

International Labour Office
Social Security Department

ILO Social Security Inquiry

First Inquiry, 2005

Manual

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1. General description of the Inquiry ¹

1.1. Objective of the Inquiry

The objective of the ILO Social Security Inquiry is to collect statistical data on social security around the world. This includes social security expenditure and receipts of social protection schemes as well as data on protected persons, recipients of social benefits and benefit amounts.

The ILO has been collecting social security statistics for almost half a century. The Inquiry into the Cost of Social Security has been a unique source of comparative data for professionals in the field. The office has carried out eighteen inquiries into the Cost of Social Security since 1949; results have been disseminated in the form of printed publications and on the ILO website. Data on receipts and expenditures have been collected within the framework of ILO Convention No. 102 (1952) concerning Minimum Standards of Social Security, and ILO Recommendations Nos. 67 (1944) and 69 (1944). In 1997, the methodology and framework of the inquiry were modified to take into account the wider range of social protection and to expand the coverage of institutions included in the inquiry. The data collected from 1990-1996 through this inquiry can be consulted on the Cost of Social Security web site.² Due to lack of resources, the inquiry was suspended in 1999.

In a fresh effort to improve the knowledge base in the field of social security, the ILO has launched the ILO Social Security Inquiry. While the new Inquiry draws heavily on the concepts used in the Inquiry into the Cost of Social Security over the last half century, it takes a more comprehensive approach. While the former was limited to social security expenditure and financing, the new Inquiry includes data on the number of beneficiaries and protected persons as well as on average benefit levels. This approach has been tested in a pilot inquiry in six countries in 2003.

1.2. Scope of the Inquiry: Functions covered

The contingencies, risks and needs therefore covered in the Inquiry encompass those classified in ILO Convention No. 102 and ILO Recommendations Nos. 67 and 69 namely:

- (1) old age;
- (2) disability;
- (3) survivors;

¹ The functional approach used for the classification of benefit expenditure according to risks and needs covered is basically compatible with the statistical frame of the European Union's ESSPROS (European System of integrated Social PROtection Statistics); the same holds true for receipt items. Although the statistical scope and disaggregation of some items is different, items with identical names within the different frames have as far as possible identical contents; some of the definitions therefore have also been taken from the ESSPROS manual (see EUROSTAT: *ESSPROS Manual 1996*, Luxembourg 1996).

² <http://www.ilo.org/public/english/protection/socfas/research/css/cssindex.htm>

- (4) sickness and health;
- (5) unemployment;
- (6) employment injury and occupational disease;³
- (7) family/children,
- (8) maternity.

Supplemented by those encompassed in the wider definition of social protection namely:

- (9) housing;
- (10) basic education,
- (11) other income support and assistance (n.e.c.) /social exclusion.

The objective of the ILO Social Security Inquiry is therefore to collect statistical data concerning expenditure and receipts of social protection schemes which provide coverage against the above risks and needs, as well as to provide statistical data on the persons protected by and the recipients of the social benefits provided by these schemes.

1.3. Structure of the Inquiry

The ILO Social Security Inquiry aims at two levels: national data and scheme-level data. National data are collected from the Ministry responsible for social security (e.g. Ministry of Labour and/or Welfare) and from the Ministry of Finance or from any other institution supervising social security policies. In addition, scheme-level information is collected from the respective institution(s) administering social security schemes. This dual approach is necessary to access information which is rarely available at the national level.

The following figure illustrates the structure of the Inquiry.

Figure 1. Questionnaire overview

NATIONAL LEVEL	<p>Questionnaire for the Ministry of Labour and/or Welfare</p> <p><i>Inventory of social security schemes</i></p> <p>Population, employment and wages</p> <p>Low income and poverty</p> <p>Information on social security provisions</p>	<p>Questionnaire for the Ministry of Finance</p> <p>GDP, public expenditure, inflation and exchange rates</p> <p>Social security financing</p> <p>Social security expenditure</p>	
SCHEME LEVEL	<p>Questionnaire Scheme 1</p> <p>Expenditure</p> <p>Financing</p> <p>Beneficiaries</p> <p>Benefit levels</p>	<p>Questionnaire Scheme 2</p> <p>Expenditure</p> <p>Financing</p> <p>Beneficiaries</p> <p>Benefit levels</p>	<p>Questionnaire Scheme 3</p> <p>Expenditure</p> <p>Financing</p> <p>Beneficiaries</p> <p>Benefit levels</p>

³ For the sake of easier reading, this function is referred to as the employment injury function in the text.

1.3.1. Questionnaire for the Ministry of Labour and/or Welfare (Questionnaire ML)

The Questionnaire for the Ministry of Labour and/or Welfare is addressed to the ministry that is responsible for social security in the country. The questionnaire focuses on the legal context of social security in the country, the list of social security schemes operating in the country and some general background information on population, employment, earnings and poverty.

This questionnaire is composed of *three sections, each of which should be completed*:

- | | |
|--------------|---|
| Section ML_A | Questions related to general background information such as population, employment, wages and poverty. This section should be completed in each case. |
| Section ML_B | Specific information related to social security. This section should be completed in each case. |
| Section ML_C | This section asks for an inventory of all existing schemes, and the function(s) covered by each scheme. This section should likewise be completed in each case. |

1.3.2. Questionnaire for Social Security Schemes (Questionnaire S)

The Questionnaire for Social Security Schemes collects basic information on the functioning of social security schemes, such as scheme expenditure and revenue, scheme coverage and the number of beneficiaries, as well as the level of benefits. This questionnaire should be completed for each scheme by the institution administering the respective schemes.⁴

General structure of the Scheme Questionnaire

The scheme questionnaire is composed of seven sections. While sections S_A-C should be completed for all benefits, sections S_D-G apply to particular types of benefits. Details of each section are as follows:

- | | |
|-------------|--|
| Section S_A | Questions relating to general information about the scheme: details on expenditure and revenue of the scheme, affiliated persons, active contributors, average gross earnings, etc. Should be completed for all benefits provided by the scheme. |
| Section S_B | List of all social benefits provided by the scheme and their main characteristics including expenditure on each benefit. All benefits provided by the scheme should be covered. |
| Section S_C | Questions related to the number of beneficiaries and benefit levels for all social benefits provided by the scheme. Should be completed for all benefits provided by the scheme. |
| Section S_D | Questions related to all long-term benefits (pensions) provided by the |

⁴ For a more detailed definition of schemes and institutions, please see Chapter 3.3 (p. 20).

scheme. Please complete for all pension benefits provided by the scheme (example: old age pension, survivors' pension, disability pension, employment injury disability and survivors' pensions).

- Section S_E Questions related to short-term benefits (excluding unemployment). Please complete for all benefits whose main function is sickness, maternity or employment injury sickness benefits.
- Section S_F Questions related to unemployment benefits. Please fill in for all benefits whose main function is unemployment.
- Section S_G Questions related to means-tested benefits. Please fill in for all benefits that are means-tested.

Structure of specific sections of the Scheme Questionnaire (S_D – S_G)

The first two sections of the Scheme Questionnaire (S_A, S_B and S_C) should be completed with general information concerning the scheme as a whole. The remainder of the questionnaire concerns cash benefits only and does not therefore need to be filled in with respect to in-kind benefits.

While section S_C applies to *all cash benefits*, the following sections apply only under certain conditions. Sections S_D to S_F concern only benefits with specific main functions; only one of these sections needs to be filled for non-means tested benefits. For means-tested benefits, two sections need to be filled: one of the Sections S_D to S_F plus Section S_G.

Please see the following table for a schematic description. This table can be used as a checklist when completing the questionnaire.

Table 1. Schematic description of Sections S_D to S_G of the Scheme Questionnaire

Main function covered	S_D Long-term benefits	S_E Short-term benefits	S_F Unemployment benefits	S_G Means-tested benefits
Old age	Old-age pensions	-	-	Yes if means-tested
Disability	Disability pensions	-	-	Yes if means-tested
Survivors	Survivors' pensions	-	-	Yes if means-tested
Sickness and health	-	Sickness benefits	-	Yes if means-tested
Unemployment	-	-	Unemployment benefits	Yes if means-tested
Employment injury	Disability and survivors' pensions	Sickness benefits	-	Yes if means-tested
Family and children	-	-	-	Yes if means-tested
Maternity	-	Maternity benefits	-	Yes if means-tested
Housing	-	-	-	Yes if means-tested
Basic education	-	-	-	Yes if means-tested
Other income support and assistance (n.e.c)	-	-	-	Yes if means-tested

1.3.5. Questionnaire for the Ministry of Finance (Questionnaire MF)

The Questionnaire for the Ministry of Finance focuses on social security expenditure and revenue at the national level. In addition, some background information on basic macroeconomic data is requested. In order to facilitate the task of respondents, the questionnaire follows existing standards used by EUROSTAT and the IMF, thus no additional calculations will normally be necessary for filling the questionnaire. All information should be provided for the three most recent years if available.

This questionnaire is composed of *four sections*. While *Section MF_A should be completed in each case*, only one of sections MF_B and MF_C need be completed. If the country follows the ESSPROS methodology, Section MF_D should also be completed.

Section MF_A Questions related to general information such as GDP, exchange rate, inflation rate, etc. Should be completed in each case.

Section MF_B Questions related to social expenditure and revenue (health, education and social security). These questions are structured according to the IMF's GFS 1986 methodology. This section should be completed if the country provides data to the IMF using this methodology.

-
- Section MF_C Questions related to social expenditure and revenue (health, education and social protection) provided according to the IMF's GFS 2001 methodology. To be completed if the country has already implemented this methodology for providing data to the IMF.
- Section MF_D Questions related to social security expenditure and revenue according to EUROSTAT's ESSPROS methodology. This section should be completed in addition to the information provided in MF_B or MF_C if social protection data following the ESSPROS approach are available.

2. General Guidelines

Prior to giving a detailed description of the items and information to be provided in the questionnaires, some general guidelines are laid out that should be carefully observed throughout the filling of the questionnaires.

While completing the questionnaires, please consult the appropriate chapters of this manual as well as the respective endnotes, if applicable, for the relevant explanations. Chapters 3 to 5 provide detailed explanations for each questionnaire and also indicate cross-references to other relevant parts of this manual. A glossary at the end of the manual (Chapter 7, p. 13) explains the main terms used in this Inquiry.

2.1. Format of the questionnaires

The Inquiry is composed of three questionnaires as described in Chapter 1.3 (p. 6). These questionnaires can be completed independently from each other. *However, Section B of the Questionnaire for the Ministry of Labour and/or Welfare (Section ML_B) should be filled first* as it includes an inventory of the existing social security schemes. This list is important to ensure that all schemes are accounted for by the Inquiry. The rest of the Questionnaire for the Ministry of Labour and/or Welfare and the other two Questionnaires can be completed independently of each other.

Each questionnaire is provided in hard copy and electronically in a format that allows it to be filled in Excel or in other spreadsheet programmes. If preferred, the hard copy of the questionnaire may be completed; it should then be sent to the address indicated on its cover sheet.

All questionnaires completed electronically may be sent by e-mail to the e-mail address indicated on the questionnaire cover. The receipt of completed questionnaires will be acknowledged by return e-mail. Should you not receive such an acknowledgement, please resend the questionnaire to ensure its receipt. If you do not have access to e-mail, please send the file on floppy disk to the person and address indicated on the cover.

In order to ensure the prompt processing of data, please return the completed questionnaire, if possible, by the date mentioned on the cover sheet.

For the Scheme Questionnaire, there may be insufficient space provided in the tables of the questionnaire.⁵ If so, please use a second copy of the questionnaire and fill those sections of the second questionnaire for which more space is needed, ignoring all others. Please ensure that the scheme name and reporting year are indicated on the cover page of all questionnaires. Please also indicate under “Questionnaire No.” the total number of questionnaires filled for the same scheme and the running number of each questionnaire (e.g. if two questionnaires are filled for the same scheme, the first one would read “1 of 2” and the second “2 of 2”). If only one questionnaire is filled for a scheme, the prefilled “1 of 1” can be left as it is.

⁵ This might be the case if, for example, there are more than 20 benefits administered by the scheme.

2.2. Contact information

On the cover page of each questionnaire, please provide the name and address of the department/agency responsible for providing information in that questionnaire. Please also provide the contact details of the person completing the questionnaire and who may be contacted for clarification if needed.

In case of any queries regarding this Inquiry, you may always refer to a national correspondent or to ILO staff. If there is a correspondent responsible for the coordination of this Inquiry in your country, his or her contact details will be found on the cover page of each questionnaire. You may also contact the responsible department at the ILO directly at the address indicated at the end of this manual.

2.3. Reporting period

It is requested that data be provided on the basis of a *calendar year* (1 January to 31 December). Should this not be possible, please indicate the exact accounting period (e.g. fiscal year) for which the data is provided. Please use the same reporting period throughout the questionnaire, to facilitate subsequent data analysis. If data is not available for the year requested, please provide data for the last year for which data are available. In this case, please indicate this clearly in the comments box at the end of each question.

2.4. Data format

In your response to the Inquiry, *please do not change the wording or structure of any questionnaire* or the sequence of any tables. In particular, do not insert new cells, columns or rows in the tables or delete existing ones. If you need more space, please use a separate sheet to add comments. If it is not possible to fill certain cells, please mention the reason using the following symbols:

Not applicable .

Data are not available ...

Please make sure that a zero (“0”) is exclusively used to indicate zero units (e.g. zero expenditure or zero beneficiaries). The symbols for missing information (“.” and “...”) should not be used for this purpose.

Decimal figures should be separated by a point (.). If this is not possible, please indicate clearly which symbol is being used in the comments box on the notes page at the beginning of each questionnaire.

In each table, data should be *disaggregated* as requested in the questionnaire (e. g. by sex, age bracket, etc). However, should it not be possible to do so in the detail requested, please indicate at least the totals. If data can be broken down by age, but based on different age brackets, please use age brackets that come closest to those requested in the questionnaire and clearly specify their definition as a comment to the table.

If data are provided in thousands, millions, etc., please be sure to indicate the *unit* used in the cell foreseen for this purpose in each table. Please provide figures in the same format as they appear in the original statistics. If rounding cannot be avoided, please make sure that the numbers are carefully rounded (e.g. 2.49 is rounded to 2 while 2.5 is rounded to 3; similar rules apply to decimal numbers).

Monetary values should always be indicated in national *currency*. Please indicate which currency is used at the beginning of each questionnaire.

Some questions require to be answered by yes or no. In this case, “Yes/No” is marked in front of the box to be filled. Please do not fill anything other than Yes or No. If necessary, please use the comments box for explanations.

Please make sure that data are not double counted especially when completing the scheme questionnaire. Please check consistency as much as possible. For example, in the Scheme questionnaire, in Question S_A5, expenditure on social benefits should be equal to the sum of expenditure on cash benefits, benefits in-kind and rerouted contributions and at the same time it should be also equal to the sum of all benefit expenditure provided in the last column of the table in Question S_B2. If there are inconsistencies in the data provided (for example, if the sum of expenditure in Question S_B2 does not match total benefit expenditure in Question S_A5) please provide detailed explanations as to the likely reasons.

2.5. Sources and comments

Please provide the most reliable data available from official sources (e.g. data from labour force survey or census for population or economically active population). If any estimates are used, please clearly specify their source and main assumptions. While completing each questionnaire, please make sure that all *sources* are fully and correctly recorded. A text box is given for this purpose in each question (“source box”).

It is highly recommended to include remarks wherever *supplementary explanations* are needed in order to correctly interpret the data provided. If the text box for comments (“comments box”) provided at the end of each question is not sufficient, please provide comments on a separate sheet clearly identifying the question to which they relate.

3. Questionnaire for the Ministry of Labour or Welfare

The questionnaire is directed to the Ministry of Labour or Social Welfare and is structured in three sections. The first section ML_A contains questions relating to population, employment and earnings as well as poverty lines. Section ML_B collects information on specific social security provisions including Old age, Maternity, Employment injury and occupational disease, Unemployment and Family/ children. In the last section (MF_C), a list of social security schemes and their functions and their administering government levels are requested.

Please follow the General Guidelines, provided in Chapter 2 (p. 9). Throughout the Questionnaire, please use the Comments box to clarify and provide additional information. Please also indicate the source of the data in the box specified. If applicable, please fill in the unit used.

3.1. General information (Section ML_A)

Section ML_A contains questions related to general population, employment and earnings, poverty and selected legal provisions concerning social security.

3.1.1. Period for which the questionnaire is being completed (ML_A1)

Please indicate the period for which the questionnaire is being completed. This can be either a calendar year or the accounting year used in the country.

3.1.2. Core population indicators (ML_A2)

Please provide, for the last two years (reporting period and preceding period), data on:

Total population (total, male, female).

Of which: *Urban population* (total, male, female)

Rural population (total, male, female)

All the above population figures should be provided broken down by three age groups (0-14, 15-64 and 65+). Please provide annual population estimates at the end of each period if available. Otherwise, specify if any other date is chosen (like date of population census for one of the periods, or end June, or annual average, etc.).

Number of newborns (total, male, female) during the reporting year

Number of deaths (total, male, female) during the reporting year

Number of women of childbearing age (15-49). Please provide annual population estimates at the end of each period if available. Otherwise please specify if another date is chosen (such as a date of population census for one of the periods, or end June, or annual average, etc.)

Number of households. Please provide annual estimates at the end of each period if available. Otherwise please specify if another date is chosen (such as a date of population census for one of the periods, or end June, or annual average, etc.).

Number of households with children. Please provide annual estimates at the end of each period if available. Otherwise please specify if another date is chosen (such as a date of population census for one of the periods, or end June, or annual average etc.).

3.1.3. Core employment indicators (A3)

Please provide, for the last two years (reporting period and preceding period), data on:

Economically active population

Of which: *Employed population* (total, male, female)

Of which: Employees (total, male, female)

Self-employed (total, male, female)

Unemployed population (total, male, female)

All the above population figures should be provided broken down by three age groups (0-14, 15-64 and 65+).

Please provide annual population estimates at the end of each period if available. Otherwise specify if another date is chosen (such as a date of population census for one of the periods, or end June, or annual average etc.).

Persons are considered to be economically active if they have been either employed or unemployed during the reference period. Employed population includes employees, self-employment and a few other categories (for example: employers and unpaid family workers). The unemployed are defined as those persons who were without work, available for work and seeking work during the reference period.⁶

The Source of data for the above should preferably be a regular Labour Force Survey (LFS), or recent population census in case LFS data are not available.

Please also provide in comments the number of registered *unemployed* (total, male, female), estimated preferably for the same period as data on unemployed population from the Labour Force Survey.

3.1.4. Average earnings (ML_A4)

Please indicate the national currency used throughout this Questionnaire.

Please provide, for the last two years (reporting period and preceding period) information on:

- *average monthly earnings (wages)* of all employees (men, women, total);

⁶ For a more detailed definition of the economically active, employed and unemployed population, please refer to the "Current International Recommendations on Labour Statistics" 2000 (published by International Labour Office, Geneva, Switzerland, p. 24) as well as the Resolution concerning statistics of the economically active population, employment, unemployment and underemployment, adopted by the Thirteenth International Conference of Labour Statisticians (October 1982) which can be found at:

<http://www.ilo.org/public/english/bureau/stat/download/res/ecacpop.pdf>

-
- *average monthly earnings (wages)* of employees in manufacturing sector⁷ (men, women, total);
 - *average monthly earnings (wages)* in the largest sector⁸ (if other than manufacturing) (men, women, total).

The concept of earnings, as applied in wages statistics, relates to remuneration in cash and in kind paid to employees, as a rule at regular intervals, for time worked or work done together with remuneration for time not worked, such as for annual vacation, other paid leave or holidays. Earnings exclude employers' contributions in respect of their employees paid to social security and pension schemes and also the benefits received by employees under these schemes. Earnings also exclude severance and termination pay.

Statistics of earnings should relate to employees gross remuneration, i.e. the total before any deductions are made by the employer in respect of taxes, contributions of employees to social security and pension schemes, life insurance premiums, union dues and other obligations of employees.

Earnings should include: direct wages and salaries, remuneration for time not worked (excluding severance and termination pay), bonuses and gratuities and housing and family allowances paid by the employer directly to his employee.⁹

The source of earnings information should preferably be a representative regular enterprise survey covering earnings and hours of work. If this is not available, national average earnings can be estimated based on national accounts and employment data. Please specify sources of information provided (like establishment survey, national accounts, labour force survey, other household surveys, etc.) and explain in comments if the scope of the information provided on earnings differs from the above definition.

3.1.5. Poverty (ML_A5-A9)

This set of questions aims at illustrating the extent of poverty in the country as well as the definition of poverty used at the national level.

Please indicate in *Question ML_A5* how many individuals and/or households were living in poverty according to the most common definition used in official sources. Such official sources could for example be national statistics, official reports, or Poverty Reduction Strategy Papers (PRSP). Please make sure that the source used is indicated in the source box. If available, please provide also the data for urban and rural areas.

In *Question ML_A6*, please specify the poverty line used for the calculation of poverty statistics provided in ML_A5. The poverty line is a *relative* poverty line if it is directly linked to another indicator and adapted in line with this indicator over time. For example, a

⁷ If possible, please use the definition of the manufacturing sector as defined in United Nations International Standard Industrial Classification of all Economic Activities (ISIC–Rev.3 or Rev. 2, see: <http://www.ilo.org/public/english/bureau/stat/class/isic.htm>). If any other definition is used, please specify in the comments box.

⁸ The economic sector, according to the ISIC classification, which employs the largest number of persons (see: <http://www.ilo.org/public/english/bureau/stat/class/isic.htm>).

⁹ See the Resolution concerning an integrated system of wages statistics, adopted by the Twelfth International Conference of Labour Statisticians (October 1973), para. 8-10. See: <http://www.ilo.org/public/english/bureau/stat/download/res/wages.pdf>

relative poverty line could be defined as a certain percentage (e.g. 50 per cent or 60 per cent) of average income in the country or as a certain percentage of the minimum wage. Otherwise, if a threshold is fixed without a direct link to another indicator, the poverty line is an *absolute* poverty line. Please provide other details of the definition if you feel it is necessary. Please also specify the definition of the poverty line in the text box provided for this purpose. Please also indicate whether the poverty line refers to households or individuals.

In *Question ML_A7*, please indicate the level of the poverty line if the latter refers to individuals as the main unit. The table lists the characteristics of three individuals (adults and children). Please indicate the threshold (poverty line) that would be used in the reporting period to determine whether each individual would be considered as poor or not, for:

- working age person (adult, i.e. 35 years old);
- retirement age person (adult, i.e. 70 years old);
- child, 6 years old.

If the same poverty line applies to more than one of these individuals, please fill in the same poverty line for each of them.

If there are separate income thresholds (poverty lines) for urban and rural regions, please indicate both in the appropriate columns, otherwise please indicate only the national poverty line.¹⁰

In *Question ML_A8*, please indicate the level of the poverty line if the latter refers to households as the main unit. The following table lists the characteristics of seven households of different composition. Please indicate the threshold (poverty line) that would be used in the reporting period to determine whether each household would be considered as poor or not:

- single working age person (i.e. 35 years old);
- single retirement age person (i.e. 70 years old);
- working age couple, without children (i.e. both 35 years old);
- retirement age couple, without dependants (i.e. both 70 years old);
- working age couple with two children;
- working age couple with 5 children;
- single, working age person with 2 children.

If the same poverty line applies to more than one of these households, please fill in the same poverty line for each of them.

If there are separate thresholds (poverty lines) for urban and rural regions, please indicate both in the appropriate cells, otherwise indicate only the national poverty line.

¹⁰ If poverty lines are different for each federal state or administrative region in the country, please indicate the average national poverty line.

In *Question ML_A9*, please provide detailed information on if and how the poverty line is adjusted to changes in purchasing power, to inflation or to changes in living standards as measured by average real incomes or earnings. If such adjustment (“indexation”) is taking place:

- please explain if it is done regularly or on an *ad hoc* basis? (specify the rules for such adjustments)¹¹, and
- in line with what indicator is the poverty line adjusted? (like Consumer Price Index, minimum wage, average wage or other indicators).

3.2. Information specific to social security (Section ML_B)

This section seeks to gather information about the rights to social security benefits embodied in laws or regulations. For a definition of the social security functions asked for, please consult the explanation and the examples laid out in Chapter 6 (p. 13).

Please indicate the reference law or regulation in the source box provided at the end of each question. If you have any further comments, please provide them in the relevant “comments” boxes.

3.2.1. Questions related to old age benefits (ML_B1)

Please indicate the standard retirement age(s) for male and female workers in the private and public sector as defined by law or statute. If there are other standard retirement age(s) for male and female workers in other sectors, please specify the economic sectors and fill in the age(s) in the corresponding boxes.

3.2.2. Questions related to maternity benefits (ML_B2)

These questions refer to the right to maternity leave and the return to work after maternity leave.

Please indicate whether a woman has a right to paid or unpaid maternity leave in your country. Please also indicate whether a law or regulation guarantees the right to a paid maternity leave. Please provide reference information about the above law or regulation. In comments, please indicate if this law or regulation applies to all female employees or only to selected groups (if this is the case, please specify).

As for the return to work after maternity leave, please indicate whether a law or regulation ensures that women after maternity leave may return to the same job, a similar job in the same firm, or any job in the same firm. Please provide reference information about the above law or regulation. In comments, please indicate if this law or regulation applies to all female employees or only to selected groups (if this is the case, please specify).

¹¹ This could be annually, every two years, when inflation increases by more than a certain percentage between two adjustments, etc.

3.2.3. Questions related to employment injury and occupational disease benefits (ML_B3)

This question refers to disability/invalidity benefits in case of employment injury and occupational disease, survivorship benefits for dependents, and their coverage.

Please indicate whether your country has a law or regulation to ensure the provision of disability/invalidity insurance for workers injured in work-related accidents. Please provide reference information about the above law or regulation. In comments, please indicate if this law or regulation applies to all employees or only to selected groups (if this is the case, please specify).

Please also indicate if such a law or regulation provides for survivorship benefits to the dependents of workers who have died due to work-related accidents. Please provide reference information about the above law or regulation. Please indicate if this law or regulation applies to all employees. In particular, please specify whether a law or regulation in your country ensures the provision of benefits to non-nationals or temporary workers. Please indicate other groups who may be specifically excluded from this provision.

3.2.4. Questions related to unemployment benefits (ML_B4)

In many countries there are laws or regulations guaranteeing periodical cash benefits for those who are registered as unemployed, who are actively searching employment and who are meeting some additional entitlement conditions. Those benefits may be provided in different forms, i.e. as unemployment insurance or unemployment assistance. In other countries there are only regulations guaranteeing lump sum payments from employers to workers laid-off.

Please indicate whether the following laws or regulations exist in your country:

- a law or regulation guaranteeing regular unemployment cash benefits. Please provide reference information about the above law or regulation. In comments, please indicate if this law or regulation applies to all employees or only to selected groups (if this is the case, please specify).
- a law or regulation guaranteeing severance/redundancy cash payments. Please provide reference information about the above law or regulation. In comments, please indicate if this law or regulation applies to all employees or only to selected groups (if this is the case, please specify).

3.2.5. Questions related to family and child benefits (ML-B5)

This question refers to *paternity* and *parental* leave. Paternity leave is granted as an equivalent to maternity leave in order to allow the new father to spend time with his newborn baby after birth. In contrast, parental leave usually covers a longer period of time (spanning perhaps several months or years), for example, after a period of maternity leave has elapsed, during which the mother or the father can stay at home to take care of their baby or infant.

Please indicate whether a law or regulation guarantees:

- paid or unpaid paternity leave to new fathers. Please provide reference information about the above law or regulation. In comments, please indicate if this law or

regulation applies to all employees or only to selected groups (if this is the case, please specify).

- paid or unpaid *parental leave* for childcare. For those countries which ensure paid or unpaid parental leave, please specify whether both father and mother are eligible for such leave. In comments, please indicate if this law or regulation applies to all employees or only to selected groups (if this is the case, please specify).

3.3. Inventory of social security schemes (Section ML_C)

This section contains the inventory of all social security schemes in the country. It sets the scope of the whole Inquiry for a country, as detailed information on social security expenditure, financing and coverage will be collected only for social security schemes listed here in the inventory.

Please list all social security schemes operating in the country. For each scheme please indicate which social protection functions are covered by this scheme (one scheme may cover more than one function).¹² For public schemes, please indicate also the level of government at which it is governed:¹³ national, regional or local level (select one level only). Please consult the definitions explained in the following sections.

3.3.1. Definition of schemes

A scheme is defined, according to ESSPROS, as “[...] a distinct body of rules, supported by one or more institutional units (schemes are not themselves institutional units, one institution may administer more than one scheme – see in more detail Chapter 3.3.2 below) governing the provision of social protection benefits and their financing”.¹⁴ For each scheme it should be possible to draw up *a separate account of the scheme’s receipts and expenditure*. Ideally, social protection schemes are chosen in such a way that they provide protection against a single risk or need (such as old-age pension schemes, disability pension schemes, etc.) and cover in a uniform way a single specific group of beneficiaries (like public employees, private employees, self-employed, all employees, etc.). Often however, when a group of such “ideal” schemes is financed by unified social contribution and/or is administered by a single institution, it is not possible to separate their receipts and/or administration costs. In such a case, it is therefore not possible to draw *a separate account of the scheme’s receipts and expenditure* and it is necessary to treat the whole group of those “ideal” schemes as one scheme. Such a scheme covers thus more than one function. Please indicate all functions that apply.

Usually one single institution administers a scheme, but there are cases where one scheme can be supported by more than one institutional unit (for example, where each unit is responsible for a specific region, a group of enterprises or a category of workers). In such

¹² See list of functions covered in Chapter 1.2 and detailed discussion of different social protection functions in Chapter 6.

¹³ Indicate the level of government at which policy decisions (like entitlement conditions, benefit amounts etc.) are usually taken. Please do not confuse this with the level at which a scheme is administered (i.e. the level at which benefits are actually delivered). For example: although local authorities usually administer social assistance schemes, policy decisions are often taken at the central (national) government level. Such schemes are thus governed at the national level, even if administered at the local level.

¹⁴ See EUROSTAT: *ESSPROS Manual 1996*, Luxembourg 1996. p. 19.

cases, the scheme should be listed once in the list of schemes while specifying the character of this scheme in the comments box. The main institutional unit responsible for the scheme should then be the source of information and data necessary to complete the scheme's questionnaire (see Chapter 4).

Please refer to the detailed explanation of functions in Chapter 6 (p. 13) for more specific information and examples of social security schemes.

3.3.2. Institutions covered

The Institutions covered by this Inquiry are all “intervening” public and private bodies, which provide benefits on a regular basis. In this Inquiry it has been decided to limit the coverage to institutions which meet the following criteria:

- the objectives must be to provide benefits according to one of the functions listed in Chapter 1.2 above;
- they must have been set up by legislation which attributes specified rights to, or which imposes specified obligations on, a public, semipublic or autonomous body;
- they should be administered by a public, semipublic or autonomous body which has been set up by legislation;
- they can be a private body which has been commissioned to execute legally defined obligations.

It should be noted in particular that schemes of employment injury compensation, which are often executed by private bodies, should also be included.

Categories of Institutions covered

- Compulsory and voluntary social insurance schemes;
- universal non-contributory schemes;
- provident funds;
- special schemes for public employees;
- employment injury schemes and employer liability in respect of employment injury;
- family benefit schemes;
- unemployment schemes;
- industrial and occupational schemes or schemes and arrangements established by agreements between employers and workers;
- public social assistance;
- national health services and health services provided by mutual health organisations (“mutuelles”, e.g. in Belgium, Senegal).

Categories of Institutions not covered

Schemes which have not been set up by legislation such as:

- personal insurance schemes;
- non-statutory welfare funds of establishments or occupational organizations;
- group insurance schemes;
- private assistance and charity.

4. Questionnaire for Social Security Schemes

This Questionnaire should be filled in for each social security scheme that has been included in the Inventory of social security schemes (see Chapter 3.3, p. 13). For each scheme, please fill in sections S_A, S_B and S_C as well as those sections (S_D – S_G) relevant to the scheme (see Chapter 1.3.4, p. 8). Please use a separate questionnaire for each scheme.

The institutional unit responsible for a scheme (administering a scheme) is the main source of information and statistics necessary to complete the Questionnaire for Social Security Schemes. In cases where the scheme is supported by more than one institutional unit (for example, where different units are responsible for specific regions, groups of enterprises or category of workers), the requested information should be provided for the entire scheme, not broken down by institutional unit. If possible, the main institutional unit responsible for the scheme should provide the information.

Please follow the General Guidelines (see Chapter 2, p. 9) throughout the Questionnaire.

4.1. General information concerning the scheme (Section S_A)

In this Section, basic information regarding a scheme is collected, such as name, coverage, expenditure and revenue, contributors and affiliated persons and type. Please see Chapter 3.3 (p. 13) for detailed explanations on what should be considered a scheme.

4.1.1. Basic information (S_A1-A3)

Please indicate the reporting period used throughout this Questionnaire in Section S_A1.

Then, please indicate in Section S_A2 the name of the scheme for which the Questionnaire is completed in its language of origin as well as in English. In the following section, S_A3, please provide the name of the (main) institution administering the scheme also in the language of origin and in English.

4.1.2. Who is covered by the scheme? (S_A4)

Table S_A4 requests information about the population groups covered by the scheme according to the legislation or statutes of the scheme. Please go through the list of groups provided in the left column of the table indicating whether or not they are covered by the scheme. If possible, please provide a quantitative estimate of the size of this group (number of persons in each group). If the scheme covers sections of the population other than those provided in the list, please indicate them in the blank rows of the table. Please use the last column of the table and the comments box for any explanatory comments.

4.1.3. Scheme expenditure and revenue (S_A5)

This table is supposed to provide the main financial data enabling the assessment (after aggregation) of total social security expenditure in the country and its sources of finance.

In Table S_A5, total and disaggregated expenditure and revenue data for the three most recent years (years 2004, 2003, and 2002) are requested. In order to maintain the international comparability of statistical data, *gross expenditure* and revenue data should be provided. This method has been adopted in order to circumvent problems arising from varying national tax laws.

The data provided should be on an accrual rather than cash basis. If such information is not available, please provide the cash-basis data and specify this in the comments box.

With respect to Revenues and the data on social contributions, if the distribution of contributions between protected persons and employers is not available, estimates can be made (e.g. based on the provisions of the relevant legislation). In this case, please provide an explanatory note in the box for comments.

There follows below an explanation of the main terms used in Table S_A5.

4.1.4. Scheme Expenditure (S_A5)

For each scheme, expenditure is classified into four categories indicating the type/source of income:

- social benefits;
- administration costs;
- transfer to other schemes;
- other expenditure.

Social benefits

Social protection benefits are ‘transfers’ by social protection schemes, which aim at relieving want and destitution as a consequence of one of the risks or needs specified in Chapter 1.2 (p. 5). Please also see Chapter 6 (p. 13) for a more detailed explanation and examples for each type of benefit.

The types of benefits provided are divided into cash and in-kind benefits, and rerouted social contributions.

Cash benefits are defined as those provided in cash such as income replacement and income support benefits, lump-sum payments from provident funds, allowances and other cash payments which are not reimbursements (i.e. which do not require beneficiaries to show evidence of expenditure). This excludes remuneration for work (wages and salaries, as well as allowances related to work such as cost of living allowances), except in the case of salary and wages paid to employees during periods of inability to work. Furthermore, costs supported by the protected person and not reimbursed by the provider (such as co-payments for health care) are also excluded from the scope of this Inquiry. These benefits will form the basis of a few in-depth questions covered in sections S_D – S_G of the questionnaire for specific types of benefits.

In-kind benefits are goods and services provided directly to the recipients as well as in the form of cash reimbursements. Reimbursements require recipients to show evidence of expenditure (e.g. funeral costs, home care costs, health care expenses). *Reimbursements* of expenditures are always considered as in-kind benefits. Furthermore, any cash payments, which are not made directly to the protected person or to a dependant of a protected person, are considered as benefits-in-kind (e.g. payment to health care providers).

Rerouted social contributions are payments that a social security scheme makes to another scheme in order to maintain or accrue the rights of its protected people to social security

from the recipient scheme.¹⁵ For example, in some countries, unemployment insurance schemes pay contributions to pension insurance schemes on behalf of unemployed beneficiaries in order to avoid breaks in their contribution record. Such rerouted contributions should be treated as a separate benefit.

Administration costs

This category includes any management and administrative expenditure incurred by the scheme directly responsible for the provision of social protection benefits as illustrated in the following examples.

<p><i>Examples of costs included</i></p> <ul style="list-style-type: none">- Administrative costs of institutions providing benefits and collecting contributions (e.g. salary and allowances of administrative staff including employers' social insurance contributions, running expenses of administrative offices, reinsurance expenditure.)- Depreciation of fixed assets. <p><i>Examples of costs not included</i></p> <ul style="list-style-type: none">- Interest payable on loans which should be classified under 'other expenditure'.- Tax expenditure, which should be classified under 'other expenditure'.
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In the case where the Social Security Institution manages its own medical establishments, it is not always easy to distinguish between administrative expenditure and expenditure relating to the provision of medical care services. As a rule, therefore, all direct operating expenditure (e.g. pharmaceutical items) should be recorded under benefits.¹⁶

Transfers to other schemes

Transfers to other schemes are unrequited payments made to other social protection schemes. Examples of transfers payable to other schemes are the transfer of funds made by one scheme to reduce the deficit of another. On a national level, transfers to and from other schemes are held to balance out, as for each item of expenditure classified as a transfer between schemes there should be a corresponding receipt in the same category and of the same amount.¹⁷

Other expenditure

Within this category should be included all other miscellaneous expenditure incurred by social protection schemes such as interest on loans, taxes on income and wealth, and other miscellaneous expenditure not recorded elsewhere.

4.1.5. Scheme revenue (S_A5)

For each scheme receipts are classified into four categories indicating the type/source of income:

¹⁵ See EUROSTAT: *ESSPROS Manual 1996*, Luxembourg 1996, pp. 28 and 40.

¹⁶ See ILO: Scheme of statistical tables for the practical application of a minimum programme of social security statistics, *Revue internationale d'actuariat et de statistique de la sécurité sociale* no. 8, Geneva, 1992 (p.43-91).

¹⁷ See EUROSTAT: *ESSPROS Manual 1996*, Luxembourg 1996, p. 35.

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- social contributions;
 - general government contributions;
 - transfers from other schemes;
 - other receipts.

Social contributions

Payments made by or on behalf of insured persons to social security schemes/institutions in order to guarantee coverage against one of the identified risks and contingencies (see Chapter 1.2, p. 5).

Social contributions are divided into Employer's social contributions, Social contributions by protected persons and Rerouted social contributions. The definition on the rerouted social contributions has been provided above in the Chapter 4.1.4 (p. 13)

Employers' social contributions

1. *Actual social insurance contribution*: cash payments by employers to social security schemes in order to secure entitlement to social benefits for employees, former employees and their dependants.
2. *Imputed social insurance contributions*: Fictitious contributions, which should have been made in cash to cover direct, benefit expenditure (e.g. in the case of an employer providing benefits directly). In this case it is necessary to estimate the contributions which would have been needed to cover the benefits provided (e.g. in the case of public civil servants in Germany who do not pay social contributions, but are directly covered by their employer against the risks of old-age, invalidity, death, unemployment, employment injury and occupational disease, sickness, health and maternity).

Social contributions paid by protected persons

Social contributions paid by protected persons includes the following:

1. *Contributions by employees*: Payments by employed persons to social security schemes in order to guarantee coverage against certain risks.
2. *Contributions by self-employed persons*: Payments made by individuals working for their own account (e.g. employers and own-account workers) to guarantee coverage against certain risks, for themselves or on behalf of their dependants.
3. *Contributions by pensioners*: Payments by beneficiaries in order to obtain protection against other risks (e.g. old-age pensioners contributing for health care in Panama, or unemployment benefit recipients contributing to the social security scheme providing old-age, invalidity and survivors' benefits in Switzerland).
4. *Contributions by other protected persons (voluntary)*: Payments by other categories of persons (e.g. housewives insured on a voluntary basis to the social security scheme providing old-age, invalidity and survivors' benefits in Switzerland).

General government contributions

This category includes contributions from the government in order to finance the cost of goods and services provided by the government to protected persons in the form of means-

tested benefits, as well as payments to social security institutions to cover deficits and to support expenditure related to guaranteeing minimum benefit levels. A category of “general government contributions” is divided into “earmarked taxes” and “general revenues”.

Earmarked taxes

Levies and specially designated taxes collected to finance specific social security benefits. As opposed to contributions, these taxes do not give rise to specific entitlements to those who pay them. In the context of the Government accounts there is a direct link between income (taxes raised) and expenditure (social security benefits provided).

These levies and special taxes can be a certain proportion of taxes on alcohol and beverages (e.g. as is the case for old-age benefits in Argentina), a certain proportion of the federal income tax receipts (e.g. as transferred to the Family Allowances Equalization Fund in Austria), proceeds from the surcharge on automobile insurance and on hospitalisation insurance premiums and the tax on profits made on reimbursable drugs (e.g. for medical care in Belgium), and Government contributions from earmarked taxes (e.g. for old-age and unemployment benefits in Brazil).

General revenues

Government financing from sources other than earmarked taxes.

Transfers from other schemes

Transfers from other schemes are unrequited payments received from other social protection schemes. An example of transfers from other schemes would be the contributions made by one scheme to reduce the deficit of another.¹⁸

Other receipts

Miscellaneous receipts of social security schemes.

- *Income from investments and property*: Includes income derived from investments of the scheme (i.e. interest income on deposits with banks or other financial institutions, income from securities) as well as from property.
- *Other receipts not elsewhere classified*: Includes miscellaneous income, such as fines on late payments, insurance claims and gifts.

4.1.6. Rerouted contributions and transfers to/from other schemes (S_A6)

Please list all the names of schemes to which rerouted contributions and transfers are sent or from which they are received and indicate the amount for the (fiscal) years 2004, 2003, and 2002 respectively.

4.1.7. Contributors and affiliated persons (S_A7)

Schemes may be fully or partially contributory. Hence, please indicate if the scheme is financed fully or partially by the contributions from protected persons and employers.

¹⁸ See EUROSTAT: *ESSPROS Manual 1996*, Luxembourg 1996, p. 29.

4.1.8. Number of contributors and affiliated persons (S_A8)

If the scheme is fully or partially financed from contributions, please provide the number of active contributors and persons registered/affiliated with the scheme during the reporting and previous reporting periods. If available, please provide data by sex and indicate age brackets.

The groups are defined as follows:

Active contributors: insured individuals who have made at least one contribution or on whose behalf at least one contribution has been made during the reporting period (i.e. the 12 month period).

Persons registered/affiliated: persons who are insured with the scheme. This includes persons who are active contributors, as well as persons who have not made any contributions or on whose behalf no contributions have been made during the reporting period but who are still protected by the scheme and would give rise to a benefit should a contingency arise. For example, long-term unemployed persons who may no longer be contributing to the old-age scheme (and on whose behalf no contributions are being made) but who have the minimum number of contributions to qualify for an old-age benefit on attaining the standard retirement age.

4.1.9. Average monthly gross earnings (S_A9)

Please provide the average monthly gross earnings of those who are paying contributions to the scheme for the reporting and previous reporting periods. If available, please provide data by sex and age group.

At the bottom of the table, please indicate whether a threshold has been applied to the earnings or not. The ceiling could be a floor (e.g. earnings below the floor are not subject to contributions) or a ceiling (earnings above ceiling are not subject to contribution).

4.1.10. Types of schemes (S_A10)

Please indicate whether the scheme is a provident fund, a defined contribution, or a defined benefit scheme. Please mention all the types that apply.

Provident fund schemes are social security savings schemes that usually pay out lump sums rather than periodic benefits.

Defined contribution schemes are schemes in which the benefit is directly linked to the contributions the beneficiary has made previously – the entitlement to and amount of benefit will depend on contribution record.

Defined benefit schemes are schemes in which a prescribed amount will be disbursed in benefit should a contingency arise irrespective of periods or amounts of contributions, i.e. there is no direct link between individual contributions and benefits.

4.2. Benefits Inventory and Benefits Expenditure (Section S_B)

This section of the questionnaire provides an inventory of all social security benefits provided by the scheme.

4.2.1. List of benefits (S_B1)

Please use this table to list all benefits provided by the scheme in the original language and, if applicable, in English. The benefit reference number in the first column of the table will be used for further reference in all the following sections of the questionnaire. If the scheme provides more than 20 benefits, please use a second copy of the Questionnaire (see Chapter 2.4, p. 11).

Rerouted contributions should be listed as separate benefits (see Chapter 4.2.7, p. 13).

4.2.2. Characteristics of all benefits and total expenditure on each benefit (S_B2)

This table summarizes the core characteristics of each benefit. Please note that each row refers to the corresponding benefit listed in Table S_B1, as shown by the benefit reference number.

A detailed explanation of the different columns of this table is provided below.

4.2.3. Main function covered (S_B2)

Please indicate the main function covered by each benefit. Please refer to the detailed description of functions in Chapter 6 (p. 13) of this manual.

It may be that a benefit covers several functions. For example, a benefit for unemployed single parents could possibly be classified under Unemployment, and under Family and Children. In such cases, the benefit should be classified under the function that reflects best the purpose of the benefit. As a rule, the function “Other income support and social assistance (n.e.c.)” should be used as a main function only if a specific benefit cannot be classified elsewhere. Medical care benefits should be included under the Sickness and Health function and are to be excluded from all other functions except employment injury and occupational disease (when they are provided as a consequence of work-related injury/disease).

Please do not list the same benefit twice. For example, cash benefits for the education of children should be recorded under the Basic Education function. However, in certain countries where periodic cash benefits for education of children are paid as family benefit (e.g. Argentina) - if it is possible to distinguish this payment, please separate it from the Family benefit and include it under the Basic Education function. However, under no circumstances should it be counted under the Family benefit function and the Basic Education function.

Periodic family/dependent supplements paid to persons who receive benefits under the various functions are recorded under the Family and Children function (i.e. family allowances paid to old-age pension beneficiaries are included under Family and Children). However, if it is not possible to separate these payments from the main benefit paid, please make sure that this is clearly indicated in the respective columns in Tables S_C2, S_E3 and S_F2.

4.2.4. Level of protection: Basic or supplementary (S_B2)

The level of protection offered by the scheme can in many cases be defined as basic or supplementary. EUROSTAT has defined these two concepts for the European System of integrated Social Protection Statistics (ESSPROS)¹⁹ as follows:

Basic schemes are social protection schemes that guarantee a basic level of protection.

Supplementary schemes are social protection schemes that:

- top up cash benefits granted by the basic scheme, or;
- extend the coverage of the basic scheme, or;
- replace the basic scheme where conditions for entitlement to the basic scheme are not fulfilled.

According to this concept, “basic” does not relate to the level of benefits. In particular, it is not to be understood as referring to a minimum level of benefits; it may well be that benefits provided by a basic scheme are fairly generous. The distinction between basic and supplementary rather reflects the relationship between different benefits.

4.2.5. Contributory or non-contributory benefit (S_B2)

Please indicate whether the benefit is contributory or non-contributory that is, if entitlements to benefit and/or its amount are dependent on the past contributory record of a potential beneficiary.

4.2.6. Periodic benefits (S_B2)

Please indicate whether benefit is a periodic benefit or not. Periodic cash benefits paid on a regular basis are benefits that are provided throughout a given time period, recurring at regular intervals (generally on a monthly, or quarterly basis, e.g. pensions) and whose main “raison d’être” is to provide income replacement by restoring, up to a reasonable level, income which is lost as a result of inability to work.

In contrast, non-periodic benefits include other cash benefits that are paid generally at irregular intervals or once for each occurrence (e.g. funeral grant) and whose primary aim is that of providing cash assistance and not of providing income replacement. Lump sums are onetime capital payments to members of a scheme designed to provide only capital sums upon, for example, retirement, invalidity or the death of a protected person (i.e. provident funds).

4.2.7. Benefits in cash, in-kind or rerouted contributions (S_B2)

Please indicate whether benefits are provided in cash, in kind or whether they are a rerouted contribution.

Cash benefits are defined as those provided in cash such as income replacement and income support benefits, lump-sum payments from provident funds, allowances and other cash payments which are not reimbursements (i.e. which do not require beneficiaries to

¹⁹ See EUROSTAT: *ESSPROS Manual 1996*, Luxembourg 1996. p. 24.

show evidence of expenditure). This excludes remuneration for work (wages, salaries and allowances related to work such as cost of living allowances), except in the case of salary and wages paid to employees during periods of inability to work. Furthermore, costs supported by the protected person and not reimbursed by the provider (such as co-payments for health care) are also excluded from the scope of this Inquiry. The detailed questions in sections S_D – S_G of the questionnaire will mainly focus on this type of benefits.

In-kind benefits are goods and services provided directly to the recipients and can include cash reimbursements. Reimbursements require recipients to show evidence of expenditure (e.g. funeral costs, home care costs). *Reimbursement* of expenditures is always considered as benefits-in-kind. Furthermore, cash payments which are not made directly to the protected person or to a dependant of a protected person but on his/her behalf are also considered as benefits-in-kind (e.g. payment to health care providers).

Rerouted contributions are payments that a social protection scheme makes to another scheme in order to maintain or accrue the rights of its protected people to social protection from the recipient scheme.²⁰ For example, in some countries, unemployment insurance schemes pay contributions to the pension insurance on behalf of unemployed beneficiaries in order to avoid gaps in their contribution records. Such rerouted contributions should be treated as a separate benefit.

4.2.8. Benefits directed at individuals or households (S_B2)

Please indicate whether benefits are directed at individuals or households. Most benefits, notably social insurance benefits, are aimed at individuals. It is individuals who are insured and are beneficiaries. Even if family allowances or other supplements for dependants are paid as part of the benefit, the beneficiary is still an individual.

Benefits are directed at *households* if benefit entitlements refer to the entire household, not just to a specific individual. This is the case for many housing benefits or means-tested social assistance benefits. In this case, eligibility for this benefit and its level would be assessed on the basis of the resources of the entire household. It may well be that benefits are physically paid to one member of the household, but it is the entire household that is considered as beneficiary.

4.2.9. Means-tested benefits (S_B2)

Please indicate whether the benefit is means-tested or not.

Means-tested benefits are benefits that are paid only to those whose means are below a certain threshold, that is, whose needs cannot be met out of their own resources. The means-test assesses the claimants resources in order to determine eligibility. This means-test can include different types of income (such as capital, earnings, benefits and other payments), assets (e.g. savings) or other resources.

Non-means tested benefits are benefits that are granted on other grounds; the benefit may be granted based on contributory periods and other criteria, but is in no way related to the beneficiary's means (i.e. income, capital earnings, etc.) which will not be subject to assessment.

²⁰ See EUROSTAT: *ESSPROS Manual 1996*, Luxembourg 1996, p. 28.

4.2.10. Guaranteed minimum (S_B2)

Please provide information if a particular benefit provides any guaranteed minimum benefit to beneficiaries. If it does, please indicate the average monthly minimum benefit in effect at the end of the reporting period in national currency and the unit used.

More detailed information on guaranteed minimum benefits are asked in Question S_D6.

4.2.11. Benefit expenditure (S_B2)

Please indicate the expenditure made on each benefit during the reporting period. If possible, please indicate expenditure on cash basis, not on an accrual basis.²¹ This should include only transfers to beneficiaries, and not related expenditure such as administrative costs, transfers to other schemes, etc. If it is not possible to exclude other types of expenditure, or if the data are collected on an accrual rather than cash basis and benefit expenditure is usually given, please specify in the comments box.

4.3. Detailed information on the number of beneficiaries and benefit amounts (Section S_C)

This section of the scheme questionnaire includes questions on the number of beneficiaries and the average amount of benefits. The tables should be filled for all benefits listed in the benefit inventory in Question S_B1. Please note that the first column of all tables lists the benefit reference number that should be used to fill in the tables (referring to the benefit inventory in Question B1).

Please refer to Chapter 1.3.4 (p. 8) for a schematic description that can be used as a checklist when filling the following sections of the questionnaire.

4.3.1. Number of beneficiaries (S_C1)

Data on the number of beneficiaries for each of the benefits provided by the scheme should be recorded in the tables as requested. Table S_C1a refers to the reporting period and Table S_C1b refers to the previous reporting period. Please indicate the number of beneficiaries broken down by sex and by age group if possible.

For all recurrent benefits, the number of recipients as of the last day of the reporting period and the last day of the previous reporting period should be provided (e.g. if the reporting period is the calendar year 2003, then data at 31 December 2003 and 31 December 2002 should be given in Tables S_C1a and S_C1b respectively). If figures are provided for any other date, please clearly indicate in the tables. Please note that the data should be provided for the same reference date for both years.

A beneficiary is defined as a person receiving benefits under the various risk categories. This includes:

- *individuals* who receive a benefit acquired in their own right: old-age, invalidity, employment injury, family benefits, unemployment, housing and other income support and assistance - cash benefit categories (for housing and other income support and assistance, cash benefits may be payable to households);

²¹ This is different from the expenditure data collected in the Ministry of Labour and/or Welfare Questionnaire.

-
- *dependants* who acquire the right to a social security benefit on the death of a protected person: the survivors' benefit category (including survivors in the employment injury and occupational disease category).

In most cases, the number of beneficiaries refers to *individuals*, but in certain cases, it may refer to *households* (e.g. as in housing benefits). Please indicate for each benefit in the last column of the tables whether the data refer to individuals or households.

4.3.2. Average benefit levels (S_C2)

For cash benefits, please provide the average benefit in payment for the last month of the reporting period and for the last month of the previous reporting period. Table S_C2a refers to the reporting period and Table S_C2b refers to the previous reporting period. For example, if the reporting period is the calendar year 2003, then the average benefit amount in payment at December 2003 and December 2002 should be provided. If data for the last month of the reporting period are not available, any other month (please specify) or any other period (e.g. quarters, weeks - please specify) may be chosen. Please refer to the same month or the same period both for the reporting period and the previous reporting period. If no other data are available, you may choose to indicate the average monthly benefit in payment over the full reporting period instead of the last month only (please indicate clearly if this option is chosen).

If 13 months of periodic benefits are paid (or any other period over 12 months), the average monthly benefit at the end of the year or at the specific date of the reporting period should be reflective of payments standardized to a 12-month period. Thus, for example, in the case where a 13th month of old age pension is paid in a twelve-month period, the average monthly pension at the end of the year or at the specific date in the year should take into account only the portion of the 13th pension which corresponds to that month and not what is actually paid in the last month of the reporting period. Thus if the average monthly pension in payment in December is considered, it should include the proportion of the 13th month corresponding to the month of December.²² If the average monthly pension over the whole reporting period is given, then the average monthly pension should be calculated over a 13-month period and not a 12-month period.

Please indicate whether the amounts given include periodic family allowances for dependents or not. Such supplements should preferably be recorded as separate benefits under the family and children function (i.e. family allowances paid to old-age pension beneficiaries are included under the family and children function). However, if it is not possible to separate these payments from the main benefit paid, please make sure that this is clearly indicated in the respective column.

4.4. Long-term benefits: Old age, disability and survivorship, including disability and survivor benefits under employment injury schemes (Section S_D)

This section of the questionnaire covers benefits that are typically long term such as old age pensions, disability benefits, survivor benefits, as well as similar benefits under

²² For example, if the 13th month of an old age pension is paid once a year in December, then the benefit is calculated as the December pension plus 1/12th of the 13th pension. If, as is often the case, the 13th pension is paid in two parts with 50 per cent being paid in June and 50 per cent being paid in December, then 1/6th of the 13th month pension actually paid in December would have to be added.

employment injury schemes. Please fill this section for all benefits whose main function is old age, disability, survivor, and employment injury. Only disability and survivor benefits under employment injury should be considered here; employment injury data on sickness benefits should be filled in Section S_E. Benefits with all other main functions are not included in this Section.

The tables in this section compile data by benefit. In the first column of each table, please indicate the corresponding benefit reference numbers, as listed in Section S_B of the questionnaire.

Please refer to Chapter 1.3.4 (p. 8) for a schematic description that can be used as a checklist when filling the following sections of the questionnaire.

4.4.1. Number of beneficiaries of newly awarded benefits (S_D1)

Please indicate the number of beneficiaries of newly awarded benefits during the reporting period for each long-term benefit. Whenever available, please provide the data broken down by sex and age group. In the last column, please indicate whether the registered beneficiaries are individuals (as with most old age pensions) or households (e.g. as for housing benefits).

4.4.2. Average amount of newly awarded benefits (S_D2)

Please fill in the average monthly benefit for newly awarded benefits in payment during the reporting period. Whenever available, please provide the data broken down by sex and age group. In the last column, please indicate whether periodic family allowances for dependents are included in the data provided or not.

4.4.3. Average age of beneficiaries of newly awarded benefits (S_D3)

Please indicate the average age of beneficiaries of newly awarded benefits during the reporting period. Whenever available, please provide the data broken down by sex.

4.4.4. Eligibility criteria for contributory schemes (S_D4)

Question S_D4 requires information on the legal provisions concerning eligibility for contributory benefits only. Please indicate:

- the minimum contributory period required to be eligible for any periodic benefit (like a partial pension);
- the minimum contributory period required for a full periodic benefit or pension.

Please list these criteria for both men and women separately. Please indicate in the box provided if the periods are in months or in years. If further information is available, please provide it in the comments box.

4.4.5. Guaranteed minimum benefits (S_D5)

Please indicate whether there is any guaranteed minimum benefit in the scheme or not. If the answer is No, please proceed to Question S_D8. If yes, continue with questions D6 and D7.

4.4.6. Number of beneficiaries of guaranteed minimum benefits (S_D6)

Tables S_D6a and S_D6b compile data on the number of beneficiaries of guaranteed minimum benefits. Please list the benefit reference numbers (as assigned in section S_B of this questionnaire) of guaranteed minimum benefits in the first column of these tables, together with the number of beneficiaries of a guaranteed minimum benefit, at the end of the reporting period and at the end of the previous reporting period, respectively. Where available, please provide the data broken down by sex and age group. If the data supplied concern other dates during the reporting period/previous reporting period, please specify which in the box provided. Please ensure the date is the same for both reporting periods.

Please indicate in the last column of the table whether the registered beneficiaries are individuals (as for example with most old age pensions), households (as with housing benefits) or children (as in some child benefit schemes).

4.4.7. Average benefits in payment for minimum guaranteed benefits (S_D7)

Tables S_D7a and S_D7b compile data on average benefits in payment for guaranteed minimum benefits only. Please list the benefit reference numbers of guaranteed minimum benefits in the first column of these tables, and provide the average monthly benefit in payment at the end of each reporting period. Where available, please provide the data broken down by sex and age group. If the data provided concern other dates during each reporting period, please specify what are these dates in the box provided. Please provide data for the same date for both reporting periods. Please refer to Chapter 4.3.2 (p. 13) for further details on how to calculate average monthly benefits in payment. In the last column of the table please indicate whether or not the periodic family allowances for dependents are included in the data provided in the table.

4.4.8. Eligibility of certain spouses for survivor benefits (S_D8)

Please indicate whether spouses of insured women are eligible for the survivor's pension benefits or not.

4.4.9. Number of deaths among insured (S_D9)

In Table S_D9, please provide the number of deaths among the insured - total number in the reporting period, and by sex. Please list the benefit reference numbers of survivor benefits in the appropriate column and indicate the number of deaths which give rise to an entitlement for survivor benefits.

4.5. Short-term benefits: Sickness and maternity, including sickness benefits under employment injury scheme (Section S_E)

This section of the questionnaire covers benefits that are typically short term such as sickness and maternity, as well as sickness benefits under employment injury schemes. Please complete this section for all benefits whose main function is sickness, maternity and employment injury. For the latter, only sickness benefits under employment injury schemes should be considered here (data on disability and survivor benefits should have already been entered under Section S_D. Unemployment benefits are not included in this Section, as a separate section (S_F) is devoted to such benefits.

In the tables in this section data are compiled by benefit. In the first column of each table, please indicate the corresponding benefit reference numbers, as listed in Section S_B of this questionnaire.

Please refer to Chapter 1.3.4 (p. 8) for a schematic description that can be used as a checklist when completing the following sections of the questionnaire.

4.5.1. Number of cases of cash benefits (S_E1)

Table S_E1 compiles data on the number of cases of short-term cash benefits. Please list in the first column of this table the benefit reference numbers of short-term benefits in case of sickness, maternity and such benefits under employment injury schemes. For each of these benefits, please provide the number of cases in which cash benefits were paid by the scheme during the reporting period. Whenever available, please provide the data broken down by sex.

4.5.2. Number of days of cash benefits (S_E2)

Table S_E2 collects data on the number of days of paid cash benefits and the average number of days per case. Please list the benefit reference numbers of short-term benefits in case of sickness, maternity and such benefits under employment injury schemes in the first column of this table. For each of these benefits, please provide the total number of days in which cash benefits were paid by the scheme during the reporting period. Please also indicate the average number of days per case during the reporting period. Whenever available, please provide the data broken down by sex.

4.5.3. Average benefits per day (S_E3)

Table S_E3 compiles data on benefit levels for each benefit. Please list the benefit reference numbers of short-term benefits in case of sickness, maternity and such benefits under employment injury schemes in the first column of this table. For each of these benefits, please provide the average amount of benefit per day paid during the reporting period.

Please indicate whether the amounts given include periodic family allowances for dependents or not. Such supplements should preferably be recorded as separate benefits under the family and children function (i.e. family allowances paid to old-age pension beneficiaries should be included under the family and children function). However, if it is not possible to separate these payments from the main benefit paid, please indicate this clearly in the respective column.

4.5.4. Eligibility for maternity benefits (S_E4)

Please indicate the number of months which women must have been employed before becoming eligible for the maternity cash benefits. Please indicate any clarifying comments, if applicable, in the comments box.

4.6. Unemployment benefits (Section S_F)

This section of the questionnaire is exclusively devoted to unemployment benefits.

The tables in this section concern data by benefit. In the first column of each table, please indicate the corresponding benefit reference numbers, as listed in Section S_B of this questionnaire.

Please refer to Chapter 1.3.4 (p. 8) for a schematic description that can be used as a checklist when filling the following sections of the questionnaire.

4.6.1. Minimum amount and maximum duration of unemployment benefits (S_F1)

For each unemployment benefit, please indicate the benefit reference number in the first column of the table and provide the minimum amount of unemployment benefits and the maximum duration of unemployment cash benefits. Please specify the unit used for the amount of the benefits and the duration of the cash benefits. If the minimum amount of benefits and the maximum duration is dependent on the age of the beneficiary or other criteria, please specify in the comments box.

4.6.2. Level of benefit per day (S_F2)

For each unemployment benefit, please indicate the benefit reference number in the first column of the table and provide the average benefit per day in payment at the end of the reporting period and at the end of the previous reporting period. If the data concern average benefits at any other date during each reporting period, please specify which in the box provided. Please ensure that the reference date is the same for both reporting periods. Whenever available, please provide the data broken down by sex.

Please indicate whether the amounts given include periodic family allowances for dependents or not. Such supplements should preferably be recorded as separate benefits under the family and children function (i.e. family allowances paid to old-age pension beneficiaries should be included under the family and children function). However, if it is not possible to separate these payments from the main benefit paid, please make sure that this point is clearly indicated in the respective column.

4.6.3. Duration of benefit receipt (S_F3)

For each unemployment benefit, please indicate the benefit reference number in the first column of the table and provide the total number of days for which unemployment benefits are paid during the reporting period. Please also indicate the average days per case for the same period. If possible, please break down the data by sex.

4.6.4. Coverage for other risks/contingencies and payment of contributions (S_F4)

Please indicate whether the beneficiaries of unemployment benefits are covered by old age, invalidity and survivors, health care, sickness, maternity and family and children schemes. If contributions are paid, please indicate who is responsible for paying the contributions: the unemployed person himself/herself, or the unemployment benefit scheme or government on the beneficiary's behalf. If beneficiaries of unemployment benefits are covered, but no contributions are paid (e.g. the scheme is not contributory), please indicate in the last column of the table.

4.7. Specific questions on means-tested benefits (Section S_G)

Section S_G contains additional questions for means-tested benefits. Means-tested benefits are benefits that are granted only upon proof of need. Different types of income or assets, such as capital, earnings, benefits and other payments may be taken into account in the aggregate for the purpose of determining whether the applicants are eligible for benefit at all, and which amount of the benefit will be granted. For each means-tested benefit, please indicate the benefit reference number in the first column of the table.

Please refer to Chapter 1.3.4 (p. 8) for a schematic description that can be used as a checklist when completing the following sections of the questionnaire.

4.7.1. Rules of income/means testing (S_G1)

Please indicate whether the means test is based on individual or household income. In either case, please also specify the qualifying threshold in national currency. If other eligibility conditions have to be met, please specify in the space provided. Additional comments can be provided in the comments box. If the scheme provides more than one means-tested benefit, please repeat answers to question S_G1 for each of these benefits separately.

4.7.2. Number of cases and average duration of claim (S_G2)

Please indicate in months the average duration of completed and ongoing claims for each means-tested benefit.

5. Questionnaire for the Ministry of Finance

The questionnaire directed to the Ministry of Finance is broken down into four sections. Section MF_A captures background information on GDP, exchange rate and rate of inflation and asks for the standard used for classifying social security expenditure and receipts. Depending on the national data standard used, one of the three following sections (MF_B, MF_C or MF_D) should be completed accordingly with the relevant data on social security expenditure and revenue.

Please follow the General Guidelines, provided in Chapter 2 (p. 9).

5.1. General information (Section MF_A)

In this section, basic data on GDP, exchange rate and inflation are requested.

5.1.1. GDP, exchange rate and inflation (MF_A1)

Please indicate the national currency and the reporting period used throughout this questionnaire. If data are reported for a fiscal year rather than a calendar year, please indicate the start and end dates of the fiscal year referred to in the questionnaire.

Then, please provide for the three most recent years (reporting period and two preceding years):

- *Gross domestic product* (GDP) at market prices, in current local currency units, as calculated by national statistical agency, possibly according to SNA 93²³ methodology.
- *General government expenditure*: consolidated total (current and capital) expenditure at all levels and sectors of government (central government including social security funds, state or provincial governments and local governments) calculated according to IMF methodology (either following 2001 manual²⁴ or 1986 manual²⁵). If data provided does not cover all general government level units²⁶, please indicate.

²³ See System of National Accounts 1993, EU, IMF, OECD, UN, World Bank, 1993.

²⁴ See Government Finance Statistics Manual 2001 (GFS Manual 2001), IMF, Washington (<http://www.imf.org/external/pubs/ft/gfs/manual/index.htm>), Chapter 6. Total expenditure equals total expense plus acquisition of non-financial assets. See also Government Finance Statistics Manual 2001 Companion Material (<http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm>) for Classification of the GFSM 1986 Data to the GFSM 2001 Framework, and for glossary of all terms.

²⁵ See Government Finance Statistics Manual 1986 (GFS Manual 1986), IMF, Washington (<http://www.imf.org/external/pubs/ft/gfs/manual/1986/eng/index.htm>) See definition on p. 177, Category II; total expenditure.

²⁶ See definition of the general government sector on p. 11 of the GFS Manual 1986 and p. 10-14 in the GFS Manual 2001.

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- *Annual inflation rate*, measured by Consumer Price Index²⁷, calculated by national statistical agency as percentage change December to December each year. If information provided differs from the above definition, please indicate;
 - *Exchange rate* of national currency against US dollar in December each year.

Please indicate units (i.e. thousands, millions, etc.), used for GDP and exchange rate, respectively.

5.1.2. Standard used for classifying social expenditure and revenue (MF_A2)

Data on social security expenditure and financing are collected according to different standards around the world. Within the European Union, the standard is the ESSPROS system while comparable data for other parts of the world are available through the IMF's Government Finance Statistics (GFS), either according to the new GFS 2001 standard, or the older GFS 1986 standard. Please indicate in the boxes provided whether your country follows the ESSPROS system or, if not, which of the IMF's GFS standards is used. Depending on which standard is used, please complete the appropriate questionnaire section accordingly: if your country uses ESSPROS, please fill in Section MF_D of the questionnaire; if IMF's GFS 2001 standard is used, your data should be entered in Section MF_B of the questionnaire. If the IMF's GFS 1986 standard is used, please complete Section MF_C of the questionnaire.

5.2. Expenditure and revenue according to the IMF's GFS 2001 standard (Section MF_B)

This section is intended for those countries which classify social expenditure and receipt data according to IMF's GFS 2001 standard. In this section, social expenditure and revenue for (fiscal) years 2002, 2003, and 2004 are requested.

Ministries of Finance all over the world provide data to IMF on government finances according to IMF's GFS 2001 standard²⁸ regularly completing specially designed questionnaires.²⁹ The appropriate data required in tables MF_B and MF_C should thus be available in the Ministry of Finance (although not always for all levels of government and for all requested items).

5.2.1. Expenditure (MF_B1)

In the IMF's GFS 2001 standard, social expenditure is classified by function and by level of government.³⁰ In this section, expenditure on health, education and social protection as

²⁷ See: Consumer price index manual: Theory and practice, ILO, IMF OECD, EUROSTAT, UNECE, World Bank, Geneva, 2004.

²⁸ In GFS Manual 2001: <http://www.imf.org/external/pubs/ft/gfs/manual/index.htm>

²⁹ See GFS Yearbook Questionnaire at: <http://www.imf.org/external/pubs/ft/gfs/manual/quest97.xls>

³⁰ For comparison of 2001 GFS Manual functional classification of government expenditure with respective classification required earlier by 1986 GFS Manual, please consult "*Classification of the GFSM 1986 Data to the GFSM 2001 Framework*" in "Government Finance Statistics Manual 2001 Companion Material" at <http://www.imf.org/external/pubs/ft/gfs/manual/comp.htm>

well as total outlays are collected. Please indicate whether national data is collected on an accrual or cash basis.

In a separate table for each of the last three years, please provide expenditure figures, for each level of general government as indicated in the columns' headings, for all the following categories, whenever available:

*Health (cat. 707)*³¹

Of which: Outpatient services (cat. 7072);
 Hospital Services (cat. 7073);
 Public health services (cat. 7074).

*Education (cat. 709)*³²

Of which: Preprimary and primary education (cat. 7091);
 Secondary education (cat. 7092);
 Tertiary education (cat. 7094).

*Social protection (cat. 710)*³³

Of which: Sickness and disability (cat. 7101);
 Old age (cat. 7102);
 Survivors (cat. 7103);
 Family and children (cat. 7104);
 Unemployment (cat. 7105);
 Housing (cat. 7106);
 Social exclusion not elsewhere classified (cat. 7107);

³¹ See GFS Manual 2001, pp. 92-101. Please note that in Table MF_B1, the list of required lower categories of health expenditure is not exhaustive, and thus does not cover all existing categories of expense. Although information on expenditure categories 7071 (Medical products, appliances, and equipment), 7075 (R&D: Health), and 7076 (Health n.e.c) are not required to be provided as separate entries, they should be included under the total expenditure on Health (cat. 707).

³² See GFS Manual 2001, pp. 104-106. Please note that in Table MF_B1, the list of required lower categories of education is not exhaustive, and thus does not cover all existing categories of expense. Although information on expenditure categories 7093 (Postsecondary non-tertiary education), 7095 (Education not definable by level), 7096 (Subsidiary services to education), 7097 (R&D: Education), and 7098 (Education n.e.c.) are not required here to be provided as separate entries, they should be included under the total expenditure on Education (cat. 709).

³³ See GFS Manual 2001, pp. 106-110. Although the GFS Manual 2001 defines all the sub-categories of social protection expenditure listed above (categories 7101-7109), GFS Yearbook Questionnaire (<http://www.imf.org/external/pubs/ft/gfs/manual/quest97.xls>) asks only for the total (category 710). However, if more detailed data exist, please provide them.

Research and Development: Social protection (cat. 7108);

Social protection n.e.c. (cat. 7109).

Please note that the total expenses on health and education are usually higher than the sums of the given subcategories. This is because not all the subcategories used in the GFS 2001 classification are requested in this questionnaire. For social protection expenditure, all subcategories are asked for, so the total expense should be equal to the sum of all subcategories.

Data should be provided for all levels of government and all types of units belonging to the general government sector³⁴:

Consolidated expenditure of *general government* (last column)

Of which: Consolidated expenditure of central government

Of which: Expenditure of budgetary central government

Expenditure of extrabudgetary funds

Expenditure of social security funds

Expenditure of *State/provincial/cantonal governments*

Expenditure of *Local governments*

If information for some of the government sublevels is not available or if consolidated central or general government expenditure is not available, please indicate this in the appropriate table entry cell (as not available, "...") and provide explanations in the respective comments' section. Please also specify the unit (e.g. thousands, millions) used to fill in the tables.

5.2.2. Revenue (MF_B2)

Table MF_B2 compiles revenue data in (fiscal) year 2002, 2003 and 2004. Please indicate whether the national data are collected on an accrual or cash basis. In the first row, please indicate total Revenue. Please fill in total Social security contributions as well as disaggregates by Employee, Employer, Self-employed or Non-employed, and Unallocable contributions. Please also provide data on Other social contributions in total, as well as in detail by Employee, Employer, and Imputed contributions. Please specify the unit (e.g. thousands, millions) used in the tables.

Please note that total Social security contributions should equal the sums of the given subcategories. The same is true for Other social contributions and its subcategories. Total Social security contributions and total Other social contributions should add up to the Social contributions. However, Total revenue is usually higher than Total Social contributions since subcategories, namely Taxes, Grants, and Other revenues, which are included under Total revenue in the GFS 2001 classification, are not asked for in this Questionnaire.

³⁴ See definition of the general government sector on p.10-14 in the GFS Manual 2001.

5.3. Expenditure and revenue according to IMF's GFS 1986 standard (Section MF_C)

This section applies to those countries which classify social expenditure and receipt data according to IMF's GFS 1986 standard. In this section, social expenditure and revenue for (fiscal) years 2001, 2002, and 2003 are requested.

Ministries of Finance all over the world provide data to IMF on government finances according to IMF's GFS 1986 standard³⁵ regularly completing specially designed questionnaires.³⁶ The data necessary to fill tables MF_B and MF_C should thus be available in the Ministry of Finance (although not always for all levels of government and for all requested items).

5.3.1. Expenditure (MF_C1)

In IMF's GFS 1986 standard, social expenditure is classified by function and by level of government. In this section, total expense on health, education, and social protection are collected.

In a separate table for each of the last three years, please provide expenditure figures, for each level of general government as indicated in the column headings, for all the following categories, whenever available:

Health affairs and services (cat. B.5) 37

Of which:

- Hospital affairs and services (cat. B5.1);
- Clinics, and medical, dental, and paramedical practitioners (cat. B5.2);
- Medicaments, prostheses, medical equipment and appliances, or other prescribed health related products (cat. B5.4);
- Other (cat. B5.3 and B5.6).

Education affairs and services (cat. B.4) 38

Of which:

- Pre-primary and primary education affairs and services (cat. B4.1);
- Secondary education affairs and services (cat. B4.2);
- Tertiary education affairs and services (cat. B4.3);
- Other (cat. B4.4, B4.5 and B4.6).

³⁵ In GFS Manual 1986: <http://www.imf.org/external/pubs/ft/gfs/manual/1986/eng/index.htm>

³⁶ See GFS Yearbook Questionnaire at: <http://www.imf.org/external/pubs/ft/gfs/manual/quest97.xls>

³⁷ See GFS Manual 1986, pp. 156-158.

³⁸ See GFS Manual 1986, pp. 153-155.

Social security and welfare affairs and services (cat. B.6) 39

Of which: Social security affairs and services (cat. B6.1);
 Welfare affairs and services (cat. B6.2);
 Social security and welfare affairs not elsewhere classified (cat. B6.3).

Please note that total expenses on health (B.5) and education (B.4) are usually higher than the sums of the given subcategories. This is because not all subcategories used in the GFS 2001 classification are requested in this questionnaire. For social security and welfare affairs and services (B.6), all subcategories are asked for, so the total expense should be equal to the sum of all subcategories.

Data are requested for all levels of government and all types of unit belonging to the general government sector:⁴⁰

Consolidated expenditure of *general government* (last column)

Of which: Consolidated expenditure of central government
 Of which: Expenditure of budgetary central government
 Expenditure of extra budgetary funds
 Expenditure of social security funds
 Expenditure of *State/provincial/cantonal governments*
 Expenditure of *Local governments*

If information for some of the government sublevels is not available or if consolidated central or general government expenditure is not available, please indicate this in the appropriate table entry cell (as not available, "...") and provide explanations in the respective comments' section. Please also specify the unit (e.g. thousands, millions) used in the tables.

5.3.2. Revenue (MF_C2)

Table MF_C2 compiles revenue data in (fiscal) years 2002, 2003 and 2004. Please fill in total Social security contributions as well as disaggregates by Employee, Employer, Self-employed or non-employed, and Other unallocable contributions. Please also provide data on Contributions to government employee pension and welfare funds within government in total, as well as in detail by Contributions by employees and Employer contributions from other levels of government. In the first row, please indicate total revenue. Please specify the unit (e.g. thousands, millions) used in the tables.

³⁹ See GFS Manual 1986, pp. 158-160.

⁴⁰ See definition of the general government sector on p. 11 of the GFS Manual 1986.

5.4. Expenditure and revenue according to EUROSTAT's ESSPROS system (Section MF_D)

If social protection expenditure and receipts data based on EUROSTAT's ESSPROS standard⁴¹ are available for your country, please use Section MF_D. In this section, social expenditure and revenue for (fiscal) years 2001, 2002, and 2003 are requested.

5.4.1. Expenditure (MF_D1)

Under ESSPROS, social benefits are divided into eight functions of social protection: Sickness/health care, Disability, Old age, Survivors, Family, Unemployment, Housing, and Social exclusion not elsewhere classified.

In Table MF_D1, please provide social protection expenditure data for the three most recent years (reporting period plus two preceding years) according to the following classification:

Total social protection expenditure

- Of which: Total social benefit expenditure (total, and cash benefits)
 - Of which: Sickness and health care (total, and cash benefits)
 - Disability (total, and cash benefits)
 - Old age (total, and cash benefits)
 - Survivors (total, and cash benefits)
 - Family (total, and cash benefits)
 - Unemployment (total, and cash benefits)
 - Housing (total, and cash benefits)
 - Social exclusion, n.e.c. (total, and cash benefits)
- Administrative costs
- Other expenditure

For detailed explanations of the different categories of social protection expenditure see Chapter 5.1.3.1 of this Manual, and for detailed definitions of the social protection functions see Chapter 6 of this Manual. Please do not forget to indicate units and sources of data. Please provide comments if the standard of data provided differs from the ESSPROS definitions. Please also indicate whether the data are collected on an accrual rather than cash basis, and specify the unit used in the table.

⁴¹ See EUROSTAT: *ESSPROS Manual 1996*, Luxembourg 1996.

5.4.2. Revenue (MF_D2)

In Table MF_D2 please provide social protection expenditure data for the three most recent years (reporting period and two preceding years) according to the following classification:

Total social protection receipts

Of which: Social contributions

 Of which: Employers' social contributions

 Social contributions of protected persons

 Of which: Paid by employees

 Paid by self-employed persons

 Paid by pensioners and others

 General government contribution

 Other receipts

Please do not forget to indicate unit and sources of data. If the data provided differs in any way from the ESSPROS definitions, please explain in the comments box.

6. Detailed description of functions

Social security benefits can be distinguished according to the function they cover, i.e. what risk/contingency they address. Each of the functions is presented below with a short definition, and illustrated by examples.

The *benefits included* and the *benefits not included* boxes provide a non-exhaustive list of examples under each social security function.

6.1. Old-age

This function covers all benefits paid to persons who have withdrawn from the labour market due to retirement. Old-age benefits are payable to persons who meet a certain number of qualifying conditions. These include:

- the attainment of a specified standard retirement age, as defined by the statutes of the scheme or by National Law, following which insured active persons normally cease employment. In most countries the standard retirement age is between 55 and 65 years of age, e.g. in Switzerland the standard retirement age is currently 65 for men, and 62 for women (with a gradual increase to 63 from year 2001 and 64 from year 2005). Retirement prior to this standard age is considered as early retirement and results in a reduction of the pension benefits provided;
- residence or nationality requirements (e.g. schemes which cover only nationals against the various risks).

Examples of benefits included under this function:

- Disability benefits paid to beneficiaries who have reached the legal age of retirement of the scheme, even though in certain schemes they continue to be recorded under the invalidity function (e.g. Trinidad and Tobago).
- Partial retirement pensions.
- Special old-age benefits provided to public employees through special schemes.

Examples of benefits not included under this function:

- Programmes of early retirement for labour market reasons which are classified under the unemployment function, and programmes of early retirement for health reasons which are classified under the disability/invalidity function.
- Medical benefits for beneficiaries of old-age benefits which are recorded under the sickness and health function.
- Subsidized rent assistance, not specifically related to the retired status of the beneficiary, which would be recorded under the housing function.

Cash benefits

- Old-age pensions: periodic cash benefits paid on a regular basis as income replacement to persons who leave the labour market as a result of having attained the standard retirement age as defined by the statutes of the scheme or national law. Different types of old-age pension can be granted such as *Early retirement pensions* which are periodic cash benefits paid on a regular basis as income replacement to persons who leave the labour market prior to attaining the standard retirement age. This includes persons who have either attained the minimum age requirement for early retirement or who fulfil any other appropriate requirement or condition (e.g. a scheme which provides the early retirement option after 21 years

of contribution whatever the age of the insured: *Régime collective des allocations de retraite*, Morocco). It may include *social pensions* such as awarded in Ukraine to certain categories of beneficiaries.

- Other cash benefits to the elderly: these include all cash benefits which are not paid on a periodical basis. Amongst these are:
- Lump-sum payments: a lump-sum benefit or one-time payment to members of schemes designed to provide only capital sums at retirement (i.e. provident fund schemes).
- retirement grants: a one-time cash payment to members of a social insurance scheme who do not meet the eligibility criteria for a periodic pension benefit.
- other cash benefits: cash payments such as assistance allowances provided by a third party for accomplishing household tasks (e.g. allowances for home – care/home help).

Benefits-in-kind

- Goods and services provided to the retired (e.g. price reductions for certain cultural activities or public services to beneficiaries of the public pension scheme (e.g. Assurance vieillesse et survivants (AVS) in Switzerland; transport services);
- accommodation and assistance: reimbursements for services-in-kind provided by a third party (e.g. household assistance) as well as accommodation in specialized nursing homes specifically catering for persons of old-age.

The detailed information in Sections S_C and S_D of the Scheme Questionnaire refers only to cash benefits in the form of old-age pensions as described above.

6.2. Invalidity/Disability

This function covers any benefit arising from the partial or total inability of a protected person to participate in gainful employment due to a non-occupational chronic condition resulting in disease or injury or loss of a member or body function prior to attaining the standard retirement age.

Examples of benefits included under this function:

- Benefits provided by programmes of early retirement due to invalidity.

Examples of benefits not included under this function:

- Benefits paid to invalid orphans (even if they continue beyond the prescribed⁴² age for receipt of an orphans' pension) should be recorded under the survivors' function.
- Partial or total invalidity arising from work-related causes is recorded under the employment injury function.
- Medical care: prosthesis and medical rehabilitation are registered under the sickness and health function.
- Pension payments to beneficiaries of invalidity benefits on attaining the standard retirement age, are to be recorded under the old-age function.

⁴² The term “prescribed” means determined by or in virtue of national legislation.

Cash benefits

Disability pension: periodic payment intended to support the income of a protected person below the standard retirement age who suffers from a disability. These could be:

- Full invalidity pension: periodic cash benefits paid on a regular basis as income replacement as a result of inability to work due to total disability. Beneficiaries are entitled to 100 percent of the invalidity pension.
- Partial invalidity pension: periodic cash benefits paid on a regular basis as income replacement to beneficiaries whose ability to work is considered to be diminished by less than 100 percent.
- Early retirement pension: periodic cash benefits paid on a regular basis as income replacement to beneficiaries who leave the labour market prior to attaining the standard retirement age due to partial inability to work (e.g. through programmes of early retirement for health reasons).

Other cash benefits to the disabled:

- Lump sum payments: payments of capital in the form of a lump-sum benefit to members of schemes designed to provide only capital sums (i.e. provident fund schemes).
- Invalidity grant: one-time cash payment to members of a social insurance who do not meet the eligibility requirements for a periodic pension benefit.
- Other cash benefits: Allowances and other cash benefits which are not reimbursements for goods and services provided (e.g. allowances for home care).

Benefits-in-kind

Reimbursements for goods and services provided (e.g. home care, placement services and vocational training for the disabled, transport, cultural activities, and accommodation in specialized establishments).

The detailed information in Sections S_C and S_D of the Scheme Questionnaire refers only to cash benefits in the form of disability pensions as described above.

6.3. Survivors

This function covers the benefit accorded to dependants of a protected person as a result of the death of this protected person. Entitlement derives from their relationship with the deceased person protected by the scheme.

Examples of benefits included under this function:

- Pensions paid to disabled orphans beyond the prescribed age¹ for receipt of orphans' pensions.

Examples of benefits not included under this function:

- Any educational benefit (e.g. an educational allowance is provided to orphans who continue their education in Panama) should be included under the basic education function if they concern benefits provided for orphans up to the compulsory school attendance age.
- Medical care offered to survivors should be recorded under the sickness and health function.

Cash benefits

- Survivors' pensions: periodic cash benefits paid on a regular basis to any entitled dependant:
- Widow(er)s' pension: pension payments made to the spouse;
- Orphans' pension: pension payments made to dependent children generally up to a prescribed age⁴³ as laid down in the statutes of the scheme;
- Other dependents' pensions: pension payments made to dependent parents/siblings or other persons.
- Other cash benefits to survivors:
- Lump sum payments: payments of capital in the form of a lump sum benefit to members of schemes designed to provide only capital sums on the death of a protected person (i.e. provident fund schemes).
- Survivors' grants: one-time cash payment to survivors of members of a social insurance scheme who do not meet the eligibility criteria for a periodic survivors' benefit.
- Other cash benefits: other cash benefits which are not the reimbursement of goods or services such as allowances, defined funeral grants, lump-sum grants on remarriage of widows.

Benefits-in-kind

- Funeral/death expenses: reimbursement of the funeral/death expenses of a deceased insured person.
- Other: other benefits-in-kind provided to survivors (reduction in prices, tariffs).

The detailed information in Section S_C and S_D of the Scheme Questionnaire refers only to cash benefits in the form of survivor's pensions as described above.

6.4. Sickness and health

This function covers any benefit provided "with a view to maintaining, restoring or improving the health of the person protected and his ability to work and to attend to his personal needs" (ILO Convention No. 130, article 9). It includes benefits paid for the loss of earnings due to absence from work necessitated by an acute condition due to disease or injury requiring medical treatment or supervision (ILO Recommendation No. 67, part 1, art. 9).

⁴³ In most countries the prescribed age up to which an orphan is entitled to receive an orphans' pension is set taking into account the compulsory school leaving age (e.g. between 16-18 years of age in many countries). However, if the orphan continues further studies the age limit for the receipt of orphans' pension is normally extended (e.g. until 21 years of age).

Examples of benefits included under this function:

- Continued salary and wages paid to employees during periods of inability to work.
- Prosthetic and orthopaedic appliances which are to be recorded either under outpatient or inpatient care depending on the type of service in which they were provided (inpatient or outpatient care).
- Medical care provided to beneficiaries of old-age, invalidity, survivors' and unemployment benefits are all included under this function. Rehabilitation provided through medical care to disabled/invalid persons is recorded under benefits-in-kind.
- All public health campaigns which provide medical care and medical support (e.g. immunisation campaigns).
- Preventive care is covered (e.g. medical check-ups) and family planning is also to be included.
- All pre-natal and post-natal medical maternity care.

Examples of benefits not included under this function:

- Sick leave taken by parents during illness of a child /dependant are to be recorded under the family and children function.
- Health care related to work injury is recorded under the employment injury function.
- Sickness benefit for a single illness is generally paid for a limited period of time (e.g. for a maximum of 52-78 weeks in Mexico). Following this maximum prescribed period, if the disability/sickness continues and invalidity benefits are paid, these should then be registered under the invalidity function.
- Birth grants are to be recorded under the maternity function.
- Nursing allowances paid at the time of childbirth are to be recorded under the maternity function.
- Any paternal benefit paid to a father who stays home to look after an infant child is classified under the family function.
- Any participation in medical costs supported by the protected person (co-payments, franchise, patient's contribution) do not fall under the scope of this Inquiry and should be omitted.

Cash benefits

- Paid sick leave benefits: periodic cash benefits paid on a regular basis as income replacement as a result of temporary inability to work caused by illness and/or injury.
- Other sickness cash benefits: other cash payments to protected persons in connection with sickness and injury such as allowances for intensive care, special bonuses, allowances paid to tuberculosis patients.

Benefits-in-kind: any goods and services provided to protected persons (health care)

- Inpatient care: any medical service provided to protected persons which entails a stay of at least one night in a medical or rehabilitation establishment – hospital – (e.g. it includes doctors' fees, specialists' fees, surgery costs, pharmaceutical product costs). Treatments given in convalescent establishments receiving patients for post-hospital care are also included.
- Outpatient care: Any covered medical service provided to protected persons which does not entail an overnight stay in a medical establishment (e.g. medical services at a doctor's consulting room, services provided in the outpatient department of hospitals, services offered in ambulatory care units such as clinics and dispensaries). It also includes home visits made by medical professionals to the homes of protected persons.

- Physician services: fees for services provided by medical professionals
- Pharmaceuticals: purchase of pharmaceutical products.
- Other benefits-in-kind: Orthopaedic appliances, non-medical benefits such as transportation, home-help.

The detailed information in Sections S_C and S_E of the Scheme Questionnaire refers only to cash benefits in the form of paid sick leave benefits as described above.

6.5. Maternity

This function covers benefits which are provided before childbirth and after childbirth for a specified period of time as prescribed by the benefit provider.

Examples of benefits included under this function:

- Nursing allowances paid at the time of childbirth.

Examples of benefits not included under this function:

- Healthcare services provided during maternity which are to be included under the sickness and health function.
- Services provided towards family planning which are to be recorded under the sickness and health function.
- Paternity benefit provided to a father who stays home to look after an infant child is classified under the family and children function.
- Parental leave is classified under the family and children function.

Cash benefits

- Maternity cash benefits: Periodic cash benefits paid on a regular basis as income replacement for income lost from inability to work before and after childbirth or in connection with the adoption of a child for a specified period of time as prescribed by the benefit provider. In general the duration of the benefit is for between 12 to 14 weeks (e.g. for 90 days in Argentina, for up to 6 weeks before and 8 weeks after confinement in Benin).
- Birth grant paid at the birth of child; adoption grant; prenatal grant. It also includes nursing cash allowances which are paid in certain countries over and above the maternity benefit (e.g. a nursing cash allowance for up to 4 months is paid in Costa Rica if the mother is not nursing her child), and Layette grants (e.g. as provided in Ecuador, Mexico);

The detailed information in Sections S_C and S_E of the Scheme Questionnaire refers only to cash benefits in the form of maternity cash benefits as described above.

6.6. Employment injury and occupational disease

This function covers any benefit paid by a work injury program for the work-related injury, disease, incapacity and death of a protected person. It also covers the injury, disease, incapacity and death of a protected person occurring even following the cessation of the employment which caused the state.

Examples of benefits included under this function:

- All health care related to work injury and occupational disease.

Examples of benefits not included under this function:

- Injury and disease, invalidity and death resulting from non-occupational causes should be recorded under the sickness and health function, the invalidity function and the survivors' function.
- Health care services provided to survivors (of a protected person, deceased as a result of a work-related injury or disease), which should be recorded under the sickness and health function.

Cash benefits

- Employment injury disability pensions: Periodic cash benefits paid on a regular basis as income replacement for income lost from inability to work resulting from an employment-related impairment. The benefits could be Temporary cash benefits if the inability to work is likely to be either temporary or to continue for a limited period of time - generally specified in the national legislation (e.g. 13 weeks in Luxembourg), or they could be Long-term cash benefit (pensions): if the inability to work due to an employment-related impairment is likely to be either permanent or continues to persist after the period covered by temporary cash benefits (e.g. from the 14th week onwards in Luxembourg). This also includes early retirement benefits paid as a result of reduced ability to work due to employment-related impairment.
- Employment injury survivors' pensions: Periodic cash benefits paid on a regular basis to the dependants of protected persons deceased due to work-related injury or occupational disease. This benefit may be provided to the spouse, orphan(s) and other dependent family members.
- Employment injury paid sick leave: Periodic cash benefit intended to compensate protected persons for the loss of earnings caused by temporary inability to work due to employment-related sickness or injury.
- Other employment injury cash benefits: Any other cash payments (e.g. the lump-sum indemnity added to the periodic payments made to workers who have sustained a permanent physical or mental impairment due to work related injury by Quebec's CSST; allowances for home care). All other cash benefits which are not reimbursements for goods or services provided (e.g. funeral/death grants).

Benefits-in-kind

- Medical care: All medical care and pharmaceutical goods provided which are directly linked to restoring the health of a protected person who suffers from a work-related injury or disease. It includes therapy, medical visits and treatment, prosthesis.
- Other benefits in-kind: Any other goods and services provided (reimbursement for damaged clothing, funeral expenses) and other benefits in-kind directly related to the status of the beneficiary (e.g. transportation, reduction of fares, cultural activities).

The detailed information in Sections S_C – S_E of the Scheme Questionnaire refers only to cash benefits in the form of Employment injury disability pensions, Employment injury survivors' pensions and Employment injury paid sick leave as described above.

6.7. Unemployment

This function covers any benefit provided to a protected person arising from the loss of gainful employment.

Examples of benefits included under this function:

- Early retirement programmes established for labour market reasons and not financed by pension funds.
- Means-tested unemployment cash or in-kind assistance provided to the unemployed.
- Vocational training measures aimed at those individuals who are or could be in receipt of unemployment benefits (i.e. this therefore excludes training measures for those who have never been employed before).

Examples of benefits not included under this function:

- Benefits paid on loss of gainful employment due to invalidity or sickness which should be recorded under their respective functions.
- Training for youths who have never been employed, in the form of cash allowances or in-kind benefits.
- Educational allowances or grants not falling under the scope of this inquiry. Educational allowances/benefits are not to be confused with vocational training allowances/benefits. The latter is provided to individuals who have been or are in employment, with the aim of improving skills to better their prospects of finding employment. Whereas the former is generally provided to support costs for formal training (e.g. schooling, university).
- Staff training provided to employees for career development and for job training are not to be included as they fall outside the scope of this Inquiry.
- Subsidies provided by the government in order to support the costs of employment for the unemployed fall outside the scope of this Inquiry (e.g. tax reductions to enterprises employing previously unemployed persons).
- Cash benefits provided during maternity leave, which should be recorded under the maternity function (e.g. Québec's maternity benefits are in part provided through the unemployment programme; they should nevertheless be recorded under the maternity function).

Cash benefits

- Unemployment benefits: Periodic cash benefits paid on a regular basis as income replacement resulting from loss of gainful employment and falling within the conditions of entitlement laid down by the scheme. This category includes full benefits (on the loss of employment) and partial benefits (on part-time unemployment). The benefits are paid to protected persons available for and seeking regular employment, including persons who had not been previously employed. The unemployment benefits include:
 - unemployment insurance, which is paid to protected persons who satisfy the criteria for membership in an unemployment insurance scheme (i.e. have the required contributory periods);
 - unemployment assistance, which is paid to protected persons who are not eligible to an unemployment benefit under the general conditions of entitlement laid down by the scheme (e.g. those who do not satisfy the entitlement criteria or those who are no longer eligible to receive the regular unemployment benefit). These benefits could be periodic financial assistance to the long-term unemployed; unemployment assistance supplementing regular unemployment benefits;
 - early or pre-retirement benefits, which are paid to protected persons who fall within the programmes of early retirement for labour market reasons.

- Other cash benefits to unemployed persons: These include:
- severance/redundancy payments: One-time cash payment to protected persons who have been dismissed from employment through no fault of their own;
- any cash payments and allowances made to eligible individuals which are not reimbursements (e.g. vocational training allowance).

Benefits-in-kind

- Active labour market services: Any service provided to unemployed persons in order to support technically or logistically their search for employment (e.g. placement offices).
- Training: Any skill formation, skill improvement or skill acquisition services provided.
- Other benefits-in-kind: Benefits-in-kind not classified elsewhere, especially means tested benefits linked to the unemployed status of the beneficiary (e.g. mobility, resettlement, food, clothing, housing).

The detailed information in Sections S_C and S_F of the Scheme Questionnaire refers only to cash benefits in the form of Unemployment benefits as described above.

6.8. Family and children

This function covers benefits which are provided to families to help meet costs and needs related to child-raising and the support of other dependants. Generally speaking, family benefits are provided for children up to a certain age limit (usually linked to the compulsory school leaving age or the age at which higher studies are completed). In many countries no age limit is set for family benefits provided for the support of a handicapped child.

Examples of benefits included under this function:

- Any paternity benefit paid to a father who stays home to look after an infant child.

Examples of benefits not included under this function:

- Allowances for subsidized rent or accommodation linked to assisting families with the costs of housing, which are recorded under the housing function.
- Allowance or benefits paid for educational grants should be included under the basic education function.
- Services provided towards family planning, which should be recorded under the sickness and health function.

Cash benefits

- Parental leave benefit: Benefit paid during parental leave (either mother or father), in the event of interruption of work or reduction of work in order to bring up a child or to look after a child during sickness of child.
- Family and child allowance: Cash benefits paid on a regular basis to families with children and/or other dependants to support the costs related to their maintenance. They also include for example periodic allowances for handicapped children or disabled children (e.g. as in the Ukraine where a benefit is provided for caring for a disabled child under the age of 16).

- Other cash benefits to families with children: Cash payments to assist families in the raising of children or support of dependants. These include:
- specific cash allowances provided to a parent during the illness of a child or dependant (other than benefits paid during sick leave taken by employee to look after a dependant);
- other one-time cash allowances (e.g. burial allowance for child under the age of 19 in Bolivia).

Benefits-in-kind

- Any goods, services and reimbursement of expenditures related to the support of children and/or dependants.
- Day-care services: For preschool children (e.g. nurseries), dependent children, other dependants.
- For accommodation provided by foster families; nursing homes.
- Reductions in tariffs, fares, etc, (leisure centres, holiday centres, etc.).

The detailed information in Sections S_C and S_E of the Scheme Questionnaire refers only to cash benefits in the form of Parental leave benefit and Family and child allowances as described above.

6.9. Housing

Any benefit provided in order to directly help a household meet the costs of housing. The recipient under this function is a household, not an individual.

Examples of benefits included under this function:

- For housing subsidies, include under benefits-in-kind the difference between
 - the imputed market-value of the property and the actual price paid by the household;
 - the imputed commercial rent which should be charged for the property and the actual rent paid by the household;
 - the imputed commercial mortgage interest and the mortgage interest charged to the household.

Examples of benefits not included under this function:

- Housing benefits, which are linked directly to one of the other functions (e.g. the accommodation of old-age benefit recipients in nursing-homes, accommodation provided to the unemployed) which are to be recorded under the specific function they relate to.

Cash benefits

- Housing cash benefits: Rent allowance paid to eligible households (e.g. fixed periodic or lump-sum cash benefit)

Benefits-in-kind

- Rent support: Means-tested transfers, subsidized rental housing, social housing.

-
- Subsidies to owner-occupiers: Subsidies and services provided to owner-occupiers (e.g. below market-level interest rates, subsidies for mortgage debt, building material).
 - Other benefits-in-kind: Other goods and services provided (e.g. real estate advertising).

The detailed information in Sections S_C and S_G of the Scheme Questionnaire refers only to cash benefits in the form of Housing cash benefits as described above.

6.10. Basic education

Benefits in cash or in kind providing for the basic education of children. Benefits for basic education are considered as those provided to children during their compulsory school attendance period. In certain countries education is compulsory for children from the age of 6 to the age of 16 (i.e. prior to obtaining the school leaving certificate). In which case basic education benefits are considered as those provided for children from ages 6 to 16. In certain countries periodic cash benefits for the education of children is paid as Family benefit (e.g. Argentina). If it is possible to distinguish this payment, please separate it from the Family benefit and include it under the Basic education function. However, under no circumstances should it be counted under the Family benefit function *and* the Basic education function.

Examples of benefits included under this function:

- School fees, subsidized food and subsidized or free school books.

Examples of benefits not included under this function:

- Cash benefits provided for children over the compulsory school age (e.g. subsidized university fees).

Cash benefits

- Basic education benefit in cash: Any periodic cash benefit paid on a regular basis in order to meet the costs of basic education for children during their compulsory school attendance years.
- Other cash benefit: Cash allowances, lump-sum payments and subsidies paid to individuals on an *ad hoc* basis to alleviate specific needs.

Benefits-in-kind

- Subsidized school fees, subsidized school meals, subsidized school books, etc.

The detailed information in Sections S_C and S_G of the Scheme Questionnaire refers to cash benefits only.

6.11. Other income support and assistance (not elsewhere classified)

Benefits in cash or in kind provided to individuals or certain targeted groups who require specific assistance in order to obtain a defined minimum level of income and to meet minimum subsistence requirements. The majority of these benefits are provided on a means-tested basis to individuals whose income (whether from active employment, from other social security benefits or other forms of income) falls below a certain defined level. These are benefits not elsewhere classified (n.e.c.)

Examples of benefits included under this function:

- General social assistance and income support.
- Rehabilitation of drug and alcohol abusers under benefits-in-kind.
- Accommodation provided to certain vulnerable and needy categories of society (e.g. shelters for refugees, the homeless).

Examples of benefits not included under this function:

- Means-tested benefits provided to recipients of benefits under other functions and thus linked to other risks (e.g. unemployment assistance, food, clothing, housing provided on a means-tested basis to beneficiaries of unemployment benefits).
- Housing benefits provided to households to meet costs and needs related to their accommodation requirements.
- Benefits and assistance provided by private charitable organizations (e.g. benefits-in-kind provided by the International Red Cross/Crescent Organization) do not fall under the coverage or scope of this Inquiry.

Cash benefits

- Other income support and assistance cash benefits: Any periodic cash benefit paid on a regular basis in order to provide a defined minimum level of income to individuals in need (e.g. Revenu minimum d'insertion (RMI) in France).
- Other cash benefit: Cash allowances, lump-sum payments and subsidies paid to individuals in need on an *ad hoc* basis to alleviate specific needs.

Benefits-in-kind

- Any goods and services provided to eligible individuals. This function includes any accommodation (e.g. shelters for refugees).
- Other goods and services (e.g. clothing, counseling services, food through meals-on-wheels programs (e.g. in the United States of America), food stamps, etc.).

The detailed information in Sections S_C and S_G of the Scheme Questionnaire refers only to cash benefits in the form of Other income support and assistance benefits as described above.

7. Glossary

The glossary is supposed to serve as a quick reference guide to the main concepts and definitions used in the Inquiry. More detailed information can be found in the preceding chapters of this manual.

Accrual basis	Transfers are recorded at the time of the events that create the related claims and liabilities, not at the time when the actual payment is made (see under cash basis). For example, if, for whatever reason, the old age pension for the month of December 2002 is paid only in January 2003, the year recorded on an accrual basis would be 2002 while the data recorded would be 2003 on a cash basis.
Active contributors	Insured individuals who have made at least one contribution or on whose behalf at least one contribution has been made during the reporting period (see in more detail Chapter 6, p. 13).
Actual social insurance contribution (employer)	Cash payments by employers to social security schemes to secure entitlement to social benefits for employees, former employees and their dependants (see in more detail Chapter 6, p. 13).
Administrative costs	Any management and administrative expenditure incurred by the scheme directly responsible for the provision of social protection benefits, such as salaries, or the costs of running an office.
Affiliated/registered persons	Persons who are insured with the scheme. This includes persons who are active contributors and persons who have not made any contributions or on whose behalf no contributions have been made during the reporting period but who are still protected by the scheme and would give rise to a benefit should a contingency arise.
Basic schemes	Social protection schemes that guarantee a basic level of protection. This term does not relate to the level of benefits. In particular, this should not be understood as a minimum level of benefits (see in more detail Chapter 4.2.4, p. 13).
Beneficiary	Individual or household receiving benefits at a specific point in time/during a period of time. In most cases, beneficiaries are individuals, yet in some cases, benefits are paid to households. See also under Case.

Benefit	Transfer (in cash or kind) provided to an individual or household on the basis of an entitlement or need.
Benefit reference numbers	Benefit reference numbers are the numbers assigned to benefits in Section S_B1 of the Schemes Questionnaire.
Case	Each time a benefit is awarded, a new case is opened (please note that this refers to the decision of granting a benefit, not to each payment). It is important to distinguish the terms “case” and “beneficiary” (see also under this term). While “beneficiary” refers to a person, “case” refers to an administrative procedure. Especially for short-term benefits, it may be that one beneficiary claims benefits more than once during a year, and thus accounts for two or more cases.
Cash basis	Transfers are recorded at the time of the actual payment, not at the time of the events that create the related claims and liabilities (see under accrual basis). For example, if, for whatever reason, the old age pension for the month of December 2002 is paid only in January 2003, the year recorded on an accrual basis would be 2002 while the date would be recorded as 2003 on a cash basis.
Cash benefits	Benefits provided in cash such as income replacement and income support benefits, lump-sum payments from provident funds, allowances and other cash payments which are not reimbursements (i.e. which do not require beneficiaries to show evidence of expenditure) (see in more detail Chapter 4.2, p. 13).
Civil Servant	An employee of the civil service.
Claim	Period during which a benefit is received. Claims are completed if the receipt of the benefit has ended before or by the end of the reference period. Claims are ongoing if the receipt of the benefit has not been ended by the end of the reference period.
Completed claim	See under Claim.
Contributory benefit	Entitlement to a benefit is based on contributions from insured persons and/or their employer.
Defined benefit	Schemes in which the link between individual contributions and benefits is rather weak.

Defined contribution	Schemes in which the benefit is directly linked to the contributions the beneficiary has made previously.
Dependants	Individuals whose relationship with a protected person gives them the right to acquire a social security benefit based on that protected person's rights (e.g. survivors' benefits for widow(er) and orphans).
Earmarked taxes	Levies and specially designated taxes raised to finance specific social security benefits (see in more detail Chapter 4.1.5, p. 13).
Employee	An employee is an individual who provides service on a regular basis to a company or business for cash or in kind but not as a part of another business or as a consultant.
ESSPROS	European System of Integrated Social Protection Statistics, a methodological standard used by the European Union to analyse finances of the national social protection systems.
Function	Risk or contingency addressed by a social security benefit such as, for example, old age, unemployment or disability (see in more detail Chapter 1.2, p. 5).
General government contribution	Contributions by the government in order to finance the cost of goods and services provided by the government to protected persons in the form of means-tested benefits, as well as payments to social security institutions to cover deficits and to support expenditure related to guaranteeing minimum benefit levels.
General revenues	Government financing from sources other than ear-marked taxes.
GFS	Government Finance Statistics – statistical system developed by International Monetary Fund (IMF), providing data and indicators to analyse government finances.
Imputed social insurance contributions	Estimated employer contributions that reflect the value of benefits directly provided to the insured (e.g. in the case of an employer providing benefits directly) (see in more detail Chapter 4.1.5 p. 13).

Income tested benefits	Income-tested benefits are a special case of means-tested benefit (see under this term). The assessment of a claimant’s needs is based on income (as opposed to assets or other resources).
In-kind benefits	Goods and services provided directly to the recipients as well as in the form of cash reimbursements. (?)
Institution (Social security institution)	A body administering one or more social security schemes; all “intervening”? public and private bodies which provide benefits on a regular basis (see in more detail in Chapter 3.3.2, p. 13).
Insured person	Individuals protected in their own right who, when a contingency arises, acquire a right to a benefit in their own name or give rise to a benefit which will be acquired by a third person (i.e. dependant) (see in more detail in Chapter 6 p. 13).
Long-term benefits	Types of benefit that are aimed at replacing earned income in the case of the more or less permanent loss of earnings resulting from old age, disability or the death of the breadwinner (survivor benefits). See also short-term benefits.
Lump sums	One-time capital payments to members of a scheme designed to provide only capital sums upon the retirement, invalidity or death of a protected person (i.e. provident funds).
Means-tested benefits	Benefits that are granted only upon proof of need. Different types of income or assets, such as capital, earnings, benefits and other payments may be taken into account in the aggregate for the purpose of determining whether the applicants are eligible for benefit at all and the amount of benefit which will be granted.
Medical care benefits	In-kind health benefits that may be provided under various schemes. They should be included under the sickness and health function and are to be excluded from all other functions except employment injury (when they are provided as a consequence of work-related injury/disease).
Minimum guaranteed benefit	Minimum benefit granted to beneficiaries whose benefit entitlements would otherwise not reach a specified minimum level.

Newly-awarded benefits	Benefits that have been newly granted during the reporting year. Applied to long-term benefits, the term distinguishes benefits newly awarded during the reporting period from those granted and ongoing prior to the start of the reporting year.
Non-contributory benefit	Entitlement to a benefit is not based on the previous payment of contributions but on other criteria. Non-contributory benefits are usually financed out of general taxation.
Non-means-tested benefits	Benefit that is granted on the basis of contributory periods or other rights, etc.; eligibility is not dependent on an assessment of the beneficiary's means (i.e. income, capital earnings...).
Ongoing claim	See under Claim.
Parental leave	Leave granted to parents of young children for child care (usually several months or years).
Paternity leave	Leave granted to new fathers as an equivalent to maternity leave in order to allow the new father to spend time with his newborn baby after birth (usually several days or weeks).
Pension	A pension is a periodic benefit that replaces earned income. In many cases, this term is used to refer to long-term periodic benefits (see under long-term benefits).
Pensioner	Beneficiary of a pension (see under pension).
Periodic cash benefits paid on a regular basis	Benefits that are provided during a given time period, recurring at regular intervals (generally on a weekly, monthly or quarterly basis, e.g. old age pensions) and whose main "raison d'être" is to provide income replacement by restoring, up to a reasonable level, income which is lost by reason of inability to work. In contrast, other cash benefits are generally paid at irregular intervals or once for each occurrence (e.g. funeral grant), whose primary aim is that of providing cash assistance and not of providing income replacement.

Periodic family/ dependant supplements	Supplements paid to beneficiaries of a social security scheme in order to cover the needs of their dependants (e.g. spouses, children). If possible, such supplements should be recorded as separate benefits under the main function family and children (i.e. family allowances paid to old-age pension beneficiaries).
Poverty line	(Income) threshold used to determine whether a household or individual is considered as poor or not.
Prescribed	Determined by or in virtue of national legislation.
Private Sector employee	Employees of businesses owned by private investors as opposed to governments. This includes informal sector employees.
Protected person	Persons who will be entitled to receive social security benefits once a risk/contingency or need materializes. Current beneficiaries are a subgroup of protected persons. See also affiliated/registered persons.
Provident fund	Regulated social security savings scheme that usually pays out a lump sum benefit rather than a periodic benefit.
Public sector employee	Employee in national government, local government, government-owned or controlled corporation or government monetary institution.
Registered persons	See under affiliated/registered person.
Reimbursements	Benefit covering the actual cost of a good or service. Requires recipients to show evidence of expenditure (e.g. funeral costs, home care costs).
Reimbursement of expenditures	Always considered as in-kind benefit. Furthermore, any cash payment which is not made directly to the protected person or to a dependant of a protected person is considered as in-kind benefit (e.g. payment to health care providers).
Reporting period	A period of 12 months for which data are reported. This could either be a calendar year or, where this is not possible, another period such as a fiscal year.

Scheme (social security scheme)	A “distinct body of rules, supported by one or more institutional units (schemes are not themselves institutional units, as one institution may administer more than one scheme) governing the provision of social protection benefits and their financing” (see in more detail Chapter 3.3.1, p. 13).
Self-employed person	Person who performs some work for profit or family gain (in cash or in kind) but is not in paid employment.
Short term benefits	Types of benefit that are aimed at replacing earned income in case of a temporary loss of earnings resulting from sickness, maternity or unemployment. See also long-term benefits.
Supplementary schemes	Social protection schemes that top up cash benefits granted by the basic scheme, or extend the coverage of the basic scheme, or replace the basic scheme where conditions for entitlement to the basic scheme are not fulfilled (see in more detail Chapter 4.2.4, p. 13).
Transfers to/from other schemes	Transfers received from or given to other schemes; e.g. in order to cater for the acquired rights of protected persons who move from one scheme to another.

8. Contact information

Please refer to the contact details provided on the cover page of the questionnaire. You may also contact us at the following address:

International Labour Office
Social Security Department
4, route des Morillons
CH-1211 Geneva 22
Switzerland
Phone +41 22 799 7565
Fax +41 22 799 7962
E-mail: socialsecurityinquiry@ilo.org

9. Questionnaires

Questionnaire for the Ministry of Labour or Welfare

Questionnaire for Social Security Schemes

Questionnaire for the Ministry of Finance

