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**INTRODUCING SaMip: THE SOCIAL ASSISTANCE AND  
MINIMUM INCOME PROTECTION INTERIM DATASET**

**by**

**Kenneth Nelson**

**Introducing SaMip: The Social Assistance and Minimum  
Income Protection Interim Dataset.**

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# The Social Assistance and Minimum Income Protection Interim Data-Set

## *Introduction*

The Social Assistance and Minimum Income Protection Interim Data-Set (SaMip) is an ongoing research project at the Swedish Institute for Social Research (Stockholm University). The aim of the data-set is to improve the possibilities to conduct large-scale institutionally informed comparative and longitudinal analyses of social policy in general and of social assistance and related policy programs of last-resort in particular. The current data-set (ver. 1.1) contains detailed information regarding the level of means-tested benefits in 21 industrialized welfare democracies year-by-year for the period 1990-2005.

The variables included in the data-set are particularly well suited for at least three areas of comparative and longitudinal research:

- descriptive analyses of the evolution of targeted social policy programs,
- causal analyses on welfare reform, and
- institutional influence on household income.

When SaMip is used in any of these research areas, it can fruitfully be combined with other macro- and micro-level data-sets. The variables included in the dataset are listed in Appendix.

If we borrow the language from the computer software industry, the SaMip can to some extent be viewed as an open source project, whereby each user is encouraged to contribute to the improvement and quality of the data-set in every way possible. Although the variables in the data-set have been carefully extracted, processed and analyzed, no warranty is given that the information in the data-set is free from error. Researchers involved in the establishment of SaMip shall not be liable for any loss suffered through the use of any of this information.

The Social Assistance and Minimum Income Protection Interim Data-Set is free to use, but each user is kindly asked to send a copy of the final paper to Kenneth Nelson. Comments and suggestions on corrections and modifications to the data-set can also be sent to Kenneth Nelson at the following address:

Assistant Professor, Ph.D. Kenneth Nelson, Swedish Institute for Social Research, Stockholm University, 106 91 Stockholm, Sweden.

It is also possible to send papers and comments attached to an e-mail. The address is [kennethn@sofi.su.se](mailto:kennethn@sofi.su.se).

References to the data more generally is made to this documentation or to the following papers:

Nelson, K. 2007. “Universalism versus Targeting: The Vulnerability of Social Insurance and Means-Tested Minimum Income Protection in 18 countries 1990-2002”, *International Social Security Review*, Vol. 60(1).

Nelson, K. 2007. “Minimum Income Protection and European Integration: Trends and Levels of Minimum Benefits in Comparative Perspective 1990-2005”, *International Journal of Health Services*, Vol. 38(1).

### *Acknowledgements*

Although the institutional information in the Social Assistance and Minimum Income Protection Interim Data-set is based on national sources and legislation, the gathering of data have benefited extensively from second-order information. Particularly, this involves following publications: Benefit and Wages (OECD; various years), The Tax Benefit Position of Production Workers (OECD; various years), Taxing Wages (OECD; various years), The Tax/Benefit Position of Employees (OECD; various years), Social Security Programs Throughout the World (U. S. Department of Health and Human Services; various years), Social Protection in the Member States of the European Union (European Commission; various years), and Eardley *et al.* (1996a, 1996b). Gratitude also goes to Cantillon and her colleagues for providing access to the country reports established in connection with their study on social assistance developments (see Cantillon *et al.*, 2004).

The establishment of SaMip has received financial support from the Swedish Research Council and the Swedish Council for Working Life and Social Research.

### *The Type-Case Approach*

Levels of social benefits are complicated to compare over time and across countries. The general procedure gradually adopted in this type of research is to follow a type-case approach, where benefit levels are calculated for certain standardized households (see Korpi, 1989; Esping-Andersen, 1990; Bradshaw *et al.*, 1993; Gough *et al.*, 1997; Scruggs and Alan, 2005). In the Social Assistance and Minimum Income Protection Interim Data-Set benefit levels have been calculated for three type-cases:

- a single adult person below retirement age,
- a lone parent with two children aged 7 and 14, and
- a two-parent family with two children aged 7 and 14.

Adult household members are assumed to be of working age, involuntary unemployed, and without access to contributory social benefits, such as social insurance.

### *Social Assistance*

Social assistance refers to general means-tested benefits which are open to all or nearly all citizens in need (see Eardley *et al.*, 1996b). Social assistance often consists of a standard benefit adjusted for household size, supplements to cover special needs, and one-off payments for occasional needs. Only standard benefits are considered in the data-set. Thus, the type-cases are not assumed to have any special or occasional needs, such as disability or funeral expenses. Standard social assistance benefits are most often intended to meet certain basic and regular needs except housing. Social assistance supplements to cover housing expenditure are not taken into consideration for this specific variable, see more below.

The following programs are covered by the Social Assistance variable in the various countries: *Special Benefit* (Australia), *Sozialhilfe* (Austria), *Minimex* (Belgium), *General Assistance* and *Ontario Works* (Canada), *Dávky sociálnípéče* (Czech Republic), *Social Bistand* (Denmark), *Living Allowance* (Finland), *Revenue Minimum d'Insertion* (France), *Sozialhilfe* (Germany), *Supplementary Welfare Allowance* (Ireland), *Minimo Vitale* (Italy), *Public Assistance* (Japan), *Algemene Bijstand* (Netherlands), *Unemployment Assistance* (New Zealand), *Sosialhjelp* (Norway), *Rendimento Minimo Garantido* (Portugal), *Ingreso Minimo/Renta Mínima de Inserción*, (Spain), *Socialbidrag* (Sweden), *Aide Sociale* (Switzerland), *Income Support* (United Kingdom), and *Food Stamps* as well as *Aid to Families with Dependent Children* and *Temporary Assistance to Needy Families* (USA).

In most countries social assistance has nationally uniform scale rates, but in some countries the amount of social assistance shows slight regional variation. Australia, Belgium, Denmark, France, Ireland, the Netherlands, New Zealand, the United Kingdom and the United States have national regulated social assistance standards. In Germany, social assistance standards vary slightly across the country. The average level of social assistance guaranteed by the provinces is used here. In both Sweden (until 1998) and Swizerland, national guidelines are used. In Austria and Canada benefit scale rates reflect those in Vienna and Ontario. Aid to Families with Dependent Children and Temporary Assistance for Needy Families in the United States reflects the situation in Michigan. In Spain benefit rates are those of Madrid. The Italian data on social assistance should be treated with extra caution as there are quite extensive regional differences. The data used in this study concern benefit rates effective in Milano only. On account of regional differences in living costs, scale rates for social assistance vary geographically also in Finland and Japan. In the present study the highest rated geographical bands are used.

Social assistance is generally not subject for income taxation. In a few countries, however, recipients have to pay tax on the amount received. Although the tax liability of benefits varies extensively across these countries, social assistance is subject to some form of taxation in Australia, Belgium, Denmark (since 1994), France, Italy, the Netherlands, and New Zealand. In the Social Assistance and Minimum Income Protection Interim Data-Set, all benefits are measured after taxes and social security contributions. Only the net amounts are reported in the dataset.

### *Minimum Income Protection*

In several countries, low-income households are entitled to additional support, which is granted besides social assistance. In so far as additional benefits do not reduce the level of social assistance in full, they are included together with social assistance to form the variable titled Minimum Income Protection. This may, for example, concern child and housing benefits as well as various forms of refundable tax-credits. In principle, therefore, the Minimum Income Protection variable in SaMip includes all benefits available to low-income households. The Minimum Income Protection variable is the sum of all income variables included in SaMip.

The values reported for the additional income variables in SaMip do not necessarily correspond to the actual amount received by households in need. Only in cases where additional benefits do not affect the amount of social assistance, they do correspond to actual guaranteed benefits. In Sweden, for example, people receiving social assistance may also receive child benefits. Since the full amount of the child benefit is deducted from social assistance, the Child Supplement variable in the data-set is coded to zero. If only one third of the child benefit would reduce the level of social assistance, the remaining two thirds of the amount would be reported for the Child Supplement variable. The rationale for coding variables this way is that it makes calculations easier when benefits are fully deducted from social assistance.

Several countries have additional social assistance supplements to cover housing expenditure. Housing supplements may be granted instead of or in combination with a separate housing benefit. Housing supplements are included in the Housing Supplement variable together with other types of cash support for rent and mortgage, see more below.

### *Housing*

Where appropriate, social assistance supplements to cover housing expenditure and housing benefits are estimated on the basis of actual rents in the various countries. Rent levels are based on Eardley *et al.* (1996b: 114), who asked national informants and experts in a large number of countries to report the rent level for different sized apartments in 1992. The assumption was that families rented an apartment from a public authority, housing co-operative or

housing association, if this was the common procedure in the country. Otherwise, it was assumed that the household rented from a private landlord.

The rent levels in the Social Assistance and Minimum Income Protection Interim Data-Set have been established by adjusting these figures in line with movements in the rent indices published by ILO Bureau of Statistics, which can be accessed online at <http://laborsta.ilo.org/>. For the one-person household, a one bedroom apartment is used. For the lone parent type-case, a two bedroom apartment is used. For the two-parent family, a three bedroom apartment is used. The rent levels correspond to following cities: Sydney (Australia), Salzburg (Austria), Antwerp (Belgium), Toronto (Canada), Copenhagen (Denmark), Helsinki (Finland), Meuse (France), Dublin (Ireland), Italy (Turin), Japan (Osaka), Nijmegen (Netherlands), Wellington (New Zealand), Oslo (Norway), Stockholm (Sweden), Fribourg (Switzerland), York (United Kingdom), New York (USA).

#### *Major Revisions in the Latest Version of SaMip*

The most recent version of the dataset is SaMip 1.1. Compared to the earlier version, SaMip 1.1 includes additional countries and more valid figures for some of the variables. The major improvements to the data include:

- The addition of three Southern European Countries; Greece, Spain, and Portugal.
- Also the Czech Republic has been included.
- More valid calculations of Sozialhilfe in Austria.
- Correct values for Public Assistance in Japan in the early 1990s.
- Minimex rates for Belgium during the entire 1990s.

#### *To do list*

The Social Assistance and Minimum Income Protection Interim Data-Set is continuously subject to revisions. Among the most major tasks lying ahead are:

- Replacing estimates with actual figures. Questions have been sent to various national agencies asking for more detailed information regarding certain aspects of relevant program regulations.
- Adding new countries to the data-set. This includes, for example, the Eastern and former authoritarian European

states. Also latecomers of the OECD countries should be added to the data-set, such as Mexico and South Korea.

- Constructing new variables. There will be more alternatives to compare benefit levels across countries and over time. This involves some measure of benefit adequacy and some measure relating benefits to work income.
- Adding historical files for Canada, Germany, Sweden, the United Kingdom, and the United States. This data describe the evolution of social assistance and minimum income protection from 1960 and onwards. Work has already been initiated in this area and examples of analyses using this data are Nelson (2003).
- Adding new type-cases. Most notably, it is warranted to include a type-case household representative for the elderly population.

### *Country Specific Information*

Below follow some specific comments and assumptions regarding the series for each particular country.

*Australia:* Minimum Income Protection includes Family Payment 1996 to 1998, Family Allowance 1998 to 2000, Family Tax Benefit 2001-, and Rent Assistance. The three type-cases qualify for maximum rent assistance. For the lone parent and the two-parent family, rent assistance for the years 1993-1994, 1996, 1997-1998, and 2000 is estimated based on changes in the rates for single persons. Social assistance is subject for income taxation. However, the income of the three type-cases is below the threshold for income tax purposes (see OECD; Benefit and Wages, various years).

*Austria:* Child benefits are deducted in full from social assistance and not included in Minimum Income Protection. Following information is nevertheless provided. Tax credits for children were abolished between 1978 and 1992. Refundable tax credits were introduced in 1993. The two type-cases with children would qualify for following credits; 4728 (2002) 4550 (2001) 4225 (1999) 3725 (1997) 3725 (1996) 3925 (1996) 3050 (1992) 2850 (1991). Minimum Income Protection includes the maximum housing allowance for Vienna, which not necessarily covers the whole rent. This allowance was unrelated to the number of household members until 2004. A



heating benefit is also available. This benefit did not change until 2003 (Cantillon *et al.*, 2004; country report on Austria).

*Belgium:* The basic rates of Minimex do not take into account the costs for children. Family allowances do not affect the size of social assistance. For parents with very low income there are certain guaranteed family benefits, which are somewhat higher than the ordinary family allowance. From the seventh month, guaranteed family benefits are added to minimum income protection for the lone parent and the two-parent family. There is no separate housing benefit. Sometimes claimants may receive social assistance supplements to cover housing costs, but there are no general rules. Instead social assistance standard amounts are generally meant to cover housing costs. Thus, minimum income protection does not include any housing supplements or housing benefits. Social assistance is subject to income taxation at a low rate. Taxes on social assistance correspond to 1.15 percent of the social assistance standard, irrespective of family size (see Cantillon *et al.*, 2004; national report on Belgium). These taxes have been deducted from social assistance.

*Canada:* Social assistance includes supplements for housing costs, but housing expenditure is generally not covered in full. Minimum income protection includes the Ontario Sale Tax and Property Tax Credits, the Federal Child Tax Benefit, and the Federal Goods and Services Tax Credit. Minimum income protection for the lone parent is somewhat overestimated since the figures have been proportionally estimated from a series relating only to a single individual with one dependent child (except for the Federal Child Tax Benefit). The weight factor has been established by taking into consideration the difference in social assistance between a lone parent with one and two children. The correction factor corresponds to 1.129. The variable corresponding to Other Supplements includes back to school allowance and winter clothing allowances.

*Czech Republic:* Data for the Czech Republic is very preliminary. Child benefits are deducted from social assistance and thus not included here. Housing benefits are added to social assistance. Housing benefits increased between 1997 and 1999. There are missing data for 1993-1996, 1998, and 2000. The first year in this series marks the formation of the republic.

*Denmark:* Since 1994, taxes on social assistance are levied approximately at the rate of 30 percent for the lone parent and the two-parent family. For the single person, the tax rate corresponds

to about 26 percent (OECD; Benefit and Wages, various years). Benefits for persons without children increased in 1995 from 50 to 60 percent of the maximum unemployment benefit. Child benefits do not impact the level of social assistance. There are special child benefit increases for lone parents. Until 1994, housing costs were covered in full, either by social assistance supplements or by a separate housing benefit, or by a combination of both. Since 1994, financial assistance toward housing costs is divided into a general and a special housing benefit. These housing benefits are paid up to defined maximums. The part of housing costs covered by public schemes was 47 percent (1997), 45 percent (1999), and 46 percent (2001) for the single person, 51 percent (1997), 54 percent (1999), and 56 percent (2001) for the lone parent, and 25 percent (1997), 29 percent (1999), and 33 percent (2001) for the two-parent family. Social assistance for the two-parent family is quite high, something that is due to the double social assistance amounts received by the two-parent family. Thus, no equivalence of scale of being two parents living together is assumed in the Danish case.

*Finland:*

National social assistance rates were introduced in 1989, but not fully effective until 1994. Gross norms for category one municipalities are used. These norms are higher than those for category two municipalities. Social assistance for 1994 is interpolated. Financial assistance towards housing costs is treated in a separate housing benefit. About 80 percent of actual rent is covered. Municipalities sometimes give supplementary social assistance payments to cover the remaining 20 percent of housing expenditure. Normally, however, seven percent of the social assistance standard is intended to cover housing expenditure and hence housing costs are usually only covered to 93 percent. This is also the amount added to minimum income protection. Family allowances are taken into consideration in the determination of social assistance and not included here.

*France:*

Social assistance for the years 1990-1997 is estimated based on RMI rates for couples without children (see Cantillon *et al.* 2004; national report of France). Social assistance is locally taxed by 9 percent, which include costs for water, sewerage and garbage collection (see Cantillon *et al.* 2004; national report of France). The OECD (Taxing Benefit and Wages, various years) and the EU (Social Protection in the Member States of the European Union, MISSOC, various years) report somewhat different levels of RMI. MISSOC is used here, which gives somewhat higher amounts than the OECD. The

information in MISSOC corresponds with Cantillon *et al.* (2004: national report of France). Minimum income protection includes housing benefits. Part of the housing benefit is counted as resources for social assistance up to a certain flat-rate amount. For the single person the reduction of social assistance corresponds to 12 percent. For the lone parent and the two-parent family the corresponding figure percentage is 16.5. The housing benefit part of minimum income protection is lowered by these flat-rate amounts. Housing benefits for the three type-cases were 844 F (1995 single), 914 F (1995 lone parent), 1020 F (1995 family). As proportions of social assistance after taxes this corresponds to .41 (1995 single), .26 (1995 lone parent), .24 (1995 family). These proportions have been used to estimate housing benefits for the remaining years. Family benefits are counted as income for social assistance and not included here. Family benefits only shift where money comes from, not the level of financial assistance provided.

*Germany:* For the years 1990-1998 social assistance includes supplements for heating costs. These heating supplements are the average amounts actually paid to households of the respective type. In order to avoid a break in the series, social assistance since 1999 is estimated based on benefit increases for each household. Child benefits are not included since they are netted of against the level of social assistance. Housing expenditure is normally met in full and actual rent is included in minimum income protection.

*Greece:* No program.

*Ireland:* Social assistance is normally not paid to the unemployed, who instead receive unemployment assistance. The rates are the same, however, except for the long-term unemployed who receive a few extra pound per week. In 2001 this amounted to 1.5 pound. The lone parent receives the Lone Parent's Allowance or the One Parent Family Payment. This benefit is taxable, and social assistance is granted as top-up. Child benefits and financial assistance toward housing costs are included in minimum income protection. After housing costs are paid low-income households are guaranteed at least an amount corresponding to the social assistance standard rates less 10.2 pound per week (2004-), 6 pound per week (1999-2003), 5 pound per week (1994-1998), and 4 pound per week (1990-1993). These amounts are withdrawn from the actual rent to form the housing supplement included in minimum income protection.

*Italy:* Family benefits are deducted from social assistance and not included here. Social assistance recipients may in some regions receive supplements for housing and heating, but these are not considered either. Between 1998 and 2001 an additional social assistance program (RMI) was existent. RMI is not considered here. The level of social assistance is based on the information provided by Cantillon *et al.* (2004; national report on Italy). The so-called real-MV series is used here. This series is for a couple without children. From this series it has been possible to estimate yearly benefit rate increases, which subsequently have been used to estimate social assistance for the three type-cases. The baseline has been the actual social assistance rates for each type-case in 1995 and 1997. Local taxes (water and garbage) are deducted from social assistance, corresponding to 3 percent of the rate for single persons. The same flat-rate amount is deducted for the lone parent and the two-parent family. Local taxes reflect the average tax rate for the three type-cases in 1992 and 2001 (see Cantillon *et al.*, 2004; national report on Italy). The years 2002-2005 is only preliminary estimates based on the yearly benefit increases for the period 1999-2001. Family benefits are netted of against social assistance and therefore not included in minimum income protection.

*Japan:* Social assistance is differentiated according to the age of each household member. Adults are assumed to be between 20-40 years in this case. Social assistance category 1.1 rates are used. This category applies, for example, to the Tokyo area. There is a lone parent benefit included in minimum income protection. Since 2004, there is a child benefit for children below ten years of age, which also is added to minimum income protection. A Housing Aid is also available, which covers housing costs up to ¥ 13 000 per month. This amount is substantially less than the assumed housing expenditure for each of the three type-cases. Housing Aid is included in minimum income protection. Figures for 2005 are estimated based on average benefit increases 2002-2004.

*Netherlands:* Social assistance is taxable and the net rates are used here. Social assistance for 1996 is interpolated. Social assistance for 1990 is estimated based on benefit increases in subsequent years. Rent allowances are included in minimum income protection. Rent allowances for the early-1990s are estimated. For the years 1990-1994, the rent allowance corresponds to 22 percent of the rent expenditure for the single person, 31 percent of the rent expenditure for the lone parent, and 45

percent of the rent expenditure for the family with two children. Rent allowances for 2005 are set to 2004 levels.

*New Zealand:* Social assistance is subject for income taxation. Taxes on social assistance have been estimated based on information from the OECD (Tax/Benefit Position of Production Workers, various years and Taxing Wages, various years). The net benefit has following proportions of the gross benefit; for the single person about .85, for the lone parent between .81 and .83, and for the family with two children .85. Social assistance for 2005 is estimated based on the yearly average increase of benefits 2002-2005. Also the other income components are estimated for 2005. Family support refundable tax credits are added together with social assistance for minimum income protection. The years 1993 and 1995 are interpolated. Accommodation Supplements are included in minimum income protection, which covers part of the actual rent up to certain maximums. When the type-cases reach these thresholds, area two with lower maximums than area one is used (see OECD; Benefits and Wages, various years). The single person reaches the maximum Accommodation Supplement. Actual figures for 1993 and 1999-2004 are used, while remaining years are interpolated. Values for 1990-1993 are estimated based on this interpolation. Here, it should be noted that Accommodation Supplements were introduced in 1993. There was cash support for tenants in private rented houses also earlier.

*Norway:* There is limited information about the actual rates of social assistance in the various municipalities. Until 2001, there were not even any national guidelines. The average social assistance amounts actually paid by local authorities are used here. These amounts are differentiated according to type of household. Information on the level of social assistance is based on the data provided by the Nordic Social Statistical Committee, Social Protection in the Nordic Countries, various years. Social assistance for the years 1991, 1994-1995 are interpolated. Family benefits are deducted in full from social assistance, and hence not included in minimum income protection. Housing rent is assumed to be covered in full, either by supplements to social assistance or as a separate housing benefit, or in combination (see Fridberg et al., 1993).

*Portugal:* General social assistance was introduced as an experiment in 1996. It became a universal right in 1997. Child benefits are granted in addition to social assistance. Housing benefits are

nearly absent in Portugal and therefore not included in the calculations.

*Spain:* Data for Spain is very preliminary. Social assistance for the years 1990-1996 and 1997-2001 is estimated based on changes in the rates for Catalonia and Aragon. There are no additional housing benefits. Instead there is a housing benefit supplement included in the rates for social assistance. This supplement is added to the Social Assistance variable. In addition to social assistance, households with children also receive a child benefit. Social Assistance is subject to national and local income taxes. However, the three type-cases have income below the threshold for tax purposes.

*Sweden:* The actual rates of social assistance may differ somewhat between municipalities, especially before 1998 when there were no national established minimum levels. In 1998 when the new nationally uniform and binding minimum norms were introduced, some budget items were left out of the calculations. These items (electricity and housing insurance) continued to be granted as social assistance supplements on a regular basis in the various municipalities. They are therefore included in the Social Assistance variable. Housing costs are covered in full by a combination of housing benefits and social assistance supplements, and added to minimum income protection. Child benefits are granted in addition to the Social Welfare Allowance, but since they reduce the amount of social assistance in full they are not considered here. It should be noted that unemployed citizens without access to earnings-related contributory unemployment insurance are entitled to a basic unemployment benefit (formerly known as Cash Labour Market Support), which is higher than the social assistance standard for a single person household. The two-parent type-case household would receive the double amount. Citizens receiving the basic unemployment benefit may still qualify for the income-tested housing benefit and they may also receive social assistance as top-up (for example when there are children in the household). The basic unemployment benefit is taxed like ordinary work income. The levels of the basic unemployment benefit before taxes and social security contributions were (per month) 3770 SEK (1990), 4138 SEK (1991), 4290 SEK (1992), 4550 SEK (1993, until June), 4290 SEK (1993, from July), 5308 SEK (1994), 4983 SEK (1995-1997), 5200 SEK (1998-2001), 5850 SEK (2002), 6933 (2003-2005). In each particular case, the user of the Social Assistance and Minimum Income Protection Interim Dataset should carefully decide whether to use these amounts of the basic

unemployment benefit instead of the social assistance standards included in the data-set.

*Switzerland:* Here we use the recommended social assistance norms of the Swiss Conference of Public Assistance Institutions (CSIAP). The years 1990-1994 are estimated based on benefit changes in Vienna. The year 2000 is interpolated. Housing costs are usually met in full and added to minimum income protection. In certain canons, family benefits are sometimes paid in addition to social assistance. However, family benefits are not taken into consideration here.

*United Kingdom:* Family Benefits are netted off against any social assistance provided and not included in minimum income protection. Rent is covered in full by a housing benefit and included in minimum income protection. This also applies to council tax. In the United Kingdom, low income households may receive a Council Tax Benefit. This benefit was formerly known as Community Charge Benefit. The Community Charge Benefit only covered 80 percent of the Council tax for income support recipients. The Council Tax Benefit covers the whole amount. Council tax is estimated to be 1.5 times monthly rent per year.

*United States:* The maximum shelter deduction is used in the calculations of Food Stamps. There is no housing benefit (cash assistance toward rent or mortgage). Social assistance for 2005 is estimated based on average changes 2002-2004.

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## Appendix

The variables included in the Social Assistance and Minimum Income Protection Interim Dataset is listed below. The following abbreviations are used in the dataset; N.A. = Not applicable and M.D. = Missing Data.

<i>Variable</i>	<i>Original Name</i>	<i>Information</i>
X1	<b>Country</b>	Value Labels: 1=Australia 2=Austria 3=Belgium 4=Canada 5=Denmark 6=Finland 7=France 8=Germany 9=Ireland 10=Italy 11=Japan 12=Netherlands 13=New Zealand 14=Norway 15=Sweden 16=Switzerland 17=United Kingdom 18=United States 19=Spain 20=Portugal 21=Greece 22=Czech Republic
X2	<b>Year</b>	1990-2005
X3	<b>SAsi</b>	Social Assistance standard rates for a single adult person below retirement age and without children. Average monthly amounts. Excluding housing costs, special needs benefits and occasional payments. See documentation for details.
X4	<b>SAlp</b>	Same as SAsi but for a lone parent type-case with two children. See documentation for details.
X5	<b>SAfa</b>	Same as SAsi but for a two-parent family with two children. See documentation for details.
X6	<b>SAsiy</b>	Same as SAsi but yearly amounts.

X7	<b>SAlpy</b>	Same as SAlp but yearly amounts.
X8	<b>SAfay</b>	Same as SAfa but yearly amounts.
X9	<b>SAavey</b>	The average of SAsiy, SAlpy, and SAfay.
X10	<b>CSUPPlp</b>	Child supplement for the lone parent type-case. Average monthly amounts. See documentation for details.
X11	<b>CSUPPfa</b>	Child supplement for the two parent type-case. Average monthly amounts. See documentation for details.
X12	<b>HSUPPsi</b>	Housing supplement for the single person without children. Average monthly amounts. See documentation for details.
X13	<b>HSUPPlp</b>	Housing supplement for the lone parent type-case. Average monthly amounts. See documentation for details.
X14	<b>HSUPPfa</b>	Housing supplement for the two parent type-case. Average monthly amounts. See documentation for details.
X15	<b>TCREDsi</b>	Refundable tax credits for the single person without children. Average monthly amounts. See documentation for details.
X16	<b>TCREDlp</b>	Refundable tax credits for the lone parent type-case. Average monthly amounts. See documentation for details.
X17	<b>TCREDfa</b>	Refundable tax credits for the two parent type-case. Average monthly amounts. See documentation for details.
X18	<b>OTHsi</b>	Other benefits beside those above for the single person household without children. Average monthly

		amounts. See documentation for details.
X19	<b>OTHlp</b>	Other benefits beside those above for the lone parent type-case. Average monthly amounts. See documentation for details.
X20	<b>OTHfa</b>	Other benefits beside those above for the two-parent type-case. Average monthly amounts. See documentation for details.
X21	<b>CSUPPlpy</b>	Same as CSUPPlp but yearly amounts.
X22	<b>CSUPPfay</b>	Same as CSUPPfa but yearly amounts.
X23	<b>HSUPPsiy</b>	Same as HSUPPsi but yearly amounts.
X24	<b>HSUPPlpy</b>	Same as HSUPPlp but yearly amounts.
X25	<b>HSUPPfay</b>	Same as HSUPPfa but yearly amounts.
X26	<b>TCREDsiy</b>	Same as TCREDsi but yearly amounts.
X27	<b>TCREDlpy</b>	Same as TCREDlp but yearly amounts.
X28	<b>TCREDfay</b>	Same as TCREDfa but yearly amounts.
X29	<b>OTHsiy</b>	Same as OTHsi but yearly amounts.
X30	<b>OTHlpy</b>	Same as OTHlp but yearly amounts.
X31	<b>OTHfay</b>	Same as OTHfa but yearly amounts.
X32	<b>MIPsi</b>	Minimum income protection for the single person household without children. Average monthly amounts. The sum of SAsi, HSUPPsi, TCREDsi, and OTHsi.

X33	<b>MIP<sub>lp</sub></b>	Minimum income protection for the lone parent type-case. Average monthly amounts. The sum of SA <sub>lp</sub> , CSUPP <sub>lp</sub> , HSUPP <sub>lp</sub> , TCRED <sub>lp</sub> , and OTH <sub>lp</sub> .
X34	<b>MIP<sub>fa</sub></b>	Minimum income protection for the two-parent family type-case. Average monthly amounts. The sum of SA <sub>fa</sub> , CSUPP <sub>fa</sub> , HSUPP <sub>fa</sub> , TCRED <sub>fa</sub> , and OTH <sub>fa</sub> .
X35	<b>MIP<sub>siy</sub></b>	Same as MIP <sub>si</sub> but yearly amounts.
X36	<b>MIP<sub>lpy</sub></b>	Same as MIP <sub>lp</sub> but yearly amounts.
X37	<b>MIP<sub>fay</sub></b>	Same as MIP <sub>fa</sub> but yearly amounts.
X38	<b>MIP<sub>avey</sub></b>	The average of MIP <sub>siy</sub> , MIP <sub>lpy</sub> , and MIP <sub>fay</sub> .
X39	<b>FA<sub>lp</sub></b>	Family Assistance for the lone parent type-case. Same as Minimum Income Protection but less housing supplements (MIP <sub>lp</sub> -HSUPP <sub>lp</sub> ). Average monthly amounts.
X40	<b>FA<sub>fa</sub></b>	Family Assistance for the two-parent family type-case. Same as Minimum Income Protection but less housing supplements (MIP <sub>lp</sub> -HSUPP <sub>lp</sub> ). Average monthly amounts.
X41	<b>FA<sub>lpy</sub></b>	Same as FA <sub>lp</sub> but yearly amounts.
X42	<b>FA<sub>fay</sub></b>	Same as FA <sub>fa</sub> but yearly amounts.
X43	<b>FA<sub>avey</sub></b>	The average of FA <sub>lpy</sub> and FA <sub>fay</sub> .
X44	<b>PPPs</b>	Purchasing Power Parities: OECD Webpage ( <a href="http://www.oecd.org/statisticsdata/0,2643,en_2649_34357_1_119656_1_1_1,00.html/">http://www.oecd.org/statisticsdata/0,2643,en_2649_34357_1_119656_1_1_1,00.html/</a> ) accessed 23 October 2006.
X45	<b>PPPsconv</b>	Same as PPPs but original series converted to reflect old currencies in EURO countries. This conversion is based on absolute PPPs reported in OECD:

		Economic Outlook, December 1993, Table A33.
X46	<b>SAsiyp</b>	Same as SAsiy but expressed in PPPs.
X47	<b>SAlpy</b>	Same as SAlpy but expressed in PPPs.
X48	<b>SAfay</b>	Same as SAfay but expressed in PPPs.
X49	<b>SAavey</b>	Same as SAavey but expressed in PPPs.
X50	<b>MIPsiyp</b>	Same as MIPsiy but expressed in PPPs.
X51	<b>MIPlpy</b>	Same as MIPlpy but expressed in PPPs.
X52	<b>MIPfay</b>	Same as MIPfay but expressed in PPPs.
X53	<b>MIPavey</b>	Same as MIPavey but expressed in PPPs.
X54	<b>FAlpy</b>	Same as FAlpy but expressed in PPPs.
X55	<b>FAfay</b>	Same as FAfay but expressed in PPPs.
X56	<b>FAavey</b>	Same as FAavey but expressed in PPPs.
X57	<b>CPI</b>	Purchasing Power Parities: general indices. Source: Laborsta (International Labour Organization. Webpage ( <a href="http://laborsta.ilo.org/">http://laborsta.ilo.org/</a> ) accessed 23 October 2006. Germany 1990 estimated on the basis of yearly changes 1991-1994.
X58	<b>SAsiycpi</b>	Same as SAsiy but standardized for the development of prices.
X59	<b>SAlpycpi</b>	Same as SAlpy but standardized for the development of prices.
X60	<b>SAfaycpi</b>	Same as SAfay but standardized for

		the development of prices.
X61	<b>SAaveycpi</b>	Same as SAavey but standardized for the development of prices.
X62	<b>MIPsiycpi</b>	Same as MIPsiy but standardized for the development of prices.
X63	<b>MIPlpycpi</b>	Same as MIPlpy but standardized for the development of prices.
X64	<b>MIPfaycpi</b>	Same as MIPfay but standardized for the development of prices.
X65	<b>MIPaveycpi</b>	Same as MIPavey but standardized for the development of prices.
X66	<b>FAlpycpi</b>	Same as FAlpy but standardized for the development of prices.
X67	<b>FAfaycpi</b>	Same as FAfay but standardized for the development of prices.
X68	<b>FAaveycpi</b>	Same as FAavey but standardized for the development of prices.
X69	<b>WAGES</b>	Wages and Salary. Source: OECD, Economic Outlook. Webpage ( <a href="http://miranda.sourceoecd.org">http://miranda.sourceoecd.org</a> ) accessed 23 October 2006. Germany 1990 estimated on the basis of yearly changes 1991-1994.
X70	<b>SAsiyw</b>	Same as SAsiy but standardized for the development of wages.
X71	<b>SAlpyw</b>	Same as SAlpy but standardized for the development of wages.
X72	<b>SAfayw</b>	Same as SAfay but standardized for the development of wages.
X73	<b>SAaveyw</b>	Same as SAavey but standardized for the development of wages.
X74	<b>MIPsiyw</b>	Same as MIPsiy but standardized for the development of wages.
X75	<b>MIPlpyw</b>	Same as MIPlpy but standardized for the development of wages.

X76	<b>MIPfayw</b>	Same as MIPfay but standardized for the development of wages.
X77	<b>MIPaveyw</b>	Same as MIPavey but standardized for the development of wages.
X78	<b>FAlpyw</b>	Same as FAlpy but standardized for the development of wages.
X79	<b>FAfayw</b>	Same as FAfay but standardized for the development of wages.
X80	<b>FAaveyw</b>	Same as FAavey but standardized for the development of wages.