Commission Regulation (EU) No 263/2011 of 17 March 2011 implementing Regulation (EC) No 458/2007 of the European Parliament and of the Council on the European system of integrated social protection statistics (ESSPROS) as regards the launch of full data collection for the ESSPROS module on net social protection benefits (Text with EEA relevance)

COMMISSION REGULATION (EU) No 263/2011

of 17 March 2011

implementing Regulation (EC) No 458/2007 of the European Parliament and of the Council on the European system of integrated social protection statistics (ESSPROS) as regards the launch of full data collection for the ESSPROS module on net social protection benefits

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EC) No 458/2007 of the European Parliament and of the Council of 25 April 2007 on the European system of integrated social protection statistics (ESSPROS)[(1)], and in particular Articles 5(2) and 7(3) thereof,

Whereas:

(1) Regulation (EC) No 458/2007 established a methodological framework to be used for compiling statistics on a comparable basis for the benefits of the European Union and time limits for the transmission and dissemination of statistics compiled in accordance with the European system of integrated social protection statistics (hereinafter referred to as 'ESSPROS').

(2) Pursuant to Article 5(1) of Regulation (EC) No 458/2007, pilot data collection for the year 2005 was carried out in all Member States with a view to introducing a module on net social protection benefits.

(3) A synthesis of the national pilot data collection showed that the outcome of a very large majority of the pilot studies was positive, so the implementing measures needed to launch full data collection for the module on net social protection benefits should be adopted.

(4) The module on net social protection benefits should be obtained using the restricted approach, in order to have the same population of beneficiaries of the gross social protection benefits collected in the ESSPROS core system.

(5) Pursuant to Article 7(3) of Regulation (EC) No 458/2007, implementing measures relating to the first year for which full data shall be collected, and measures relating to the detailed classification of data covered, the definitions to be used and the rules on dissemination for the module on net social protection benefits should be adopted.

Changes to legislation: Commission Regulation (EU) No 263/2011 is up to date with all changes known to be in force on or before 27 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(6) The measures provided for in this Regulation are in accordance with the opinion of the European Statistical System Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1 Member States shall submit data relating to the ESSPROS module on net social protection benefits to the Commission (Eurostat) annually. The reference period shall be the calendar year.

2 The deadline for the transmission of data for the year N, together with any revision of previous years' data, shall be 31 December of the year N + 2.

3 The first reference year for which full data shall be collected on net social protection benefit shall be 2010.

Article 2

1 The definitions to be applied to the module on net social protection benefits shall be as laid down in Annex I.

2 The detailed classifications to be used in the module on net social protection benefits shall be as laid down in Annex II.

3 The criteria for dissemination of the data relating to the module on net social benefits shall be as laid down in Annex III.

Article 3

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 17 March 2011.

For the Commission

The President

José Manuel BARROSO

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ANNEX I

Definitions for the module on net social protection benefits

1. The definitions laid down in Article 2 of Regulation (EC) No 458/2007 shall apply.

2. The definitions laid down in point '1.3. Expenditure of social protection schemes' of Annex I to Commission Regulation (EC) No 10/2008[(2)] shall apply.

3. In addition, for the specific purpose of this Regulation the following definitions shall apply:

3.1. 'net social protection benefits — restricted approach' means social benefits after the deduction of taxes and social contributions paid on cash social benefits by their recipient and after the addition of residual fiscal benefit, if any, according to the formula:

Net social benefits (restricted approach) = gross social protection benefits* (1-AITR-AISCR) + residual fiscal benefits

residual fiscal benefits should be introduced in the calculation of net social benefits only if they are not directly accounted for in AITR and/or AISCR;

3.2. 'average itemised tax rate (AITR) for a benefit (or group of benefits)' means the sum of taxes paid on that benefit by recipients divided by the total income from that benefit (i.e. gross benefits received);

3.3. 'average itemised social contribution rate (AISCR) for a benefit (or group of benefits)' means the sum of social contributions paid on that benefit by recipients, divided by the total income from that benefit (i.e. gross benefit received);

3.4. 'residual fiscal benefit' means the part of the total value of a fiscal benefit that relates to relief on levies applied to social benefits (as opposed to the part that relates to relief on levies applied to all other forms of income).

4. The detailed definitions to be used for applying this Regulation are laid down in the ESSPROS Manual produced by the Commission in cooperation with Member States.

ANNEX II

Detailed classifications relating to the module on net social protection benefits

1. Social protection benefits are broken down into means-tested and non-means-tested benefits. The classification of social protection benefits gives further details depending on whether the benefit is provided in cash as a periodic payment or as a lump sum:

— social protection benefits,
— social protection benefits, non-means-tested,
— cash benefits, non-means-tested,
— periodic cash benefits, non-means-tested,
— lump sum cash benefits, non-means-tested,
— social protection benefits, means-tested,
— cash benefits, means-tested,
— periodic cash benefits, means-tested,