	0.911	0.0078	0.29821
France	Scheme 02	H1172220_MT_Benefit_to_owner_occupiers	594.17	558.61	-35.559	5.985	0.0065	0.24751
France	Scheme 64	H1172220_MT_Benefit_to_owner_occupiers	584.75	458.70	-126.058	21.557	0.0229	0.87742
France	Scheme 65	E1182111_MT_Income_support	6003.05	5980.75	-22.303	0.372	0.0041	0.26104
France	Scheme 63	E1182121_MT_Other_cash_lump_sum_benefits	50.01	50.09	0.088	0.176	0.0000	0.00103
France	Scheme 66	E1182121_MT_Other_cash_lump_sum_benefits	1431.00	1447.00	16.000	1.118	0.0029	0.18727
France	Scheme 63	E1182203_MT_Other_benefits_in_kind	60.28	60.19	-0.087	0.144	0.0000	0.00102
France	Scheme 64	E1182203_MT_Other_benefits_in_kind	152.00	134.08	-17.917	11.788	0.0033	0.20971
Germany	Scheme 10	S1111111_NMT_Paid_sick_leave	1.50	1.49	-0.013	0.894	0.0000	0.00001

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Germany	Scheme 14	S1111111_NMT_Paid_sick_leave	25136.35	25139.67	3.323	0.013	0.0005	0.00172
Germany	Scheme 13	S1111211_NMT_Direct_provision	4279.61	4077.87	-201.739	4.714	0.0311	0.10434
Germany	Scheme 17	S1111211_NMT_Direct_provision	100.08	100.01	-0.072	0.072	0.0000	0.00004
Germany	Scheme 18	S1111211_NMT_Direct_provision	30.53	30.15	-0.377	1.235	0.0001	0.00019
Germany	Scheme 13	S1111212_NMT_Reimbursement	48.12	45.86	-2.269	4.714	0.0004	0.00117
Germany	Scheme 13	S1111221_NMT_Direct_provision_of_pharmaceutical_products	2609.17	2486.18	-122.995	4.714	0.0190	0.06361
Germany	Scheme 17	S1111221_NMT_Direct_provision_of_pharmaceutical_products	61.02	60.97	-0.044	0.072	0.0000	0.00002
Germany	Scheme 09	S1111222_NMT_Other_direct_provision	0.56	0.72	0.153	27.155	0.0000	0.00008
Germany	Scheme 13	S1111222_NMT_Other_direct_provision	3625.56	3455.16	-170.397	4.700	0.0263	0.08813
Germany	Scheme 17	S1111222_NMT_Other_direct_provision	84.50	84.44	-0.061	0.072	0.0000	0.00003
Germany	Scheme 18	S1111222_NMT_Other_direct_provision	74.83	76.52	1.690	2.259	0.0003	0.00087
Germany	Scheme 13	S1111230_NMT_Other_benefits_in_kind	512.75	488.58	-24.171	4.714	0.0037	0.01250
Germany	Scheme 18	S1111230_NMT_Other_benefits_in_kind	54.00	50.07	-3.934	7.285	0.0006	0.00203
Germany	Scheme 18	S1112230_MT_Other_benefits_in_kind	6.85	6.70	-0.153	2.229	0.0000	0.00008
Germany	Scheme 01	D1121111_NMT_Disability_pension	2094.75	2094.79	0.038	0.002	0.0000	0.00008
Germany	Scheme 18	D1121111_NMT_Disability_pension	0.66	0.68	0.016	2.417	0.0000	0.00003
Germany	Scheme 10	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	118.40	112.46	-5.940	5.017	0.0009	0.01195
Germany	Scheme 11	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	3853.20	3923.55	70.353	1.826	0.0109	0.14155
Germany	Scheme 16	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	519.16	519.15	-0.015	0.003	0.0000	0.00003
Germany	Scheme 18	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	196.40	182.72	-13.677	6.964	0.0021	0.02752
Germany	Scheme 18	D1121204_NMT_Other_benefits_in_kind	107.04	106.90	-0.142	0.133	0.0000	0.00029
Germany	Scheme 18	D1122115_MT_Other_cash_periodic_benefits	18.55	19.83	1.281	6.904	0.0002	0.00258
Germany	Scheme 22	D1122115_MT_Other_cash_periodic_benefits	1142.44	977.16	-165.285	14.468	0.0255	0.33255
Germany	Scheme 18	D1122123_MT_Other_cash_lump_sum_benefits	3.93	1.94	-1.989	50.677	0.0003	0.00400
Germany	Scheme 18	D1122201_MT_Accommodation	244.78	197.88	-46.892	19.157	0.0072	0.09435
Germany	Scheme 18	D1122204_MT_Other_benefits_in_kind	190.00	187.02	-2.976	1.566	0.0005	0.00599
Germany	Scheme 01	O1131111_NMT_Old_age_pension	156696.77	156697.24	0.464	0.000	0.0001	0.00020
Germany	Scheme 10	O1131111_NMT_Old_age_pension	2239.62	2349.55	109.935	4.909	0.0170	0.04788
Germany	Scheme 11	O1131111_NMT_Old_age_pension	22201.84	22608.15	406.319	1.830	0.0627	0.17695

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Germany	Scheme 16	O1131111_NMT_Old_age_pension	6498.91	6498.70	-0.204	0.003	0.0000	0.00009
Germany	Scheme 18	O1131111_NMT_Old_age_pension	721.29	721.12	-0.176	0.024	0.0000	0.00008
Germany	Scheme 10	O1131112_NMT_Anticiped_old_age_pension	110.00	120.00	10.000	9.091	0.0015	0.00436
Germany	Scheme 11	O1131112_NMT_Anticiped_old_age_pension	4100.00	4200.00	100.000	2.439	0.0154	0.04355
Germany	Scheme 16	O1131112_NMT_Anticiped_old_age_pension	959.10	959.08	-0.017	0.002	0.0000	0.00001
Germany	Scheme 16	O1131121_NMT_Other_cash_lump_sum_benefits	21.98	21.65	-0.331	1.507	0.0001	0.00014
Germany	Scheme 18	O1132111_MT_Old_age_pension	10.78	9.33	-1.443	13.394	0.0002	0.00063
Germany	Scheme 18	O1132115_MT_Other_cash_periodic_benefits	2.00	2.14	0.138	6.904	0.0000	0.00006
Germany	Scheme 18	O1132202_MT_Assistance_in_carrying_out_daily_tasks	7.33	3.79	-3.534	48.237	0.0005	0.00154
Germany	Scheme 01	V1141111_NMT_Survivors_pension	38918.38	38918.57	0.191	0.000	0.0000	0.00038
Germany	Scheme 10	V1141111_NMT_Survivors_pension	546.91	547.34	0.436	0.080	0.0001	0.00087
Germany	Scheme 11	V1141111_NMT_Survivors_pension	6373.34	6488.90	115.560	1.813	0.0178	0.23037
Germany	Scheme 16	V1141111_NMT_Survivors_pension	1148.75	1149.14	0.391	0.034	0.0001	0.00078
Germany	Scheme 18	V1141111_NMT_Survivors_pension	884.59	883.58	-1.008	0.114	0.0002	0.00201
Germany	Scheme 11	V1141121_NMT_Death_grant	292.91	298.23	5.315	1.815	0.0008	0.01060
Germany	Scheme 16	V1141121_NMT_Death_grant	14.09	14.04	-0.047	0.334	0.0000	0.00009
Germany	Scheme 16	V1141122_NMT_Other_cash_lump_sum_benefits	0.27	0.60	0.329	121.068	0.0001	0.00066
Germany	Scheme 13	V1141201_NMT_Funeral_expenses	294.39	122.72	-171.671	58.315	0.0265	0.34224
Germany	Scheme 18	V1141201_NMT_Funeral_expenses	36.00	30.94	-5.063	14.064	0.0008	0.01009
Germany	Scheme 18	V1142111_MT_Survivors_pension	9.78	9.33	-0.443	4.535	0.0001	0.00088
Germany	Scheme 18	V1142112_MT_Other_cash_periodic_benefits	86.88	92.88	5.999	6.904	0.0009	0.01196
Germany	Scheme 14	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	1175.19	1174.80	-0.391	0.033	0.0001	0.00057
Germany	Scheme 08	F1151112_NMT_Parental_leave_benefit	0.00	1709.66	1709.663	0.000	0.2639	2.49140
Germany	Scheme 08	F1151113_NMT_Family_or_child_allowance	1709.66	0.00	-1709.663	100.000	0.2639	2.49140
Germany	Scheme 12	F1151113_NMT_Family_or_child_allowance	2891.42	2893.51	2.095	0.072	0.0003	0.00305
Germany	Scheme 17	F1151113_NMT_Family_or_child_allowance	889.90	889.26	-0.640	0.072	0.0001	0.00093
Germany	Scheme 18	F1151113_NMT_Family_or_child_allowance	15.95	14.95	-1.000	6.271	0.0002	0.00146
Germany	Scheme 08	F1152112_MT_Parental_leave_benefit	0.00	2240.88	2240.877	0.000	0.3458	3.26550
Germany	Scheme 08	F1152113_MT_Family_or_child_allowance	2241.10	0.00	-2241.099	100.000	0.3459	3.26583

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Germany	Scheme 18	F1152113_MT_Family_or_child_allowance	1.00	0.66	-0.342	34.168	0.0001	0.00050
Germany	Scheme 22	F1152113_MT_Family_or_child_allowance	48.68	47.68	-1.000	2.054	0.0002	0.00146
Germany	Scheme 23	F1152201_MT_Child_day_care	10663.56	10421.08	-242.481	2.274	0.0374	0.35335
Germany	Scheme 23	F1152204_MT_Other_benefits_in_kind	8590.14	8438.58	-151.555	1.764	0.0234	0.22085
Germany	Scheme 18	U1162114_MT_Vocational_training_allowance	3.00	2.92	-0.080	2.683	0.0000	0.00021
Germany	Scheme 18	H1172212_MT_Other_rent_benefit	1.00	1.08	0.076	7.595	0.0000	0.00052
Germany	Scheme 22	H1172212_MT_Other_rent_benefit	125.50	151.34	25.838	20.588	0.0040	0.17543
Germany	Scheme 29	H1172212_MT_Other_rent_benefit	13625.79	13631.50	5.714	0.042	0.0009	0.03879
Germany	Scheme 22	E1182111_MT_Income_support	3175.95	3277.48	101.530	3.197	0.0157	2.46025
Germany	Scheme 18	E1182203_MT_Other_benefits_in_kind	6.83	7.50	0.676	9.898	0.0001	0.01637
Hungary	Scheme 03	D1121203_NMT_Rehabilitation	18353.18	22533.85	4180.665	22.779	0.0751	0.78537
Hungary	Scheme 03	F1151204_NMT_Other_benefits_in_kind	21454.38	22304.56	850.177	3.963	0.0153	0.11932
Hungary	Scheme 06	F1152113_MT_Family_or_child_allowance	5796.07	3482.58	-2313.492	39.915	0.0416	0.32468
Hungary	Scheme 03	E1181202_NMT_Rehabilitation_of_alcohol_and_drugs_abusers	3736.17	8790.13	5053.959	135.271	0.0908	12.50449
Hungary	Scheme 02	E1182203_MT_Other_benefits_in_kind	10714.16	629.36	-10084.801	94.126	0.1812	24.95178
Ireland	Scheme 09	S1111111_NMT_Paid_sick_leave	605.40	647.30	41.908	6.922	0.1257	0.30584
Ireland	Scheme 11	S1111111_NMT_Paid_sick_leave	146.99	151.71	4.721	3.212	0.0142	0.03445
Ireland	Scheme 04	D1121112_NMT_Early_retirement_benefit_due_to_reduced_capacity_to_work	96.28	96.30	0.018	0.019	0.0001	0.00098
Ireland	Scheme 04	O1131111_NMT_Old_age_pension	2753.08	2752.88	-0.198	0.007	0.0006	0.00261
Ireland	Scheme 08	O1131111_NMT_Old_age_pension	1138.92	1138.89	-0.028	0.002	0.0001	0.00037
Ireland	Scheme 10	O1131111_NMT_Old_age_pension	284.69	308.73	24.042	8.445	0.0721	0.31703
Ireland	Scheme 24	O1131111_NMT_Old_age_pension	1696.00	1545.84	-150.160	8.854	0.4505	1.98008
Ireland	Scheme 04	O1131112_NMT_Anticiped_old_age_pension	78.91	78.93	0.016	0.020	0.0000	0.00021
Ireland	Scheme 04	O1131115_NMT_Other_cash_periodic_benefits	-0.18	0.00	0.182	0.000	0.0005	0.00240
Ireland	Scheme 04	F1151114_NMT_Other_cash_periodic_benefits	100.87	100.89	0.021	0.021	0.0001	0.00043
Ireland	Scheme 20	H1172211_MT_Social_Housing	522.40	644.35	121.944	23.343	0.3658	23.30757
Italy	Scheme 18	S1111111_NMT_Paid_sick_leave	4989.00	4978.00	-11.000	0.220	0.0028	0.01069
Italy	Scheme 02	S1111211_NMT_Direct_provision	52684.00	52512.00	-172.000	0.326	0.0437	0.16721
Italy	Scheme 02	S1111222_NMT_Other_direct_provision	30239.00	30148.00	-91.000	0.301	0.0231	0.08847

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Italy	Scheme 03	D1121111_NMT_Disability_pension	2256.00	2272.00	16.000	0.709	0.0041	0.06771
Italy	Scheme 05	D1121111_NMT_Disability_pension	166.00	175.00	9.000	5.422	0.0023	0.03809
Italy	Scheme 08	D1121111_NMT_Disability_pension	604.00	633.00	29.000	4.801	0.0074	0.12272
Italy	Scheme 10	D1121111_NMT_Disability_pension	522.00	546.00	24.000	4.598	0.0061	0.10156
Italy	Scheme 11	D1121111_NMT_Disability_pension	18.00	19.00	1.000	5.556	0.0003	0.00423
Italy	Scheme 14	D1121111_NMT_Disability_pension	3096.00	3084.00	-12.000	0.388	0.0030	0.05078
Italy	Scheme 16	D1121111_NMT_Disability_pension	61.00	65.00	4.000	6.557	0.0010	0.01693
Italy	Scheme 22	D1121111_NMT_Disability_pension	19.00	28.00	9.000	47.368	0.0023	0.03809
Italy	Scheme 25	D1122115_MT_Other_cash_periodic_benefits	284.00	283.00	-1.000	0.352	0.0003	0.00423
Italy	Scheme 24	D1122201_MT_Accommodation	62.00	56.00	-6.000	9.677	0.0015	0.02539
Italy	Scheme 25	D1122202_MT_Assistance_in_carrying_out_daily_tasks	220.00	218.00	-2.000	0.909	0.0005	0.00846
Italy	Scheme 03	O1131111_NMT_Old_age_pension	75788.00	76261.00	473.000	0.624	0.1202	0.23377
Italy	Scheme 05	O1131111_NMT_Old_age_pension	6470.00	6461.00	-9.000	0.139	0.0023	0.00445
Italy	Scheme 08	O1131111_NMT_Old_age_pension	23452.00	23423.00	-29.000	0.124	0.0074	0.01433
Italy	Scheme 10	O1131111_NMT_Old_age_pension	17772.00	17748.00	-24.000	0.135	0.0061	0.01186
Italy	Scheme 11	O1131111_NMT_Old_age_pension	2109.00	2108.00	-1.000	0.047	0.0003	0.00049
Italy	Scheme 21	O1131111_NMT_Old_age_pension	339.00	342.00	3.000	0.885	0.0008	0.00148
Italy	Scheme 22	O1131111_NMT_Old_age_pension	707.00	1084.00	377.000	53.324	0.0958	0.18633
Italy	Scheme 20	O1131121_NMT_Other_cash_lump_sum_benefits	516.00	346.00	-170.000	32.946	0.0432	0.08402
Italy	Scheme 22	O1131121_NMT_Other_cash_lump_sum_benefits	1343.00	1595.00	252.000	18.764	0.0640	0.12455
Italy	Scheme 25	O1132115_MT_Other_cash_periodic_benefits	135.00	165.00	30.000	22.222	0.0076	0.01483
Italy	Scheme 24	O1132201_MT_Accommodation	87.00	62.00	-25.000	28.736	0.0064	0.01236
Italy	Scheme 25	O1132201_MT_Accommodation	937.00	936.00	-1.000	0.107	0.0003	0.00049
Italy	Scheme 26	O1132201_MT_Accommodation	551.00	550.00	-1.000	0.181	0.0003	0.00049
Italy	Scheme 25	O1132202_MT_Assistance_in_carrying_out_daily_tasks	397.00	395.00	-2.000	0.504	0.0005	0.00099
Italy	Scheme 03	V1141111_NMT_Survivors_pension	17437.00	16948.00	-489.000	2.804	0.1243	1.28559
Italy	Scheme 14	V1141111_NMT_Survivors_pension	1144.00	1150.00	6.000	0.524	0.0015	0.01577
Italy	Scheme 16	V1141111_NMT_Survivors_pension	22.00	24.00	2.000	9.091	0.0005	0.00526
Italy	Scheme 21	V1141111_NMT_Survivors_pension	174.00	175.00	1.000	0.575	0.0003	0.00263

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Italy	Scheme 22	V1141111_NMT_Survivors_pension	199.00	305.00	106.000	53.266	0.0269	0.27868
Italy	Scheme 07	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	1951.00	1949.00	-2.000	0.103	0.0005	0.01079
Italy	Scheme 08	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	490.00	493.00	3.000	0.612	0.0008	0.01618
Italy	Scheme 10	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	41.00	39.00	-2.000	4.878	0.0005	0.01079
Italy	Scheme 11	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	107.00	108.00	1.000	0.935	0.0003	0.00539
Italy	Scheme 07	F1151113_NMT_Family_or_child_allowance	3147.00	0.00	-3147.000	100.000	0.7997	16.97319
Italy	Scheme 08	F1151113_NMT_Family_or_child_allowance	2312.00	0.00	-2312.000	100.000	0.5875	12.46966
Italy	Scheme 11	F1151113_NMT_Family_or_child_allowance	22.00	0.00	-22.000	100.000	0.0056	0.11866
Italy	Scheme 14	F1151113_NMT_Family_or_child_allowance	136.00	0.00	-136.000	100.000	0.0346	0.73351
Italy	Scheme 20	F1151113_NMT_Family_or_child_allowance	741.00	0.00	-741.000	100.000	0.1883	3.99655
Italy	Scheme 25	F1151201_NMT_Child_day_care	2390.00	2385.00	-5.000	0.209	0.0013	0.02697
Italy	Scheme 07	F1152113_MT_Family_or_child_allowance	0.00	2839.00	2839.000	0.000	0.7214	15.31201
Italy	Scheme 08	F1152113_MT_Family_or_child_allowance	413.00	3036.00	2623.000	635.109	0.6665	14.14703
Italy	Scheme 11	F1152113_MT_Family_or_child_allowance	0.00	19.00	19.000	0.000	0.0048	0.10248
Italy	Scheme 14	F1152113_MT_Family_or_child_allowance	0.00	136.00	136.000	0.000	0.0346	0.73351
Italy	Scheme 20	F1152113_MT_Family_or_child_allowance	0.00	701.00	701.000	0.000	0.1781	3.78081
Italy	Scheme 24	F1152114_MT_Other_cash_periodic_benefits	916.00	869.00	-47.000	5.131	0.0119	0.25349
Italy	Scheme 25	F1152114_MT_Other_cash_periodic_benefits	258.00	389.00	131.000	50.775	0.0333	0.70654
Italy	Scheme 25	F1152202_MT_Accommodation	805.00	797.00	-8.000	0.994	0.0020	0.04315
Italy	Scheme 19	F1152204_MT_Other_benefits_in_kind	2950.00	3298.00	348.000	11.797	0.0884	1.87692
Italy	Scheme 24	F1152204_MT_Other_benefits_in_kind	209.00	205.00	-4.000	1.914	0.0010	0.02157
Italy	Scheme 25	F1152204_MT_Other_benefits_in_kind	778.00	775.00	-3.000	0.386	0.0008	0.01618
Italy	Scheme 05	U1161111_NMT_Full_unemployment_benefit	413.00	412.00	-1.000	0.242	0.0003	0.01425
Italy	Scheme 08	U1161111_NMT_Full_unemployment_benefit	2425.00	2426.00	1.000	0.041	0.0003	0.01425
Italy	Scheme 05	U1161112_NMT_Partial_unemployment_benefit	0.00	1.00	1.000	0.000	0.0003	0.01425
Italy	Scheme 08	U1161112_NMT_Partial_unemployment_benefit	450.00	449.00	-1.000	0.222	0.0003	0.01425
Italy	Scheme 25	H1172212_MT_Other_rent_benefit	317.00	314.00	-3.000	0.946	0.0008	0.94637
Italy	Scheme 24	E1182201_MT_Accommodation	337.00	371.00	34.000	10.089	0.0086	4.32020
Italy	Scheme 25	E1182201_MT_Accommodation	48.00	50.00	2.000	4.167	0.0005	0.25413

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Latvia	Scheme 16	S1111211_NMT_Direct_provision	198.27	210.53	12.264	6.185	0.7781	2.61868
Latvia	Scheme 16	S1111222_NMT_Other_direct_provision	114.92	133.27	18.346	15.964	1.1639	3.91740
Latvia	Scheme 16	S1111223_NMT_Reimbursement_of_pharmaceutical_products	63.65	63.72	0.070	0.110	0.0044	0.01495
Latvia	Scheme 11	D1121203_NMT_Rehabilitation	4.08	4.11	0.031	0.766	0.0020	0.02851
Latvia	Scheme 24	O1131112_NMT_Anticiped_old_age_pension	18.87	18.85	-0.023	0.124	0.0015	0.00330
Latvia	Scheme 23	V1141121_NMT_Death_grant	5.25	6.72	1.476	28.128	0.0936	4.83442
Latvia	Scheme 01	F1151112_NMT_Parental_leave_benefit	45.81	45.09	-0.724	1.581	0.0459	0.41716
Latvia	Scheme 10	U1161122_NMT_Redundancy_compensation	0.00	9.33	9.332	0.000	0.5921	18.20073
Latvia	Scheme 11	U1161202_NMT_Vocational_training	3.02	3.07	0.059	1.961	0.0038	0.11532
Lithuania	Scheme 28	S1111230_NMT_Other_benefits_in_kind	0.00	0.80	0.798	0.000	0.0058	0.01888
Lithuania	Scheme 28	D1121123_NMT_Other_cash_lump_sum_benefits	0.00	4.26	4.258	0.000	0.0310	0.29892
Lithuania	Scheme 06	D1121204_NMT_Other_benefits_in_kind	55.89	59.19	3.300	5.905	0.0240	0.23165
Lithuania	Scheme 12	V1141111_NMT_Survivors_pension	26.97	27.00	0.024	0.087	0.0002	0.00462
Lithuania	Scheme 28	V1141121_NMT_Death_grant	0.00	17.83	17.831	0.000	0.1296	3.48821
Lithuania	Scheme 22	F1151202_NMT_Accommodation	14.33	7.17	-7.167	50.000	0.0521	0.59628
Lithuania	Scheme 21	F1152204_MT_Other_benefits_in_kind	0.25	0.00	-0.253	100.000	0.0018	0.02102
Lithuania	Scheme 27	U1161112_NMT_Partial_unemployment_benefit	0.00	1.11	1.110	0.000	0.0081	0.43174
Lithuania	Scheme 05	U1161122_NMT_Redundancy_compensation	0.00	2.46	2.455	0.000	0.0178	0.95507
Lithuania	Scheme 27	U1161122_NMT_Redundancy_compensation	0.00	3.73	3.730	0.000	0.0271	1.45108
Lithuania	Scheme 28	U1161122_NMT_Redundancy_compensation	0.00	110.18	110.182	0.000	0.8008	42.86383
Lithuania	Scheme 27	U1161123_NMT_Other_cash_lump_sum_benefits	0.00	8.55	8.549	0.000	0.0621	3.32596
Lithuania	Scheme 18	E1181112_NMT_Other_cash_periodic_benefits	0.46	0.00	-0.457	100.000	0.0033	0.25048
Lithuania	Scheme 18	E1181203_NMT_Other_benefits_in_kind	2.95	2.30	-0.647	21.915	0.0047	0.35490
Lithuania	Scheme 02	E1182111_MT_Income_support	53.63	53.48	-0.147	0.274	0.0011	0.08049
Lithuania	Scheme 18	E1182112_MT_Other_cash_periodic_benefits	0.00	0.46	0.457	0.000	0.0033	0.25048
Lithuania	Scheme 07	E1182121_MT_Other_cash_lump_sum_benefits	16.40	11.09	-5.315	32.410	0.0386	2.91650
Lithuania	Scheme 18	E1182203_MT_Other_benefits_in_kind	0.00	0.65	0.647	0.000	0.0047	0.35490
Malta	Scheme 14	S1111111_NMT_Paid_sick_leave	35.97	36.18	0.212	0.590	0.0218	0.07472
Malta	Scheme 14	S1111112_NMT_Other_cash_periodic_benefits	0.76	1.11	0.350	45.814	0.0359	0.12300

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Netherland	SCH 42	S1111111_NMT_Paid_sick_leave	694.00	699.00	5.000	0.720	0.0033	0.01009
Netherland	SCH 60	S1111111_NMT_Paid_sick_leave	1338.00	1333.00	-5.000	0.374	0.0033	0.01009
Netherland	SCH 04	S1111211_NMT_Direct_provision	11390.00	11291.00	-99.000	0.869	0.0649	0.19975
Netherland	SCH 63	S1111211_NMT_Direct_provision	16182.00	16126.00	-56.000	0.346	0.0367	0.11299
Netherland	SCH 63	S1111221_NMT_Direct_provision_of_pharmaceutical_products	6110.00	6242.00	132.000	2.160	0.0865	0.26633
Netherland	SCH 04	S1111222_NMT_Other_direct_provision	1371.00	1359.00	-12.000	0.875	0.0079	0.02421
Netherland	SCH 63	S1111222_NMT_Other_direct_provision	4611.00	4479.00	-132.000	2.863	0.0865	0.26633
Netherland	SCH 53	D1121111_NMT_Disability_pension	393.00	0.00	-393.000	100.000	0.2576	2.81842
Netherland	SCH 54	D1121111_NMT_Disability_pension	966.00	964.00	-2.000	0.207	0.0013	0.01434
Netherland	SCH 55	D1121111_NMT_Disability_pension	1705.00	1716.00	11.000	0.645	0.0072	0.07889
Netherland	SCH 28	D1121111_NMT_Disability_pension	503.00	272.00	-231.000	45.924	0.1514	1.65663
Netherland	SCH 29	D1121111_NMT_Disability_pension	139.00	108.00	-31.000	22.302	0.0203	0.22232
Netherland	SCH 30	D1121111_NMT_Disability_pension	0.00	132.00	132.000	0.000	0.0865	0.94664
Netherland	SCH 33	D1121111_NMT_Disability_pension	6.00	12.00	6.000	100.000	0.0039	0.04303
Netherland	SCH 64	D1121111_NMT_Disability_pension	7134.00	7549.00	415.000	5.817	0.2720	2.97619
Netherland	SCH 26	D1121203_NMT_Rehabilitation	76.00	77.00	1.000	1.316	0.0007	0.00717
Netherland	SCH 68	D1122203_MT_Rehabilitation	1879.00	1954.00	75.000	3.991	0.0492	0.53787
Netherland	SCH 28	O1131111_NMT_Old_age_pension	5108.00	5677.00	569.000	11.139	0.3730	1.06490
Netherland	SCH 29	O1131111_NMT_Old_age_pension	4454.00	4590.00	136.000	3.053	0.0891	0.25453
Netherland	SCH 30	O1131111_NMT_Old_age_pension	0.00	5598.00	5598.000	0.000	3.6695	10.47687
Netherland	SCH 31	O1131111_NMT_Old_age_pension	4179.00	4486.00	307.000	7.346	0.2012	0.57456
Netherland	SCH 32	O1131111_NMT_Old_age_pension	35.00	51.00	16.000	45.714	0.0105	0.02994
Netherland	SCH 33	O1131111_NMT_Old_age_pension	347.00	350.00	3.000	0.865	0.0020	0.00561
Netherland	SCH 34	O1131112_NMT_Anticiped_old_age_pension	2846.00	2830.00	-16.000	0.562	0.0105	0.02994
Netherland	SCH 26	O1132111_MT_Old_age_pension	0.00	106.00	106.000	0.000	0.0695	0.19838
Netherland	SCH 04	O1132201_MT_Accommodation	4511.00	4873.00	362.000	8.025	0.2373	0.67750
Netherland	SCH 28	V1141111_NMT_Survivors_pension	2215.00	1670.00	-545.000	24.605	0.3573	6.80824
Netherland	SCH 29	V1141111_NMT_Survivors_pension	1245.00	1140.00	-105.000	8.434	0.0688	1.31168
Netherland	SCH 30	V1141111_NMT_Survivors_pension	0.00	1391.00	1391.000	0.000	0.9118	17.37664

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Netherland	SCH 31	V1141111_NMT_Survivors_pension	1420.00	1320.00	-100.000	7.042	0.0656	1.24922
Netherland	SCH 33	V1141111_NMT_Survivors_pension	124.00	115.00	-9.000	7.258	0.0059	0.11243
Netherland	SCH 11	F1151113_NMT_Family_or_child_allowance	3358.00	3349.00	-9.000	0.268	0.0059	0.09796
Netherland	SCH 04	F1151203_NMT_Home_help	3786.00	3522.00	-264.000	6.973	0.1731	2.87363
Netherland	SCH 26	F1152114_MT_Other_cash_periodic_benefits	109.00	116.00	7.000	6.422	0.0046	0.07619
Netherland	SCH 41	U1161111_NMT_Full_unemployment_benefit	490.00	491.00	1.000	0.204	0.0007	0.01526
Netherland	SCH 59	U1161111_NMT_Full_unemployment_benefit	691.00	690.00	-1.000	0.145	0.0007	0.01526
Netherland	SCH 70	U1161112_NMT_Partial_unemployment_benefit	196.00	197.00	1.000	0.510	0.0007	0.01526
Netherland	SCH 20	U1162111_MT_Full_unemployment_benefit	100.00	103.00	3.000	3.000	0.0020	0.04579
Netherland	SCH 21	U1162111_MT_Full_unemployment_benefit	1967.00	1922.00	-45.000	2.288	0.0295	0.68692
Netherland	SCH 65	E1182111_MT_Income_support	458.00	460.00	2.000	0.437	0.0013	0.02060
Netherland	SCH 26	E1182203_MT_Other_benefits_in_kind	457.00	339.00	-118.000	25.821	0.0773	1.21537
Norway	Scheme 04	D1121111_NMT_Disability_pension	1753.00	1720.00	-33.000	1.882	0.0065	0.03477
Norway	Scheme 04	D1121123_NMT_Other_cash_lump_sum_benefits	0.00	34.00	34.000	0.000	0.0067	0.03582
Norway	Scheme 06	D1121201_NMT_Accommodation	859.00	852.00	-7.000	0.815	0.0014	0.00738
Norway	Scheme 04	O1131111_NMT_Old_age_pension	3900.00	3441.00	-459.000	11.769	0.0903	0.29675
Norway	Scheme 06	O1131201_NMT_Accommodation	21554.00	21561.00	7.000	0.032	0.0014	0.00453
Norway	Scheme 04	V1141122_NMT_Other_cash_lump_sum_benefits	0.00	129.00	129.000	0.000	0.0254	2.21649
Norway	Scheme 04	V1142111_MT_Survivors_pension	129.00	460.00	331.000	256.589	0.0651	5.68729
Norway	Scheme 06	E1181201_NMT_Accommodation	1643.00	1641.00	-2.000	0.122	0.0004	0.01471
Norway	Scheme 06	E1181203_NMT_Other_benefits_in_kind	2987.00	3068.00	81.000	2.712	0.0159	0.59572
Poland	Scheme 15	S1111211_NMT_Direct_provision	591.20	647.60	56.400	9.540	0.0270	0.12202
Romania	Scheme 21	S1111111_NMT_Paid_sick_leave	334.50	0.00	-334.496	100.000	0.6375	2.68430
Romania	Scheme 29	S1111111_NMT_Paid_sick_leave	0.00	854.00	854.000	0.000	1.6277	6.85329
Romania	Scheme 29	S1111211_NMT_Direct_provision	7468.12	8829.00	1360.876	18.222	2.5938	10.92093
Romania	Scheme 29	S1111221_NMT_Direct_provision_of_pharmaceutical_products	3439.20	2700.00	-739.202	21.493	1.4089	5.93204
Romania	Scheme 29	S1111222_NMT_Other_direct_provision	424.07	1219.00	794.931	187.453	1.5151	6.37927
Romania	Scheme 29	S1111230_NMT_Other_benefits_in_kind	509.64	793.00	283.361	55.600	0.5401	2.27395
Romania	Scheme 13	O1131115_NMT_Other_cash_periodic_benefits	218.11	442.00	223.893	102.653	0.4267	0.98753

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Romania	Scheme 34	O1132201_MT_Accommodation	15.00	0.00	-15.000	100.000	0.0286	0.06616
Romania	Scheme 21	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	174.59	0.00	-174.587	100.000	0.3328	2.51265
Romania	Scheme 29	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	0.00	175.00	175.000	0.000	0.3335	2.51860
Romania	Scheme 32	F1151114_NMT_Other_cash_periodic_benefits	5.29	15.00	9.710	183.554	0.0185	0.13975
Romania	Scheme 27	U1162115_MT_Other_cash_periodic_benefits	132.76	146.00	13.242	9.974	0.0252	1.14343
Romania	Scheme 27	U1162203_MT_Placement_Services_and_Job_search_assistance	54.07	2.27	-51.796	95.795	0.0987	4.47270
Romania	Scheme 34	E1182111_MT_Income_support	0.00	15.00	15.000	0.000	0.0286	0.81967
Slovakia	Scheme 05	F1151121_NMT_Birth_grant	7.58	14.46	6.880	90.719	0.0726	0.72782
Slovenia	Scheme 07	D1121111_NMT_Disability_pension	0.00	0.02	0.020	0.000	0.0003	0.00355
Slovenia	Scheme 19	D1121113_NMT_Care_allowance	1.70	23.49	21.796	1284.384	0.3030	3.86880
Slovenia	Scheme 07	O1131111_NMT_Old_age_pension	0.00	0.02	0.020	0.000	0.0003	0.00071
Slovenia	Scheme 07	O1131112_NMT_Anticiped_old_age_pension	2.96	6.43	3.464	116.948	0.0482	0.12244
Slovenia	Scheme 21	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	45.39	39.01	-6.378	14.053	0.0887	1.02286
Slovenia	Scheme 21	F1151112_NMT_Parental_leave_benefit	130.79	110.91	-19.874	15.196	0.2763	3.18727
Slovenia	Scheme 24	U1161111_NMT_Full_unemployment_benefit	83.87	66.78	-17.091	20.377	0.2376	10.38405
Slovenia	Scheme 24	U1162111_MT_Full_unemployment_benefit	2.93	2.64	-0.298	10.157	0.0041	0.18106
Spain	Scheme 01	S1111211_NMT_Direct_provision	541.91	537.29	-4.614	0.851	0.0021	0.00684
Spain	Scheme 21	S1111211_NMT_Direct_provision	990.01	991.25	1.242	0.125	0.0006	0.00184
Spain	Scheme 30	S1111211_NMT_Direct_provision	281.46	251.78	-29.686	10.547	0.0138	0.04403
Spain	Scheme 31	S1111211_NMT_Direct_provision	30862.62	30717.00	-145.622	0.472	0.0675	0.21598
Spain	Scheme 18	S1111212_NMT_Reimbursement	48.27	50.13	1.852	3.837	0.0009	0.00275
Spain	Scheme 31	S1111221_NMT_Direct_provision_of_pharmaceutical_products	11371.31	11371.09	-0.225	0.002	0.0001	0.00033
Spain	Scheme 01	S1111222_NMT_Other_direct_provision	859.94	856.10	-3.839	0.446	0.0018	0.00569
Spain	Scheme 21	S1111222_NMT_Other_direct_provision	170.79	169.55	-1.242	0.727	0.0006	0.00184
Spain	Scheme 30	S1111222_NMT_Other_direct_provision	102.29	103.71	1.423	1.391	0.0007	0.00211
Spain	Scheme 31	S1111222_NMT_Other_direct_provision	9209.09	9267.93	58.841	0.639	0.0273	0.08727
Spain	Scheme 01	S1111224_NMT_Other_reimbursement	59.21	67.53	8.311	14.036	0.0039	0.01233
Spain	Scheme 25	S1111224_NMT_Other_reimbursement	0.00	21.11	21.112	0.000	0.0098	0.03131
Spain	Scheme 25	S1111230_NMT_Other_benefits_in_kind	21.11	0.00	-21.112	100.000	0.0098	0.03131

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Spain	Scheme 32	S1112211_MT_Direct_provision	23.15	29.11	5.962	25.758	0.0028	0.00884
Spain	Scheme 01	D1121111_NMT_Disability_pension	9676.85	9502.27	-174.575	1.804	0.0809	1.06616
Spain	Scheme 19	D1121111_NMT_Disability_pension	962.75	952.31	-10.445	1.085	0.0048	0.06379
Spain	Scheme 23	D1121111_NMT_Disability_pension	88.32	86.69	-1.631	1.847	0.0008	0.00996
Spain	Scheme 28	D1121111_NMT_Disability_pension	1.40	1.38	-0.015	1.088	0.0000	0.00009
Spain	Scheme 30	D1121115_NMT_Other_cash_periodic_benefits	60.93	0.00	-60.927	100.000	0.0282	0.37209
Spain	Scheme 18	D1121123_NMT_Other_cash_lump_sum_benefits	109.89	111.77	1.886	1.716	0.0009	0.01152
Spain	Scheme 28	D1121123_NMT_Other_cash_lump_sum_benefits	11.59	8.13	-3.460	29.844	0.0016	0.02113
Spain	Scheme 30	D1121123_NMT_Other_cash_lump_sum_benefits	319.04	0.00	-319.043	100.000	0.1478	1.94846
Spain	Scheme 01	D1121201_NMT_Accommodation	29.85	6.84	-23.013	77.086	0.0107	0.14055
Spain	Scheme 01	D1121202_NMT_Assistance_in_carrying_out_daily_tasks	18.11	0.00	-18.109	100.000	0.0084	0.11060
Spain	Scheme 01	D1122111_MT_Disability_pension	1134.31	1081.29	-53.016	4.674	0.0246	0.32378
Spain	Scheme 19	D1122111_MT_Disability_pension	0.21	0.17	-0.040	19.145	0.0000	0.00024
Spain	Scheme 31	D1122111_MT_Disability_pension	260.06	215.41	-44.645	17.168	0.0207	0.27266
Spain	Scheme 31	D1122113_MT_Care_allowance	94.61	124.87	30.255	31.977	0.0140	0.18477
Spain	Scheme 30	D1122115_MT_Other_cash_periodic_benefits	0.00	156.03	156.035	0.000	0.0723	0.95293
Spain	Scheme 30	D1122123_MT_Other_cash_lump_sum_benefits	0.00	156.03	156.035	0.000	0.0723	0.95293
Spain	Scheme 01	D1122201_MT_Accommodation	0.00	23.01	23.013	0.000	0.0107	0.14055
Spain	Scheme 30	D1122201_MT_Accommodation	0.00	7.53	7.525	0.000	0.0035	0.04596
Spain	Scheme 31	D1122201_MT_Accommodation	89.02	90.35	1.328	1.492	0.0006	0.00811
Spain	Scheme 01	D1122202_MT_Assistance_in_carrying_out_daily_tasks	0.00	18.11	18.109	0.000	0.0084	0.11060
Spain	Scheme 31	D1122202_MT_Assistance_in_carrying_out_daily_tasks	77.15	78.65	1.498	1.941	0.0007	0.00915
Spain	Scheme 32	D1122202_MT_Assistance_in_carrying_out_daily_tasks	12.77	12.47	-0.298	2.334	0.0001	0.00182
Spain	Scheme 31	D1122203_MT_Rehabilitation	1401.27	1424.95	23.678	1.690	0.0110	0.14461
Spain	Scheme 01	D1122204_MT_Other_benefits_in_kind	0.00	1.97	1.969	0.000	0.0009	0.01202
Spain	Scheme 30	D1122204_MT_Other_benefits_in_kind	9.82	16.44	6.615	67.351	0.0031	0.04040
Spain	Scheme 31	D1122204_MT_Other_benefits_in_kind	190.77	193.98	3.220	1.688	0.0015	0.01966
Spain	Scheme 01	O1131111_NMT_Old_age_pension	44871.08	45045.65	174.575	0.389	0.0809	0.25349
Spain	Scheme 19	O1131111_NMT_Old_age_pension	4613.46	4662.70	49.242	1.067	0.0228	0.07150

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Spain	Scheme 23	O1131111_NMT_Old_age_pension	430.63	424.47	-6.161	1.431	0.0029	0.00895
Spain	Scheme 25	O1131111_NMT_Old_age_pension	48.31	47.94	-0.366	0.758	0.0002	0.00053
Spain	Scheme 28	O1131111_NMT_Old_age_pension	172.77	172.78	0.015	0.009	0.0000	0.00002
Spain	Scheme 19	O1131112_NMT_Anticiped_old_age_pension	939.67	900.94	-38.725	4.121	0.0179	0.05623
Spain	Scheme 23	O1131112_NMT_Anticiped_old_age_pension	78.79	82.02	3.226	4.094	0.0015	0.00468
Spain	Scheme 01	O1131115_NMT_Other_cash_periodic_benefits	2.42	0.00	-2.417	100.000	0.0011	0.00351
Spain	Scheme 01	O1131121_NMT_Other_cash_lump_sum_benefits	0.00	2.42	2.417	0.000	0.0011	0.00351
Spain	Scheme 18	O1131121_NMT_Other_cash_lump_sum_benefits	1055.76	1096.27	40.512	3.837	0.0188	0.05883
Spain	Scheme 30	O1131121_NMT_Other_cash_lump_sum_benefits	806.58	13.18	-793.406	98.366	0.3676	1.15207
Spain	Scheme 01	O1131201_NMT_Accommodation	130.07	38.19	-91.885	70.641	0.0426	0.13342
Spain	Scheme 01	O1131202_NMT_Assistance_in_carrying_out_daily_tasks	110.90	38.59	-72.304	65.198	0.0335	0.10499
Spain	Scheme 01	O1132111_MT_Old_age_pension	3990.79	4036.74	45.948	1.151	0.0213	0.06672
Spain	Scheme 19	O1132111_MT_Old_age_pension	1.16	1.14	-0.023	1.958	0.0000	0.00003
Spain	Scheme 31	O1132111_MT_Old_age_pension	70.83	114.97	44.140	62.321	0.0205	0.06409
Spain	Scheme 31	O1132114_MT_Care_allowance	47.31	62.43	15.127	31.977	0.0070	0.02197
Spain	Scheme 30	O1132115_MT_Other_cash_periodic_benefits	0.00	156.03	156.035	0.000	0.0723	0.22657
Spain	Scheme 31	O1132115_MT_Other_cash_periodic_benefits	155.08	347.83	192.744	124.285	0.0893	0.27988
Spain	Scheme 30	O1132121_MT_Other_cash_lump_sum_benefits	0.00	156.03	156.035	0.000	0.0723	0.22657
Spain	Scheme 01	O1132201_MT_Accommodation	0.00	91.88	91.885	0.000	0.0426	0.13342
Spain	Scheme 30	O1132201_MT_Accommodation	0.00	7.53	7.525	0.000	0.0035	0.01093
Spain	Scheme 31	O1132201_MT_Accommodation	2537.69	2579.49	41.806	1.647	0.0194	0.06071
Spain	Scheme 32	O1132201_MT_Accommodation	74.37	59.03	-15.342	20.630	0.0071	0.02228
Spain	Scheme 01	O1132202_MT_Assistance_in_carrying_out_daily_tasks	0.00	72.30	72.304	0.000	0.0335	0.10499
Spain	Scheme 31	O1132202_MT_Assistance_in_carrying_out_daily_tasks	945.94	963.86	17.918	1.894	0.0083	0.02602
Spain	Scheme 32	O1132202_MT_Assistance_in_carrying_out_daily_tasks	69.95	46.94	-23.013	32.900	0.0107	0.03342
Spain	Scheme 30	O1132203_MT_Other_benefits_in_kind	9.37	15.99	6.627	70.761	0.0031	0.00962
Spain	Scheme 31	O1132203_MT_Other_benefits_in_kind	320.18	325.47	5.292	1.653	0.0025	0.00768
Spain	Scheme 19	V1141111_NMT_Survivors_pension	1952.12	1971.86	19.734	1.011	0.0091	0.09744
Spain	Scheme 23	V1141111_NMT_Survivors_pension	179.26	183.82	4.566	2.547	0.0021	0.02254

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Spain	Scheme 25	V1141111_NMT_Survivors_pension	15.86	16.23	0.366	2.308	0.0002	0.00181
Spain	Scheme 01	V1141121_NMT_Death_grant	16.94	0.00	-16.939	100.000	0.0078	0.08364
Spain	Scheme 01	V1141122_NMT_Other_cash_lump_sum_benefits	0.00	16.94	16.939	0.000	0.0078	0.08364
Spain	Scheme 18	V1141122_NMT_Other_cash_lump_sum_benefits	60.39	62.70	2.317	3.837	0.0011	0.01144
Spain	Scheme 28	V1141122_NMT_Other_cash_lump_sum_benefits	6.95	8.95	2.007	28.883	0.0009	0.00991
Spain	Scheme 30	V1141122_NMT_Other_cash_lump_sum_benefits	109.24	0.15	-109.088	99.860	0.0505	0.53862
Spain	Scheme 19	V1142111_MT_Survivors_pension	67.63	47.90	-19.734	29.179	0.0091	0.09744
Spain	Scheme 30	V1142112_MT_Other_cash_periodic_benefits	0.00	156.03	156.035	0.000	0.0723	0.77042
Spain	Scheme 30	V1142122_MT_Other_cash_lump_sum_benefits	0.00	156.03	156.035	0.000	0.0723	0.77042
Spain	Scheme 30	V1142202_MT_Other_benefits_in_kind	0.00	7.53	7.525	0.000	0.0035	0.03716
Spain	Scheme 01	F1151111_NMT_Income_maintenance_in_the_event_of_childbirth	1660.78	1663.68	2.903	0.175	0.0013	0.02240
Spain	Scheme 01	F1151112_NMT_Parental_leave_benefit	126.98	124.07	-2.903	2.286	0.0013	0.02240
Spain	Scheme 17	F1151123_NMT_Other_cash_lump_sum_benefits	78.29	81.30	3.004	3.837	0.0014	0.02319
Spain	Scheme 30	F1151201_NMT_Child_day_care	516.78	480.26	-36.526	7.068	0.0169	0.28190
Spain	Scheme 31	F1151201_NMT_Child_day_care	3979.64	4077.92	98.285	2.470	0.0455	0.75856
Spain	Scheme 17	F1151204_NMT_Other_benefits_in_kind	78.29	81.30	3.004	3.837	0.0014	0.02319
Spain	Scheme 30	F1151204_NMT_Other_benefits_in_kind	373.00	448.00	75.000	20.107	0.0347	0.57884
Spain	Scheme 31	F1152113_MT_Family_or_child_allowance	462.69	0.00	-462.689	100.000	0.2144	3.57101
Spain	Scheme 30	F1152114_MT_Other_cash_periodic_benefits	0.00	156.03	156.035	0.000	0.0723	1.20426
Spain	Scheme 31	F1152114_MT_Other_cash_periodic_benefits	350.13	688.23	338.102	96.564	0.1566	2.60945
Spain	Scheme 31	F1152121_MT_Birth_grant	16.50	0.00	-16.500	100.000	0.0076	0.12735
Spain	Scheme 30	F1152123_MT_Other_cash_lump_sum_benefits	0.74	156.78	156.035	21046.518	0.0723	1.20426
Spain	Scheme 31	F1152123_MT_Other_cash_lump_sum_benefits	18.87	36.38	17.513	92.820	0.0081	0.13517
Spain	Scheme 30	F1152201_MT_Child_day_care	26.45	24.38	-2.061	7.795	0.0010	0.01591
Spain	Scheme 31	F1152201_MT_Child_day_care	263.02	266.56	3.537	1.345	0.0016	0.02730
Spain	Scheme 30	F1152202_MT_Accommodation	0.00	7.53	7.525	0.000	0.0035	0.05808
Spain	Scheme 31	F1152202_MT_Accommodation	869.19	885.31	16.123	1.855	0.0075	0.12443
Spain	Scheme 32	F1152202_MT_Accommodation	24.54	24.12	-0.417	1.701	0.0002	0.00322

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Spain	Scheme 31	F1152203_MT_Home_help	36.78	37.52	0.741	2.014	0.0003	0.00572
Spain	Scheme 30	F1152204_MT_Other_benefits_in_kind	859.54	780.70	-78.840	9.172	0.0365	0.60848
Spain	Scheme 31	F1152204_MT_Other_benefits_in_kind	443.41	449.41	6.000	1.353	0.0028	0.04631
Spain	Scheme 18	U1161112_NMT_Partial_unemployment_benefit	19.87	20.63	0.762	3.837	0.0004	0.00303
Spain	Scheme 01	H1172212_MT_Other_rent_benefit	0.00	5.10	5.099	0.000	0.0024	0.26252
Spain	Scheme 21	H1172220_MT_Benefit_to_owner_occupiers	0.00	8.56	8.556	0.000	0.0040	0.44053
Spain	Scheme 29	H1172220_MT_Benefit_to_owner_occupiers	0.00	0.31	0.314	0.000	0.0001	0.01617
Spain	Scheme 30	E1182112_MT_Other_cash_periodic_benefits	323.56	176.28	-147.277	45.518	0.0682	5.23221
Spain	Scheme 31	E1182112_MT_Other_cash_periodic_benefits	136.32	230.59	94.269	69.155	0.0437	3.34904
Spain	Scheme 30	E1182121_MT_Other_cash_lump_sum_benefits	278.10	174.55	-103.550	37.235	0.0480	3.67877
Spain	Scheme 31	E1182121_MT_Other_cash_lump_sum_benefits	8.39	18.89	10.505	125.230	0.0049	0.37320
Spain	Scheme 32	E1182121_MT_Other_cash_lump_sum_benefits	10.73	9.70	-1.032	9.619	0.0005	0.03666
Spain	Scheme 30	E1182201_MT_Accommodation	22.73	30.26	7.525	33.102	0.0035	0.26734
Spain	Scheme 31	E1182201_MT_Accommodation	521.82	530.33	8.508	1.630	0.0039	0.30226
Spain	Scheme 32	E1182201_MT_Accommodation	44.40	41.99	-2.413	5.435	0.0011	0.08573
Spain	Scheme 31	E1182202_MT_Rehabilitation_of_alcohol_and_drugs_abusers	40.30	40.68	0.381	0.944	0.0002	0.01352
Spain	Scheme 32	E1182202_MT_Rehabilitation_of_alcohol_and_drugs_abusers	25.55	24.38	-1.179	4.615	0.0005	0.04190
Spain	Scheme 30	E1182203_MT_Other_benefits_in_kind	51.38	53.94	2.562	4.987	0.0012	0.09102
Spain	Scheme 31	E1182203_MT_Other_benefits_in_kind	810.47	823.84	13.374	1.650	0.0062	0.47512
Spain	Scheme 32	E1182203_MT_Other_benefits_in_kind	123.52	121.96	-1.559	1.262	0.0007	0.05537
Sweden	Scheme 05	S1111111_NMT_Paid_sick_leave	27207.00	27215.00	8.000	0.029	0.0009	0.00345
Sweden	Scheme 13	S1111111_NMT_Paid_sick_leave	12200.00	12201.00	1.000	0.008	0.0001	0.00043
Sweden	Scheme 12	S1111211_NMT_Direct_provision	70334.00	70347.00	13.000	0.018	0.0015	0.00560
Sweden	Scheme 15	S1111211_NMT_Direct_provision	6139.00	6901.00	762.000	12.412	0.0856	0.32836
Sweden	Scheme 11	S1111221_NMT_Direct_provision_of_pharmaceutical_products	636.00	635.00	-1.000	0.157	0.0001	0.00043
Sweden	Scheme 12	S1111221_NMT_Direct_provision_of_pharmaceutical_products	21036.00	21258.00	222.000	1.055	0.0249	0.09566
Sweden	Scheme 11	S1111222_NMT_Other_direct_provision	1271.00	1305.00	34.000	2.675	0.0038	0.01465
Sweden	Scheme 12	S1111222_NMT_Other_direct_provision	65694.00	65633.00	-61.000	0.093	0.0069	0.02629
Sweden	Scheme 15	S1111222_NMT_Other_direct_provision	12713.00	12550.00	-163.000	1.282	0.0183	0.07024

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Sweden	Scheme 16	S1111222_NMT_Other_direct_provision	3659.00	3642.00	-17.000	0.465	0.0019	0.00733
Sweden	Scheme 12	S1111230_NMT_Other_benefits_in_kind	5047.00	5044.00	-3.000	0.059	0.0003	0.00129
Sweden	Scheme 05	D1121111_NMT_Disability_pension	47693.00	47691.00	-2.000	0.004	0.0002	0.00147
Sweden	Scheme 11	D1121201_NMT_Accommodation	15799.00	15792.00	-7.000	0.044	0.0008	0.00516
Sweden	Scheme 17	D1121201_NMT_Accommodation	1184.00	951.00	-233.000	19.679	0.0262	0.17159
Sweden	Scheme 11	D1121202_NMT_Assistance_in_carrying_out_daily_tasks	9876.00	9872.00	-4.000	0.041	0.0004	0.00295
Sweden	Scheme 12	D1121203_NMT_Rehabilitation	3792.00	3796.00	4.000	0.105	0.0004	0.00295
Sweden	Scheme 17	D1121203_NMT_Rehabilitation	12.00	11.00	-1.000	8.333	0.0001	0.00074
Sweden	Scheme 11	D1121204_NMT_Other_benefits_in_kind	8824.00	8821.00	-3.000	0.034	0.0003	0.00221
Sweden	Scheme 12	D1121204_NMT_Other_benefits_in_kind	203.00	213.00	10.000	4.926	0.0011	0.00736
Sweden	Scheme 17	D1121204_NMT_Other_benefits_in_kind	631.00	484.00	-147.000	23.296	0.0165	0.10826
Sweden	Scheme 14	O1131111_NMT_Old_age_pension	48944.00	48819.00	-125.000	0.255	0.0140	0.03605
Sweden	Scheme 11	O1131201_NMT_Accommodation	37927.00	37911.00	-16.000	0.042	0.0018	0.00461
Sweden	Scheme 17	O1131201_NMT_Accommodation	10406.00	10417.00	11.000	0.106	0.0012	0.00317
Sweden	Scheme 11	O1131202_NMT_Assistance_in_carrying_out_daily_tasks	18394.00	18387.00	-7.000	0.038	0.0008	0.00202
Sweden	Scheme 17	O1131202_NMT_Assistance_in_carrying_out_daily_tasks	3657.00	3658.00	1.000	0.027	0.0001	0.00029
Sweden	Scheme 12	O1131203_NMT_Other_benefits_in_kind	589.00	615.00	26.000	4.414	0.0029	0.00750
Sweden	Scheme 09	O1132115_MT_Other_cash_periodic_benefits	403.00	402.00	-1.000	0.248	0.0001	0.00029
Sweden	Scheme 17	F1151201_NMT_Child_day_care	4574.00	4592.00	18.000	0.394	0.0020	0.01985
Sweden	Scheme 09	F1151202_NMT_Accommodation	1451.00	1416.00	-35.000	2.412	0.0039	0.03860
Sweden	Scheme 11	F1151202_NMT_Accommodation	4626.00	4625.00	-1.000	0.022	0.0001	0.00110
Sweden	Scheme 17	F1151202_NMT_Accommodation	2865.00	2515.00	-350.000	12.216	0.0393	0.38598
Sweden	Scheme 11	F1151203_NMT_Home_help	2138.00	2137.00	-1.000	0.047	0.0001	0.00110
Sweden	Scheme 17	F1151203_NMT_Home_help	0.00	233.00	233.000	0.000	0.0262	0.25695
Sweden	Scheme 11	F1151204_NMT_Other_benefits_in_kind	3930.00	3929.00	-1.000	0.025	0.0001	0.00110
Sweden	Scheme 12	F1151204_NMT_Other_benefits_in_kind	10.00	16.00	6.000	60.000	0.0007	0.00662
Sweden	Scheme 17	F1151204_NMT_Other_benefits_in_kind	11.00	117.00	106.000	963.636	0.0119	0.11690
Sweden	Scheme 08	U1161114_NMT_Vocational_training_allowance	5834.00	5867.00	33.000	0.566	0.0037	0.09864
Sweden	Scheme 08	U1161202_NMT_Vocational_training	2739.00	2962.00	223.000	8.142	0.0251	0.66657

Country	Scheme	Label	Old value	New value	Revision	Percent *	Variation **	Function variation ***
Sweden	Scheme 08	U1161203_NMT_Placement_Services_and_Job_search_assistance	3233.00	3175.00	-58.000	1.794	0.0065	0.17337
Sweden	Scheme 09	E1181112_NMT_Other_cash_periodic_benefits	691.00	690.00	-1.000	0.145	0.0001	0.00540
Sweden	Scheme 09	E1181201_NMT_Accommodation	1444.00	1202.00	-242.000	16.759	0.0272	1.30797
Sweden	Scheme 09	E1181202_NMT_Rehabilitation_of_alcohol_and_drugs_abusers	570.00	556.00	-14.000	2.456	0.0016	0.07567
Sweden	Scheme 17	E1181202_NMT_Rehabilitation_of_alcohol_and_drugs_abusers	1409.00	1366.00	-43.000	3.052	0.0048	0.23241

* - percent of the revisions out of the old value (in absolute value)
** - percent of revision out of the total social protection benefit (in absolute value)
*** - percent of revision out of the total social protection benefit in the function concerned by the item (in absolute value)