ELECTRONIC SUPPLEMENTARY MATERIAL

Journal of Comparative Policy Analysis

"The Use of Hypothetical Household Data for Policy Learning – Comparative tax-benefit indicators using EUROMOD HHoT"

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Annex I: Methodological details and additional graphs

Calculation of country-specific average gross earnings

The earnings have been calculated using EU-SILC 2015 data[3] and updated to 2017 using country-specific uprating factors (e.g. the increase in gross earnings retrieved from administrative data). The calculation of average earnings is based on gross employee cash or near cash incomes (py010g) of full-time workers (including both manual and non-manual worker) aged 16 or older. It includes wages and salaries, remuneration for time not worked (e.g. holiday payments), enhanced rates of pay for overtime, fees paid to directors of incorporated enterprises, piece rate payments, payments for fostering children, commissions, tips and supplementary payments (e.g. thirteenth month payment). It excludes fringe benefits, reimbursements, severance and termination pay, lump sum payments at the normal retirement date and union strike payments. The gross employee cash or near cash income is divided by the number of months worked per year in order to calculate the monthly average earnings of full-time employees. Observations with months in part-time employment have been excluded from the calculation. Also regional, gender and age differences are not taken into account. The applied gross earnings refer to weighted country results and are calculated in Euros by using the currency specific exchange rate as of June 30 of the respective year (see Table 1).

Table 1: **Country specific 2017 average monthly earnings used for the baseline indicators and prevalence in the EU-SILC microdata**

Country	In EUR	In national currency	Prevalence in micro data (full-time worker only)			
			+/- 2%	+/- 5%	+/- 10%	+/- 20%
AT	3140.24	-	2%	5%	9%	19%
BE	3500.56	-	2%	6%	12%	24%
BG	601.72	1176.84	2%	4%	8%	17%
CY	1891.30	-	1%	3%	6%	13%
CZ	1024.31	27332.60	3%	7%	12%	24%
DE	3495.43	-	2%	5%	11%	21%
DK	4091.22	30425.57	3%	8%	15%	27%
EE	1363.38	-	2%	4%	9%	18%
EL	1412.15	-	2%	4%	10%	20%
ES	1965.41	-	2%	4%	9%	18%
FI	3167.61	-	2%	6%	12%	25%
FR	2730.09	-	2%	5%	10%	20%
HR	928.85	6913.83	1%	4%	8%	16%
HU	695.74	215012.62	2%	5%	9%	19%

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[3] Except for Germany and the United Kingdom for which the latest available EU-SILC data was 2014 (2013 income year).

IE	3984.27	-	1%	3%	7%	14%
IT	2251.91	-	2%	6%	11%	23%
LT	893.97	-	1%	4%	8%	16%
LU	4753.80	-	1%	3%	7%	14%
LV	1043.15	-	2%	4%	9%	18%
MT	1881.91	-	2%	6%	11%	22%
NL	3617.86	-	2%	4%	8%	16%
PL	912.65	3891.83	2%	5%	8%	15%
PT	1363.98	-	1%	3%	6%	13%
RO	479.33	2176.91	2%	3%	7%	19%
SE	3350.66	32152.29	3%	7%	14%	25%
SI	1539.31	-	2%	5%	10%	20%
SK	928.29	-	3%	8%	13%	29%
UK	4080.11	3526.11	2%	4%	8%	15%

Source: Own calculation based on EU-SILC 2015 (2014 for UK and DE) data and EUROMOD uprating factors and exchange rates.

Table 2: **Specification of the hypothetical households**

	HH member	Age	Economic status	Weekly working hours	Current/ previous earnings**	Work history	Housing costs**
Single person*	Adult1	40	Employee	40 hours	100%	10 years	20%
	Adult1	40	Unemployed	0 hours	100%	10 years	20%
	Adult1	40	Inactive	0 hours	100%	10 years	20%
Lone Parent	Adult1	40	Employee	40 hours	100%	10 years	20%
	Child1	4	Pupil/Student	0 hours	-	-	
	Child2	6	Pupil/Student	0 hours	-	-	
Two adults	Adult1	40	Employee	40 hours	100%	10 years	20%
	Adult2	40	Inactive	0 hours	100%	10 years	
	Child1	4	Pupil/Student	0 hours	-	-	
	Child2	6	Pupil/Student	0 hours	-	-	
	Adult1	40	Employee	40 hours	100%	10 years	20%
	Adult2	40	Unemployed	0 hours	100%	10 years	
	Child1	4	Pupil/Student	0 hours	-	-	
	Child2	6	Pupil/Student	0 hours	-	-	
	Adult1	40	Employee	40 hours	100%	10 years	20%
	Adult2	40	Employee	40 hours	100%	10 years	
	Child1	4	Pupil/Student	0 hours	-	-	
	Child2	6	Pupil/Student	0 hours	-	-	
	Adult1	40	Employee	40 hours	100%	10 years	20%
	Adult2	40	Employee	40 hours	100%	10 years	

Note: * Current earnings range from 0%-200% for the budget constraint charts, while all other characteristics remain unchanged. ** in percent of average wage. Households are assumed to have no other market incomes; also wealth is not taken into account. Additional assumptions apply in selected countries: families are assumed to live in Ile de France in France, in Brussels in Belgium, in Centralny in Poland, in London in the United Kingdom, in Madrid in Spain, in Vienna in Austria and in Lazio in Italy; employees in Austria, Italy and Luxembourg are assumed to be white collar worker; the size of the rented apartment is 70.8 m2 in Estonia, 90 m2 in Greece and 65 m2 in Poland. Greek employees are assumed to contribute to the "old" pension social insurance scheme and employees in Estonia to the mandatory public pension scheme. Proportion of compulsory private pension contribution is 0.053 in the United Kingdom and 0.086 in Ireland

Table 3: Overview of benefits simulated in EUROMOD by country and benefit type

	Unemployment Benefits	Social assistance and housing benefits	Education and child/family-related benefits
AT	Unemployment benefit, unemployment assistance benefit, family supplement	Minimum income benefit	Main child benefit, child tax credit, family bonus, childcare benefit + supplement
BE	Unemployment benefit	Income support, income support for elderly	Child benefit, birth allowance, BE HOME
BG	Unemployment benefit	Guaranteed minimum income, heating benefit	Non-contributory benefit for raising a child under the age of 1, means-tested child benefit, child benefit for education, non-means tested child benefit for twins, non-means tested child benefit for mothers in tertiary education, birth grant, contributory maternity benefit, contributory maternity benefit for pregnancy and childbirth
CY	Unemployment benefit	Guaranteed minimum income	Child benefit (basic and supplementary amount), birth grant, student grant
CZ	Unemployment benefit	Social assistance benefit, housing benefit	Birth grant, parental allowance, income tax bonus, child allowance
DE	Unemployment benefit I, II and social benefits	General social assistance, old-age social assistance, housing benefits	Child benefits, additional child benefits, maternity leave, parental leave, education benefits
DK	Unemployment benefit	Social assistance benefit, housing benefit, housing grant, green check	child benefit for student parents, main child benefit, supplement, child family grant
EE	Unemployment benefit, unemployment assistance benefit	Subsistence benefit	childbirth allowance, child allowance, large family parent allowance, childcare allowance
EL	Unemployment benefit	Guaranteed minimum income, unemployment assistance for older worker, pensioner's social solidarity benefit, social pension	Child benefit, large family benefit
ES	Unemployment benefit, temporary unemployment protection program, unemployment assistance and income guarantee benefit, unemployment insurance for self-employed	Minimum income benefit	Non-contributory child benefit (no disability), non-contributory child benefit (with disability), regional universal large family benefit, regional universal child benefit for birth/adoption, regional universal child benefit, means-tested birth/adoption benefit, universal multiple birth/adoption benefit, regional means-tested large family benefit, regional means-tested child benefit for birth/adoption, regional means-tested child benefit, working mother refundable tax credit, working lone parent tax credit, working large families tax credit
FI	Earnings related unemployment allowance, basic	Pensioner housing allowance, general housing allowance,	Child benefit, study grant, child home care allowance

	unemployment allowance, labour market subsidy	student housing supplement, local authority income support	
FR	Means-tested unemployment benefit, contributory unemployment benefit	Guaranteed minimum income, means-tested housing assistance for tenants, activity allowance	Supplement for free choice of activity (CLCA), birth grant, family support allowance, means-tested educational allowance, means-tested benefit for large families, means-tested benefit for young children, universal, main child benefit (AF)
HR	Unemployment benefit	Subsistence benefit, compensation for electricity costs	Child benefit, maternity leave benefit, one-time grant for new born children, maternity and parental allowance, parental leave
HU	Unemployment benefit, job-seeker allowance	Social assistance benefit	Child raising support, child care allowance, regular child protection benefit, family allowance, maternity grant
IE	Jobseekers' benefit, jobseekers' allowance	Supplementary welfare allowance	Child benefit, maternity benefit, family income supplement, one parent family payment
IT	Unemployment benefit, wage supplementation scheme	-	Family Allowance for 1 parent and children, Family Allowance for 2 parents and children, family Allowance for couple and 0 child, new born bonus, scholarships and grants
LT	Unemployment benefit	Social benefit	Family Allowance for 1 parent and, family Allowance for 2 parents and children, child benefit, family Allowance for couple and 0 child, new born bonus
LU	Unemployment benefit	Social assistance, heating allowance, rent allowance	maternity allowance, education allowance, new school year allowance, child benefit
LV	Unemployment benefit	Guaranteed minimum income, housing benefit	family state benefit, childcare benefit, childbirth benefit, paternity benefit, maternity benefit, parental benefit
MT	Unemployment benefit, unemployment assistance, special unemployment benefit	Cost of living bonus and additional bonus, social assistance, supplementary assistance	Means-tested child allowance, non-means tested child allowance, social assistance for single parents, in work benefit
NL	Unemployment benefit	Social assistance benefit, housing benefit	Child benefit, family benefit
PL	Unemployment benefit	Permanent social assistance benefit, temporary social assistance benefit, housing benefit	supplement for education of disabled child, supplement for starting school year, basic child benefit, supplement for child birth, supplement for lone parent, supplement for large families, universal child allowance, parental allowance, child-care allowance
PT	Unemployment benefit, unemployment assistance	Social insertion income, solidarity supplement for older persons	Child benefit
RO	Unemployment benefit, contributory unemployment benefit	Guaranteed minimum income, heating benefit	Means-tested educational allowance, Child raising allowance-not in work, child raising support for working

			mother, means-tested family benefits, universal child benefit
SE	Unemployment benefit	Social assistance benefit, housing allowance, housing allowance for pensioners	Child benefit
SI	Unemployment benefit	Social assistance benefit, income support, housing benefit	Child benefit, parental payment, parental allowance, credited employee/employer contributions for parents working part time, credited employee/employer contributions for parents of four or more children who exit labour market
SK	Unemployment benefit	Material needs benefit	Child birth grant & additional birth grant, child benefit, parental allowance ,tax refunds
UK	Income based unemployment benefit, contributory unemployment benefit	Income support, working tax credit, housing benefit, council tax benefit	Child benefit, child Tax Credit

Note: the table gives an overview of all simulated benefits in EUROMOD while not all of them are actually relevant for the hypothetical households used in this paper.

Table 4: Overview of taxes and employees' SICs simulated in EUROMOD by country

	Taxes	Employees' social insurance contributions
AT	Income tax, tax on investment income	Employee SIC for health, old-age, unemployment, union, housing fund
BE	Personal income tax, advance levy on immovable property, capital income tax	Employee SICs, special/complementary SIC contribution, Flemish care insurance contribution
BG	Income tax	Employee SIC for fund old-age, sickness and maternity, unemployment and health
CY	Personal Income tax, special contribution for defence, contribution to government employees pension plan	Employee SIC
CZ	Income tax final liability, separate tax scheme tax liability	Employee SIC for pension, health
DE	Income taxation, capital income taxation	Employee SIC old-age, health, unemployment, statutory accident insurance, additional contribution to statutory long-term care insurance
DK	Municipality tax, church Tax, health contribution, bottom bracket tax, top-bracket tax, property tax, labour market contribution	Supplementary labour market contribution, unemployment benefit contribution
EE	Income tax	Employee SIC for unemployment, old-age
EL	Personal income tax, interest income tax, solidarity contribution, self-employed and liberal professions contribution, real estate tax, additional solidarity contributions on high pensions, pensioners' solidarity contributions	Employee SIC for pension, sickness, unemployment, family benefits, other benefits
ES	income tax, income tax on savings income	Employee SIC for pension, unemployment, other
FI	Capital income tax, state earned income tax, municipal income tax, medical care	Employee SIC

	contributions (tax), broadcasting tax	
FR	Personal income tax, generalized social contributions, contributions for debt repayment, social insurance contributions on capital income, exceptional contributions on high income earners	Employee SIC for pension, health, unemployment
HR	Personal income tax, surtax	Employee SIC for pension
HU	Personal income tax, simplified business tax, Itemised tax of small taxpayers	Employee SIC
IE	Personal income tax, universal social charge, household charge (mortgage interest relief)	Employee PRSI, superannuation, public sector pension related deduction
IT	National income tax, regional income tax, tax on private pensions, tax on deposits, tax on dividends, tax on their bonds, tax on government bonds, tax on arrears and severance pay, property tax, tax on rental income (Bonus "80 euro")	Employee SIC for pension, redundancy fund
LT	Personal income tax	Employee SIC for pension and health
LU	Income Tax	Employee Total Contribution, Contribution for long-term care insurance paid on social assistance
LV	Income tax, solidarity tax	Employee social insurance contribution
MT	Personal income tax	Employee SIC
NL	Personal income tax	Employee SIC for pension, unemployment, health
PL	Personal income tax, agricultural tax, health tax, capital tax, farmer health contribution	Employee SIC
PT	Income tax on capital income, personal income tax	Employee SIC
RO	Personal income tax, health insurance contribution	Employee SIC
SE	Income tax, tax on capital income	Employee SIC
SI	Personal income tax, investment income tax	Employee SIC for pension, health, unemployment, maternity leave, on benefits
SK	Personal income tax, health insurance contribution for the inactive	Employee SIC for sickness, pension, disability, unemployment, health
UK	Personal income tax	Employee SIC, occupational pension contribution

Note: the table gives an overview of all simulated taxes and SICs in EUROMOD while not all of them are actually relevant for the hypothetical households used in this paper.

Table 5:   Country-specific modifications of the baseline

Country	Modification
AT	None
BE	Switch on bun_be
BG	None
CY	Switch on bunct_cy
CZ	None
DE	None
DK	None
EE	None
EL	None
ES	Switch on bsarg_es
FI	None
FR	None
HR	None
HU	None
IE	The Irish model uses the predicted hourly wage to simulated the unemployment benefit (bunct_ie) which is not necessary for hypothetical households, thus the constant $ImputedWage needs to be set to 0 instead of 1.
IT	Switch on bunct02_it
LT	None
LU	None
LV	None
MT	None
NL	None
PL	None
PT	None
RO	None
SE	Switch on bun_se
SI	Switch on bunct_si
SK	None
UK	None

**Comparing average METRs based on hypothetical data with results based on representative data**

A comparison with average METRs based on microdata (authors' calculations using EUROMOD and EU-SILC data) allows for conclusions on the representativeness of the selected hypothetical case. The comparison shows that the hypothetical households are in fact representative in almost all countries. The exceptions are the following seven countries: Ireland, Spain, Croatia, Italy, Luxembourg, the Netherlands and Portugal, where the hypothetical household results are at least 5 percentage points higher than the population average. To a large extent this is due to differences in household composition. While it is important to keep in mind those hypothetical cases abstract from the population structure, this example also highlights their usefulness for a comparative analysis of policy effects.

Table 6: Country-specific modifications of the baseline

| Country	Hypothetical data (80-120% of average wage)	Micro data	Difference in ppts.
AT	43.77	42.28	1.49
BE	56.71	54.24	2.47
BG	22.01	21.89	0.12
CY	20.71	23.41	-2.70
CZ	31.10	28.54	2.56
DE	50.58	45.33	5.25
DK	49.73	45.98	3.75
EE	22.88	23.12	-0.24
EL	35.89	32.64	3.25
ES	36.16	23.51	12.65
FI	46.42	45.64	0.78
FR	39.74	39.47	0.27
HR	42.27	28.07	14.20
HU	34.50	29.10	5.40
IE	55.07	41.15	13.92
IT	49.85	40.19	9.67
LT	29.62	26.62	3.00
LU	50.21	43.75	6.47
LV	32.16	31.11	1.05
MT	29.37	25.84	3.53
NL	49.19	41.35	7.84
PL	30.32	29.45	0.87
PT	39.50	30.97	8.53
RO	33.06	32.99	0.07
SE	33.98	38.70	-4.72
SI	43.13	39.68	3.45
SK	29.85	32.75	-2.90
UK	37.42	38.91	-1.49

Source: own calculations based on EUROMOD HHoT vs. EUROMOD microdata.

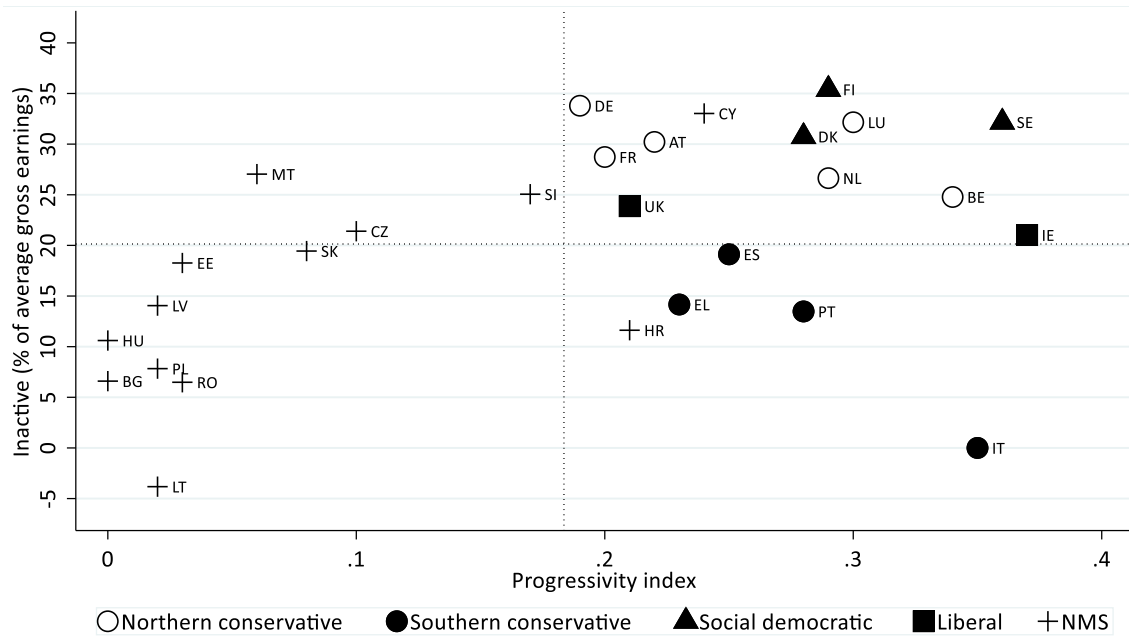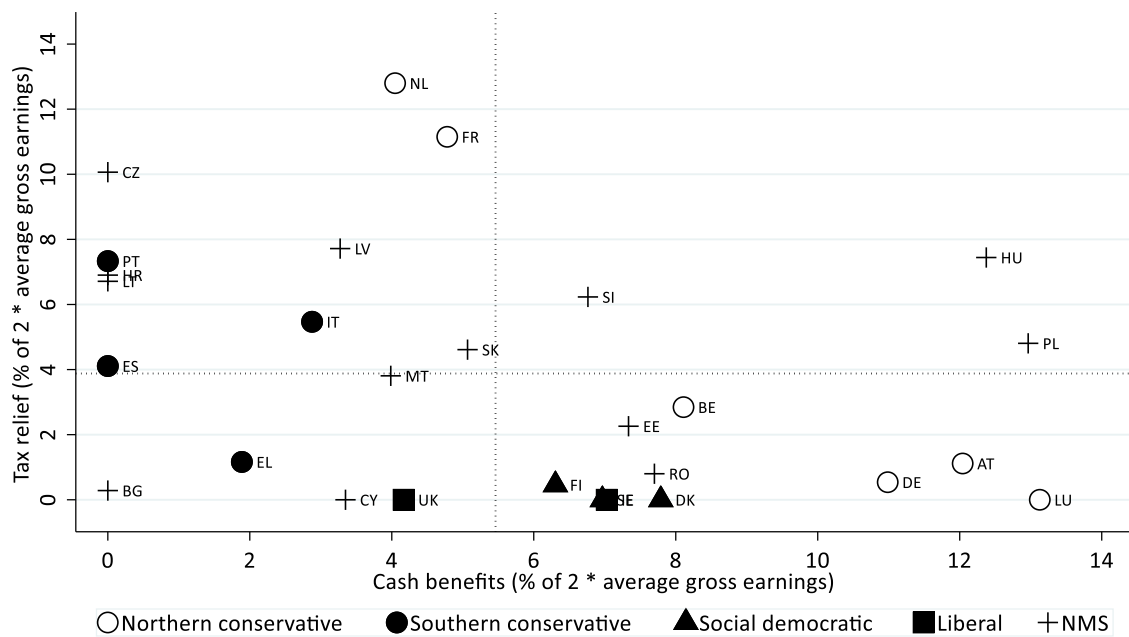**Figure 1: Taxes vs. SIC by welfare regime, 2017 policy system**
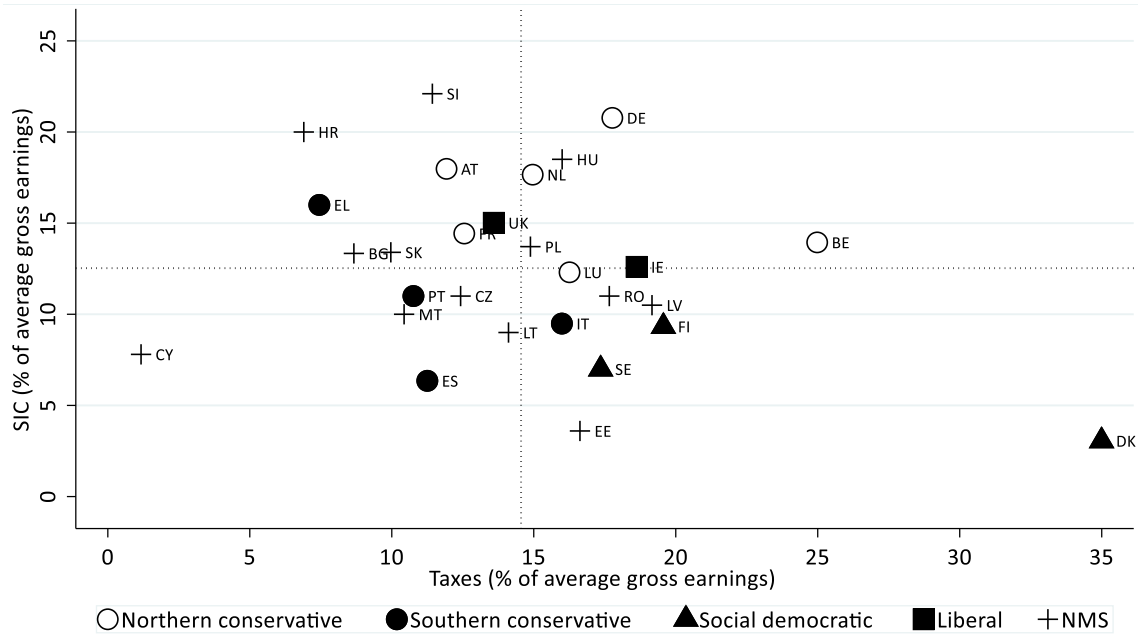
Note: Results are based on the assumption of full tax compliance. Policy system 2017 refers to the status quo on 30th of June 2017. Dotted line refers to unweighted EU average.

Figure 2: Making work pay by welfare regime, 2017 policy system
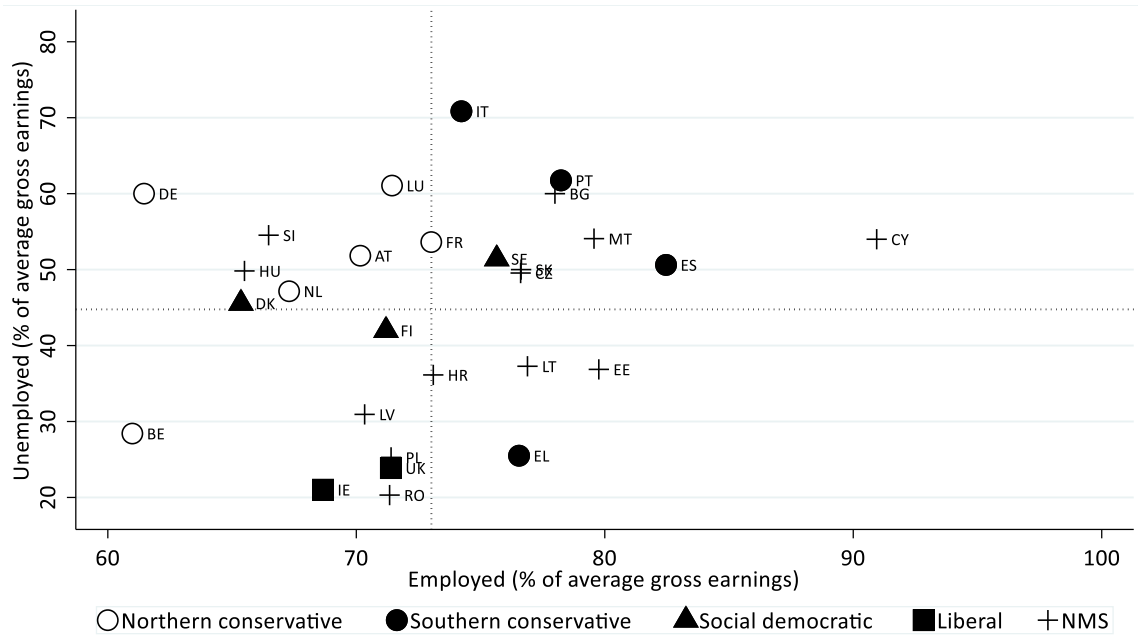
Note: Results are based on the assumption of full tax compliance. Policy system 2017 refers to the status quo on 30th of June 2017. Dotted line refers to unweighted EU average.

Figure 3: Contribution vs. support by welfare regime, 2017 policy system

Note: Results are based on the assumption of full tax compliance. The level of progressivity measures changes in disposable income comparing 200% and 100% of average. Policy system 2017 refers to the status quo on 30th of June 2017. Dotted line refers to unweighted EU average.

Figure 4: Support for dual earner parents by welfare regime, 2017 policy system

Note: Results are based on the assumption of full tax compliance. The households with children are assumed to have two children aged 4 and 6. All employed parents are assumed to be average earners. Policy system 2017 refers to the status quo on 30th of June 2017. Dotted line refers to unweighted EU average.

Annex II: Country Profiles

Reading guide for the country profiles

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

The budget constraint chart shows the level of benefits received and the level of taxes and SIC paid by a single person household based on the level of gross earnings. Benefits include means-tested benefits only as the underlying hypothetical households are not eligible for non-means tested benefits.

The disposable income line shows the overall disposable household income after deducting taxes and SIC from the gross earnings and taking received benefits into account.

METR by level of average gross earnings and income components	Household net income by income components and economic status (% of average gross earnings)
The graph shows how much of a 3% increase in gross earnings is "taxed" away due to lower benefit entitlement or higher SIC and taxes. The higher the marginal effective tax rate (METR) the lower the incentive to work/earn more.	The table presents the disposable household income of single person households, decomposed by type of income as well as taxes and SIC.

The graph shows how much of a 3% increase in gross earnings is "taxed" away due to lower benefit entitlement or higher SIC and taxes. The higher the marginal effective tax rate (METR) the lower the incentive to work/earn more.

The overall level is decomposed into higher taxes, higher SIC and the loss of benefits due to the earnings increases. Benefits include means-tested benefits only as the underlying hypothetical households are not eligible for non-means tested benefits.

METR are provided for different levels of gross earnings (25, 50, 75, 100, 125, 150, 175 and 200% of average gross earnings).

The table presents the disposable household income of single person households, decomposed by type of income as well as taxes and SIC.

Each column represents a single person household with a different economic status:

- EMPL is employed
- UNEMP is unemployed
- INAC is inactive and not in education.

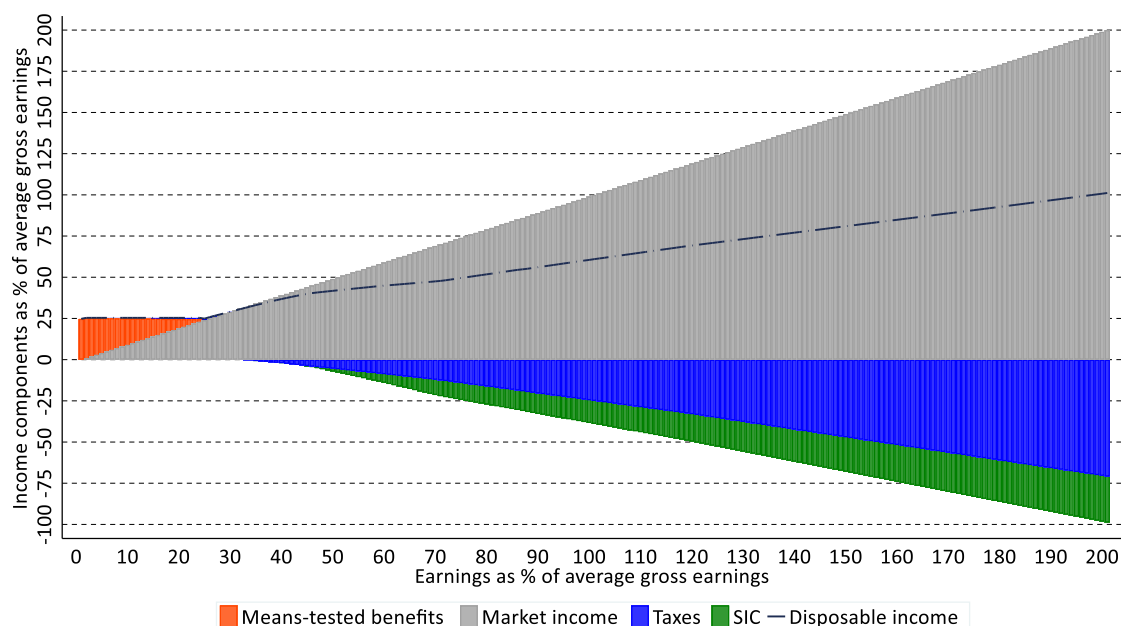Household net income by income components and family type (% of average gross earnings)

The table presents the disposable household income of different family types, decomposed by type of income as well as taxes and SIC.

- Each column represents a different family type:
- Single person: one employed person without children
- Lone parent: employed single parent with 2 children
- Single earner (INAC): couple, one adult in employment, the second adult inactive, not in education with 2 children
- Single earner (UNEMP): couple, one adult in employment, the second adult unemployed, with 2 children
- Dual Earner, 2: couple, both adults in employment, with 2 children
- Dual Earner, 4: couple, both adults in employment, with 4 children

The last row shows the equivalised disposable household income. The total household income is divided by the modified OECD scale to take differences in household composition into account. The scale attributes a weight of 1 to the head of the household, a weight of 0.5 to every person above the age of 14 and a weight of 0.3 to every child aged 0-14.

Belgium

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
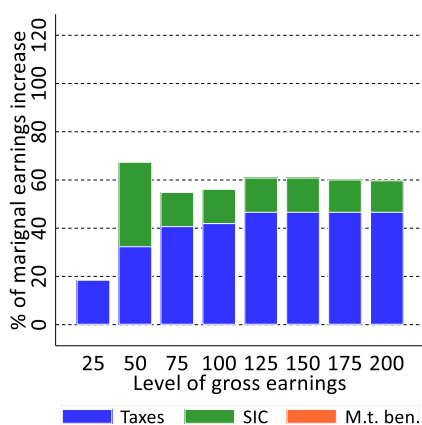
Household net income by income components and economic status (% of average gross earnings)
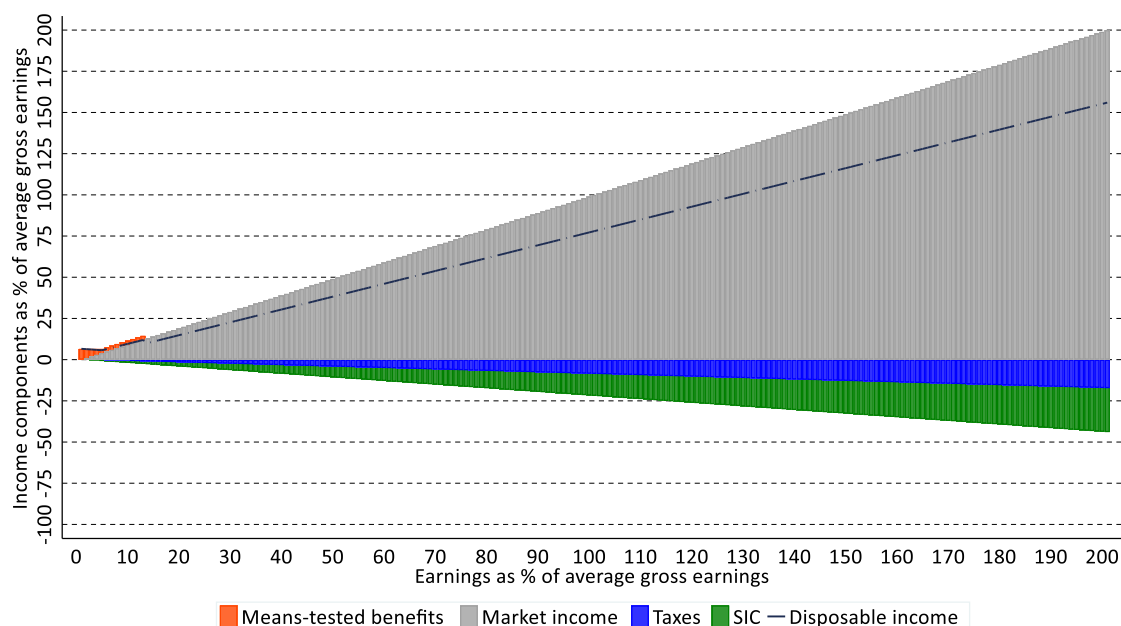
	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	28.4	0.0
Social Assist./Housing	0.0	0.0	24.8
- Taxes	-25.1	0.0	0.0
- SIC	-13.9	0.0	0.0
Disp. HH income	**61.0**	**28.4**	**24.8**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	26.8	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	8.1	8.1	8.1	8.1	0.0
- Taxes	-25.1	-21.0	-12.2	-20.2	-47.3	-50.1
- SIC	-13.9	-13.9	-13.9	-14.3	-27.9	-27.9
Disp. HH income	**61.0**	**73.2**	**82.0**	**100.4**	**132.9**	**122.0**
Equ. income	**61.0**	**45.7**	**39.0**	**47.8**	**63.3**	**81.3**

Bulgaria

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

Means-tested benefits | Market income | Taxes | SIC | — Disposable income

METR by level of average gross earnings and income components

Taxes | SIC | M.t. ben.
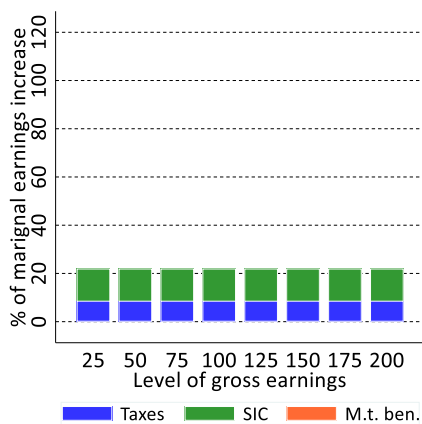
Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	45.0	0.0
Social Assist./Housing	0.0	0.0	6.6
- Taxes	-8.7	0.0	0.0
- SIC	-13.3	0.0	0.0
Disp. HH income	**78.0**	**45.0**	**6.6**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	45.0	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	7.2	7.2	0.0	0.0	0.0
- Taxes	-8.7	-8.4	-8.4	-8.4	-17.0	-17.3
- SIC	-13.3	-13.3	-13.3	-13.3	-26.7	-26.7
Disp. HH income	**78.0**	**85.5**	**85.5**	**123.3**	**156.3**	**156.0**
Equ. income	**78.0**	**53.4**	**40.7**	**58.7**	**74.4**	**104.0**

Czech Republic

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components

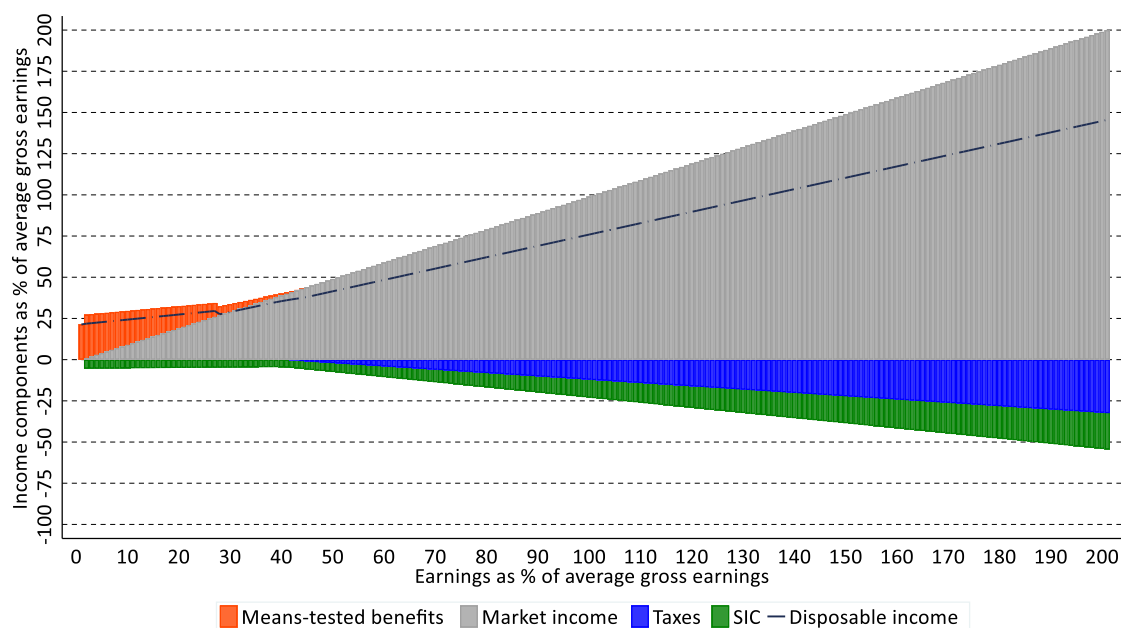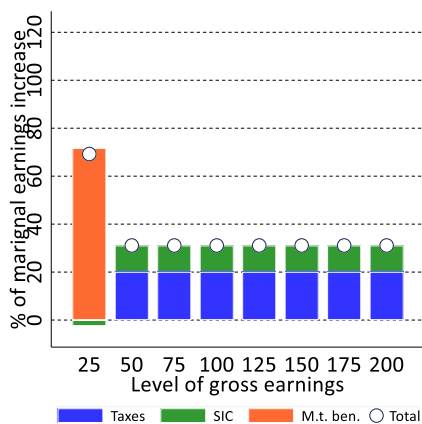Household net income by income components and economic status (% of average gross earnings)
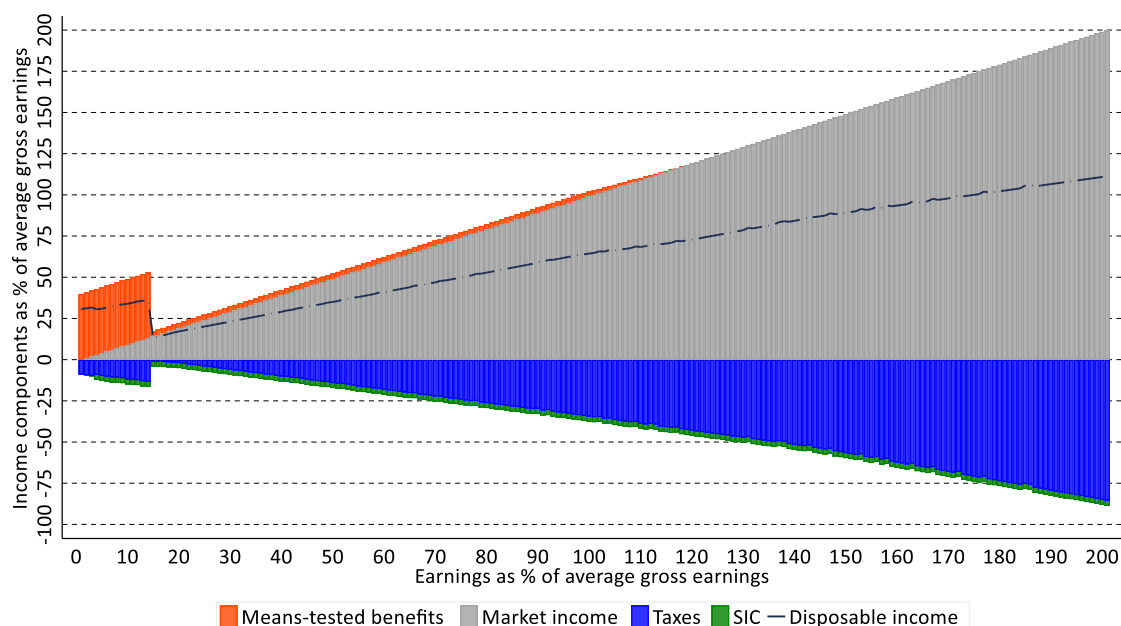
	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	45.4	0.0
Social Assist./Housing	0.0	0.0	21.4
- Taxes	-12.4	0.0	0.0
- SIC	-11.0	0.0	0.0
Disp. HH income	**76.6**	**45.4**	**21.4**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	45.4	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	0.0	5.4	5.4	0.0	0.0
- Taxes	-12.4	-2.3	0.0	0.0	-14.7	-24.8
- SIC	-11.0	-11.0	-11.0	-11.0	-22.0	-22.0
Disp. HH income	**76.6**	**86.7**	**94.4**	**139.8**	**163.3**	**153.2**
Equ. income	**76.6**	**54.2**	**44.9**	**66.6**	**77.8**	**102.2**

Denmark

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
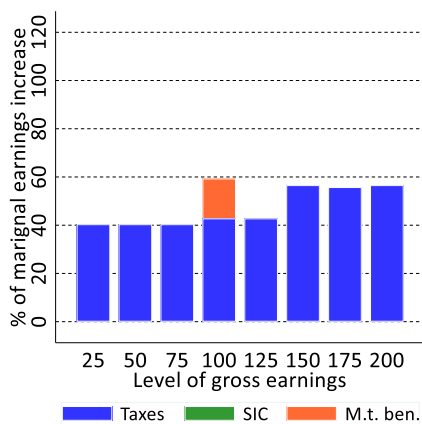
Household net income by income components and economic status (% of average gross earnings)
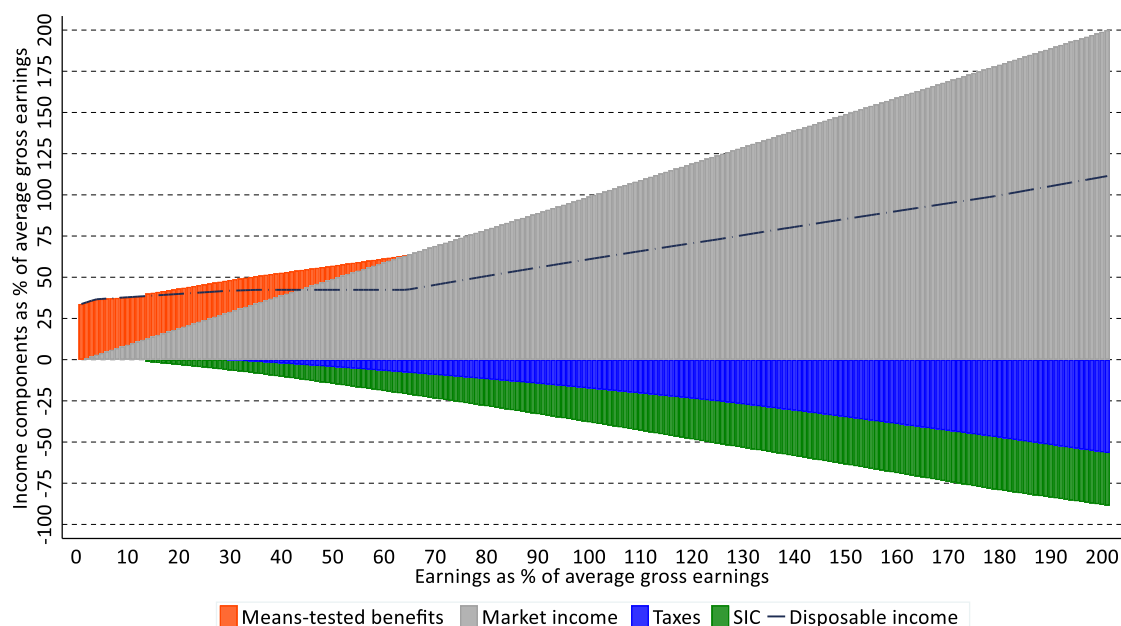
	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	60.5	0.0
Social Assist./Housing	2.8	3.3	39.9
- Taxes	-34.4	-18.2	-9.2
- SIC	-3.1	0.0	0.0
Disp. HH income	**65.4**	**45.6**	**30.7**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	60.5	0.0	0.0
Social Ass./Housing	2.8	4.8	14.2	0.6	0.6	0.5
Family/Education	0.0	12.4	7.8	7.8	7.8	0.0
- Taxes	-34.4	-33.5	-34.5	-53.2	-70.0	-69.4
- SIC	-3.1	-3.1	-3.1	-3.1	-6.1	-6.1
Disp. HH income	**65.4**	**80.6**	**84.4**	**112.6**	**132.3**	**125.0**
Equ. income	**65.4**	**50.4**	**40.2**	**53.6**	**63.0**	**83.3**

Germany

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
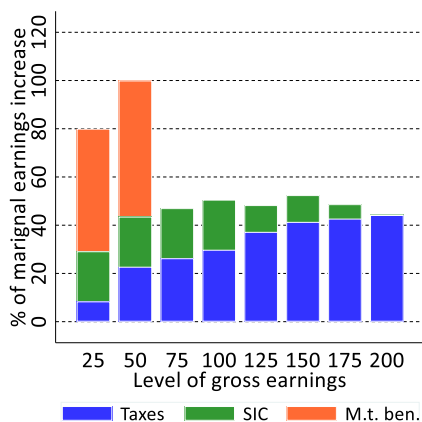
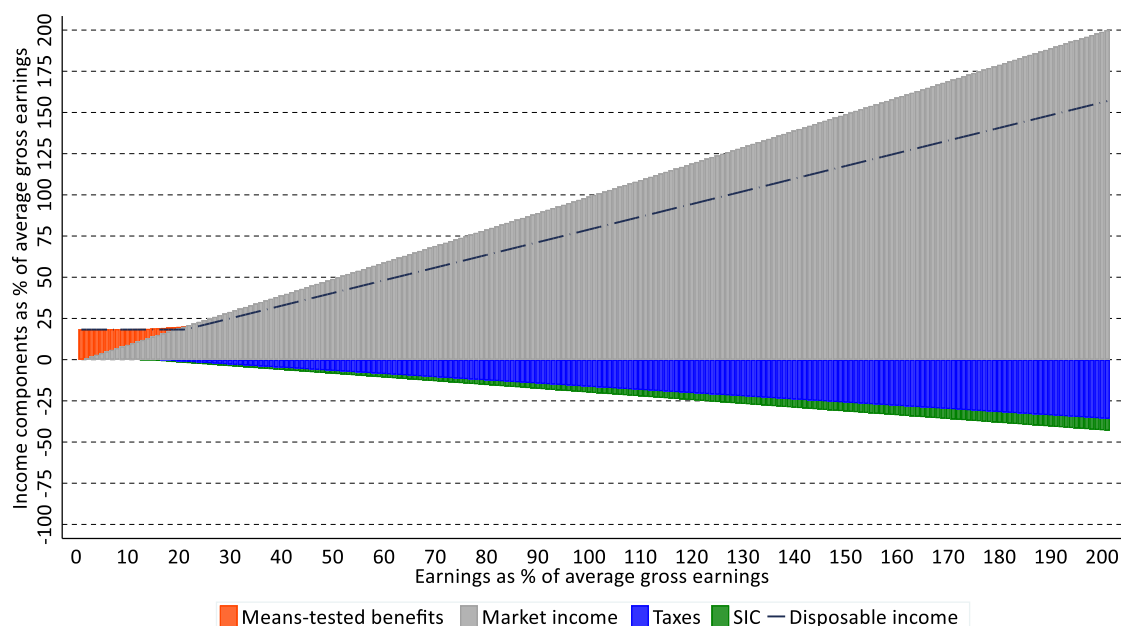Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	60.0	33.8
Social Assist./Housing	0.0	0.0	0.0
- Taxes	-17.8	0.0	0.0
- SIC	-20.8	0.0	0.0
Disp. HH income	61.5	60.0	33.8

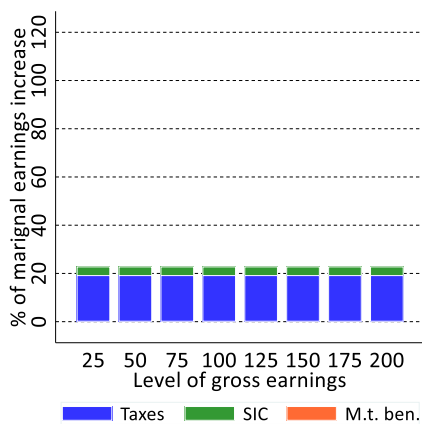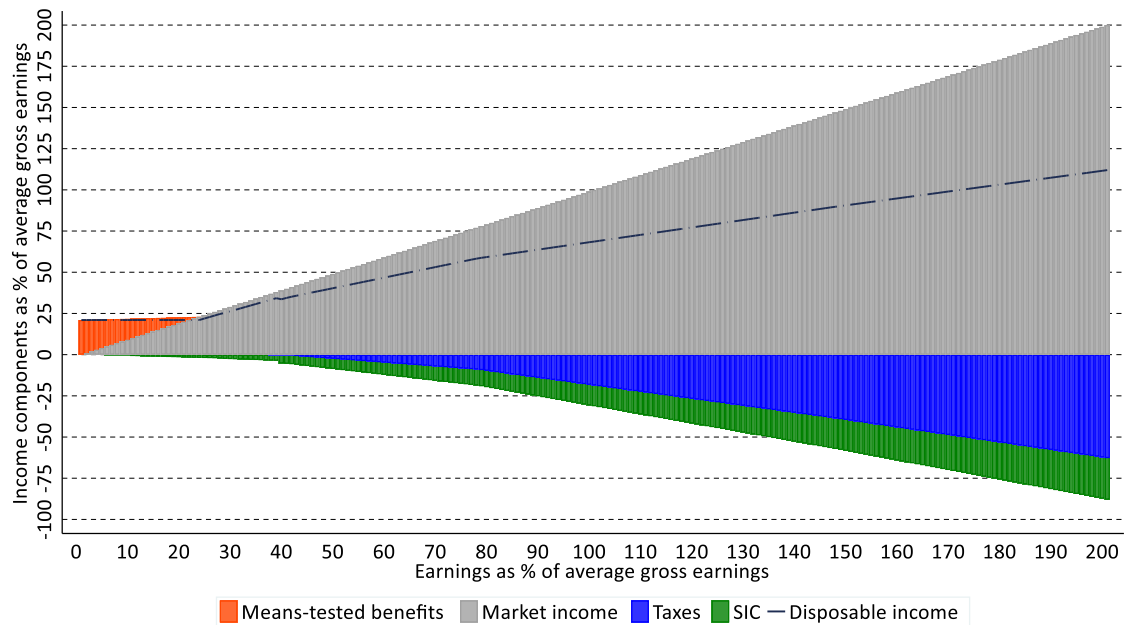Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	67.0	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	11.0	11.0	11.0	11.0	0.0
- Taxes	-17.8	-16.3	-9.5	-16.6	-35.5	-35.5
- SIC	-20.8	-20.5	-20.5	-20.5	-41.0	-41.5
Disp. HH income	61.5	74.2	81.0	140.9	134.4	122.9
Equ. income	61.5	46.4	38.6	67.1	64.0	81.9

Estonia

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components

Household net income by income components and economic status (% of average gross earnings)
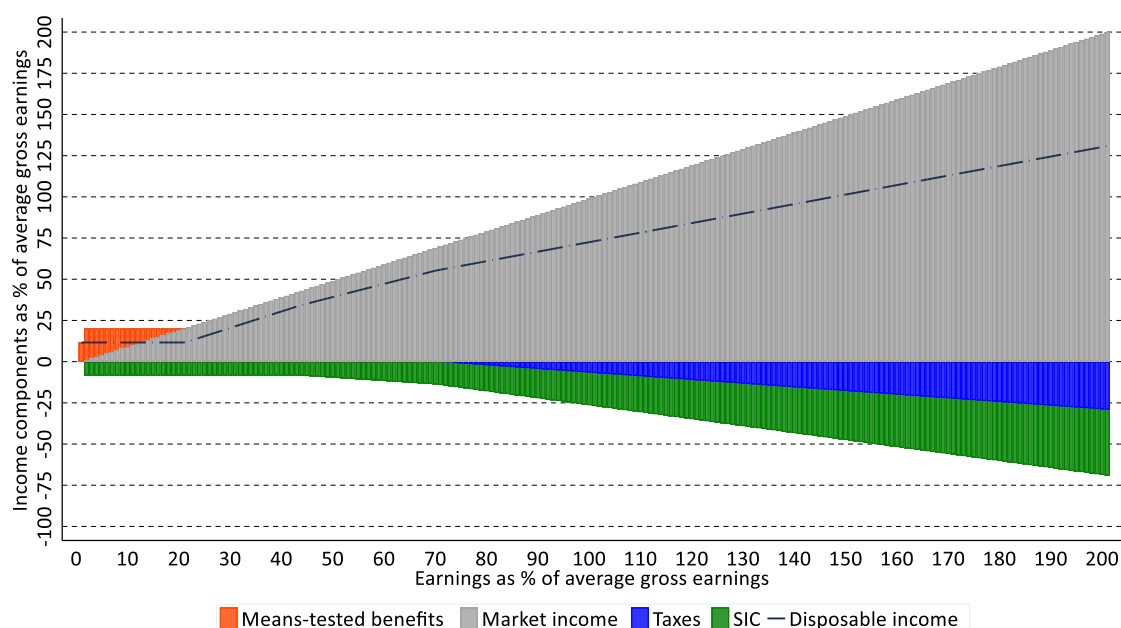
	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	42.8	0.0
Social Assist./Housing	0.0	0.0	18.3
- Taxes	-16.6	-5.9	0.0
- SIC	-3.6	0.0	0.0
Disp. HH income	**79.8**	**36.9**	**18.3**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	42.8	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	7.3	7.3	7.3	7.3	0.0
- Taxes	-16.6	-14.4	-14.4	-20.3	-31.0	-33.3
- SIC	-3.6	-3.6	-3.6	-3.6	-7.2	-7.2
Disp. HH income	**79.8**	**89.4**	**89.4**	**126.2**	**169.1**	**159.5**
Equ. income	**79.8**	**55.8**	**42.5**	**60.1**	**80.5**	**106.3**

Ireland

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
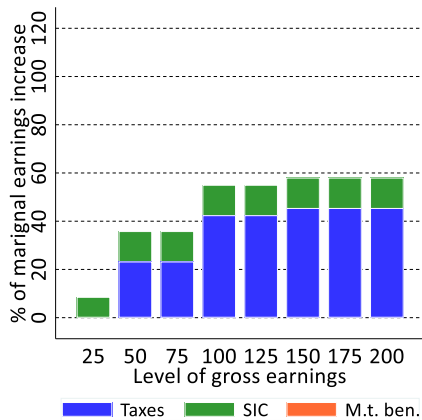
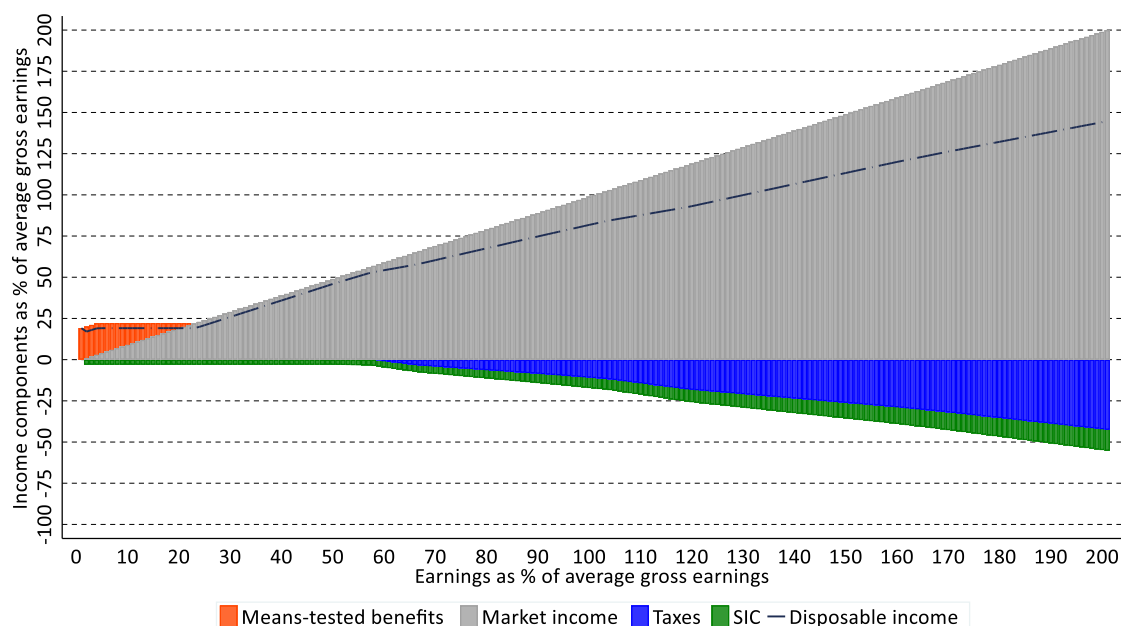Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	4.7	0.0
Social Assist./Housing	0.0	16.3	21.0
- Taxes	-18.7	0.0	0.0
- SIC	-12.6	0.0	0.0
Disp. HH income	**68.7**	**21.0**	**21.0**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	4.7	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	7.0	7.0	7.0	7.0	0
- Taxes	-18.7	-13.5	-8.5	-10.5	-37.5	-37.5
- SIC	-12.6	-12.6	-12.6	-12.6	-25.2	-25.2
Disp. HH income	**68.7**	**80.9**	**85.9**	**88.7**	**144.3**	**137.3**
Equ. income	**68.7**	**50.6**	**40.9**	**42.2**	**68.7**	**91.5**

Greece

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
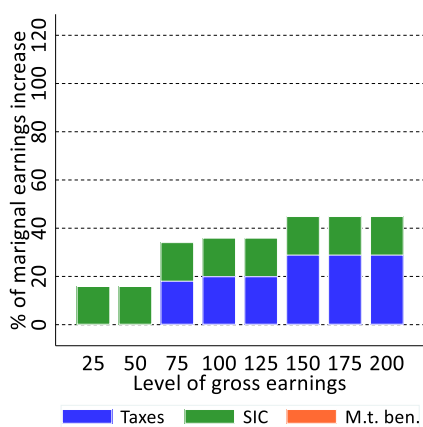
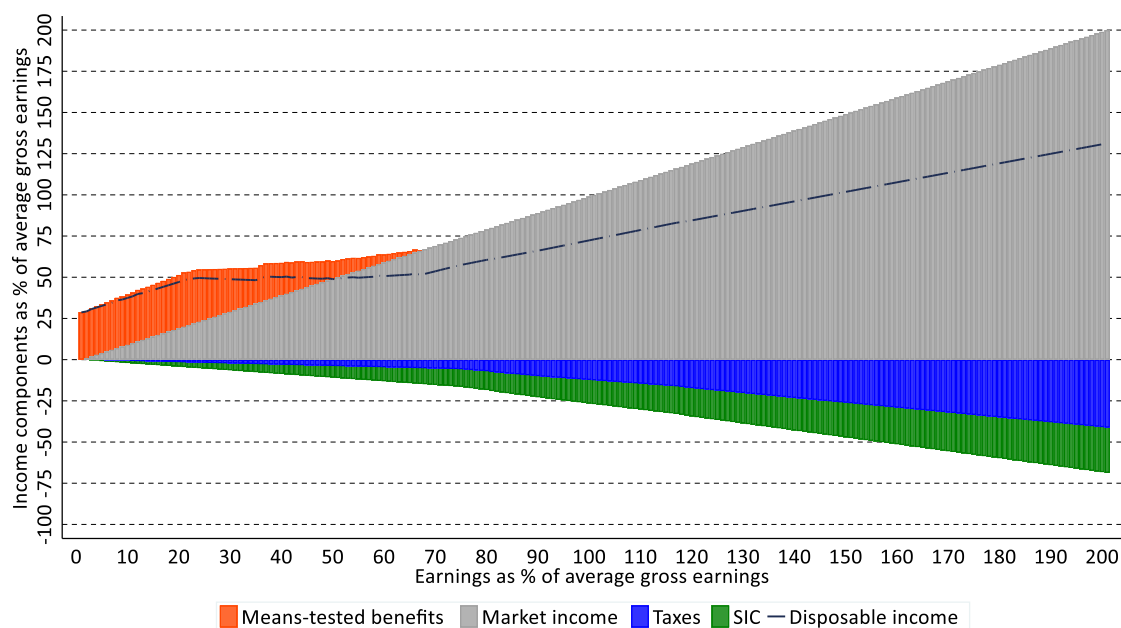Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	25.5	0.0
Social Assist./Housing	0.0	0.0	14.2
- Taxes	-7.4	0.0	0.0
- SIC	-16.0	0.0	0.0
Disp. HH income	76.6	25.5	14.2

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	30.6	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	3.8	3.8	3.8	1.9	0.0
- Taxes	-7.4	-6.9	-6.9	-6.9	-13.7	-14.9
- SIC	-16.0	-16.0	-16.0	-16.0	-32.0	-32.0
Disp. HH income	76.6	80.9	80.9	111.5	156.2	153.1
Equ. income	76.6	50.6	38.5	53.1	74.4	102.1

Spain

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
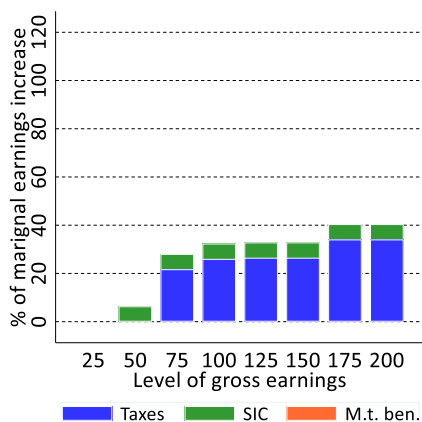
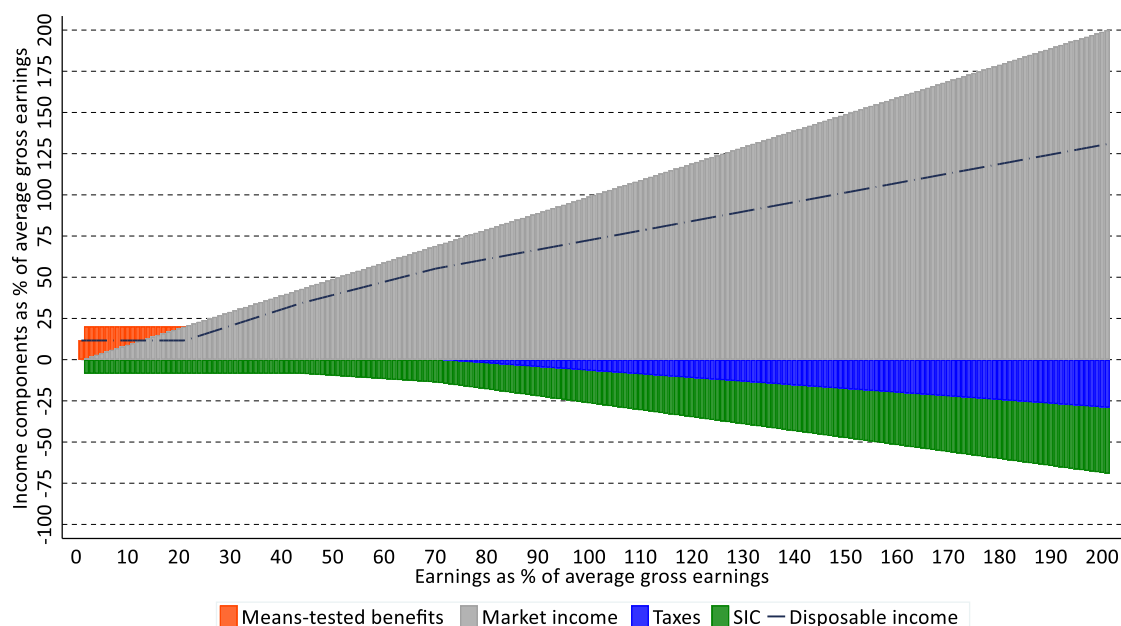Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	55.3	0.0
Social Assist./Housing	0.0	0.0	19.1
- Taxes	-11.2	0.0	0.0
- SIC	-6.3	-4.7	0.0
Disp. HH income	82.5	50.6	19.1

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	55.3	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	5.1	0.0	0.0	0.0	0.0
- Taxes	-11.2	-3.5	0.0	-8.3	-20.4	-24.5
- SIC	-6.3	-6.3	-6.3	-11.1	-12.7	-12.7
Disp. HH income	82.5	95.3	93.6	136.0	166.9	162.8
Equ. income	82.5	59.5	44.6	64.8	79.5	108.6

France

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

Legend: Means-tested benefits | Market income | Taxes | SIC — Disposable income

METR by level of average gross earnings and income components

Legend: Taxes | SIC | M.t. ben.
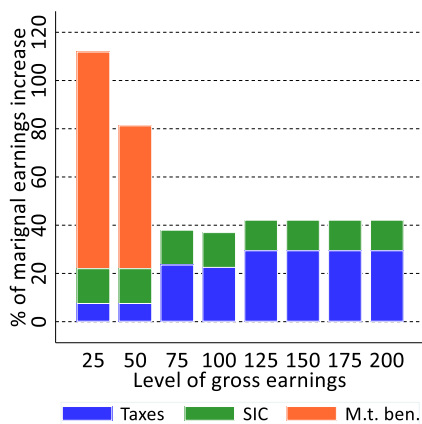
Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	57.4	0.0
Social Assist./Housing	0.0	0.0	28.8
- Taxes	-12.6	-3.8	-0.1
- SIC	-14.4	0.0	0.0
Disp. HH income	**73.0**	**53.6**	**28.7**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	57.4	0.0	0.0
Social Ass./Housing	0.0	1.3	9.8	0.0	0.0	0.0
Family/Education	0.0	5.9	5.9	4.8	4.8	0.0
- Taxes	-12.6	-7.9	-7.9	-15.2	-16.0	-27.2
- SIC	-14.4	-14.4	-14.4	-14.4	-28.9	-28.9
Disp. HH income	**73.0**	**84.9**	**93.4**	**132.6**	**159.9**	**144.0**
Equ. income	**73.0**	**53.1**	**44.5**	**63.1**	**76.1**	**96.0**

Croatia

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
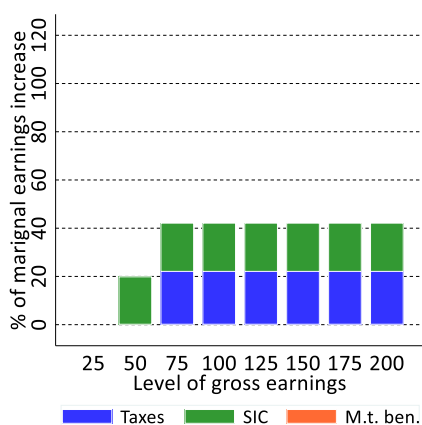
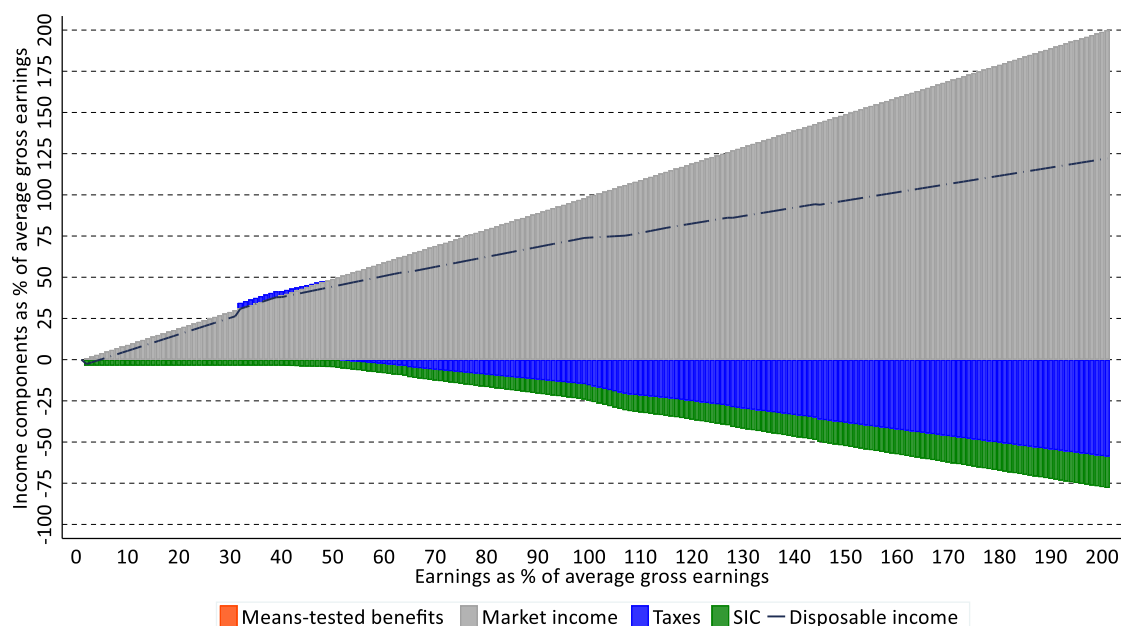Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	36.1	0.0
Social Assist./Housing	0.0	0.0	11.6
- Taxes	-6.9	0.0	0.0
- SIC	-20.0	0.0	0.0
Disp. HH income	**73.1**	**36.1**	**11.6**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	36.1	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	0.0	5.8	0.0	0.0	0.0
- Taxes	-6.9	0.0	0.0	0.0	-6.9	-13.8
- SIC	-20.0	-20.0	-20.0	-20.0	-40.0	-40.0
Disp. HH income	**73.1**	**80.0**	**85.8**	**116.1**	**153.1**	**146.2**
Equ. income	**73.1**	**50.0**	**40.9**	**55.3**	**72.9**	**97.5**

Italy

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
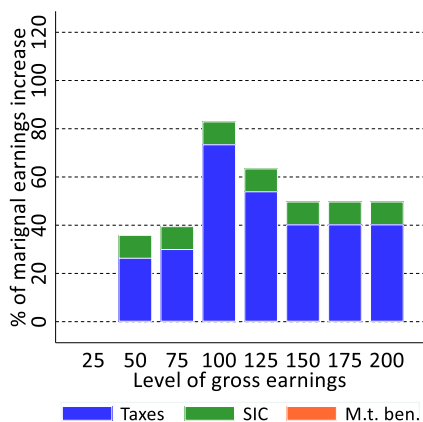
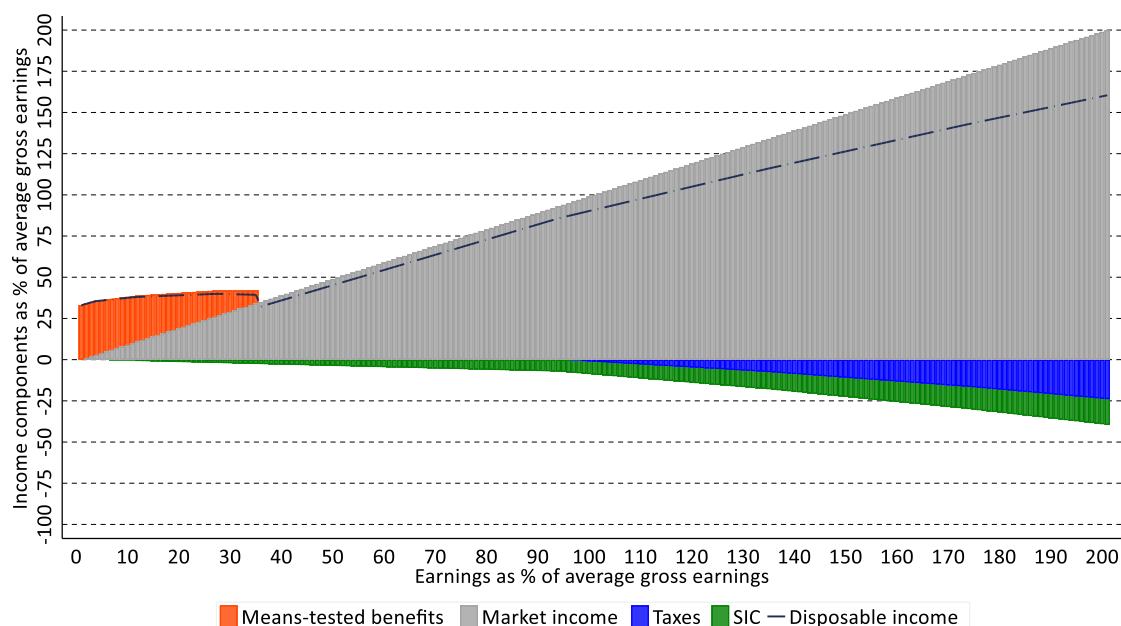Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	84.2	0.0
Social Assist./Housing	0.0	0.0	0.0
- Taxes	-16.3	-13.4	0.0
- SIC	-9.5	0.0	0.0
Disp. HH income	**74.2**	**70.8**	**0.0**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	84.2	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	7.3	7.3	3.0	2.9	0.0
- Taxes	-16.3	-10.8	-8.3	-22.2	-27.6	-33.1
- SIC	-9.5	-9.5	-9.5	-9.5	-19.0	-19.0
Disp. HH income	**74.2**	**87.0**	**89.5**	**155.6**	**156.3**	**147.9**
Equ. income	**74.2**	**54.4**	**42.6**	**74.1**	**74.4**	**98.6**

Cyprus

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
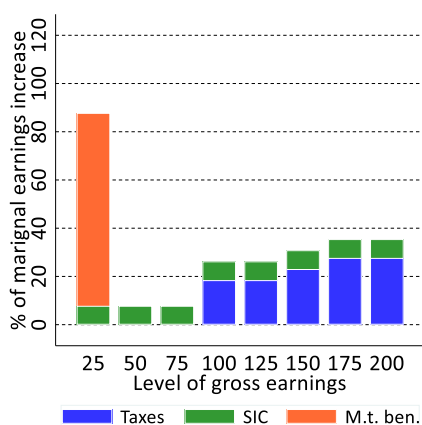
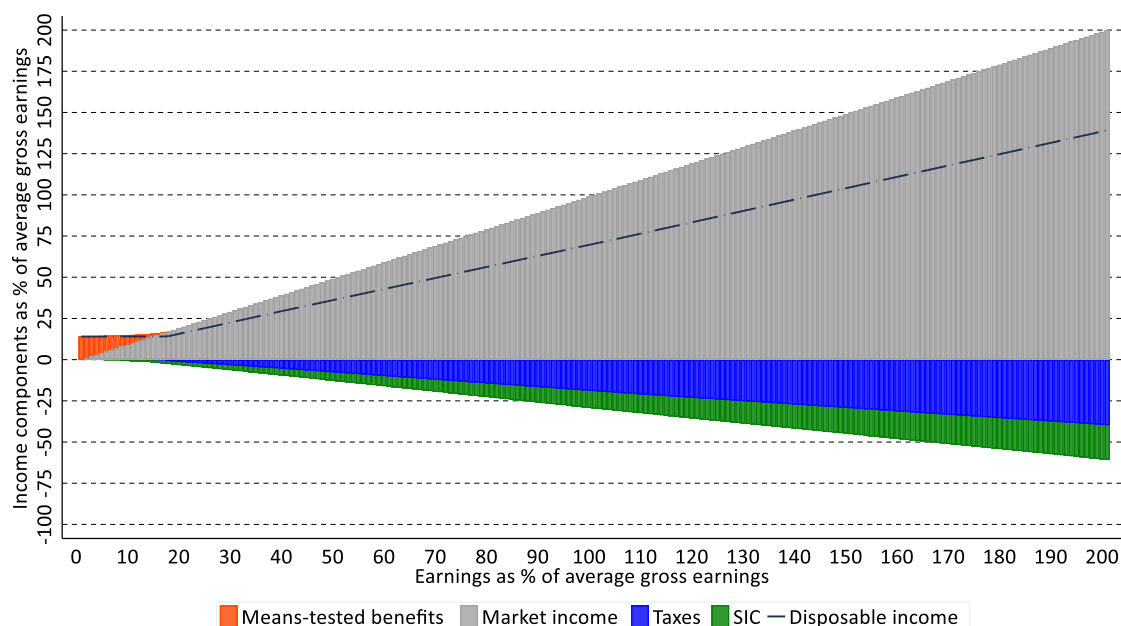Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	27.0	0.0
Social Assist./Housing	0.0	0.0	33.0
- Taxes	-1.3	0.0	0.0
- SIC	-7.8	0.0	0.0
Disp. HH income	**90.9**	**27.0**	**33.0**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	29.4	0.0	0.0
Social Ass./Housing	0.0	19.0	0.0	0.0	0.0	0.0
Family/Education	0.0	4.6	4.6	4.6	3.3	0.0
- Taxes	-1.3	-1.3	-1.3	-1.3	-2.5	-2.5
- SIC	-7.8	-7.8	-7.8	-7.8	-15.6	-15.6
Disp. HH income	**90.9**	**114.6**	**95.5**	**124.9**	**185.2**	**181.9**
Equ. income	**90.9**	**71.6**	**45.5**	**59.5**	**88.2**	**121.3**

Latvia

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

Legend: Means-tested benefits | Market income | Taxes | SIC — Disposable income

METR by level of average gross earnings and income components

Legend: Taxes | SIC | M.t. ben.
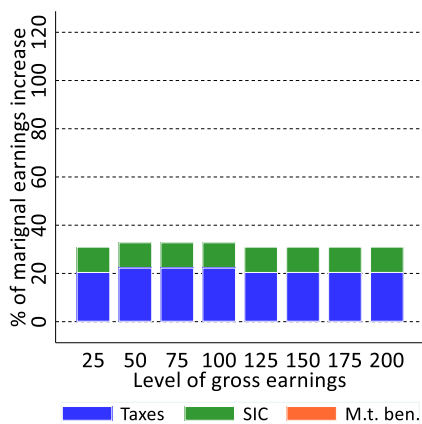
Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	30.9	0.0
Social Assist./Housing	0.0	0.0	14.1
- Taxes	-19.2	0.0	0.0
- SIC	-10.5	0.0	0.0
Disp. HH income	**70.3**	**30.9**	**14.1**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	30.9	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	3.3	3.3	3.3	3.3	0
- Taxes	-19.2	-11.4	-11.4	-11.4	-30.6	-38.3
- SIC	-10.5	-10.5	-10.5	-10.5	-21.0	-21.0
Disp. HH income	**70.3**	**81.3**	**81.3**	**112.3**	**151.7**	**140.7**
Equ. income	**70.3**	**50.8**	**38.7**	**53.5**	**72.2**	**93.8**

Lithuania

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)
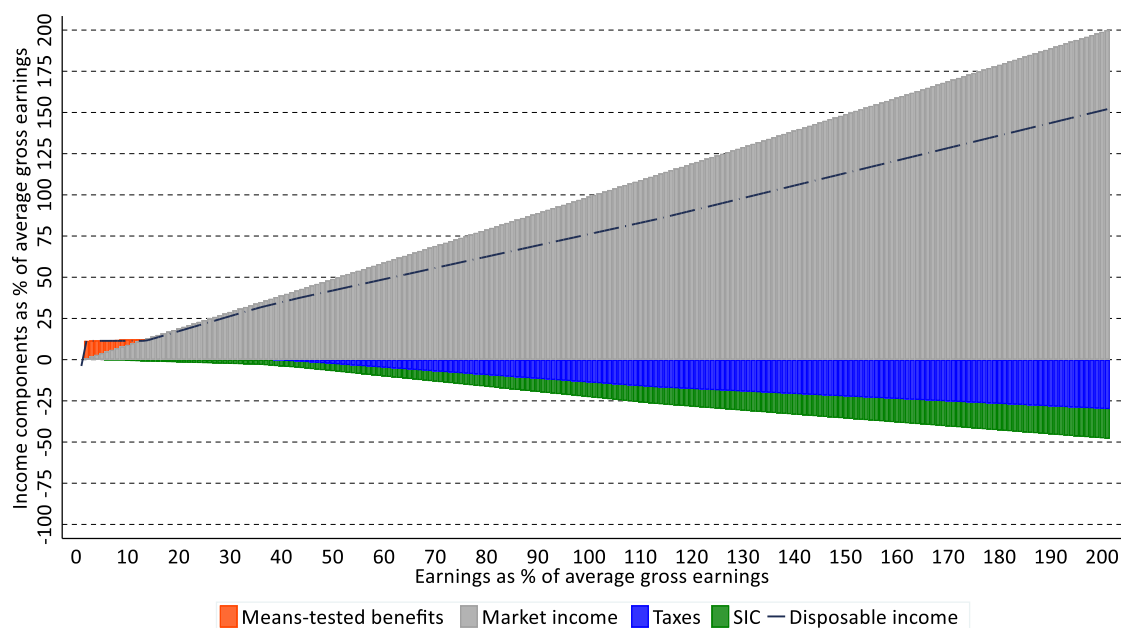
METR by level of average gross earnings and income components
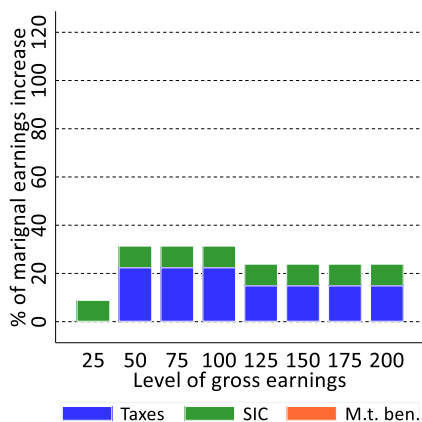
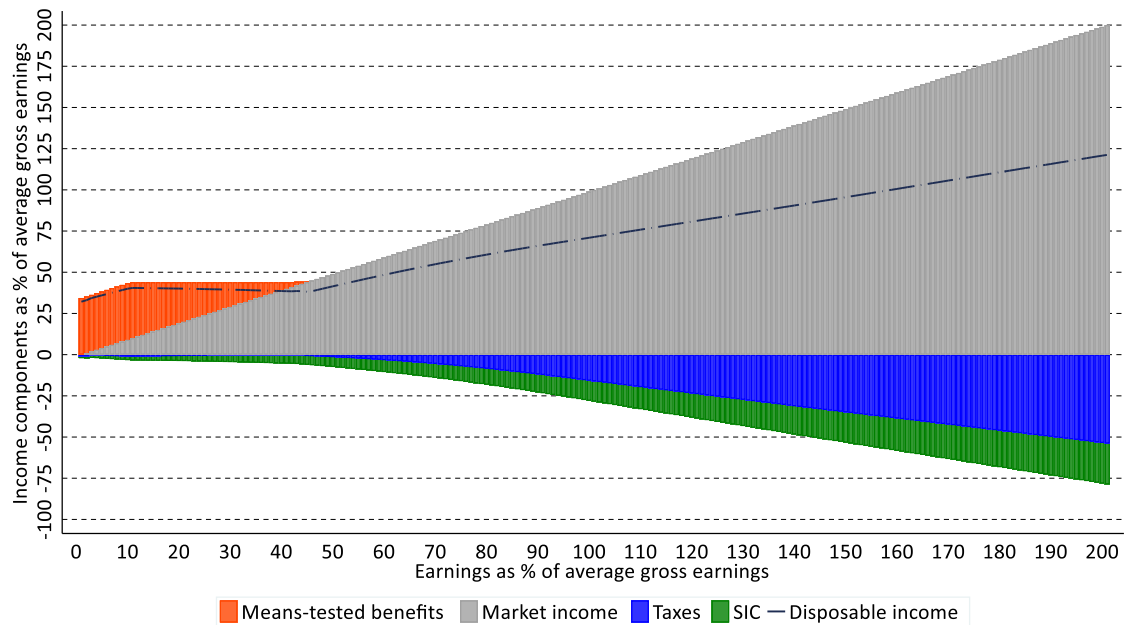Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	18.6	0.0
Social Assist./Housing	0.0	0.0	0.0
- Taxes	-14.1	0.0	0.0
- SIC	-9.0	0.0	-3.8
Disp. HH income	**76.9**	**18.6**	**-3.8**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	18.6	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	0.0	0.0	0.0	0.0	0.0
- Taxes	-14.1	-7.4	-7.4	-7.4	-21.5	-28.2
- SIC	-9.0	-9.0	-12.8	-9.0	-18.0	-18.0
Disp. HH income	**76.9**	**83.6**	**79.8**	**102.2**	**160.5**	**153.8**
Equ. income	**76.9**	**52.3**	**38.0**	**48.7**	**76.4**	**102.5**

Luxembourg

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

Means-tested benefits ■ Market income ■ Taxes ■ SIC — Disposable income

METR by level of average gross earnings and income components
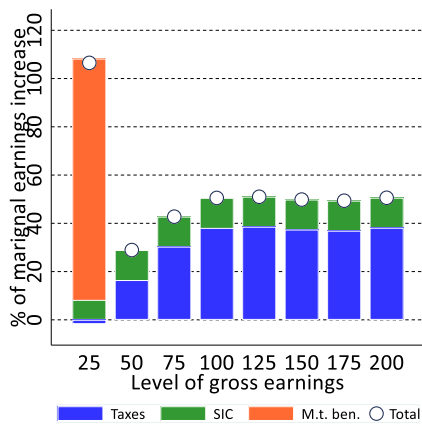
Household net income by income components and economic status (% of average gross earnings)
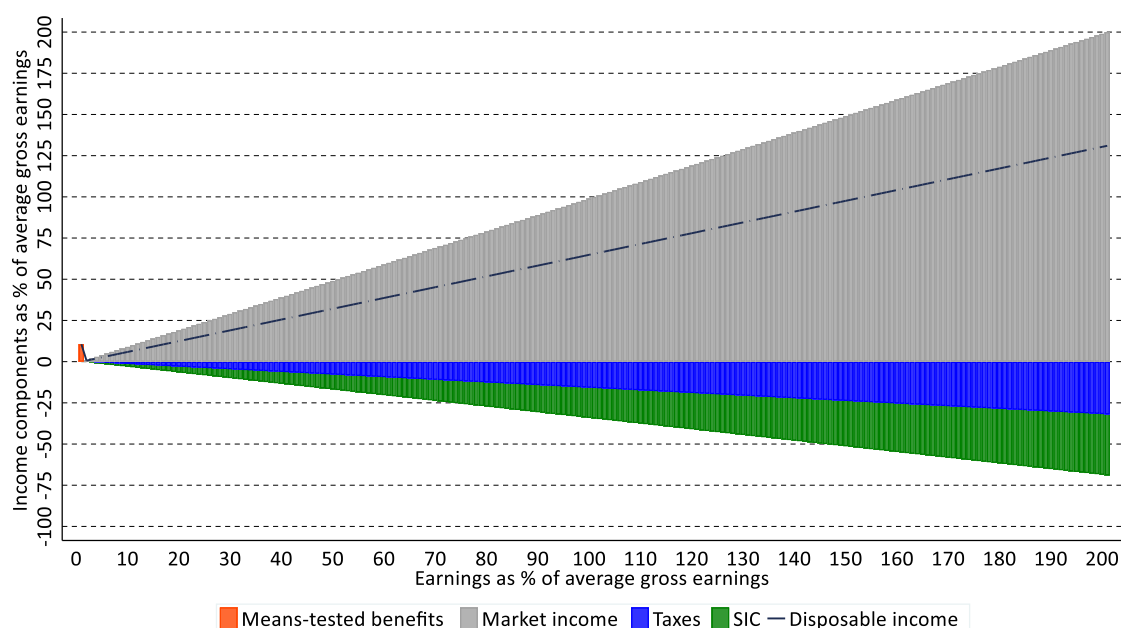
	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	80.0	0.0
Social Assist./Housing	0.0	0.0	34.4
- Taxes	-16.3	-9.3	-1.0
- SIC	-12.3	-9.6	-1.2
Disp. HH income	**71.4**	**61.1**	**32.2**

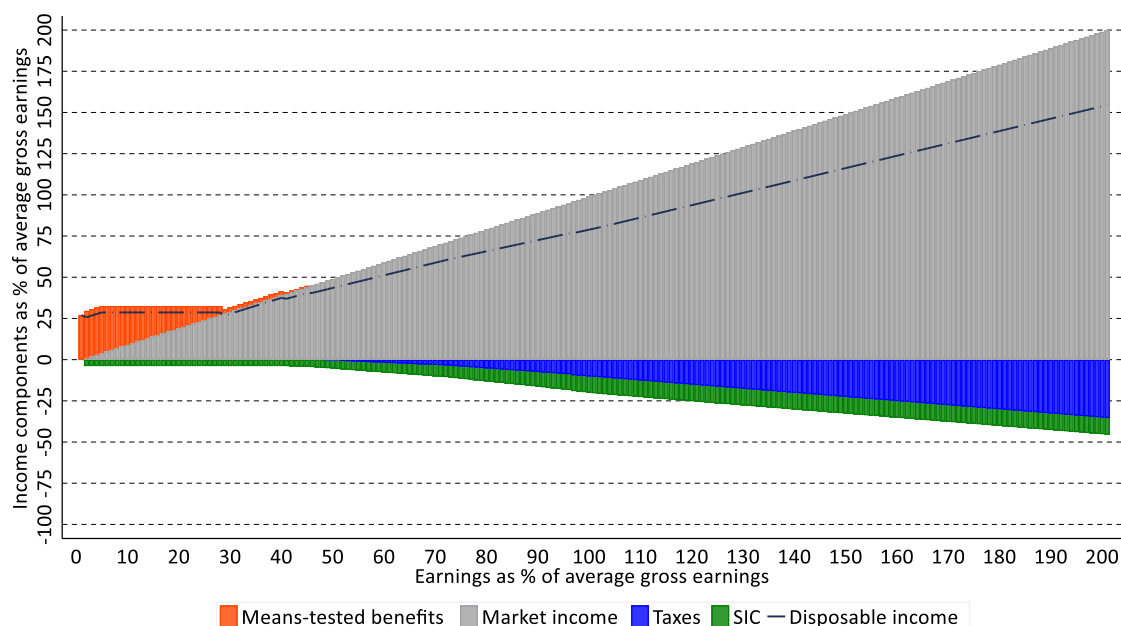Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	100.0
Unemployment	0.0	0.0	0.0	85.0	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	13.1	13.1	13.1	13.1	0.0
- Taxes	-16.3	-12.6	-5.3	-24.3	-29.2	-29.2
- SIC	-12.3	-12.3	-12.3	-22.5	-24.6	-24.6
Disp. HH income	**71.4**	**88.2**	**95.5**	**151.3**	**159.3**	**146.2**
Equ. income	**71.4**	**55.1**	**45.5**	**72.0**	**75.9**	**97.4**

Hungary

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

Means-tested benefits | Market income | Taxes | SIC | — Disposable income

METR by level of average gross earnings and income components

Taxes | SIC | M.t. ben.
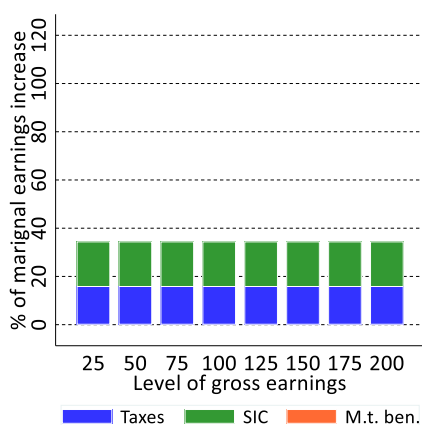
Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	14.8	0.0
Social Assist./Housing	0.0	0.0	10.6
- Taxes	-16.0	-2.4	0.0
- SIC	-18.5	0.0	0.0
Disp. HH income	**65.5**	**12.5**	**10.6**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	14.8	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	13.8	12.4	12.4	12.4	0.0
- Taxes	-16.0	-11.0	-12.3	-12.3	-24.6	-32.0
- SIC	-18.5	-18.5	-18.5	-18.5	-37.0	-37.0
Disp. HH income	**65.5**	**84.2**	**81.6**	**96.4**	**150.8**	**131.0**
Equ. income	**65.5**	**52.6**	**38.9**	**45.9**	**71.8**	**87.3**

Malta

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

Means-tested benefits ■ Market income ■ Taxes ■ SIC — Disposable income

METR by level of average gross earnings and income components

Taxes ■ SIC ■ M.t. ben.
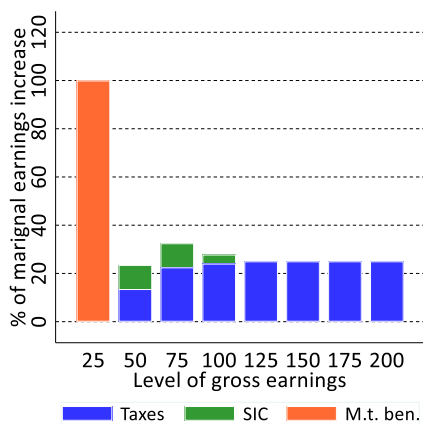
Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	21.3	0.0
Social Assist./Housing	0.0	5.7	27.0
- Taxes	-10.4	0.0	0.0
- SIC	-10.0	0.0	0.0
Disp. HH income	**79.6**	**27.0**	**27.0**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	5.6	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	4.0	4.0	4.0	4.0	0.0
- Taxes	-10.4	-8.5	-5.1	-5.1	-17.1	-20.9
- SIC	-10.0	-10.0	-10.0	-10.0	-20.0	-20.0
Disp. HH income	**79.6**	**85.5**	**88.9**	**94.5**	**166.9**	**159.1**
Equ. income	**79.6**	**53.4**	**42.3**	**45.0**	**79.5**	**106.1**

The Netherlands

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)
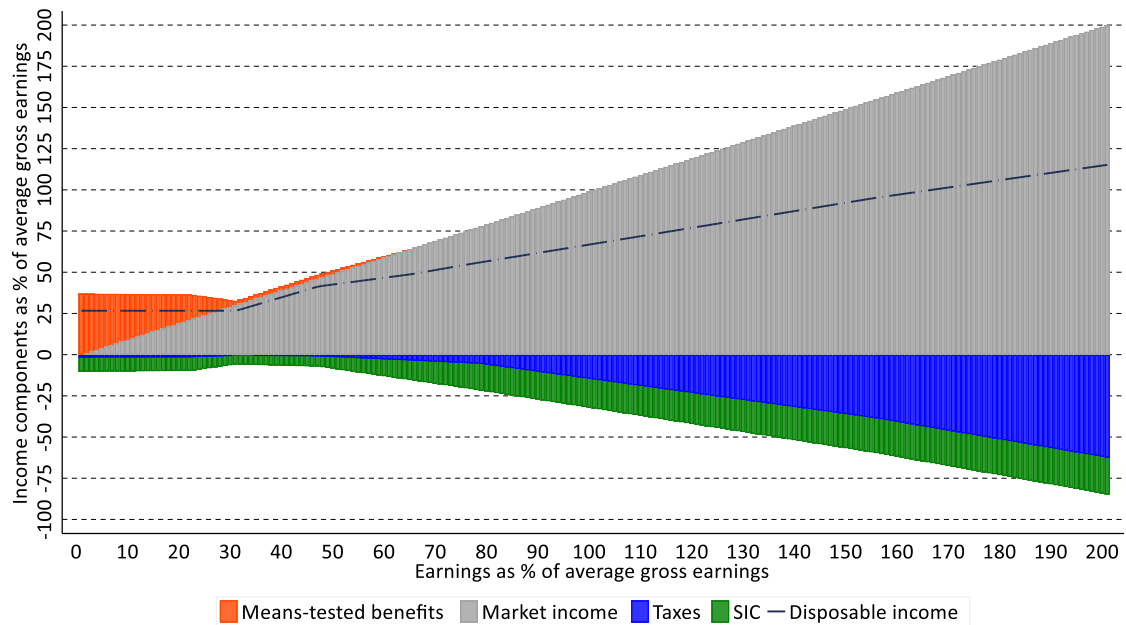
Legend: Means-tested benefits | Market income | Taxes | SIC — Disposable income

METR by level of average gross earnings and income components

Legend: Taxes | SIC | M.t. ben. ○ Total
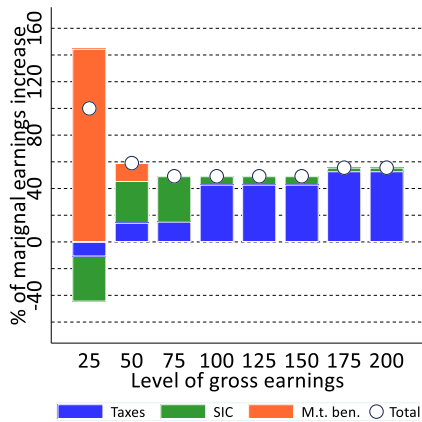
Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	59.2	0.0
Social Assist./Housing	0.0	0.0	34.6
- Taxes	-15.1	-4.7	-1.8
- SIC	-17.6	-15.9	-8.6
Disp. HH income	67.3	39.3	26.6

Household net income by income components and family type (% of average gross earnings)
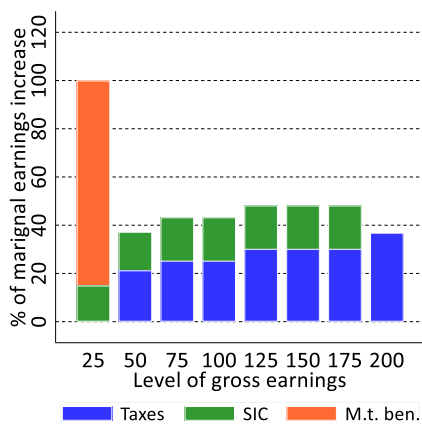
Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	59.2	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	12.2	5.1	4.0	4.0	0.0
- Taxes	-15.1	-13.5	-14.6	-19.8	-27.1	-30.2
- SIC	-17.6	-12.8	-19.0	-33.5	-25.5	-35.2
Disp. HH income	67.3	85.9	71.5	109.9	151.4	134.6
Equ. income	67.3	53.7	34.1	52.3	72.1	89.7

Austria

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)
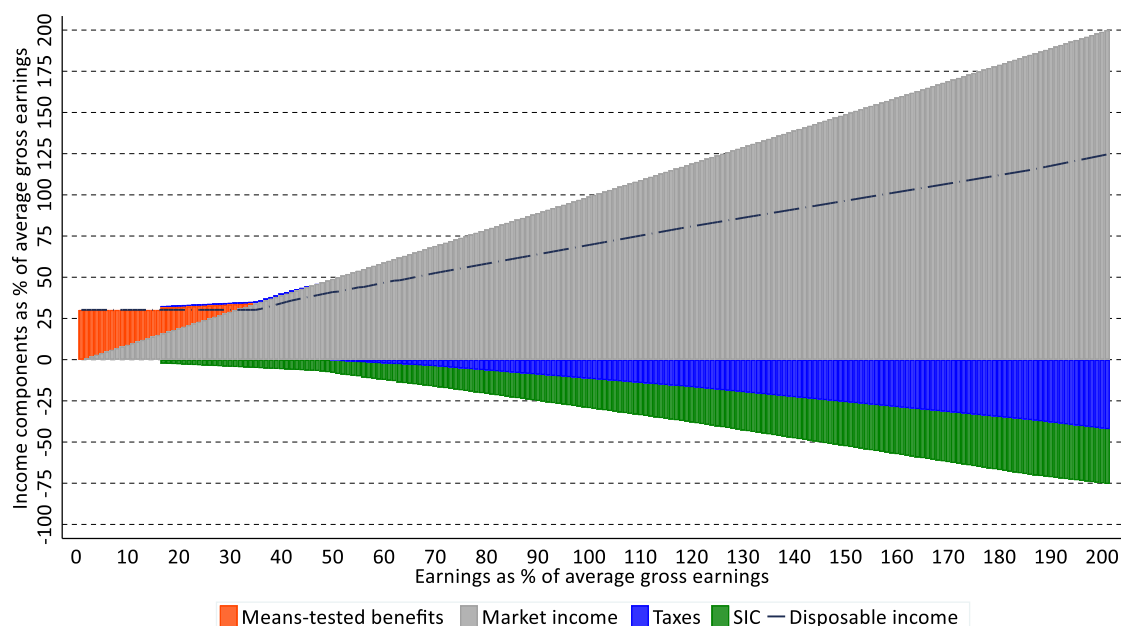
Legend: Means-tested benefits | Market income | Taxes | SIC — Disposable income

METR by level of average gross earnings and income components

Legend: Taxes | SIC | M.t. ben.

Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	51.8	0.0
Social Assist./Housing	0.0	0.0	30.2
- Taxes	-11.9	0.0	0.0
- SIC	-18.0	0.0	0.0
Disp. HH income	**70.2**	**51.8**	**30.2**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	53.7	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	12.0	12.0	12.0	12.0	0.0
- Taxes	-11.9	-9.3	-9.3	-9.1	-22.6	-23.7
- SIC	-18.0	-18.0	-18.0	-18.0	-36.0	-36.0
Disp. HH income	**70.2**	**84.8**	**84.8**	**138.7**	**153.5**	**140.3**
Equ. income	**70.2**	**53.0**	**40.4**	**66.0**	**73.1**	**93.5**

Poland

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)
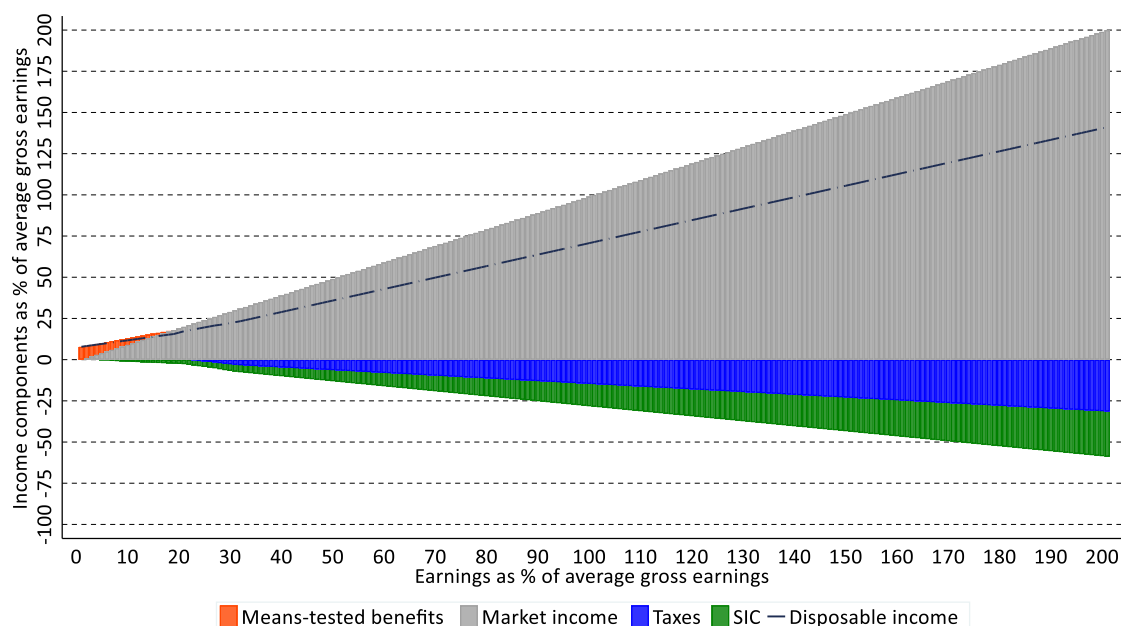
METR by level of average gross earnings and income components
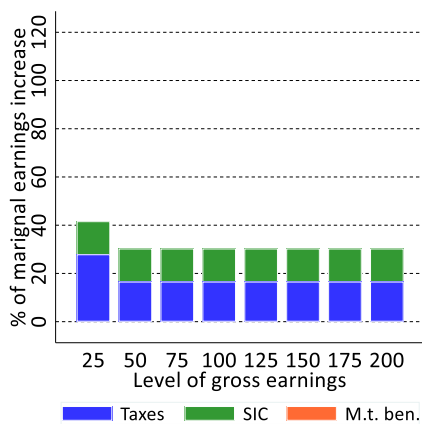
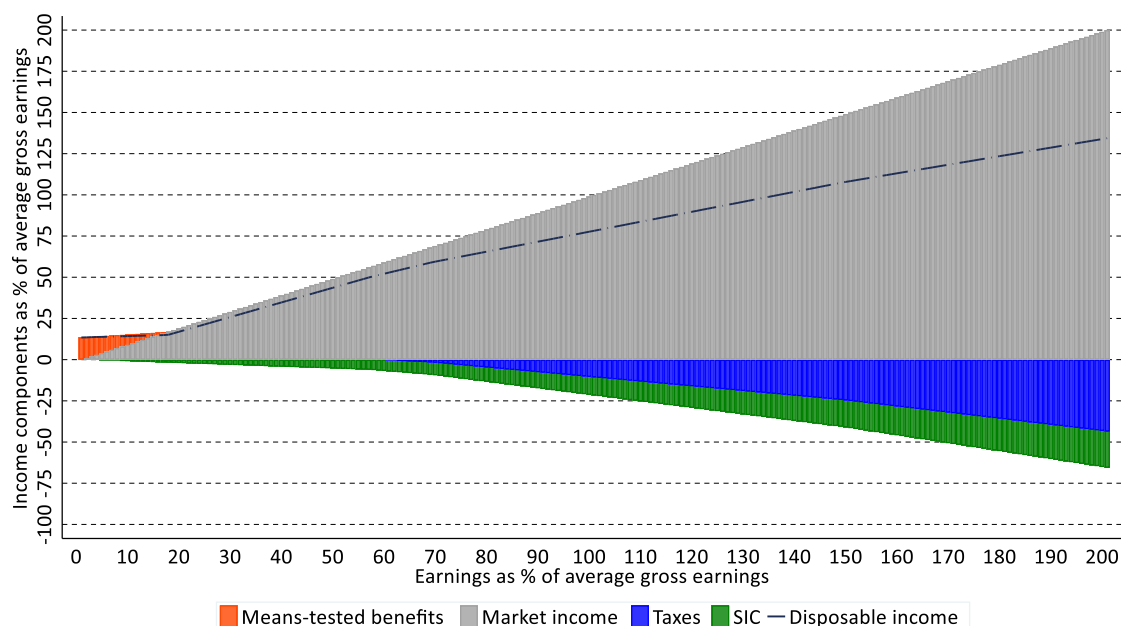Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	9.6	0.0
Social Assist./Housing	0.0	3.0	7.8
- Taxes	-14.9	0.0	0.0
- SIC	-13.7	0.0	0.0
Disp. HH income	**71.4**	**12.6**	**7.8**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	9.6	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	13.0	25.9	13.0	13.0	0.0
- Taxes	-14.9	-8.9	-8.9	-10.6	-25.0	-29.8
- SIC	-13.7	-13.7	-13.7	-13.7	-27.4	-27.4
Disp. HH income	**71.4**	**90.4**	**103.3**	**98.3**	**160.6**	**142.8**
Equ. income	**71.4**	**56.5**	**49.2**	**46.8**	**76.5**	**95.2**

Portugal

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

Means-tested benefits | Market income | Taxes | SIC | — Disposable income

METR by level of average gross earnings and income components

Taxes | SIC | M.t. ben.
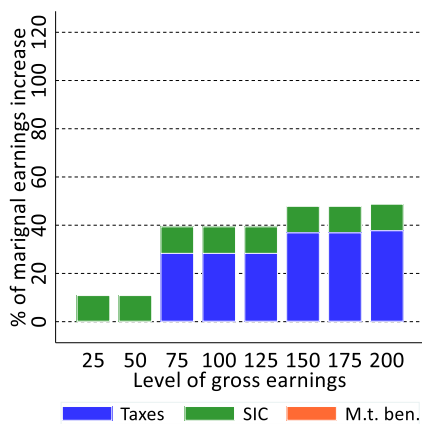
Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	61.8	0.0
Social Assist./Housing	0.0	0.0	13.5
- Taxes	-10.8	0.0	0.0
- SIC	-11.0	0.0	0.0
Disp. HH income	**78.2**	**61.8**	**13.5**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	61.8	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	6.0	4.4	4.0	0.0	0.0
- Taxes	-10.8	-2.9	0.0	0.0	-17.2	-24.5
- SIC	-11.0	-11.0	-11.0	-11.0	-22.0	-22.0
Disp. HH income	**78.2**	**92.1**	**93.4**	**154.8**	**160.8**	**153.5**
Equ. income	**78.2**	**57.5**	**44.5**	**73.7**	**76.6**	**102.3**

Romania

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
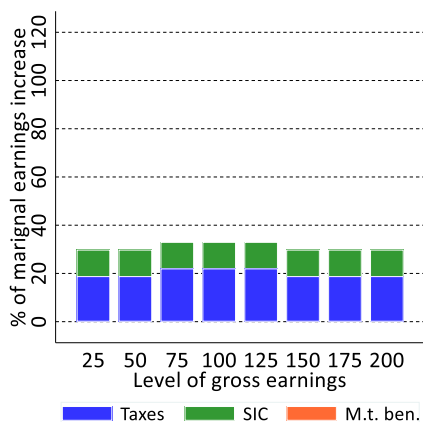
Household net income by income components and economic status (% of average gross earnings)
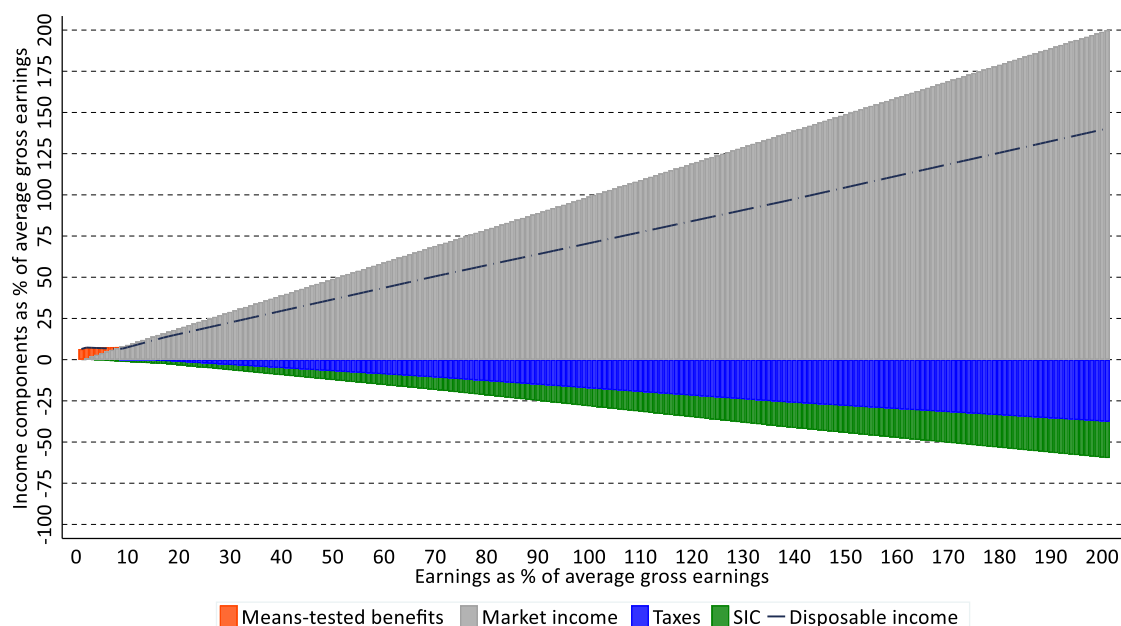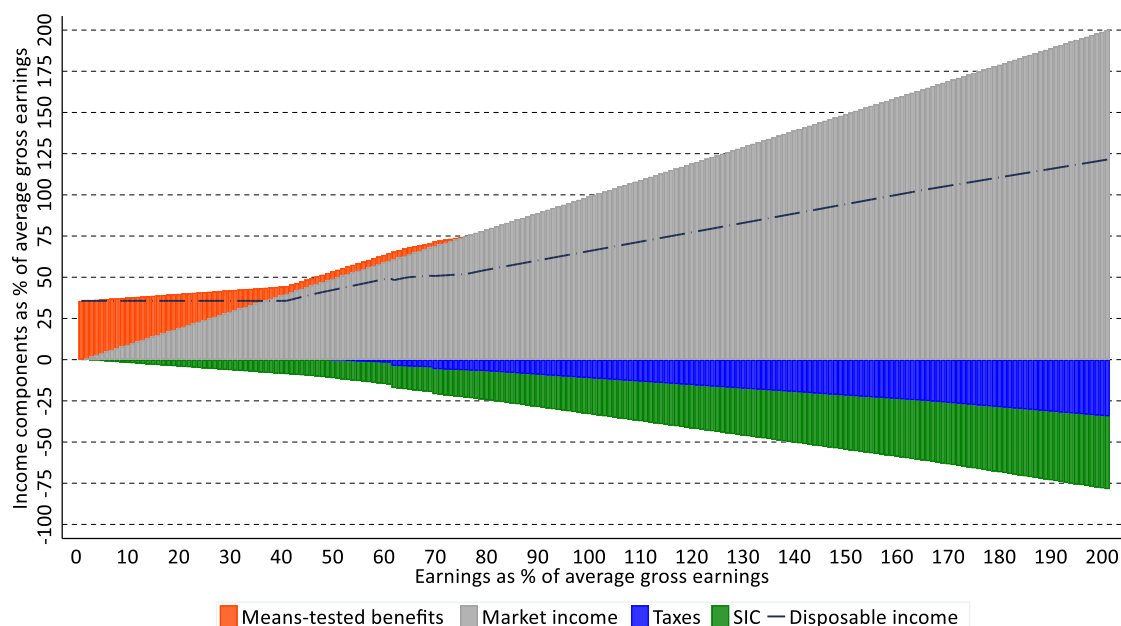
	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	24.2	0.0
Social Assist./Housing	0.0	0.0	6.5
- Taxes	-17.7	-3.9	0.0
- SIC	-11.0	0.0	0.0
Disp. HH income	**71.3**	**20.3**	**6.5**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	24.2	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	7.7	14.6	14.6	7.7	0.0
- Taxes	-17.7	-16.9	-16.5	-20.7	-34.5	-35.3
- SIC	-11.0	-11.0	-11.0	-11.0	-22.0	-22.0
Disp. HH income	**71.3**	**79.8**	**87.1**	**107.0**	**151.2**	**142.7**
Equ. income	**71.3**	**49.9**	**41.5**	**51.0**	**72.0**	**95.1**

Slovenia

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
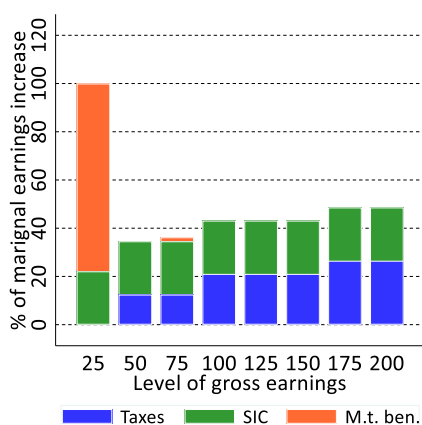
Household net income by income components and economic status (% of average gross earnings)
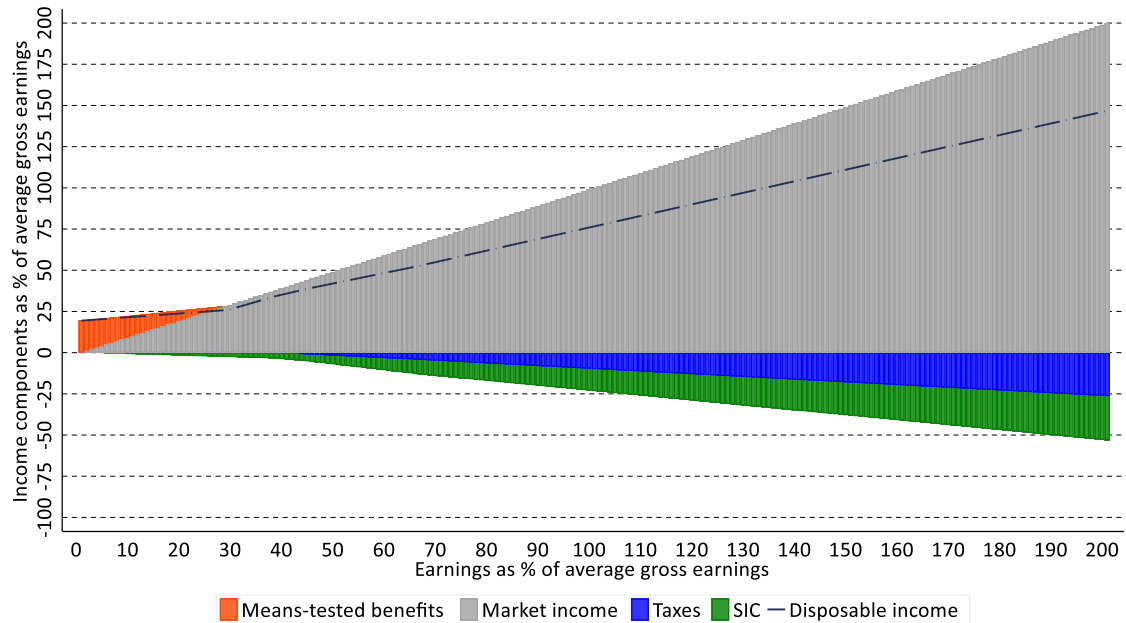
	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	29.0	0.0
Social Assist./Housing	0.0	4.6	25.1
- Taxes	-11.4	0.0	0.0
- SIC	-22.1	-6.3	0.0
Disp. HH income	**66.5**	**27.3**	**25.1**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	29.0	0.0	0.0
Social Ass./Housing	0.0	7.9	9.4	6.8	0.0	0.0
Family/Education	0.0	8.2	13.4	10.2	6.8	0.0
- Taxes	-11.4	-5.2	-3.1	-5.2	-16.6	-22.9
- SIC	-22.1	-22.1	-22.1	-28.4	-44.2	-44.2
Disp. HH income	**66.5**	**88.8**	**97.5**	**112.5**	**145.9**	**132.9**
Equ. income	**66.5**	**55.5**	**46.4**	**53.6**	**69.5**	**88.6**

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Slovakia

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
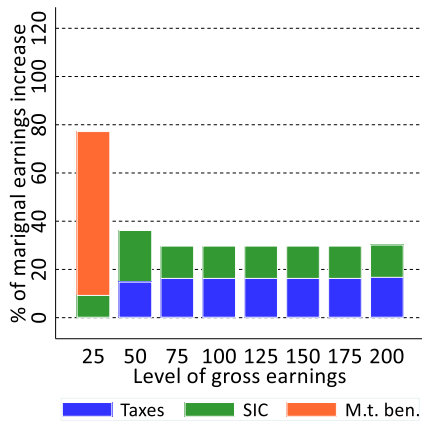
Household net income by income components and economic status (% of average gross earnings)
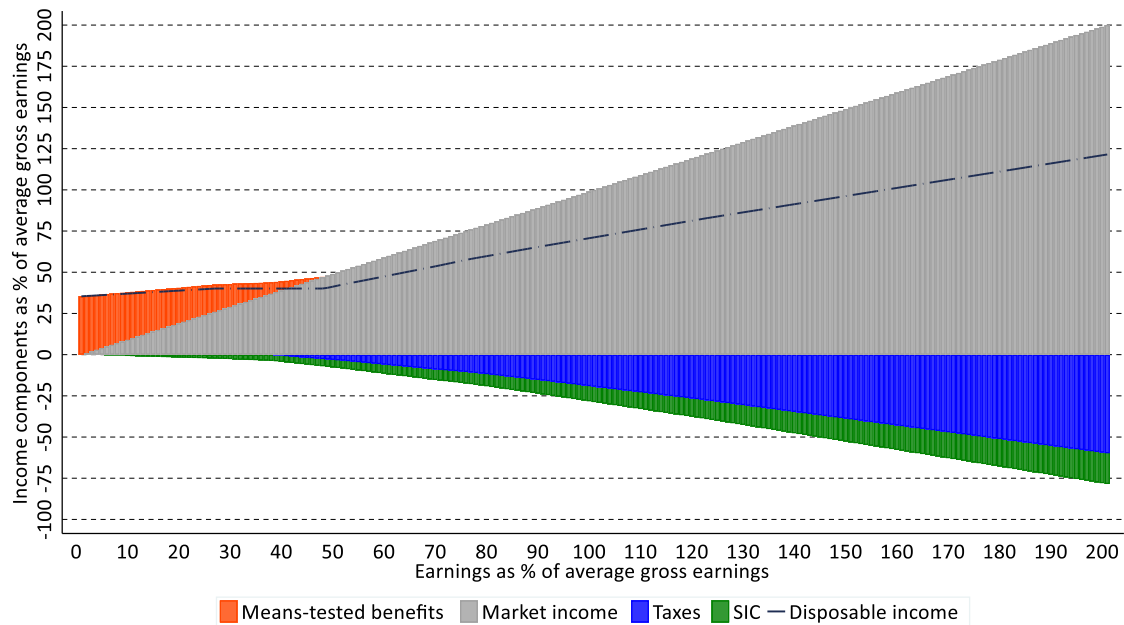
	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	25.0	0.0
Social Assist./Housing	0.0	0.0	19.4
- Taxes	-10.0	0.0	0.0
- SIC	-13.4	0.0	0.0
Disp. HH income	**76.6**	**25.0**	**19.4**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	25.0	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	5.1	5.1	5.1	5.1	0.0
- Taxes	-10.0	-5.4	-11.8	-3.6	-15.3	-19.9
- SIC	-13.4	-13.4	-13.4	-13.4	-26.8	-26.8
Disp. HH income	**76.6**	**86.3**	**79.8**	**113.1**	**162.9**	**153.3**
Equ. income	**76.6**	**53.9**	**38.0**	**53.8**	**77.6**	**102.2**

Finland

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

Means-tested benefits | Market income | Taxes | SIC — Disposable income

METR by level of average gross earnings and income components

Taxes | SIC | M.t. ben.
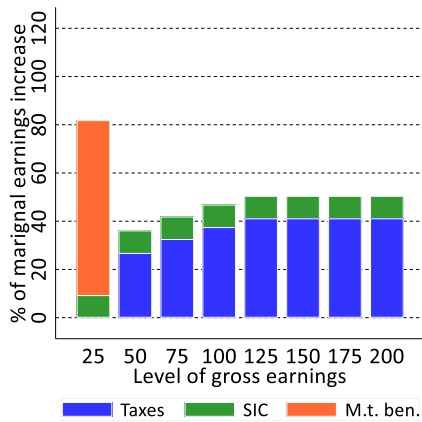
Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	54.7	0.0
Social Assist./Housing	0.0	0.0	35.4
- Taxes	-19.5	-12.7	0.0
- SIC	-9.3	0.0	0.0
Disp. HH income	**71.2**	**42.0**	**35.4**

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	4
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	60.0	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	9.4	6.3	6.3	6.3	0.0
- Taxes	-19.5	-19.0	-19.2	-33.2	-38.5	-38.2
- SIC	-9.3	-9.3	-9.3	-9.3	-18.7	-18.7
Disp. HH income	**71.2**	**81.1**	**77.7**	**123.8**	**149.2**	**142.4**
Equ. income	**71.2**	**50.7**	**37.0**	**58.9**	**71.0**	**94.9**

Sweden

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components
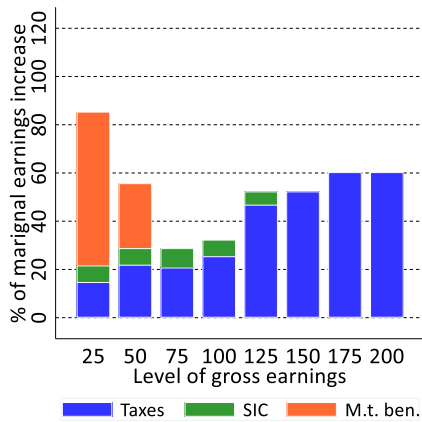
Household net income by income components and economic status (% of average gross earnings)
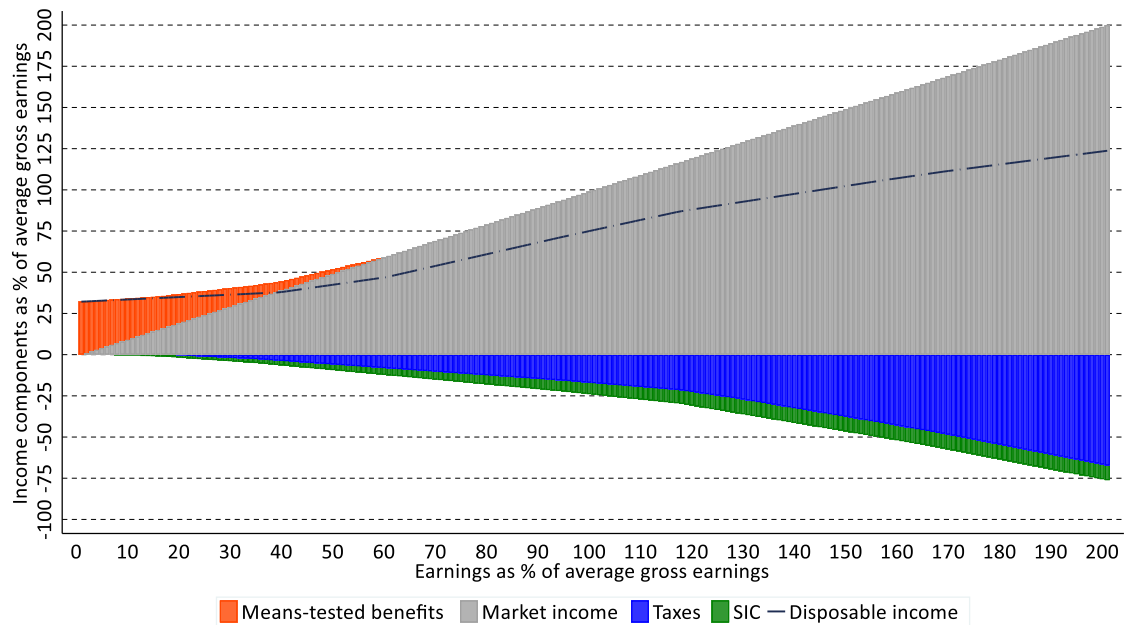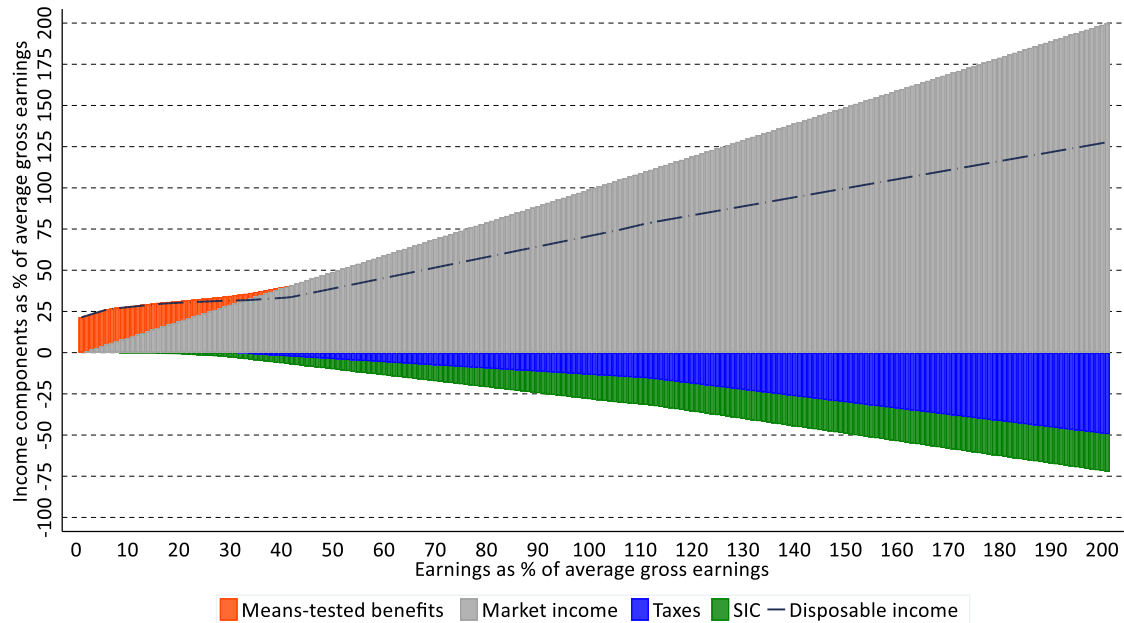
	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	73.5	0.0
Social Assist./Housing	0.0	0.0	32.2
- Taxes	-17.4	-17.0	0.0
- SIC	-7.0	-5.2	0.0
Disp. HH income	75.7	51.4	32.2

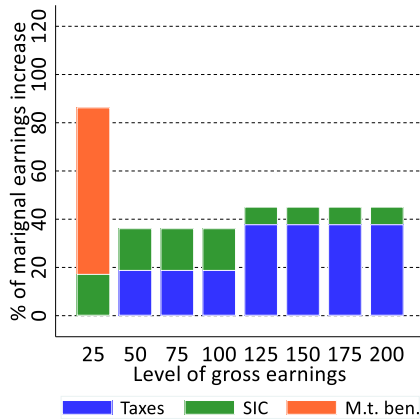Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	4
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	74.4	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	7.0	7.0	7.0	7.0	11.5
- Taxes	-17.4	-17.4	-17.4	-34.6	-34.7	-34.7
- SIC	-7.0	-7.0	-7.0	-12.2	-14.0	-14.0
Disp. HH income	75.7	82.6	82.6	134.6	158.3	162.8
Equ. income	75.7	51.6	39.3	64.1	75.4	60.3

United Kingdom

The tax and benefit system by level of gross earnings (0-200% of average gross earnings)

METR by level of average gross earnings and income components

Household net income by income components and economic status (% of average gross earnings)

	EMPL	UNEMP	INAC
Earnings	100.0	0.0	0.0
Unemployment	0.0	8.9	0.0
Social Assist./Housing	0.0	15.0	23.9
- Taxes	-13.6	0.0	0.0
- SIC	-15.0	0.0	0.0
Disp. HH income	71.4	23.9	23.9

Household net income by income components and family type (% of average gross earnings)

Adults	Single person	Lone parent	Single earner (INAC)	Single earner (UNEMP)	Dual Earner	Dual Earner
No. of children	0	2	2	2	2	0
Earnings	100.0	100.0	100.0	100.0	200.0	200.0
Unemployment	0.0	0.0	0.0	8.9	0.0	0.0
Social Ass./Housing	0.0	0.0	0.0	0.0	0.0	0.0
Family/Education	0.0	4.2	4.2	4.2	4.2	0.0
- Taxes	-13.6	-13.6	-13.1	-13.1	-27.2	-27.2
- SIC	-15.0	-15.0	-15.0	-15.0	-30.0	-30.0
Disp. HH income	71.4	75.6	76.1	84.9	146.9	142.8
Equ. income	71.4	47.2	36.2	40.5	70.0	95.2