

# APPENDIX I: The ESSPROS questionnaire detailed classification

## 1. Receipts (compulsory data)

### 1.1. Social contribution

Code	Description
2000000	Total receipts
2100000	Social contributions
2110000	Employers' social contributions
2110100	Actual employers' social contributions
2110101	Sector of origin: Corporations
2110102	Sector of origin: Central government
2110103	Sector of origin: State and local government
2110104	Sector of origin: Social security funds
2110105	Sector of origin: Households
2110106	Sector of origin: Non-profit institutions serving households
2110107	Sector of origin: Rest of the World
2110200	Imputed social contributions
2110201	Sector of origin: Corporations
2110202	Sector of origin: Central government
2110203	Sector of origin: State and local government
2110204	Sector of origin: Social security funds
2110205	Sector of origin: Households
2110206	Sector of origin: Non-profit institutions serving households
2110207	Sector of origin: Rest of the World
2120000	Social contributions by the protected persons
2121000	Employees
2121005	Sector of origin: Households
2121007	Sector of origin: Rest of the World
2122000	Self-employed
2122005	Sector of origin: Households
2122007	Sector of origin: Rest of the World

Code	Description
2123000	Pensioners and other
2123005	Sector of origin: Households
2123007	Sector of origin: Rest of the World

## 1.2. General government contributions and other receipts

Code	Description
2200000	General government contributions
2210000	Earmarked taxes
2210002	Sector of origin: Central government
2210003	Sector of origin: State and local government
2210004	Sector of origin: Social security funds
2220000	General revenue
2220002	Sector of origin: Central government
2220003	Sector of origin: State and local government
2220004	Sector of origin: Social security funds
2300000	Transfers from other schemes
2310000	Social contributions rerouted from other schemes
2310005	Sector of origin: Households
2310007	Sector of origin: Rest of the World
2320000	Other transfers from other resident schemes
2400000	Other receipts
2410000	Property income
2410001	Sector of origin: Corporations
2410002	Sector of origin: Central government
2410003	Sector of origin: State and local government
2410004	Sector of origin: Social security funds
2410005	Sector of origin: Households
2410006	Sector of origin: Non-profit institutions serving households
2410007	Sector of origin: Rest of the World
2420000	Other
2420001	Sector of origin: Corporations
2420002	Sector of origin: Central government
2420003	Sector of origin: State and local government
2420004	Sector of origin: Social security funds
2420005	Sector of origin: Households
2420006	Sector of origin: Non-profit institutions serving households
2420007	Sector of origin: Rest of the World

## 2. Expenditure

### 2.1. Compulsory data

Code	Description
1000000	Total expenditures
1100000	Social protection benefits
1101000	Social protection benefits non means-tested
1101100	Cash benefits non means-tested
1101110	Periodic cash benefits non means-tested
1101120	Lump sum cash benefits non means-tested
1101200	Benefits in kind non means-tested
1102000	Social protection benefits means-tested
1102100	Cash benefits means-tested
1102110	Periodic cash benefits means-tested
1102120	Lump sum cash benefits means-tested
1102200	Benefits in kind means-tested
1200000	Administration costs
1300000	Transfers to other schemes
1310000	Social contributions rerouted to other schemes
1310001	Social contributions rerouted paid on sickness/health care benefits
1310002	Social contributions rerouted paid on disability benefits
1310003	Social contributions rerouted paid on old age benefits
1310004	Social contributions rerouted paid on survivors benefits
1310005	Social contributions rerouted paid on family/children benefits
1310006	Social contributions rerouted paid on unemployment benefits
1310007	Social contributions rerouted paid on housing benefits
1310008	Social contributions rerouted paid on social exclusion n.e.c. benefits
1320000	Other transfers to other resident schemes
1400000	Other expenditure
1410000	Property income
1420000	Other

### 2.2. Optional data: Breakdown between residents and non-residents

Code	Description
11000009	Social protection benefits split by residence
1100010	Social protection benefits granted to resident households
1100020	Social protection benefits granted to non-resident households
1100021	Social protection benefits granted to residents of the EU

Code	Description
1100022	Social protection benefits granted to residents of other countries
14000009	Other expenditure split by residence
1400001	Other expenditure to resident units
1400002	Other expenditure to non-resident units

### 3. Detailed benefits by function

#### 3.1. Compulsory data

##### 3.1.1. SICKNESS/HEALTH CARE FUNCTION

Code	Description
1110000	Social protection benefits
1111000	Social protection benefits non means-tested
1111100	Cash benefits non means-tested
1111110	Periodic cash benefits non means-tested
1111111	Paid sick leave non means-tested
1111112	Other cash periodic benefits non means-tested
1111120	Lump sum cash benefits non means-tested
1111121	Other cash lump sum benefits non means-tested
1111200	Benefits in kind non means-tested
1111210	In-patient care non means-tested
1111211	Direct provision non means-tested
1111212	Reimbursement non means-tested
1111220	Out-patient care non means-tested
1111221	Direct provision of pharmaceutical products non means-tested
1111222	Other direct provision non means-tested
1111223	Reimbursement of pharmaceutical products non means-tested
1111224	Other reimbursement non means-tested
1111230	Other benefits in kind non means-tested
1112000	Social protection benefits means-tested
1112100	Cash benefits means-tested
1112110	Periodic cash benefits means-tested
1112111	Paid sick leave means-tested
1112112	Other cash periodic benefits means-tested
1112120	Lump sum cash benefits means-tested
1112121	Other cash lump sum benefits means-tested
1112200	Benefits in kind means-tested
1112210	In-patient care means-tested

Code	Description
1112211	Direct provision means-tested
1112212	Reimbursement means-tested
1112220	Out-patient care means-tested
1112221	Direct provision of pharmaceutical products means-tested
1112222	Other direct provision means-tested
1112223	Reimbursement of pharmaceutical products means-tested
1112224	Other reimbursement means-tested
1112230	Other benefits in kind means-tested

### 3.1.2. DISABILITY FUNCTION

Code	Description
1120000	Social protection benefits
1121000	Social protection benefits non means-tested
1121100	Cash benefits non means-tested
1121110	Periodic cash benefits non means-tested
1121111	Disability pension non means-tested
1121112	Early retirement benefit due to reduced capacity to work non means-tested
1121113	Care allowance non means-tested
1121114	Economic integration of the handicapped non means-tested
1121115	Other cash periodic benefits non means-tested
1121120	Lump sum cash benefits non means-tested
1121121	Care allowance non means-tested
1121122	Economic integration of the handicapped non means-tested
1121123	Other cash periodic benefits non means-tested
1121200	Benefits in kind non means-tested
1121201	Accommodation non means-tested
1121202	Assistance in carrying out daily tasks non means-tested
1121203	Rehabilitation non means-tested
1121204	Other benefits in kind non means-tested
1122000	Social protection benefits means-tested
1122100	Cash benefits means-tested
1122110	Periodic cash benefits means-tested
1122111	Disability pension means-tested
1122112	Early retirement benefit due to reduced capacity to work means-tested
1122113	Care allowance means-tested
1122114	Economic integration of the handicapped means-tested
1122115	Other cash periodic benefits means-tested

Code	Description
1122120	Lump sum cash benefits means-tested
1122121	Care allowance means-tested
1122122	Economic integration of the handicapped means-tested
1122123	Other cash periodic benefits means-tested
1122200	Benefits in kind means-tested
1122201	Accommodation means-tested
1122202	Assistance in carrying out daily tasks means-tested
1122203	Rehabilitation means-tested
1122204	Other benefits in kind means-tested

### 3.1.3. OLD AGE FUNCTION

Code	Description
1130000	Social protection benefits
1131000	Social protection benefits non means-tested
1131100	Cash benefits non means-tested
1131110	Periodic cash benefits non means-tested
1131111	Old-age pension non means-tested
1131112	Anticipated old age pension non means-tested
1131113	Partial pension non means-tested
1131114	Care allowance non means-tested
1131115	Other cash periodic benefits non means-tested
1131120	Lump sum cash benefits non means-tested
1131121	Other cash lump sum benefits non means-tested
1131200	Benefits in kind non means-tested
1131201	Accommodation non means -tested
1131202	Assistance in carrying out daily tasks non means-tested
1131203	Other benefits in kind non means-tested
1132000	Social protection benefits means-tested
1132100	Cash benefits means-tested
1132110	Periodic cash benefits means-tested
1132111	Old-age pension means-tested
1132112	Anticipated old age pension means-tested
1132113	Partial pension means-tested
1132114	Care allowance means-tested
1132115	Other cash periodic benefits means-tested
1132120	Lump sum cash benefits means-tested
1132121	Other cash lump sum benefits means-tested

Code	Description
1132200	Benefits in kind means-tested
1132201	Accommodation means-tested
1132202	Assistance in carrying out daily tasks means-tested
1132203	Other benefits in kind means-tested

### 3.1.4. SURVIVORS' FUNCTION

Code	Description
1140000	Social protection benefits
1141000	Social protection benefits non means-tested
1141100	Cash benefits non means-tested
1141110	Periodic cash benefits non means-tested
1141111	Survivors' pension non means-tested
1141112	Other cash periodic benefits non means-tested
1141120	Lump sum cash benefits non means-tested
1141121	Death grant non means-tested
1141122	Other cash lump sum benefits non means-tested
1141200	Benefits in kind non means-tested
1141201	Funeral expenses non means-tested
1141202	Other benefits in kind non means-tested
1142000	Social protection benefits means-tested
1142100	Cash benefits means-tested
1142110	Periodic cash benefits means-tested
1142111	Survivors' pension means-tested
1142112	Other cash periodic benefits means-tested
1142120	Lump sum cash benefits means-tested
1142121	Death grant means-tested
1142122	Other cash lump sum benefits means-tested
1142200	Benefits in kind means-tested
1142201	Funeral expenses means-tested
1142202	Other benefits in kind means-tested

### 3.1.5. FAMILY/CHILDREN FUNCTION

Code	Description
1150000	Social protection benefits
1151000	Social protection benefits non means-tested
1151100	Cash benefits non means-tested

Code	Description
1151110	Periodic cash benefits non means-tested
1151111	Income maintenance in the event of childbirth non means-tested
1151112	Parental leave benefit non means-tested
1151113	Family or child allowance non means-tested
1151114	Other cash periodic benefits non means-tested
1151120	Lump sum cash benefits non means-tested
1151121	Birth grant non means-tested
1151122	Parental leave benefit non means-tested
1151123	Other cash lump sum benefits non means-tested
1151200	Benefits in kind non means-tested
1151201	Child day care non means-tested
1151202	Accommodation non means-tested
1151203	Home help non means-tested
1151204	Other benefits in kind non means-tested
1152000	Social protection benefits means-tested
1152100	Cash benefits means-tested
1152110	Periodic cash benefits means-tested
1152111	Income maintenance in the event of childbirth means-tested
1152112	Parental leave benefit means-tested
1152113	Family or child allowance means-tested
1152114	Other cash periodic benefits means-tested
1152120	Lump sum cash benefits means-tested
1152121	Birth grant means-tested
1152122	Parental leave benefit means-tested
1152123	Other cash lump sum benefits means-tested
1152200	Benefits in kind means-tested
1152201	Child day care means-tested
1152202	Accommodation means-tested
1152203	Home help means-tested
1152204	Other benefits in kind means-tested

### 3.1.6. UNEMPLOYMENT FUNCTION

Code	Description
1160000	Social protection benefits
1161000	Social protection benefits non means-tested
1161100	Cash benefits non means-tested
1161110	Periodic cash benefits non means-tested

Code	Description
1161111	Full unemployment benefit non means-tested
1161112	Partial unemployment benefit non means-tested
1161113	Early retirement benefit for labour market reasons non means-tested
1161114	Vocational training allowance non means-tested
1161115	Other cash periodic benefits non means-tested
1161120	Lump sum cash benefits non means-tested
1161121	Vocational training allowance non means-tested
1161122	Redundancy compensation non means-tested
1161123	Other cash lump sum benefits non means-tested
1161200	Benefits in kind non means-tested
1161201	Mobility and resettlement non means-tested
1161202	Vocational training non means-tested
1161203	Placement services and job-search assistance non means-tested
1161204	Other benefits in kind non means-tested
1162000	Social protection benefits means-tested
1162100	Cash benefits means-tested
1162110	Periodic cash benefits means-tested
1162111	Full unemployment benefit means-tested
1162112	Partial unemployment benefit means-tested
1162113	Early retirement benefit for labour market reasons means-tested
1162114	Vocational training allowance means-tested
1162115	Other cash periodic benefits means-tested
1162120	Lump sum cash benefits means-tested
1162121	Vocational training allowance means-tested
1162122	Redundancy compensation means-tested
1162123	Other cash lump sum benefits means-tested
1162200	Benefits in kind means-tested
1162201	Mobility and resettlement means-tested
1162202	Vocational training means-tested
1162203	Placement services and job-search assistance means-tested
1162204	Other benefits in kind means-tested

### 3.1.7. HOUSING FUNCTION

Code	Description
1170000	Social protection benefits
1172000	Social protection benefits means-tested
1172200	Benefits in kind means-tested

Code	Description
1172210	Rent benefits means-tested
1172211	Social housing means-tested
1172212	Other rent benefits means-tested
1172220	Benefit to owner-occupiers means-tested

### 3.1.8. SOCIAL EXCLUSION (N.E.C.) FUNCTION

Code	Description
1180000	Social protection benefits
1181000	Social protection benefits non means-tested
1181100	Cash benefits non means-tested
1181110	Periodic cash benefits non means-tested
1181111	Income support non means-tested
1181112	Other cash periodic benefits non means-tested
1181120	Lump sum cash benefits non means-tested
1181121	Other cash lump sum benefits non means-tested
1181200	Benefits in kind non means-tested
1181201	Accommodation non means-tested
1181202	Rehabilitation of alcohol and drugs abusers non means-tested
1181203	Other benefits in kind non means-tested
1182000	Social protection benefits means-tested
1182100	Cash benefits means-tested
1182110	Periodic cash benefits means-tested
1182111	Income support means-tested
1182112	Other cash periodic benefits means-tested
1182120	Lump sum cash benefits means-tested
1182121	Other cash lump sum benefits means-tested
1182200	Benefits in kind means-tested
1182201	Accommodation means-tested
1182202	Rehabilitation of alcohol and drugs abusers means-tested
1182203	Other benefits in kind means-tested

## 3.2. Optional data

### SICKNESS/HEALTH CARE FUNCTION

3.2.1. Pay leave in the event of sickness or injury of a dependent family member (included in the items "Paid sick leave" -1111111 and 1112111-)

Sickness / Health function	
1111111	Paid sick leave non means-tested
11111119	Pay leave in the event of sickness or injury of a dependent family member non means-tested
1112111	Paid sick leave means-tested
11121119	Pay leave in the event of sickness or injury of a dependent family member means-tested

### DISABILITY, OLD AGE AND UNEMPLOYMENT FUNCTIONS

3.2.2. Supplement for dependent children

Disability function	
1121111	Disability pension non means-tested
11211119	Supplement for dependent children
1122111	Disability pension means-tested
11221119	Supplement for dependent children
Old age function	
1131111	Old-age pension non means-tested
11311119	Supplement for dependent children
1131112	Anticipated old age pension non means-tested
11311129	Supplement for dependent children
1131113	Partial pension non means-tested
11311139	Supplement for dependent children
1132111	Old-age pension means-tested
11321119	Supplement for dependent children
1132112	Anticipated old age pension means-tested
11321129	Supplement for dependent children
1132113	Partial pension means-tested
11321139	Supplement for dependent children
Unemployment function	
1161111	Full unemployment benefit non means-tested
11611119	Supplement for dependent children
1161112	Partial unemployment benefit non means-tested
11611129	Supplement for dependent children
1162111	Full unemployment benefit means-tested
11621119	Supplement for dependent children

**1162112** Partial unemployment benefit means-tested

**11621129** Supplement for dependent children

## SURVIVORS' FUNCTION

3.2.3. For the items 1141111 and 1142111 "Survivors' pensions over the reference retirement age"

### Survivors' function

**1141111** Survivors' pension non means-tested

**11411119** Survivors' pensions over the reference retirement age

**1142111** Survivors' pension means-tested

**11421119** Survivors' pensions over the reference retirement age

## PAYABLE TAX CREDITS: CASH COMPONENT

3.2.4. For the items under which payable tax credits (PTCs) are reported (in full value) in the main section of the questionnaire, the cash component can be reported on a voluntary basis.

The following social benefits are currently used by countries to report data on PTCs (questionnaire used in 2016, to collect 2014 data).

If necessary, other codes can be introduced to the following list in the future, according to the nature of newly introduced PTCs.

### PTC: cash component

**11511131** Family or child allowance non means-tested:  
PTC Cash component

**11511211** Birth grant non means-tested:  
PTC Cash component

**11511231** Family/children  
Other cash lump sum benefits non means-tested:  
PTC Cash component

**11521131** Family or child allowance means-tested:  
PTC Cash component

**11521231** Family/children  
Other cash lump sum benefits means-tested:  
PTC Cash component

**11621111** Full unemployment benefit means-tested:  
PTC Cash component

**11722121** Other rent benefit means-tested:  
PTC Cash component

**11811111** Income support non means-tested:  
PTC Cash component

**11821211** Social Exclusion n.e.c.  
Other cash periodic benefits means-tested:  
PTC Cash component