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# **Technical Guides**

## **Social Security Inquiry**

### **Manual**

**2016**

**Social Protection Department  
INTERNATIONAL LABOUR OFFICE**

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## Acknowledgements

This guide is part of Social Security Inquiry (SSI) produced by Social Protection Department (SOCPRO) of the International Labour Office. SSI is a set of questionnaires and a database, which is the main source of global data on social protection, used daily by policy makers, officials of international organizations and researchers. We thank all users for their comments and contributions.

The work leading to the first edition of this manual was coordinated by Florence Bonnet in 2005. Under the direction of Isabel Ortiz, Director of the Social Protection Department, and Anne Drouin, Chief of Public Finance, Actuarial and Statistics Services Branch, this new simplified edition was coordinated by Jeronim Capaldo and Valeria Nesterenko, with inputs from Fabio Duran-Valverde and Cristina Lloret.



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## 1. General Guidelines

While completing the questionnaires, respondents are advised to consult the appropriate chapters of this guide. Chapters 2 to 4 provide detailed explanations for each questionnaire and indicate cross-references to other relevant parts. Chapter 5 provides definitions of the functions of social protection while Chapter 6 (Glossary) defines critical terms.

### 1.1. Format of the questionnaires

The Social Security Inquiry (SSI) questionnaires can be completed independently of each other. However, the questionnaire for the Ministry of Labour should be filled first as it includes an inventory of existing social security schemes. This list is important to ensure that all schemes are accounted for in SSI.

Questionnaires are provided in electronic format in order to allow completion in Excel or in other spreadsheet programmes. Upon request, a hard copy will be provided. When filled, it should be sent to the address indicated on its cover sheet.

Questionnaires completed electronically should be sent by e-mail to the e-mail address indicated on the questionnaire cover. Receipt of completed questionnaires will be acknowledged by return e-mail. Should receipt not be acknowledged, please contact the SSI team.

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

### 1.2. Contact information

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

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

### 1.3. Reporting period

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

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## 1.4. Data format

In your response to the Inquiry, please do not change the wording or structure of any questionnaire or the sequence of any tables. In particular, do not insert new cells, columns or rows in the tables or delete existing ones. If you need more space, please duplicate the sheet and indicate in the Comments box that you are continuing on a new sheet. If it is not possible to fill certain cells, please enter one or three dots as follows:

- Not applicable: .
- Data not available: ...

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

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

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

If data are provided in thousands, millions or other multiples, please be sure to indicate units used in the appropriate cell. Please provide figures in the same format as they appear in the source statistics. If rounding cannot be avoided, please make sure that the numbers are carefully rounded (e.g. 2.49 is rounded to 2 while 2.5 is rounded to 3; similar rules apply to decimal numbers).

Whenever possible monetary values should be indicated in national currency. Please indicate which currency is used at the beginning of each questionnaire.

Some questions require a “yes” or a “no”. In this case, please do not enter any answer other than Yes or No. If necessary, please use the comments box for explanations.

Please make sure that data are not double counted especially when completing the Schemes questionnaire. Please check consistency as much as possible. For example, in the Schemes questionnaire, expenditure on social benefits should be equal to the sum of expenditure on cash benefits, benefits in-kind and rerouted. If there are inconsistencies in the data provided (for example, if the sum of expenditure items does not match total benefit expenditure) please provide detailed explanations.

## 1.5. Sources and comments

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

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



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## 2. Questionnaire for the Ministry of Labour or Welfare

The questionnaire is directed to the Ministry of Labour or Social Welfare and is structured in two sections. Section ML\_P relates to poverty lines. Section ML\_B, requires listing social security schemes, their functions and the level of government at which they are administered.

Please follow the General Guidelines, provided in Chapter 1. Throughout the Questionnaire, please use the Comments box to clarify and provide additional information. Please also indicate the source of the data in the box specified. If applicable, please fill in the unit used.

### 2.1. Information on Poverty (Section ML\_P)

Section ML\_P contains questions related to poverty.

#### 2.1.1. *Period for which the questionnaire is being completed (ML\_P1)*

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

#### 2.1.2. *Poverty (ML\_P2-P5)*

This set of questions aims at estimating the extent of poverty and clarifying the definition of poverty used at the national level.

Please indicate in Question ML\_P2 how many individuals and/or households were living in poverty according to the most common definition used in official sources. Examples of official sources are national statistics, official reports, and other official documents, not necessarily national. Please make sure that the source used is indicated in the source box. If available, please provide also disaggregated data for urban and rural areas.

In Question ML\_P3, please specify the poverty line used for the calculation of poverty statistics provided in ML\_P2. The poverty line is a relative poverty line if it is defined as a certain percentage (e.g. 50 per cent or 60 per cent) of average income in the country or as a certain percentage of the minimum wage. Otherwise, if a threshold is fixed without a direct link to average income, the poverty line is an absolute poverty line. Please provide other details of the definition if you feel it is necessary. Please also specify the definition of the poverty line in the text box provided for this purpose.

In Question ML\_A4, please indicate the poverty line for individuals and households. For individuals please respond separately, if possible, for each of the following categories:

- working age person (adult);
- retirement age person (adult);
- child.

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For poverty lines referring to households please fill in, if possible, each of the following categories:

- single working age person (i.e. 35 years old);
- single retirement age person (i.e. 70 years old);
- working age couple, without children (i.e. both 35 years old);
- retirement age couple, without dependents (i.e. both 70 years old);
- working age couple with two children;
- working age couple with 3 or >3 children;
- single, working age person with 2 children.

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

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

In Question ML\_P5, please provide detailed information on any adjustments of the poverty line for inflation, changes in earnings or other variables. If such adjustment (“indexation”) is taking place:

- Please explain if it is done regularly or occasionally? (specify the rules for such adjustments);<sup>1</sup>
- Please describe the adjustment criteria (e.g. indicate where the indexing variable is Consumer Price Index, minimum wage, average wage or other).

### **2.1.3. Inventory of social security schemes (Section ML\_S)**

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

Please list all social security schemes operating in the country. For each scheme please indicate which social protection functions are covered by this scheme (one scheme may cover more than one function). For public schemes, please indicate also the level of government at which it is administered:<sup>2</sup> national, regional or local level (select one level only). Please consult the definitions explained in the following sections.

<sup>1</sup> This could be annually, every two years, when inflation increases by more than a certain percentage between two adjustments, etc.

<sup>2</sup> Indicate the level of government at which policy decisions (like entitlement conditions, benefit amounts etc.) are usually taken. Please do not confuse this with the level at which a scheme is administered (i.e. the level at which benefits are actually delivered). For example: although local authorities usually administer social assistance schemes, policy decisions are often taken at the central (national) government level. Such schemes are thus governed at the national level, even if administered at the local level.

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Table ML\_S1 reflects the likely outcome of the discussion on reporting on the Sustainable Development Goals Indicators, as of the time this guide is going to press.

## 2.2. Definition of schemes

A scheme is defined, according to ESSPROS, as “[...] a distinct body of rules, supported by one or more institutional units (schemes are not themselves institutional units, one institution may administer more than one scheme – see in more detail Chapter 2.3 below) governing the provision of social protection benefits and their financing”.<sup>3</sup> For each scheme it should be possible to draw up a separate account of the scheme’s receipts and expenditure. Typically, social protection schemes are chosen in such a way that they provide protection against a single risk or need (such as old-age pension schemes, disability pension schemes, etc.) and cover in a uniform way a single specific group of beneficiaries (like public employees, private employees, self-employed, all employees, etc.). Often however, when a group of such schemes is financed by unified social contribution and/or is administered by a single institution, it is not possible to separate their receipts and/or administration costs. In such a case, it is therefore not possible to draw a separate account of the scheme’s receipts and expenditure and it is necessary to treat the whole group of those “ideal” schemes as one scheme. Such a scheme covers thus more than one function. Please indicate all functions that apply.

Usually one single institution administers a scheme, but there are cases where one scheme can be supported by more than one institutional unit (for example, where each unit is responsible for a specific region, a group of enterprises or a category of workers). In such cases, the scheme should be listed once in the list of schemes while specifying the character of this scheme in the comments box. The main institutional unit responsible for the scheme should then be the source of information and data necessary to complete the scheme’s questionnaire (see Chapter 3).

Please refer to the detailed explanation of functions in Chapter 5 for more specific information and examples of social security schemes.

## 2.3. Institutions covered

SSI considers institutions (see table 1) only entities meeting the following criteria:

- the objectives must be to provide benefits according to one of the functions listed in Chapter 2.1 above;
- they must have been set up by legislation which attributes specified rights to, or which imposes specified obligations on, a public, semipublic or autonomous body;
- they should be administered by a public, semi-public or autonomous body which has been set up by legislation;
- they can be a private body which has been commissioned to execute legally defined obligations.

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

<sup>3</sup> See EUROSTAT: *ESSPROS Manual 2012*, Luxembourg 2012.

**Table 1. Categories of covered institutions and schemes**

<b>Categories of Institutions covered</b>	<b>Categories of Institutions not covered</b>
<ul style="list-style-type: none"><li>• compulsory and voluntary social insurance schemes;</li><li>• universal non-contributory schemes;</li><li>• provident funds;</li><li>• special schemes for public employees;</li><li>• employment injury schemes and employer liability in respect of employment injury;</li><li>• family benefit schemes;</li><li>• unemployment schemes;</li><li>• industrial and occupational schemes or schemes and arrangements established by agreements between employers and workers;</li><li>• public social assistance;</li><li>• national health services and health services provided by mutual health organisations (“mutuelles”, e.g. in Belgium, Senegal).</li></ul>	<p><i>Schemes which have not been set up by legislation such as:</i></p> <ul style="list-style-type: none"><li>• personal insurance schemes;</li><li>• non-statutory welfare funds of establishments or occupational organizations;</li><li>• group insurance schemes;</li><li>• private assistance and charity.</li></ul>

### 3. Questionnaire for Social Security Schemes

This Questionnaire should be filled in for each social security scheme that has been included in the Inventory of social security schemes. In this questionnaire each worksheet, is dedicated to a contingency (see Table 2), starting with “Pensions\_1”. However, each contingency may be covered by more than one scheme. In this case, please duplicate the relevant sheet as many times as necessary and fill all of them accordingly. When duplicating a sheet, please edit its name so it can be distinguished from other sheets in the same contingency. For example, if duplicating “Pension\_1”, rename the duplicate “Pension\_2”, “Pension\_3” and so on.

**Table 2. Contingencies covered by the questionnaire**

<b>Contingencies covered</b>	<b>Section S_P:</b>	Old Age, Disability and Survivor Pensions
	<b>Section S_S:</b>	Sickness
	<b>Section S_M:</b>	Maternity and Paternity
	<b>Section S_F:</b>	Family and Children Benefits
	<b>Section S_U:</b>	Unemployment Benefits and Public Works Programs
	<b>Section S_E:</b>	Employment Injury
	<b>Section S_H:</b>	Healthcare
	<b>Section S_A:</b>	Other Social Assistance
	<b>Section S_W:</b>	Social Work Services

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

#### 3.1. General information concerning the scheme

The first three questions on every sheet inquire about the scheme’s name, the reporting period and the responsible institution. The table inquires about the main features of the scheme with a similar sequence for all contingencies and, where appropriate, referring separately to contributory and non-contributory schemes.

#### 3.2. Beneficiaries

For each scheme, respondents are requested to indicate the number of beneficiaries, disaggregated by sex and, if data is available, by poverty status. When applicable, respondents are also asked to indicate the number of contributors.

##### 3.2.1. Number of beneficiaries currently receiving benefits

Data on the number of beneficiaries for each of the benefits provided by the scheme should be recorded in the tables as requested. Please indicate the number of beneficiaries broken down by sex and by age group if possible.

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For all recurrent benefits, the number of recipients as of the last day of the reporting period should be provided (e.g. if the reporting period is the calendar year 2014, then data at 31 December 2014 should be given). If figures are provided for any other date, please clearly indicate in the tables. Please note that the data should be provided for the same reference date for both years.

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

- *individuals* who receive a benefit acquired in their own right: old-age, invalidity, employment injury, family benefits, unemployment, housing and other income support and assistance - cash benefit categories (for housing and other income support and assistance, cash benefits may be payable to households);
- *dependents* who acquire the right to a social security benefit on the death of a protected person: the survivors' benefit category (including survivors in the employment injury and occupational disease category).

In most cases, the number of beneficiaries refers to individuals, but in certain cases, it may refer to households (e.g. as in housing benefits).

### **3.2.2. Number of contributors and affiliated persons**

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

The groups are defined as follows:

- *active contributors*: insured individuals who have made at least one contribution or on whose behalf at least one contribution has been made during the reporting period (i.e. the 12 month period);
- *persons registered/affiliated*: persons who are insured with the scheme. This includes persons who are active contributors, as well as persons who have not made any contributions or on whose behalf no contributions have been made during the reporting period but who are still protected by the scheme and would give rise to a benefit should a contingency arise. For example, long-term unemployed persons who may no longer be contributing to the old-age scheme (and on whose behalf no contributions are being made) but who have the minimum number of contributions to qualify for an old-age benefit on attaining the standard retirement age.

## **3.3. Benefit Levels and Duration**

Respondents are required to indicate benefit levels and, when applicable, the average duration of the benefits.

### **3.3.1. Average Benefit Levels**

For cash benefits, please provide the average benefit in payment for the last month of the reporting period. If data for the last month of the reporting period are not available, any other month (please specify) or any other period (e.g. quarters, weeks – please specify) may be chosen. If no other data are available, you may choose to indicate the average monthly

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benefit in payment over the full reporting period instead of the last month only (please indicate clearly if this option is chosen).

If 13 months of periodic benefits are paid (or any other period over 12 months), the thirteenth payment (or any payment in excess of twelve periods) should be included in the 12-month average. Thus, in the case where a 13<sup>th</sup> month of old age pension is paid in a twelve-month period, the average monthly pension at the end of the year or at the specific date in the year should take into account only the portion of the 13<sup>th</sup> pension which corresponds to that month and not what is actually paid in the last month of the reporting period. Thus if the average monthly pension in payment in December is considered, it should include the proportion of the 13<sup>th</sup> month corresponding to the month of December.<sup>4</sup> If the average monthly pension over the whole reporting period is given, then the average monthly pension should be calculated over a 13-month period and not a 12-month period.

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

### **3.3.2. Number of cases of cash benefits, days and average amounts**

The benefit tables compile data on the number of cases of short-term cash benefits, the number of days for which the benefits have been paid and the amount of the benefits.

For each of these benefits, please provide the number of cases in which cash benefits were paid by the scheme during the reporting period. Whenever available, please provide the data broken down by sex.

For each of these benefits, please provide the total number of days in which cash benefits were paid by the scheme during the reporting period. Whenever available, please provide the data broken down by sex.

For each of these benefits, please provide the average amount of benefit per day paid during the reporting period.

### **3.3.3. Number of Cases, days and Average Level of benefit per day**

The benefit tables compile data on the number of cases of short-term cash benefits, the number of days for which the benefits have been paid and the average amount of the benefits per day.

For each of these benefits, please provide the number of cases in which cash benefits were paid by the scheme during the reporting period. Whenever available, please provide the data broken down by sex.

<sup>4</sup> For example, if the 13<sup>th</sup> month of an old age pension is paid once a year in December, then the benefit is calculated as the December pension plus 1/12<sup>th</sup> of the 13<sup>th</sup> pension. If, as is often the case, the 13<sup>th</sup> pension is paid in two parts with 50 per cent being paid in June and 50 per cent being paid in December, then 1/6<sup>th</sup> of the 13<sup>th</sup> month pension actually paid in December would have to be added.

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For each of these benefits, please provide the total number of days in which cash benefits were paid by the scheme during the reporting period. Whenever available, please provide the data broken down by sex.

For each of these benefits, please provide the average amount of benefit per day paid during the reporting period.

### **3.3.4. Number of cases and average duration of claim**

When requested, please provide the number of cases in which cash benefits were paid by the scheme during the reporting period. Whenever available, please provide the data broken down by sex.

For each of these benefits, please provide the total number of days in which cash benefits were paid by the scheme during the reporting period. Whenever available, please provide the data broken down by sex.

For each of these benefits, please provide the average amount of benefit per day paid during the reporting period.

## **3.4. Benefits in cash or in-kind**

Please indicate whether benefits are provided in cash or in kind.

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

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

## **3.5. Guaranteed minimum**

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

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## **3.6. Eligibility Criteria**

### **3.6.1. Eligibility criteria for contributory schemes**

The benefit tables require information on the legal provisions concerning eligibility for contributory benefits only. Please indicate:

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

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

### **3.6.2. Eligibility criteria for non-contributory schemes**

Please list eligibility criteria for non-contributory benefits.

### **3.6.3. Early Retirement Age**

Early retirement pensions are periodic cash benefits paid on a regular basis as income replacement to persons who leave the labour market prior to attaining the standard retirement age. Retirement prior to this standard age is considered as early retirement and results in a reduction of the pension benefits provided.



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## 4. Questionnaire for the Ministry of Finance

The questionnaire directed to the Ministry of Finance contains one section (MF\_A), which asks for data on social security expenditure and revenue.

### 4.1. Standard used for classifying social expenditure and revenue

Data on social security expenditure and financing are collected according to different standards around the world. Within the European Union, the standard is the ESSPROS system while comparable data for other parts of the world are available through the IMF's Government Finance Statistics (GFS), either according to the new GFS 2014 standard, or the older GFS 2001 or 1986 standard.

### 4.2. Expenditure

In Table MF\_A1a, please provide social protection expenditure data according to the following classification:

- *Total social protection expenditure:*

- Of which: Total social benefit expenditure (total, and cash benefits)

- Of which: Sickness (in cash)

- Healthcare (medical care provided in the framework of social protection to maintain, restore or improve the health of the people protected)

- Pensions (old age, survivorship, disability)

- Employment injury benefits

- Social work services

- Labour market programs

- Subsidies

- Social exclusion, not elsewhere classified (n.e.c.)

- *Administrative costs.*

- *Other expenditure.*

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### 4.3. Revenue

In Table MF\_A2a please provide social protection revenue data according to the following classifications:

#### Classification of Receipts by Type

- *Total social protection receipts:*

- Of which: Social contributions

- Of which: Employers' social contributions

- Social contributions by protected persons

- Of which: Paid by employees

- Paid by self-employed persons

- Paid by pensioners and others

- *General government contribution.*

- *Other receipts.*

#### Classification by Originating Institutional Sectors

1. All Resident Institutional Units.

2. Rest of the World.

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

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## 5. Detailed description of functions

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

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

### 5.1. Old-age

This function covers all benefits paid to retired persons. Old-age benefits are payable to persons who meet a certain number of qualifying conditions. These include:

- the attainment of a specified standard retirement age, as defined by the statutes of the scheme or by National Law, following which insured active persons normally cease employment. Retirement prior to this standard age is considered as early retirement and results in a reduction of the pension benefits provided;
- residence or nationality requirements (e.g. schemes which cover only nationals against the various risks).

<b>Box 1.</b> <b>Example of benefits included and excluded under this function</b>
<p><b>Examples of benefits included under this function:</b></p> <ul style="list-style-type: none"><li>■ Disability benefits paid to beneficiaries who have reached the legal age of retirement of the scheme, even though in certain schemes they continue to be recorded under the invalidity function (e.g. Trinidad and Tobago).</li><li>■ Partial retirement pensions.</li><li>■ Special old-age benefits provided to public employees through special schemes.</li></ul> <p><b>Examples of benefits not included under this function:</b></p> <ul style="list-style-type: none"><li>■ Programmes of early retirement which are classified under the unemployment function, and programmes of early retirement for health reasons which are classified under the disability/invalidity function.</li><li>■ Medical benefits for beneficiaries of old-age benefits which are recorded under the sickness and health function.</li><li>■ Subsidized rent assistance, not specifically related to the retired status of the beneficiary, which would be recorded under the housing function.</li></ul>

#### 5.1.1. Cash benefits

- **Old-age pensions:** periodic cash benefits paid on a regular basis as income replacement to persons who leave the labour market having reached the retirement age as defined by the statutes of the scheme or national law. Different types of old-age pension can be granted such as *Early retirement pensions* which are periodic cash benefits paid on a regular basis as income replacement to persons who leave the labour market prior to attaining the standard retirement age. This includes persons who have either attained the minimum age requirement for early retirement or who fulfil any other appropriate requirement or condition (e.g. a scheme which provides the early retirement option after 21 years of contribution whatever the age of the insured: *Régime collective des allocations de retraite*, Morocco). It may include *social pensions* such as those awarded in Ukraine to certain categories of beneficiaries.

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

### 5.1.2. Benefits-in-kind

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

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

## 5.2. Invalidity/Disability

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

<b>Box 2.</b> <b>Example of benefits included and excluded under this function</b>
<p><b>Examples of benefits included under this function:</b></p> <ul style="list-style-type: none"> <li>■ Benefits provided by programmes of early retirement due to invalidity.</li> </ul> <p><b>Examples of benefits not included under this function:</b></p> <ul style="list-style-type: none"> <li>■ Benefits paid to invalid orphans (even if they continue beyond the prescribed 5 age for receipt of an orphans' pension) should be recorded under the survivors' function.</li> <li>■ Partial or total invalidity arising from work-related causes is recorded under the employment injury function.</li> <li>■ Medical care: prosthesis and medical rehabilitation are registered under the sickness and health function.</li> <li>■ Pension payments to beneficiaries of invalidity benefits on attaining the standard retirement age, are to be recorded under the old-age function.</li> </ul>

<sup>5</sup> The term “prescribed” means determined by or in virtue of national legislation.

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### 5.2.1. Cash benefits

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

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

Other cash benefits to the disabled:

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

### 5.2.2. Benefits-in-kind

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

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

## 5.3. Survivors

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

**Box 3.**

**Example of benefits included and excluded under this function**

**Examples of benefits included under this function:**

- Pensions paid to disabled orphans beyond the prescribed age<sup>1</sup> for receipt of orphans' pensions.

**Examples of benefits not included under this function:**

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

### **5.3.1. Cash benefits**

- **Survivors' pensions:** periodic cash benefits paid on a regular basis to any entitled dependant.
- **Widow(er)s' pension:** pension payments made to the spouse.
- **Orphans' pension:** pension payments made to dependent children generally up to a prescribed age <sup>6</sup> as laid down in the statutes of the scheme.
- **Other dependents' pensions:** pension payments made to dependent parents/siblings or other persons.

Other cash benefits to survivors:

- **Lump sum payments:** payments of capital in the form of a lump sum benefit to members of schemes designed to provide only capital sums on the death of a protected person (i.e. provident fund schemes).
- **Survivors' grants:** one-time cash payment to survivors of members of a social insurance scheme who do not meet the eligibility criteria for a periodic survivors' benefit.
- **Other cash benefits:** other cash benefits which are not the reimbursement of goods or services such as allowances, defined funeral grants, lump-sum grants on remarriage of widows.

### **5.3.2. Benefits-in-kind**

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

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

<sup>6</sup> In most countries the prescribed age up to which an orphan is entitled to receive an orphans' pension is set to the compulsory school leaving age (e.g. between 16-18 years of age in many countries). However, if the orphan continues further studies the age limit for the receipt of orphans' pension is normally extended (e.g. until 21 years of age).

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## 5.4. Sickness and health

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

<b>Box 4.</b> <b>Example of benefits included and excluded under this function</b>
<p><b>Examples of benefits included under this function:</b></p> <ul style="list-style-type: none"><li>■ Continued salary and wages paid to employees during periods of inability to work.</li><li>■ Prosthetic and orthopaedic appliances which are to be recorded either under outpatient or inpatient care depending on the type of service in which they were provided (inpatient or outpatient care).</li><li>■ Medical care provided to beneficiaries of old-age, invalidity, survivors’ and unemployment benefits are all included under this function. Rehabilitation provided through medical care to disabled/invalid persons is recorded under benefits-in-kind.</li><li>■ All public health campaigns which provide medical care and medical support (e.g. immunization campaigns).</li><li>■ Preventive care is covered (e.g. medical check-ups) and family planning is also to be included.</li><li>■ All pre-natal and post-natal medical maternity care.</li></ul> <p><b>Examples of benefits not included under this function:</b></p> <ul style="list-style-type: none"><li>■ Sick leave taken by parents during illness of a child/dependant are to be recorded under the family and children function.</li><li>■ Health care related to work injury is recorded under the employment injury function.</li><li>■ Sickness benefit for a single illness is generally paid for a limited period of time (e.g. for a maximum of 52-78 weeks in Mexico). Following this maximum prescribed period, if the disability/sickness continues and invalidity benefits are paid, these should then be registered under the invalidity function.</li><li>■ Birth grants are to be recorded under the maternity function.</li><li>■ Nursing allowances paid at the time of childbirth are to be recorded under the maternity function.</li><li>■ Any paternal benefit paid to a father who stays home to look after an infant child is classified under the family function.</li><li>■ Any participation in medical costs supported by the protected person (co-payments, franchise, patient’s contribution) do not fall under the scope of this Inquiry and should be omitted.</li></ul>

### 5.4.1. Cash benefits

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

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

- **Inpatient care:** any medical service provided to protected persons which entails a stay of at least one night in a medical or rehabilitation establishment – hospital – (e.g. it includes doctors’ fees, specialists’ fees, surgery costs, pharmaceutical product costs).

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Treatments given in convalescent establishments receiving patients for post-hospital care are also included.

- **Outpatient care:** Any covered medical service provided to protected persons which does not entail an overnight stay in a medical establishment (e.g. medical services at a doctor's consulting room, services provided in the outpatient department of hospitals, services offered in ambulatory care units such as clinics and dispensaries). It also includes home visits made by medical professionals to the homes of protected persons.
- **Physician services:** fees for services provided by medical professionals.
- **Pharmaceuticals:** purchase of pharmaceutical products.
- **Other benefits-in-kind:** Orthopaedic appliances, non-medical benefits such as transportation, home-help.

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

## 5.5. Maternity

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

**Box 5.**  
**Example of benefits included and excluded under this function**

**Examples of benefits included under this function:**

- Nursing allowances paid at the time of childbirth.

**Examples of benefits not included under this function:**

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

### 5.5.1. Cash benefits

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

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

## 5.6. Family and children

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

### Box 6.

#### Example of benefits included and excluded under this function

##### Examples of benefits included under this function:

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

##### Examples of benefits not included under this function:

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

### 5.6.1. Cash benefits

- **Parental leave benefit:** Benefit paid during parental leave (either mother or father), in the event of interruption of work or reduction of work in order to bring up a child or to look after a child during sickness of child.
- **Family and child allowance:** Cash benefits paid on a regular basis to families with children and/or other dependants to support the costs related to their maintenance. They also include for example periodic allowances for handicapped children or disabled children (e.g. as in the Ukraine where a benefit is provided for caring for a disabled child under the age of 16).
- **Other cash benefits to families with children:** Cash payments to assist families in the raising of children or support of dependants. These include:
  - specific cash allowances provided to a parent during the illness of a child or dependant (other than benefits paid during sick leave taken by employee to look after a dependant);
  - other one-time cash allowances (e.g. burial allowance for child under the age of 19 in Bolivia).

### 5.6.2. Benefits-in-kind

- Any goods, services and reimbursement of expenditures related to the support of children and/or dependants.
- Day-care services: For preschool children (e.g. nurseries), dependent children, other dependants.

- For accommodation provided by foster families; nursing homes.
- Reductions in tariffs, fares, etc. (leisure centres, holiday centres, etc.).

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

## 5.7. Unemployment

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

**Box 7.**  
**Example of benefits included and excluded under this function**

**Examples of benefits included under this function:**

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

**Examples of benefits not included under this function:**

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

### 5.7.1. Cash benefits

- **Unemployment benefits:** Periodic cash benefits paid on a regular basis as income replacement resulting from loss of gainful employment and falling within the conditions of entitlement laid down by the scheme. This category includes full benefits (on the loss of employment) and partial benefits (on part-time unemployment). The benefits are paid to protected persons available for and seeking regular employment, including persons who had not been previously employed. The unemployment benefits include:
  - unemployment insurance, which is paid to protected persons who satisfy the criteria for membership in an unemployment insurance scheme (i.e. have the required contributory periods);

- unemployment assistance, which is paid to protected persons who are not eligible for unemployment benefits under the general conditions of entitlement laid down by the scheme (e.g. those who do not satisfy the entitlement criteria or those who are no longer eligible to receive the regular unemployment benefit). These benefits could be periodic financial assistance to the long-term unemployed; unemployment assistance supplementing regular unemployment benefits;
  - early or pre-retirement benefits, which are paid to protected persons who fall within the programmes of early retirement for labour market reasons.
- **Other cash benefits to unemployed persons:** These include:
- severance/redundancy payments: One-time cash payment to protected persons who have been dismissed from employment through no fault of their own;
  - any cash payments and allowances made to eligible individuals which are not reimbursements (e.g. vocational training allowance).

### 5.7.2. Benefits-in-kind

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

The detailed information in the Scheme Questionnaire refers to cash benefits in the form of Unemployment benefits as described above.

## 5.8 Employment injury and occupational disease

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

<b>Box 8.</b> <b>Example of benefits included and excluded under this function</b>
<p><b>Examples of benefits included under this function:</b></p> <ul style="list-style-type: none"> <li>■ All health care related to work injury and occupational disease.</li> </ul>
<p><b>Examples of benefits not included under this function:</b></p> <ul style="list-style-type: none"> <li>■ Injury and disease, invalidity and death resulting from non-occupational causes should be recorded under the sickness and health function, the invalidity function and the survivors' function.</li> <li>■ Health care services provided to survivors (of a protected person, deceased as a result of a work-related injury or disease), which should be recorded under the sickness and health function.</li> </ul>

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### 5.8.1. Cash benefits

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

### 5.8.2. Benefits-in-kind

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

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

## 5.9. Other income support and assistance (not elsewhere classified)

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

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**Box 9.**

**Example of benefits included and excluded under this function**

**Examples of benefits included under this function:**

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

**Examples of benefits not included under this function:**

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

### **5.9.1. Cash benefits**

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

### **5.9.2. Benefits-in-kind**

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

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

## **5.10. Housing**

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

**Box 10.**

**Example of benefits included and excluded under this function**

**Examples of benefits included under this function:**

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

**Examples of benefits not included under this function:**

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

### **5.10.1. Cash benefits**

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

### **5.10.2. Benefits-in-kind**

- **Rent support:** Means-tested transfers, subsidized rental housing, social housing.
- **Subsidies to owner-occupiers:** Subsidies and services provided to owner-occupiers (e.g. below market-level interest rates, subsidies for mortgage debt, building material).
- **Other benefits-in-kind:** Other goods and services provided (e.g. real estate advertising).

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

## **5.11. Basic education**

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

**Box 11.**

**Example of benefits included and excluded under this function**

**Examples of benefits included under this function:**

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

**Examples of benefits not included under this function:**

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

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### **5.11.1. Cash benefits**

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

### **5.11.2. Benefits-in-kind**

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

The detailed information in the Scheme Questionnaire refers to cash benefits only.

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## 6. Glossary

<b>Accrual basis</b>	Transfers are recorded at the time of the events that create the related claims and liabilities, not at the time when the actual payment is made (see under cash basis). For example, if, for whatever reason, the old age pension for the month of December 2012 is paid only in January 2013, the year recorded on an accrual basis would be 2012 while the data recorded would be 2013 on a cash basis.
<b>Active contributors</b>	Insured individuals who have made at least one contribution or on whose behalf at least one contribution has been made during the reporting period.
<b>Actual social insurance contribution (employer)</b>	Cash payments by employers to social security schemes to secure entitlement to social benefits for employees, former employees and their dependents.
<b>Administrative costs</b>	Any management and administrative expenditure incurred by the scheme directly responsible for the provision of social protection benefits, such as salaries, or the costs of running an office.
<b>Affiliated/registered persons</b>	Persons who are insured with the scheme. This includes persons who are active contributors and persons who have not made any contributions or on whose behalf no contributions have been made during the reporting period but who are still protected by the scheme and would give rise to a benefit should a contingency arise.
<b>Basic schemes</b>	Social protection schemes that guarantee a basic level of protection. This term does not relate to the level of benefits. In particular, this should not to be understood as a minimum level of benefits.
<b>Beneficiary</b>	Individual or household receiving benefits at a specific point in time/during a period of time. In most cases, beneficiaries are individuals, yet in some cases, benefits are paid to households. See also under Case.
<b>Benefit</b>	Transfer (in cash or kind) provided to an individual or household on the basis of an entitlement or need.
<b>Benefit reference numbers</b>	Benefit reference numbers are the numbers assigned to benefits in the Schemes Questionnaire.
<b>Case</b>	Each time a benefit is awarded, a new case is opened (please note that this refers to the decision of granting a benefit, not to each payment). It is important to distinguish the terms “case” and “beneficiary” (see also under this term). While “beneficiary” refers to a person, “case” refers to an administrative procedure. Especially for short-term benefits, it may be that one beneficiary claims benefits more than once during a year, and thus accounts for two or more cases.
<b>Cash basis</b>	Transfers are recorded at the time of the actual payment, not at the time of the events that create the related claims and liabilities (see under accrual basis). For example, if, for whatever reason, the old age pension for the month of December 2012 is paid only in January 2013, the year recorded on an accrual basis would be 2012 while the date would be recorded as 2013 on a cash basis.
<b>Cash benefits</b>	Benefits provided in cash such as income replacement and income support benefits, lump-sum payments from provident funds, allowances and other cash payments which are not reimbursements (i.e. which do not require beneficiaries to show evidence of expenditure).
<b>Civil Servant</b>	An employee of the civil service.

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<b>Claim</b>	Period during which a benefit is received. Claims are completed if the receipt of the benefit has ended before or by the end of the reference period. Claims are ongoing if the receipt of the benefit has not been ended by the end of the reference period.
<b>Completed claim</b>	See under Claim.
<b>Contributory benefit</b>	Entitlement to a benefit is based on contributions from insured persons and/or their employer.
<b>Defined-benefit Scheme</b>	Schemes in which the link between individual contributions and benefits is rather weak.
<b>Defined-contribution Scheme</b>	Schemes in which the benefit is directly linked to the contributions the beneficiary has made previously.
<b>Dependants</b>	Individuals whose relationship with a protected person gives them the right to acquire a social security benefit based on that protected person's rights (e.g. survivors' benefits for widow(er) and orphans).
<b>Earmarked taxes</b>	Levies and specially designated taxes raised to finance specific social security benefits.
<b>Employee</b>	An employee is an individual who provides service on a regular basis to a company or business for cash or in kind but not as a part of another business or as a consultant.
<b>ESSPROS</b>	European System of Integrated Social Protection Statistics, a methodological standard used by the European Union to analyse finances of the national social protection systems.
<b>Function</b>	Risk or contingency addressed by a social security benefit such as, for example, old age, unemployment or disability.
<b>General government contribution</b>	Contributions by the government in order to finance the cost of goods and services provided by the government to protected persons in the form of means-tested benefits, as well as payments to social security institutions to cover deficits and to support expenditure related to guaranteeing minimum benefit levels.
<b>General revenues</b>	Government financing from sources other than ear-marked taxes.
<b>GFS</b>	Government Finance Statistics – statistical system developed by International Monetary Fund (IMF), providing data and indicators to analyse government finances.
<b>Imputed social insurance contributions</b>	Estimated employer contributions that reflect the value of benefits directly provided to the insured (e.g. in the case of an employer providing benefits directly).
<b>Income tested benefits</b>	Income-tested benefits are a special case of means-tested benefit (see under this term). The assessment of a claimant's needs is based on income (as opposed to assets or other resources).
<b>In-kind benefits</b>	Goods and services provided directly to the recipients as well as in the form of cash reimbursements.
<b>Institution (Social security institution)</b>	A body administering one or more social security schemes; all "intervening" public and private bodies which provide benefits on a regular basis.
<b>Insured person</b>	Individuals protected in their own right who, when a contingency arises, acquire a right to a benefit in their own name or give rise to a benefit which will be acquired by a third person (i.e. dependent).

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<b>Long-term benefits</b>	Types of benefit that are aimed at replacing earned income in the case of the more or less permanent loss of earnings resulting from old age, disability or the death of the breadwinner (survivor benefits). See also short-term benefits.
<b>Lump sums</b>	One-time capital payments to members of a scheme designed to provide only capital sums upon the retirement, invalidity or death of a protected person (i.e. provident funds).
<b>Means-tested benefits</b>	Benefits that are granted only upon proof of need. Different types of income or assets, such as capital, earnings, benefits and other payments may be taken into account in the aggregate for the purpose of determining whether the applicants are eligible for benefit at all and the amount of benefit which will be granted.
<b>Medical care benefits</b>	In-kind health benefits that may be provided under various schemes. They should be included under the sickness and health function and are to be excluded from all other functions except employment injury (when they are provided as a consequence of work-related injury/disease).
<b>Minimum guaranteed benefit</b>	Minimum benefit granted to beneficiaries whose benefit entitlements would otherwise not reach a specified minimum level.
<b>Newly-awarded benefits</b>	Benefits that have been newly granted during the reporting year. Applied to long-term benefits, the term distinguishes benefits newly awarded during the reporting period from those granted and ongoing prior to the start of the reporting year.
<b>Non-contributory benefit</b>	Entitlement to a benefit is not based on the previous payment of contributions but on other criteria. Non-contributory benefits are usually financed out of general taxation.
<b>Non-means-tested benefits</b>	Benefit that is granted on the basis of contributory periods or other rights, etc.; eligibility is not dependent on an assessment of the beneficiary's means (i.e. income, capital earnings, etc.).
<b>Ongoing claim</b>	See under Claim.
<b>Parental leave</b>	Leave granted to parents of young children for child care (usually several months or years).
<b>Paternity leave</b>	Leave granted to new fathers as an equivalent to maternity leave in order to allow the new father to spend time with his newborn baby after birth (usually several days or weeks).
<b>Pension</b>	A pension is a periodic benefit that replaces earned income. In many cases, this term is used to refer to long-term periodic benefits (see under long-term benefits).
<b>Pensioner</b>	Beneficiary of a pension (see pension).
<b>Periodic cash benefits paid on a regular basis</b>	Benefits that are provided during a given time period, recurring at regular intervals (generally on a weekly, monthly or quarterly basis, e.g. old age pensions) and whose main "raison d'être" is to provide income replacement by restoring, up to a reasonable level, income which is lost by reason of inability to work. In contrast, other cash benefits are generally paid at irregular intervals or once for each occurrence (e.g. funeral grant), whose primary aim is that of providing cash assistance and not of providing income replacement.

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<b>Periodic family/dependant supplements</b>	Supplements paid to beneficiaries of a social security scheme in order to cover the needs of their dependants (e.g. spouses, children). If possible, such supplements should be recorded as separate benefits under the main function family and children (i.e. family allowances paid to old-age pension beneficiaries).
<b>Poverty line</b>	(Income) threshold used to determine whether a household or individual is considered as poor or not.
<b>Prescribed</b>	Determined by or in virtue of national legislation.
<b>Private Sector employee</b>	Employees of businesses owned by private investors as opposed to governments. This includes informal sector employees.
<b>Protected person</b>	Persons who will be entitled to receive social security benefits once a risk/contingency or need materializes. Current beneficiaries are a subgroup of protected persons. See also affiliated/registered persons.
<b>Provident fund</b>	Regulated social security savings scheme that usually pays out a lump sum benefit rather than a periodic benefit.
<b>Public sector employee</b>	Employee in national government, local government, government-owned or controlled corporation or government monetary institution.
<b>Registered persons</b>	See under affiliated/registered person.
<b>Reimbursements</b>	Benefit covering the actual cost of a good or service. Requires recipients to show evidence of expenditure (e.g. funeral costs, home care costs).
<b>Reimbursement of expenditures</b>	Always considered as in-kind benefit. Furthermore, any cash payment which is not made directly to the protected person or to a dependant of a protected person is considered as in-kind benefit (e.g. payment to health care providers).
<b>Reporting period</b>	A period of 12 months for which data are reported. This could either be a calendar year or, where this is not possible, another period such as a fiscal year.
<b>Scheme (social security scheme)</b>	A “distinct body of rules, supported by one or more institutional units (schemes are not themselves institutional units, as one institution may administer more than one scheme) governing the provision of social protection benefits and their financing”.
<b>Self-employed person</b>	Person who performs some work for profit or family gain (in cash or in kind) but is not in paid employment.
<b>Short term benefits</b>	Types of benefit that are aimed at replacing earned income in case of a temporary loss of earnings resulting from sickness, maternity or unemployment. See also long-term benefits.
<b>Supplementary schemes</b>	Social protection schemes that top up cash benefits granted by the basic scheme, or extend the coverage of the basic scheme, or replace the basic scheme where conditions for entitlement to the basic scheme are not fulfilled.
<b>Transfers to/from other schemes</b>	Transfers received from or given to other schemes; e.g. in order to cater for the acquired rights of protected persons who move from one scheme to another.

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## Contact information

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

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