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SECOND EUROPEAN SOCIAL BUDGET

NATIONAL REPORTS

(submitted to the Council by the Commission)

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S E C O N D E U R O P E A N
S O C I A L B U D G E T

NATIONAL REPORT

B E L G I U M

BELGIUMCHANGES IN SOCIAL LEGISLATION, 1970 - 75I. Social security schemesA. Financing

The changes in the bases for social security contributions and the percentages applied can clearly be seen from the table below.

In particular, the index-linking of certain ceilings, the abolition of several among them and the appreciable rise in those still in force may be noted.

<u>Sector</u>	<u>Ceiling</u>		<u>Worker's contribution</u>		<u>Employer's contribution</u>	
	<u>1.1.70</u>	<u>1.1.76</u>	<u>1.1.70</u>	<u>1.1.76</u>	<u>1.1.70</u>	<u>1.1.76</u>
AMI benefits	10.400	43.550	1	0,70	1,50	1,80
Unemployment	14.300	26.350	1,20	1,20	1,20	1,70
Family allowances	14.300	-	-	-	10,50	7,75
Occupational diseases	14.300	-	-	-	0,65	0,60
AMI Social Security	16.725	-	2,65	1,8	3,10	3,75
Pensions	16.725	43.550	4,50	6	5,50	8

B. Changes in the field of application of Social Security

Changes (whether extensions or limitations to the fields covered) were as follows : those working at home ; students, if working under conditions approximating to a work contract other than during holidays; certain taxi drivers (see the Royal Decree of 28 November 1969, Articles 3,4, 5(a), 8 and 17(a) and racing cyclists where already covered by a pre-1970 law applying to certain branches, are no longer covered by unemployment and AMI (sickness & invalidity) insurance (see Royal Decree of 28 November 1969, Article 6, amended in 1973). Scientific staff attached to the Universités Libres (independent universities) benefit under all sectors (Article 7(3), amended by the Decree of 16 February 1971).

C. Changes in benefits

In general the trend of benefits was influenced by their link to the consumer price index and to the trend of overall prosperity.

1. Sickness and invalidity insurance

As regards health care, the field of application of compulsory insurance was extended to cover persons unable to pursue a gainful occupation owing to their state of physical or mental health.

As regards other benefits, the principal feature was a notable improvement in the situation of women workers during maternity leave. The standard allowances were raised by 19.5% in three successive stages, to apply to the whole of the period concerned.

Payment to manual workers of a guaranteed monthly salary from the employer during the first 30 days.

The daily amount of invalidity benefit has been increased from 60% to 65% of earnings for employees having dependents as well as from 40% to 43.5% of earnings for those without dependents.

Since 1 January 1975 the insured person who is hospitalised must pay a personal charge of 50 Bfr from the 41st day of hospitalisation.

2. Pensions

A number of changes have been made to pension legislation, with various financial implications. Current pensions have been increased several times and linked to overall prosperity.

In addition, the conditions of entitlement have been changed in a number of ways.

The conditions for granting early retirement pensions in recognition for exceptional services to the country (reconnaissance nationale) have been eased several times. The same applies to miners in the coal-mining and quarrying industries (the number of years' service required to obtain a full pension has been reduced to 25); the latter's contributions have been increased but they have been granted a special subsidy by the government.

The condition relating to residence in Belgium has been abolished for Belgians, stateless persons or refugees.

Finally, an entirely new system applying to separated or divorced spouses has been introduced. In such cases, a personal pension is granted based on the husband's career and the number of years of marriage.

3. Family benefits

Various improvements, which have appreciable financial implications, have been made to the system of family benefits.

In 1971 the Fonds d'équipements et services collectifs (Public Investment and Services Fund) was set up; a sum of Bfrs 500 000 was made available to it at the outset and further appropriations have been added yearly. The Fund became operational in 1974 and 1975.

The allowances granted to needy cases have been significantly increased; for example, benefits to orphans (up by 500 francs) and handicapped persons (up by 1000 francs).

A fourteenth month of family allowances, called a "return-to-school allowance", has for several years been granted from the reserve fund in September.

The progressivity of the family allowances has been extended to the 5th child.

Finally, the conditions for entitlement to the "daughter's services" allowance (i.e., where a daughter aids her mother or father) have been greatly eased. The allowance is paid until the age of 25 and can, under certain conditions, be granted to a boy carrying out household tasks.

4. Holidays

During the period under review, the double holiday allowance (pécule) applying to the third week of holiday was generalized and legalized (workers' contributions were raised by 2% in consequence). Subsequently, two additional days of leave were granted, to make up a complete week; this measure was first introduced by collective agreement and later given legal form.

5. Accidents at work

A significant event in 1971 was the new law of 10 April, introducing the following principal improvements: generalized coverage; a 90% allowance for temporary incapacity, to run from the second day of incapacity for work; supplementary or special index-linked allowances and adjustment and deterioration allowances.

Later, the allowances granted by the provident fund for accidents at work were prosperity-linked and the guaranteed minima were increased.

6. Occupational diseases

In this sector, the only significant events were the extension of the list of occupational diseases, the prosperity-linking of benefits and the increase in the minimum amounts:

II. Statutory schemes

State pensions

- Under the Royal Decree of 23 July 1974 and 2 March 1975, the minimum amounts of certain retirement and survivors' pensions paid from the public treasury were increased.
- Under the law of 17 July 1975 on the age limits applicable in certain public sector pension schemes, provision is made for the optional early retirement of financial agents and beneficiaries of war disablement pensions.

III. Benefits for victims of political events

War pensions

Under the laws of 27 May 1969 and 1 July 1969, a number of increases in civil and military pensions and annuities took effect on 1 January 1970.

In implementation of the law of 7 July 1969, the automatic equalization of retirement and survivors' pensions was restored with effect from 1 January 1970.

The law of 12 December 1969 introduced an annuity for forced labour deportees and conscientious objectors in both wars.

During 1970, Parliament voted several laws concerning pensions and annuities :

- (a) the law of 6 February 1970 concerning civilian disabled and certain of their dependents, whose pensions were increased from 1 October 1969;
- (b) the law of 11 February 1970, increasing the pensions of servicemen disabled in peace-time and their dependents retroactively from 1 October 1969. This law applies to pensions arising from an injury suffered in peace-time, i.e., before 25 August 1939 or after 25 August 1947.

- (c) the law of 8 July 1970 sets forth the programme of social actions drawn up by the Government for persons injured while performing their patriotic duty, to be carried out over the period 1970 to 1972. It includes a series of provisions increasing pensions and annuities, extending the field of application of the existing provisions to new categories of beneficiaries and introducing new benefits.

Under the Royal Decree of 5 March 1974 all war pensions and civilian disability pensions were increased on 1 January 1975.

The law of 28 May 1975 introduced an increase, with effect from 1 January 1974, in the constant ratio between the special allowances granted to civilian disabled and the similar allowances provided for under the coordinated laws on compensation pensions.

Under the law of 17 July 1975, also with effect from 1 January 1974, the special allowances granted to persons seriously disabled in both wars and certain reversionary pensions granted to widows and orphans from the 1914-18 war were increased.

IV. Social assistance schemes

(a) Allowances for the handicapped

The scheme was thoroughly recast during this period.

From 1970 to 1972, the amounts were increased several times, either directly or indirectly by increasing the deduction-protected share of resources.

In 1972, an allowance was introduced for the seriously handicapped where the aid of a third person was necessary.

In 1973, significant improvements were made in the conditions for granting these benefits: recipients of special benefits under the supplementary allowance scheme became entitled ; special allowances were introduced for handicapped persons covered by the guaranteed income provisions ; the method of calculating the supplementary allowance was made more flexible and finally, the conditions for granting the allowance for the aid of a third person were eased and broadened.

In 1974 and 1975, the scheme was thoroughly recast. The allowances were increased substantially and can now amount to more than Bf. 150 000 per annum for seriously handicapped persons in need. At the same time, the means test was made stricter. However, rights already acquired were respected.

To encourage handicapped persons to return to work, remuneration arising from work is largely deduction-protected as regards the proportional disablement allowance.

Finally, the special allowance is now granted for disablement of 65% or over.

(b) Guaranteed income for the elderly

During the period under review, both the basic amounts and the deduction-protected proportion of resources were increased. The most important change to the conditions was the new method by which cadastral income from buildings is included in resources.

(c) Guaranteed family allowances

In 1971, family allowances were guaranteed in respect of children of Belgian nationality residing in Belgium and not covered by a statutory scheme. This provision is subject to a means test ; benefits are provided by the State.

(d) Minimum subsistence

In 1974, a legal entitlement was introduced to an allowance, based on a scale, for those unable to obtain the means of subsistence through work, Belgian or foreign benefits, or aid provided by spouse, parents, or children. The allowance is subject to a means test (cf. Ministry of Public Health).

Changes in social legislation in 1976.

The field of application of social security was extended to cover certain doctors attached to health care establishments.

The receipts of the sickness and invalidity insurance scheme were increased by raising the special surcharge on motor insurance (from three to five percent on 1 July 1976) ; revenue was also obtained from a supplementary excise duty, whilst prices of pharmaceutical products and profit margins of both wholesale and retail chemists were controlled more strictly.

In view of the financial problems experienced by the Fund for accidents at work, the premium paid to the former by the establishments responsible for paying annuities (service des rentes) was increased from 0.40 to 1% of the reserves, whilst the contribution to the Fund based on the premiums received by the insurers rose from 12.5 to 20%. The allowances for handicapped persons were increased.

Finally, significant improvements were made to the pensions scheme.

A new method of calculating pensions and a new system for the administration of the fund were introduced, giving a supplement for each year of work. In addition, a full-rate pension is granted at age 64 to a worker who can prove that he has followed a regular occupation as his principal activity for 45 years.

EUROPEAN SOCIAL BUDGETBELGIUMIntroduction1. Macroeconomic projection

1.1. The 1976-1980 macroeconomic projection which forms the foundation for the following estimates concerning social security can, on the basis of the assumed development of the GNP, be summarized as follows:
volume : + 4.2% per year, prices + 7.5% per year.

1.2. The most important working hypotheses underlying this projection refer to the international situation, the population and the total work done. It has been assumed that during the period under consideration world trade will increase in volume by 7% per year. The average increase in the export prices of the industrial countries is estimated at 6.2% and the average increase in the prices of imports into Belgium at 5.5%.

It is assumed that the population will increase by 0.28% per year compared with 0.54% between 1961 and 1970. As regards the age structure, the following developments were taken into account : the number of people in the 0 to 14 years age group will fall, the proportion of the population aged 65 and over will remain unchanged, and consequently there will be an increase in the proportion of the population aged between 15 and 64.

An increase of 0.8% per year was foreseen for the working population. This development implies the following percentages for participation in the production process : men 53.6% in 1980 -(53.5% in 1975), women : 24.7% (23.2% in 1975). For reduction in working time, 1.1% per year was taken into account.

1.3. There follow some of the most important findings of the projection.

The real growth of wages and salaries per capita amounts to 3.3% per year and the share of total wage and salaries in the national income increases to 69.2% in 1980. In 1980 the unemployment percentage is estimated at 2.8% of the working population. The total tax burden - taxes and social security contributions combined - amounts to 44.8% in 1980, in which year domestic savings represent 15.9% of the GNP.

The share of these savings accounted for by families is estimated at about 76%. At the same time it should be noted that net exports in 1980 are estimated at 1.7% of the GNP, i.e. less than in 1975.

1.4. In the projection, imports show a greater increase in volume than exports. In contrast to what happened from 1971 to 1975, private consumption shows a lower increase than the GNP, i.e. 3.9% (GNP 4.2%). On the other hand the projection shows a considerable increase in gross investments.

1.5. The increase in private consumer prices is estimated at 6.7% per year. The increase in the hourly wage and the wage per worker is finally estimated at about 10.5% per year.

2. The projection of the most important functions

In estimating the operations of social security it was initially assumed that policy would be maintained unchanged, but finally a number of measures were added, which are summarized below according to function.

It should be noted that account has been taken of a 4% annual welfare adjustment in long-term benefits and the wage threshold from 1977 to 1980.

2.1. Sickness

In the health care sector, expenditure has been tending for several years now to increase more rapidly than receipts from a structural point of view, so that if policy remains the same there will be a considerable deficit in this sector in 1980. The aim for the next few years is first of all to master expenditure by a more effective application of health care. However, if equilibrium is to be achieved by 1980 receipts will also have to increase.

2.2. Old age and survivors' pensions

In the rules governing workers' pensions measures are provided for which ensure a more flexible transition from work to retirement.

Thus, account is taken of the granting of an unreduced pension to workers who are approaching pensionable age and have been engaged for a considerable time in particularly hard, dangerous or unhealthy work. In addition, pensionable age is reduced for people who have long been unemployed and invalids who encounter difficulty in obtaining productive work under the present economic system.

In the pension scheme for the self-employed the basic sum is increased and the methods of granting the pension extended. The receipts from this sector, too, are increased.

2.3. Invalidity

Benefits for the self-employed who are incapable of work as a result of sickness or invalidity, which up to the present time have been rather on the low side, will be increased in the future.

In the future, contributions in this sector will be slightly increased.

2.4. Industrial accidents and occupational diseases

Closer attention will be paid to working conditions, in order as far as possible to prevent industrial accidents and occupational diseases.

2.5. Unemployment

In the unemployment sector efforts are being made to grant interim pensions to elderly workers who are dismissed. Interim pensions are also granted to elderly workers who wish to give up work of their own accord to make way for young workers. The employment of young workers is similarly encouraged by an increase in the number of vocational training courses and by the employment of unemployed persons by the State.

Although there is a heavy burden on unemployment insurance as a result of the economic crisis, the low wage threshold only applies as regards contributions concerning unemployment. In the future a gradual increase in this wage threshold is expected.

2.6. Family supplements

It is expected that a social and educational allowance will be granted to workers' families with children where the income does not exceed a certain limit.

1. Economische hypothesen

a) Absolute cijfers

- Indexcijfer der consumptieprijzen (basis 1966 = 100)

Jaargemiddelde	1970 (*)	: 113,94
	1975 (*)	: 170,38
	1980 (**)	: 235,64

(*) Bron : Ministerie van Economische Zaken.

(**) Bron : Raming op grond van de door het Planbureau in het Plan 1976-1980 vooropgesteld gemiddelde jaarlijkse groei voet van 6,7 pct.

- Indexcijfer van de gemiddelde bruto-uurlonen van de werkl⁴lieden in de industrie (basis oktober 1972 = 100)

oktober 1970 (*)	= 76
oktober 1975 (*)	= 166
oktober 1980 (*) (*)	= 277

(*) Bron : Nationaal Instituut voor de Statistiek.

(*) (*) Bron : Raming op grond van de door het Planbureau in het Plan 1976-1980 vooropgestelde gemiddelde jaarlijkse groei voet van 10,8 pct.

b) Percentages

- Indexcijfer der consumptieprijzen (basis 1966 = 100)

Stijging in procenten

1970	= 100	1975	= 100
1970-1980	= 206,8	1975-1980	= 138,3

Gemiddelde jaarlijkse groei voet 1970-1975 en 1975-1980 (zie document "Premier budget social européen révisé 1970-1975" : blz 8, punt 18, tabel 1, a)

1970/1975 = 8,4	1975/1980 = 6,7
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- Indexcijfer van de gemiddelde bruto-uurlonen van de werkl⁴lieden in de industrie (basis oktober 1972 = 100)

Stijging in procenten

1970	= 100	1975	= 100
1970-1980	= 364,5	1975-1980	= 166,9

Gemiddelde jaarlijkse groei voet 1970-1975 en 1975-1980 (zie document "Premier budget social européen révisé 1970-1975" : blz. 8, punt 18, tabel 1, b)

1970/1975 = 16,9	1975/1980 = 10,8
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2. Demografische hypothesen

a) Absolute cijfers

- Bevolking volgens leeftijd en geslacht

A) Op 31.12.1970 (*)

<u>Leeftijd</u>	<u>Mannen</u>	<u>Vrouwen</u>	<u>Totaal</u>
0 - 19 jaar	1.532.732	1.467.780	3.000.512
20 - 59 jaar	2.408.503	2.410.790	4.819.293
60 - 64 jaar	249.036	286.395	535.431
65 jaar en meer	531.595	764.113	1.295.708
Totaal	4.721.866	4.929.078	9.650.944

(*) Bron : Algemene volkstelling

B) Op 31.12.1975 (*)

<u>Leeftijd</u>	<u>Mannen</u>	<u>Vrouwen</u>	<u>Totaal</u>
0 - 19 jaar	1.507.693	1.438.662	2.946.355
20 - 59 jaar	2.506.933	2.481.065	4.987.998
60 - 64 jaar	233.941	267.686	501.627
65 jaar en meer	550.448	812.515	1.362.963
Totaal	4.799.015	4.999.928	9.798.943

(*) Bron : Voorlopig berekende cijfers van het Nationaal Instituut voor de Statistiek

C) Op 31.12.1980 (*)

<u>Leeftijd</u>	<u>Mannen</u>	<u>Vrouwen</u>	<u>Totaal</u>
0 - 19 jaar	1.418.626	1.348.781	2.767.407
20 - 59 jaar	2.680.832	2.635.339	5.316.171
60 - 64 jaar	185.865	211.244	397.109
65 jaar en meer	543.581	812.700	1.356.281
Totaal	4.828.904	5.008.064	9.836.968

(*) Bron : Raming door het Nationaal Instituut voor de Statistiek

- Actieve bevolking

Op 30 juni 1970 (*)	:	3.830.180
30 juni 1975 (*)	:	4.003.134
30 juni 1980 (**)	:	4.255.864

(*) Bron : Ministerie van Tewerkstelling en Arbeid

(**) Bron : Planbureau

b) Percentages

- Bevolking volgens leeftijd en geslacht

	Mannen	Vrouwen	Totaal
1970 = 100			
1970 - 1980 =	102,3	101,6	101,9
1975 = 100			
1975 - 1980 =	100,6	100,2	100,4

i : Indexen voor 1975 (1970 = 100) en 1980 (1975 = 100) van de totale bevolking (zie document "Premier budget social européen révisé 1970 - 1975" blz. 9, punt 19, tabel 2)

basis 1970 = 100
1970 - 1975 101,5

basis 1975 = 100
1975 - 1980 100,4

ii : Onderverdeling van de totale bevolking in grote leeftijdsgroepen (0 - 19 jaar, 20 - 59 jaar, 60 - 64 jaar, 65 jaar en meer) voor 1970, 1975, 1980 (totaal = 100) (zie document "Premier budget social européen révisé 1970 - 1975" blz. 10, punt 19, tabel 3)

1970				1975				1980			
0-19 jaar	20-59 jaar	60-64 jaar	65 jaar en meer	0-19 jaar	20-59 jaar	60-64 jaar	65 jaar en meer	0-19 jaar	20-59 jaar	60-64 jaar	65 jaar en meer
31,1	49,9	5,6	13,4	30,1	50,9	5,1	13,9	28,1	54,1	4,-	13,8

- Actieve bevolking

Stijging in percenten.

1970 = 100	1975 = 100
1970 - 1980 = 111,1	1975 - 1980 = 106,3

Indexen voor 1975 (1970 = 100) en 1980 (1975 = 100) van de actieve bevolking (zie document "Premier budget social européen révisé 1970 - 1975 blz. 9, punt 19, tabel 8)

basis 1970 = 100	
1970 - 1975	104,5
basis 1975 = 100	
1975 - 1980	106,3

3. Bruto nationaal produkt tegen marktprijs (B.N.P.), bruto binnenlands produkt tegen marktprijs (B.B.P.) en netto nationaal inkomen tegen factorkosten (N.N.I.) in miljarden franken (zie document "Premier budget social européen révisé 1970 - 1975" Bijlage III)

a) Absolute cijfers (in werkelijke prijzen)

	<u>B.N.P.</u>	<u>B.B.P.</u>	<u>N.N.I.</u>
1970 (*)	1.291,8	1.280,9	1.019,-
1975 (*)	2.320,-	2.289,4	1.875,-
1980 (**)	3.931,-	3.865,-	3.223,-

(*) Bron : Nationaal Instituut voor de Statistiek

(**) Bron : Planbureau

b) Percentages

Stijging in procenten

	<u>B.N.P.</u>	<u>B.B.P.</u>	<u>N.N.I.</u>
1970 = 100			
1970 - 1980 =	304,3	301,7	316,3
1975 = 100			
1975 - 1980 =	169,4	168,8	171,9

(Annex 2 B)

	Régions de type A					Total	Régions de type B			
	Général	Spéciaux	Mutualités Complètes	Volontaires	Ensemble		Part des Prêts aux collectivités et des emprunts	Subventions	Rebours	Montants effectifs
1. Pensions sociales	149 275	3 750	34 772	1 013	159 810	94,0	6 474	11 353	27 555	95,2
2. Indemnités diverses	117 235	3 535	32 854	2 416	156 040	74,3	5 517	5 208	164 767	75,7
3. Indemnités diverses en nature	1 705	2	53	-	1 760	0,9	-	-	1 763	0,8
4. Remboursements en espèces de biens et services	34 424	203	1 033	1 126	36 786	17,8	-	-	36 957	17,3
5. Contrats de biens et services fournis en nature	1 527	-	112	-	1 639	1,0	864	11 151	14 498	6,6
6. Frais de gestion	9 172	84	2 08	327	11 671	4,9	164	2 307	12 557	5,3
7. Rémunération de salariés	6 887	-	-	-	6 887	-	102	-	-	-
8. Débits de biens et services	2 285	-	-	-	2 285	-	62	-	-	-
9. Subventions	2 073	123	57	26	2 289	7,7	477	1 106	2 060	3,7
10. Total des dépenses à servir	160 593	5 577	34 477	4 268	204 915	100,0	1 992	19 672	230 933	100,0
11. Avenants transferts en subventions	4 486	468	-	-	4 954	0,9	-	-	4 954	0,2

Tableau II/10 Recettes diverses par région et fonction

en francs

(mill. Fr.)

	Régions de type A				Régions de type B		Régions de type C		Total	
	Subsides Municipaux	Subsides Départementaux	Subsides Régionaux	Subsides Nationaux	Subsides Municipaux	Subsides Départementaux	Subsides Régionaux	Subsides Nationaux	Subsides Municipaux	Subsides Départementaux
1. Indirectes	38 946	46	1 338	38	3 185	44 200	22,7	4 339	48 532	22,7
2. Directes, Chèques, Jurnés	53 850	119	26 096	648	357	87 040	49,6	7 740	94 780	47,5
3. Diverses	5 759	3 527	152	36	-	9 466	4,9	-	9 466	4,4
4. Indirectes régionales ou provinciales	-	-	-	-	-	-	-	3 678	3 678	1,7
5. Recettes des Travaux Publics Préparatoires	9 460	49	167	33	-	9 673	5,0	-	9 673	4,7
6. Contributions	6 140	16	-	3 297	-	9 477	4,8	-	9 477	4,5
7. Familiales	35 007	-	5 705	7	-	40 823	20,9	704	40 527	19,9
8. Contributions	903	-	-	-	-	903	0,5	-	903	0,4
9. Divers	-	3	-	-	-	3	-	6 499	6 497	3,2
10. Total des Prestations	149 378	3 750	34 710	4 013	3 542	197 715	100,0	16 924	214 639	100,0

1 mio FB

	Maladie	Maladie	Maladie	Maladie	Maladie	Maladie	Maladie	Maladie	Maladie	Maladie	Maladie	Total
Inclomptes recues - feiod. suc mpt	8858	80.195	9.290	9.242	8.571	9.208	9.454	-	5.549	-	-	164.767
Inclomptes recues en suc fol	-	284	-	-	8	-	912	-	-	-	3	1.763
Remboursments en espèces	35.776	103	176	-	-	-	903	503	-	-	-	36.958
Contre valeurs de Livres et recues et nature	3.998	388	-	370	1.284	239	358	-	865	6.645	-	14.117
<u>Total.</u>	<u>48.552</u>	<u>81.780</u>	<u>9.466</u>	<u>9.612</u>	<u>9.673</u>	<u>9.447</u>	<u>49.527</u>	<u>503</u>	<u>6.414</u>	<u>6.644</u>	<u>-</u>	<u>217.555</u>

B/11

100000 (F.2)

N°	Régime de type A			Total	Dépenses de régime	Dépenses de nature	Total
	1	2	3				
1. Frais de nature	375150	66823	721973	51564	100530	3215507	5152056
2. Indemnités aux fonctionnaires	753533	62447	833079	17553	3604567	1043742	3804115
3. Indemnités aux agents	105493	93	30752	-	-	-	136773
4. Frais de nature	527203	2790	-	32501	-	-	922594
5. Frais de nature	4895	1563	360	-	6548	1537061	1657240
6. Frais de nature	203344	2393	3736	4665	2535	4430	263397
7. Frais de nature	(1)	(1)	(1)	(1)	(1)	(1)	(1)
8. Frais de nature	(1)	(1)	(1)	(1)	(1)	(1)	(1)
9. Frais de nature	36292	44	-	1397	12356	20648	70747
10. Frais de nature	399583	65162	713113	55523	90189	446825	548557
11. Frais de nature	(1)	(1)	(1)	(1)	(1)	(1)	(1)
12. Frais de nature	3332	512	92	-	3332	-	3332
Total	399583	65162	713113	55523	90189	446825	548557

14) Y compris le montant de 11.347 (indemnité)

15) Y compris le montant de 11.347 (indemnité)

Statist 1895

Continent américain pour régime et franchise

	Dépenses de régime et franchise		Dépenses de régime et franchise		Dépenses de régime et franchise		Dépenses de régime et franchise		Dépenses de régime et franchise		Dépenses de régime et franchise	
	Montants absolus	%	Montants absolus	%	Montants absolus	%	Montants absolus	%	Montants absolus	%	Montants absolus	%
1. Frais de	110,000	2,40	110,000	2,40	110,000	2,40	110,000	2,40	110,000	2,40	110,000	2,40
2. Frais de	134,000	4,10	134,000	4,10	134,000	4,10	134,000	4,10	134,000	4,10	134,000	4,10
3. Frais de	170,000	4,8	170,000	4,8	170,000	4,8	170,000	4,8	170,000	4,8	170,000	4,8
4. Frais de	200,000	5,6	200,000	5,6	200,000	5,6	200,000	5,6	200,000	5,6	200,000	5,6
5. Frais de	370,000	10,0	370,000	10,0	370,000	10,0	370,000	10,0	370,000	10,0	370,000	10,0
6. Frais de	620,000	17,0	620,000	17,0	620,000	17,0	620,000	17,0	620,000	17,0	620,000	17,0
7. Frais de	730,000	20,0	730,000	20,0	730,000	20,0	730,000	20,0	730,000	20,0	730,000	20,0
8. Frais de	840,000	23,0	840,000	23,0	840,000	23,0	840,000	23,0	840,000	23,0	840,000	23,0
9. Frais de	1,050,000	29,0	1,050,000	29,0	1,050,000	29,0	1,050,000	29,0	1,050,000	29,0	1,050,000	29,0
10. Frais de	1,100,000	30,0	1,100,000	30,0	1,100,000	30,0	1,100,000	30,0	1,100,000	30,0	1,100,000	30,0

Sur les comptes le montant de 11,217
" mentionné non dit, etc. 11,000
Sont

12

March 1973

Page 531

	Bank	Travel	Supplies	Postage	Telephone	Printing	Travel	Other	Total
Indemnities received	20,552.3	155,332.9	27,150.9	6,000.3	10,221.7	33,688.5	62,275.3	10,221.8	350,516.8
Indemnities received on auto fees	2,541.4	1,600.7	-	-	54.8	-	2,350.4	-	13,647.3
Transfers between entities	82,052.2	-	-	-	1,970.9	-	2,976.5	-	92,259.1
Other value at home et received on return	6,637.2	420.5	176.3	1,323.2	-	54.9	2,261.6	101.7	16,874.1
<u>Total</u>	115,527.9	157,323.3	27,150.9	12,323.5	20,746.4	38,159.4	74,479.4	10,724.2	522,556.6 (1)

" ventilation non disponible "

Christiane Tullier

(1) Non compris le montant de 22 397

Sept 1970

Recettes des régions, nature et secteur de provenance

Unité FB

	Régions de type A				Total des régions employées	Régions actives sociales	Régions actives sociales	Total des régions	
	Spécies	Statutaires	Emplois	%				Employés	%
<u>Contributions des entreprises</u>	185 429,4	18 528,4	3 257,4	47,9	244 850	43,4			
a. Contributions sociales	155 429,4	9 272,0	3 163,4	40,2	205 950	36,5			
a. Entreprises	185 429,4	4 533,8	8 765,4	39,3	209 490,4	35,6			
b. Etat	-	4 744,6	-	0,9	4 744,2	0,9			
c. Contributions sociales	-	-	-	-	-	-			
d. Sécurité sociale	-	-	-	-	-	-			
e. Impôts	-	-	-	-	-	-			
<u>Contributions sociales publiques</u>	-	52 550,4	-	7,7	52 550,4	6,9			
a. Entreprises	-	6 575,4	-	1,3	6 575,4	1,2			
b. Etat	-	52 755,0	-	6,3	52 755,0	5,7			
c. Contributions sociales	-	159,0	-	0,1	159,0	-			
d. Sécurité sociale	-	-	-	-	-	-			
<u>Total des régions publiques</u>	182,3	15 086,7	112 530,2	22,1	112 530,2	19,9			
a. Salaires	182,3	(1)	(1)	(1)	(1)	(1)			
b. Indemnités	182,3	(1)	(1)	(1)	(1)	(1)			
c. Pensions et autres prestations	-	(1)	(1)	(1)	(1)	(1)			
<u>Contributions diverses</u>	5 073,2	10 037,8	135 711,1	26,7	150 822,1	33,1			
a. Entreprises	-	-	-	-	-	-			
b. Etat	5 073,2	10 037,8	135 711,1	26,7	150 822,1	33,1			
c. Contributions sociales	-	-	-	-	-	-			
d. Pensions	-	-	-	-	-	-			
e. Autres	-	-	-	-	-	-			
<u>Total des régions</u>	182,3	15 086,7	112 530,2	22,1	112 530,2	19,9			

(2)

Entrepreneur	115 229,0	5 075,2	10 307,3	-	1 176,1	-	13 577,7	26,7	-	10 219,0	2 733,9	17 251,7	0,1
Etat	-	-	-	-	-	-	-	-	-	-	35 660,6	176 677,9	39,2
Collectivités locales	-	-	-	-	-	-	-	-	-	-	8 764,0	8 764,0	1,5
Associations	-	-	-	-	-	-	-	-	-	-	42,0	42,0	-
Reste du monde	-	-	-	-	-	-	-	-	-	-	2 704,9	2 704,9	-
<u>Revenues de capitaux</u>	115 229,0	5 075,2	10 307,3	-	1 176,1	-	13 577,7	26,7	-	10 219,0	27 049,5	176 677,9	0,1
Autres recettes	1 545,8	16,5	15,0	-	166,2	-	1 803,5	0,3	-	435,5	2 530	2 530	0,1
<u>Total des recettes à l'exclusion des transferts entre établissements ou personnes</u>	116 774,8	5 091,7	10 322,3	9 049,3	1 342,3	520 102,7	14 381,2	27,0	-	10 654,5	27 584,0	179 207,8	0,1
a. Entreprises	105 429,4	1 055,5	11 475,2	8 765,4	-	206 133,5	40,6	-	-	-	3 750,0	210 223,9	37,2
b. Etat	112 229,0	5 075,2	10 307,3	-	1 176,1	167 572,1	25,0	-	-	10 219,0	30 260,2	202 372,9	36,3
c. Collectivités locales	-	-	-	-	-	4 557,0	1,0	-	-	-	-	4 557,0	0,1
d. Sécurité sociale	10 424,8	90,3	31,5	283,9	671,2	15 502,9	3,0	-	53,4	-	2 704,9	18 554,7	3,1
e. Partages	95 737,7	182,3	15 056,7	-	3 535,5	112 536,2	22,1	-	-	-	8 402,0	120 938,2	21,1
f. Divers	1 545,8	16,5	15,0	-	166,2	1 803,5	0,3	-	155,5	-	42,0	2 307,0	0,1
<u>Transferts entre établissements ou personnes</u>	382,5	-	0,8	-	-	383,3	0,1	-	-	-	-	383,3	0,1

Fr

Suisse 1950

Prestations sociales (sur retraite et famille)

(en millions F.S.)

	Revenus de type A				Totaux	Totaux	Totaux	Totaux	Totaux	Totaux	
	Salaires	Statutaires (complets)	Statutaires	Autres							
1. Maladie	215700	6690	9590	6000	6984,6	232852,6	28,5	-	16450,0	255302,6	25,1
2. Vieillesse Décedés Suisse	252400,0	2775	91704,0	-	702,5	353977,8	42,3	3200,0	3650,0	360.767,3	33,1
3. Invalidité	25600	66336	600,0	-	-	32893,6	3,9	5500,0	-	38.393,6	4,1
4. Définitions (pensions en payé)	-	-	-	-	-	-	-	-	28350,0	28.350,0	3,1
5. Décès des Noirs	39500	62,4	552,0	-	-	40714,4	4,1	-	-	40714,4	4,1
6. Démense	38000	62,6	-	1920	-	40095,6	4,8	-	4450,0	44495,6	4,3
7. Famille (pension)	110-600	24,0	15290	-	-	12590	15,0	-	77670	133.690	11,1
8. Maladie	104200	-	(162,0)	-	-	(162,0)	(0,7)	-	-	127.520	11,1
9. Totalement (pension, calculé)	(5.900,0)	-	-	-	-	-	-	-	-	(6062,0)	(0,7)
10. Divers	-	-	-	3660	-	5660	9,7	2700	1500	9950	1,1
Totaux des prestations	684800	3611,1	114.665,0	13643,0	7253,9	937.407,0	100,0	114420	61957,0	971.764,0	100,0

(1) Non compris le montant de 23.510,0 "Vente de biens non disponibles, liste jointe"

(2) Y compris le montant de 17670 "Montant pour le fonctionnement O.N.E. occidentale courue (liste jointe)"

Depenses par region et par nature

(en millions F.B.)

	Régions de type A						Total région
	1	2	3	4	5	ensemble	
<u>1. Prestations sociales</u>	654.200,0	96.469	111.625,0	15.643,0	7.613,0	884.450,0	94,7
Ind. et subs. versés par les juges	472.550,0	87.833	113.625,0	11.660,0	2.660,0	618.413,0	"
Ind. et subs. versés en une fois	12.200,0	7,1	408,0	1.983,0	-	25.153,1	2,9
Pr. bonifications et copies de	192.450,0	619,3	-	-	5.023,9	137.634,2	22,7
liens et services	900,0	233,8	79,0	-	-	1.203,8	0,1
Pr. salaires de biens et services	36.170,0	407,7	75,0	440,0	215,2	38.363,2	4,8
Pr. salaires de biens et services	(-)	(-)	(-)	(-)	(-)	(-)	(-)
Pr. salaires de biens et services	(-)	(-)	(-)	(-)	(-)	(-)	(-)
<u>Quatre dépenses</u>	-	-	-	-	-	-	0,5
Total des dépenses à l'exécution	717.970,0	10.022,0	115.525,0	14.653,0	8.399,4	846.574,2	100,0
des transferts entre institutions	-	-	-	-	-	-	-
de services	-	-	-	-	-	-	-
Transferts entre institutions	-	-	-	-	-	-	-
en gestion	-	-	-	-	-	-	-

1) 9 Comptes de montant de 23.500,0 (non imputés)
 2) 11 Comptes de montant de 23.500,0 (mutualité non disponible)

27/13

Dec 1950

Productions Recettes pour fonction et (classe

	Produit de l'industrie	Produit de l'agriculture	Produit de l'élevage	Produit de la pêche	Produit de l'énergie	Produit de l'industrie	Produit de l'agriculture	Produit de l'élevage	Produit de la pêche	Produit de l'énergie	Produit de l'industrie	Produit de l'agriculture	Produit de l'élevage	Produit de la pêche	Produit de l'énergie	Divers	Total
1. Indemnités versées	93249,4	353767	32009	11119	31874	42022,6	10050,0	-	12360	7000,0	696525,9	-	-	-	-	-	-
2. Indemnités versées en une fois	35130	20979	609	-	4030	10030	13554,0	-	23020	-	15053,1	-	-	-	-	-	15053,1
3. Remboursements en espèces	102042	-	-	-	2000	-	-	-	3700	-	198634,2	-	-	-	-	-	-
4. Contre-valeurs de biens et services en nature	10520	910	1532	11350	-	100	7517,0	-	-	190,0	45150,8	10	-	-	-	-	45150,8
<u>Total</u>	255314,6	357567	32009	22469	40714,4	41105,6	27628,0	-	662,0	7950,0	910764,0	10	-	-	-	-	910764,0

(1) Il est compris le montant de 20 510 " ventilation non déductible, à la fin "

(2) Y compris le montant de 17170 " montant des fonctionnaires D.N.E. considérés comme prestations "

Office National des Indemnités

105

1957/58 - 1958

Recettes de l'entreprise, de son et de son personnel

	Revenus et dépenses						Produits et déductions	Quotas	Écarts régionaux	
	Général	Spéciaux	Structurales	Emplois	Subsidés	Autres			Primaux	Secondaires
1. Contributions des entreprises	342 500,0	1722,4	56 650,0	13 515,0	-	450 322,4	4600,0	450 322,4	461	
2. Contributions sociales entreprises	342 500,0	1722,4	17 550,0	13 515,0	-	329 379,4	4500,0	385 379,4	39,5	
a. Entreprises	342 500,0	1722,4	8 450,0	13 515,0	-	372 277,4	4000,0	376 277,4	38,1	
b. État	-	-	9 100,0	-	-	9 100,0	-	9 100,0	0,1	
c. Collectivités locales	-	-	-	-	-	-	-	-	-	
d. Niveau régional	-	-	-	-	-	-	-	-	-	
e. Indiv. divers	-	-	-	-	-	-	-	-	-	
3. Contributions sociales État	-	-	19 075,0	-	-	69 075,0	-	69 075,0	71,1	
4. Contributions sociales entreprises	-	-	10 775,0	-	-	10 775,0	-	10 775,0	11,1	
b. État	-	-	52 550,0	-	-	52 550,0	-	52 550,0	6,1	
c. Collectivités locales	-	-	250,0	-	-	250,0	-	0 250,0	-	
d. Niveau régional	-	-	-	-	-	-	-	-	-	
5. Contributions de l'État	173 355,0	342,4	23 500,0	-	-	5 766,4	-	209 274,8	29,5	
a. Indiv. divers	139 470,0	342,4	()	()	()	()	()	()	()	
b. Indiv. divers	34 200,0	-	()	()	()	()	()	()	()	
c. Niveau régional	-	-	()	()	()	()	()	()	()	
6. Contributions diverses	168 700,0	68 265,0	14 300,0	-	-	1 260,6	12 775,0	292 155,7	29,5	
a. Entreprises	-	68 265,0	-	-	-	1 260,6	()	72 525,0	()	
b. État	-	-	14 300,0	-	-	1 260,6	()	209 274,8	()	
c. Collectivités locales	-	-	-	-	-	-	()	()	()	
d. Indiv. divers	-	-	-	-	-	-	()	()	()	
e. Niveau régional	-	-	-	-	-	-	()	()	()	

Recettes de l'entreprise

Dégrevements fiscaux à caractère social en matière de droits d'enregistrement et de succession.

	Incidence budgétaire (en millions)
F. Droits d'enregistrement	
1. Ventes aux sociétés immobilières de service public (C. Enreg., art. 51, 1° et 2°) Moins-value de recettes en 1976 estimée à 35 millions. Toutefois cette moins-value peut être portée pour 1976 à... en égard au fait que la société intéressée revend dans la plupart des cas l'immeuble acquis endeuin les 10 ans de la date de l'acte d'acquisition et que, dans ces conditions, elle a eint restitution des droits payés, sous déduction du droit fixe général (C. Enreg., art. 213)	± 60 M
2. Ventes aux acheteurs bénéficiaires de la prime gouvernementale (C. Enreg., art. 52) Porte de droits d'enregistrement en 1976 :.....	156 M
3. Ventes de petites propriétés rurales et d'habitations modestes (C. Enreg., art. 53, 55, 2° et 60) Il s'agit d'immeubles dont le revenu cadastral n'excède pas un maximum fixé par arrêté royal et pour lesquels le tarif normal de 12,50 % est de ce fait réduit à 6 %. Incidence budgétaire : - pour les habitations modestes (C. Enreg., art. 53, 2°) - pour les petites propriétés rurales (C. Enreg., art. 53, 1°)	1.200 M 110 M
4. Ventes de terrains devant servir d'emplacement à une habitation modeste (C. Enreg., art. 57) : rembourcement de droits en 1971 (dernière statistique connue) pour environ 77 M - Estimation pour 1976 :.....	120 M
5. Exemption du droit proportionnel pour les apports effectués à certaines sociétés de logement (C. Enreg., art. 122)	non statistique
6. Donations : a) faites par les ascendants aux futurs (poux (C. Enreg., art. 132 ¹) : incidence pour 1976 estimée à b) faites aux personnes qui ont des enfants mineurs (C. Enreg., art. 135, al. 1 et 2) c) faites à la Société Nationale du logement, la Société Nationale terrienne et à certaines autres sociétés (C. Enreg., art. 140, 1°)	7 M non statistique non statistique
7. Réduction de droits en matière de naturalisation (C. Enreg., art. 238 et 239) : pour l'année budgétaire 1976	8 M
G. Droits de Succession	
1. Exemption du droit par suite des abattements prévus par le C. Enreg., art. 54, 1° : en 1974 (dernière statistique connue) l'exemption a porté sur un montant de 18 milliards F : de sorte que la perte de droits annuelle peut être estimée, pour 1976, au minimum à	

2. Minimum exonéré prévu par le C. Succ., art. 54, 2°:

non restrictive

3. Réduction de droits par suite de l'existence d'enfants mineurs à charge des héritiers ou légataires (C. Succ., art. 56, al. 1 et 2)
incidence budgétaire évaluée pour 1976 à

+ 15

4. Réduction de droits pour les loys faits à la Société Nationale de Logement, la Société Nationale Terrilienne et à certaines autres sociétés (C. Succ., art. 55, 1°)

non restrictive

Dégrèvements fiscaux à caractère social en matière
d'impôts sur les revenus (en millions de FB)

A.- Précompte immobilier (y compris les centimes additionnels provin-
ciaux et communaux) de l'exercice d'imposition 1974 (revenus de
l'année 1974) :

Réductions accordées :

- a) pour les habitations modestes (art. 162, § 1er,
1°, C.I.R.) : 486 M
- b) pour les habitations occupées par un grand invalide
de guerre (art. 162, § 1er, 1°, C.I.R.) : 0,8 M
- c) pour les habitations appartenant aux sociétés de
logement social (art. 159, C.I.R.) : 170 M
- d) pour les immeubles occupés par des ménages comptant
au moins 2 enfants en vie, dont un enfant au moins
est encore à charge (art. 162, § 1er, 3°, C.I.R.) : 631 M

B.- Impôt des personnes physiques

a) Abattement sur le revenu cadastral globalisable de la
maison d'habitation (art. 10, § 1er, C.I.R.) : pour
l'exercice d'imposition 1972 (revenus de l'année 1971),
le montant total des abattements effectués s'élève à
7.433 M sur un revenu immobilier brut (avant abatte-
ment) de 21.635 M : incidence budgétaire évaluée à ± 60 M

b) Abattement sur les revenus de capitaux mobiliers
(art. 19bis, C.I.R.) : pour l'exercice d'imposition 1976 -
revenus de l'année 1975 :

<u>Contribuables</u>	<u>Salariés</u>	<u>Autres</u>
Nombre	25.235	} non statistiqué
Abattement global	192,9 M	
-Incidence budgétaire (évaluation)	40 M	

c) Réductions accordées aux personnes ayant charge de famille pour l'exercice d'imposition 1976 (revenus de l'année 1975 - situation au 30 juin 1977) :

<u>Contribuables</u>	<u>Salariés</u>	<u>Autres</u>
Nombre :	2.534.170	954.494
Revenu total :	649.973 M	396.064 M
I.P.P. (avant réductions) :	150.026 M	117.968 M
Réductions pour charges de famille :	11.862 M	6.360 M
Réductions "jeune ménage" :	148 M	27 M

d) Exonération pour la partie du revenu professionnel (de l'exercice d'imposition 1972 - revenus de l'année 1971) affectée aux cotisations d'assurance libre contre la maladie et l'invalidité (art. 54, 1°, C.I.R.), aux cotisations d'assurance complémentaire (art. 54, 2°, C.I.R.) et aux sommes affectées à l'amortissement ou à la reconstitution d'emprunts hypothécaires (art. 54, 3°, C.I.R.) :

Nombre de contribuables :	2.386.000
Revenu immunisé :	12.658,8 M
Incidence budgétaire :	2.633,7 M

C.- Impôt des sociétés

Réduction en faveur des sociétés de logement (art. 127, 3°, C.I.R.) : insignifiant, eu égard à la perte de Pr.I. non imputé.

D.- Impôt des personnes physiques et impôt des sociétés

Immunitisation partielle des bénéficiaires employés à la construction d'habitations ouvrières en faveur du personnel de l'entreprise ou à l'octroi de prêts complémentaires en faveur du personnel (art. 42, C.I.R.)

revenu immunisé pour l'exercice d'imposition 1966 (revenus de l'année 1965) : ± 325 M -

incidence budgétaire évaluée à : ± 100 M

E.- Taxe de circulation sur les véhicules automobiles

Exonération de la taxe pour les véhicules utilisés comme moyens de locomotion personnelle par de grands invalides de la guerre ou par des infirmes :

Nombre de bénéficiaires :	± 16.000
Incidence budgétaire évaluée à :	24 M.

38

B. Fonds et Organismes autonomes

Fonds nationale des Anciens combattants et victimes de la guerre
Aménagement et équipement immobilier - Résidence Roi Albert

Fonds destiné à intensifier la lutte contre la tuberculose (Budget du Ministère de la Famille - Section particuliers- Art. 60.02 A.)

Subsides pour la modernisation des sanatoriums, des préventoriuns et des centres de santé (secteur privé)

3° Fonds de construction d'institutions hospitalières et médico-sociales

561.02 - Interventions à fonds perdus au profit de tiers dans la construction et le reconditionnement ainsi que dans les frais d'équipement et d'appareillage des hôpitaux et des maisons de repos

a) établissements privés

b) hôpitaux des universités libres

561.03 - Subvention aux pouvoirs publics régionaux et locaux à titre d'intervention du fonds dans les charges d'amortissement d'emprunts contractés auprès du C.C.B. pour le financement de travaux.
(hôpitaux, cliniques, centres de santé, établissements médico-sociaux, hospices)

561.05 - Financement de travaux de construction, de reconditionnement, d'équipement et d'appareillage des établissements de l'Etat pour malades mentaux

4° Fonds de financement des installations immobilières destinés à l'administration, l'enseignement et la recherche dans les institutions d'enseignement universitaire - hôpitaux universitaires (articles 60.41A à 60.43 A de la section particulière du budget de l'Education nationale, régime français et articles 60.17 A à 60.19A de la section particulière du budget de l'Education nationale, régime néerlandais)

Total B.

Total général

Pouvoir local

Hôpitaux, cliniques, hospices, crèches

39)

	1970	1975		1980	
		Crédits nationaux	Crédits régionaux	Crédits nationaux	Crédits régionaux
ministère de la	13,6	-			
et des centres	30,0	2,0	7,0	5,2	18,2
on et le					
village		1.249,1	67,4 Fl. 59,4 R.W. 73,4 R.B.	3.247,7	175,2 R.F. 154,4 R.W. 190,8 R.B.
		535,0		1.391,-	
ervention					
après du		15,7		40,8	
aux, hospices)					
quipement et:		35,0		91,-	
stration,					
venitaire-					
uilière du					
CO.19A de					
landais)	124,6	340,1		884,3	
	168,2	2.176,9	207,2	5.660,-	518,6
	784,3	2.857,3	259,6	6.909,-	674,8
	645,1	2.817,6		5.297,1	

- Art. 63.80 - Subventions aux pouvoirs publics régionaux et locaux à titre d'intervention de l'Etat dans les charges d'amortissement d'emprunts contractés par ces pouvoirs auprès du Crédit communal de Belgique pour le financement de travaux (hôpitaux, cliniques, centres de santé, établissements médico-sociaux, hospices)
- Art. 63.86 - Remboursement aux administrations subordonnées des dépenses occasionnées par l'installation centrale de télécommunications au système d'appel unifié prévu par le plan national d'aide médicale urgente
- Art. 63.81 - Subsidés pour la construction, le reconditionnement et l'appareillage d'hôpitaux et pour la construction, l'agrandissement, la transformation, l'exécution de grosses réparations, l'équipement et le premier ameublement d'établissements ou services psychiatriques fermés
- Art. 63.82 - Subventions de l'Etat aux administrations subordonnées pour la construction, l'aménagement, l'agrandissement, la modernisation et l'équipement d'établissements spéciaux pour handicapés mentaux ou physiques ainsi que de homes pour handicapés adultes isolés et de homes de court séjour pour handicapés
- Art. 63.83 - Subsidés aux administrations publiques subordonnées en faveur de l'exécution des travaux ordinaires intéressant l'hygiène et la santé publique (construction, aménagement et équipement de centres de santé et de centre de lutte contre la poliomyélite, construction, agrandissement, transformation ou grosses réparations d'hospices, d'habitations pour vieux ménage et orphelinats. Equipement et premier ameublement de ces établissements. Construction, agrandissement, transformation ou grosses réparations de crèches, de pouponnières, de homes, de colonies de vacances, de colonies pour enfants débiles. Equipement et premier ameublement de ces établissements
- Art. 63.87 - Subside en faveur de la C.A.P. de Liège pour la construction à la plaine de Droxhe d'une aile d'hébergement, destinée aux malades atteints de séquelles à l'appareil locomoteur, dues à la poliomyélite ou ayant une autre étiologie
- Art. 64.81 - Subsidés pour la construction d'hôpitaux par les universités libres

Budget du Ministère des Travaux publics

- Art. 51.01 - Réparation des dommages de guerre aux hôpitaux privés, en exécution de la loi du 6 juillet 1956
- Art. 63.07 - Réparation des dommages de guerre aux biens des organismes assimilés aux provinces et communes en exécution de la loi du 6 juillet 1948 (e.a. hôpitaux des C.A.P.)

TOTAL A :

	1970	1975		1980	
		Crédits nationaux	Crédits régionaux	Crédits Nationaux	Crédits régionaux
l'intervention des par ces ment de médico-	143,5	230,7		532,3	
actionnées l'appel	0,2	0,1		0,3	
veillage formation, aménagement	72,7	-		-	
à construc- équipement s ainsi que séjour pour	12,7	10,5		17,3	
de l'exécu- publique et de centres transforma- vieux marges d'incubation. nations de de colonies des établis-	10,9	1,0		2,6	
à la plainte teints de ayant une	10,5	-		-	
libres	58,5	-		-	
écution	2,9	-		-	
similés t 1948	43,8	13,9		36,1	
TOTAL A :	€16,1	460,4	30,5 R.FI. 18,4 R.W. 3,5 R.B. 52,4	7.249,-	79,3 R.FI. 47,3 R.W. 9,4 R.B. 136,2

Investissements considérés comme des investissements sociauxPouvoir central
A. Budgets départementauxBudget du Ministère de la Santé publique et de la Famille

- Subsidés pour la construction, le reconditionnement, l'équipement et l'appareillage d'hôpitaux et pour la construction, l'agrandissement, la transformation, l'exécution de grosses réparations, l'équipement et le premier ameublement d'établissements ou services psychiatriques fermés (secteur privé)
- Art. 51.82 - Subventions de l'Etat au secteur privé pour la construction, l'aménagement, l'agrandissement, la modernisation et l'équipement d'établissements spéciaux pour handicapés mentaux ou physiques, de homes pour handicapés adultes isolés et de homes de court séjour pour handicapés, ainsi que pour l'achat de constructions existantes, l'exécution de travaux d'aménagement et d'équipement des bâtiments et l'achat de mobilier d'installation en vue de la création de ces établissements.
- Art. 51.83 - Subventions à des établissements d'utilité publique et à des associations sans but lucratif pour la construction, l'agrandissement, la transformation ou les grosses réparations, l'équipement et le premier ameublement de crèches, de pouponnières et de maisons maternelles.
- Art. 51.84 - Subside à l'Association de la Croix-Rouge de Belgique à titre d'intervention de l'Etat dans les frais d'aménagement, d'extension et d'équipement de l'Institut National du Sang.
- Art. 51.85 - Subside à l'établissement d'utilité publique "Maison de cure pour ex-prisonniers politiques et ex-prisonniers de guerre" pour l'extension de la maison de cure et convalescence à Sainte-Ode.
- Art. 51.90 - Subsidés pour la construction, le reconditionnement et l'équipement des maisons de repos pour personnes âgées (secteur privé)
- Art. 61.32 - Dotation annuelle au Fonds de constructions d'institutions hospitalières et médico-sociales, destinée à couvrir ses interventions dans les charges financières des emprunts et les dépenses résultant de l'octroi de sa garantie relative aux créances dont question à l'article 6bis, §2, 2°, respectivement c) et d) de la loi du 23 décembre 1973 sur les hôpitaux (1)
- Art. 61.80 - Dotation annuelle de base au Fonds de construction d'institutions hospitalières et médico-sociales destinée au financement des subventions accordées pour compte de l'Etat (1)
- Art. 61.81 - Dotation au Fonds de construction d'institutions hospitalières et médico-sociales pour l'acquisition de biens meubles patrimoniaux (1)
- Art. 61.82 - Allocation au Fonds institué en 1930 et destiné à intensifier la lutte contre la tuberculose (1)
- Art. 61.83 - Subsidés à l'Ouvrage nationale des Anciens combattants et Victimes de la guerre pour la construction et l'équipement d'un pavillon au lieu de Dilbeek ainsi que pour l'aménagement de l'ancien bâtiment.

(1) Dans les regroupements, les transferts aux fonds et organismes autonomes sont éliminés et remplacés par les dépenses réelles des fonds concernés.

43)

(en millions de francs)

Secteurs	1970	1975		1980	
		Crédits nationaux	Crédits régionaux	Crédits nationaux	Crédits régionaux
	169,1				
Équipement et grandissement, la					
Équipement et les					
activités fermés	80,0	173,4	30,5 R.FI 18,4 R.W <u>3,5 R.B</u> 52,4	450,8	79,3 R.FI 47,8 R.W 9,1 R.B <u>136,2</u>
ction, l'aménage- nt d'établisse- e homes pour handicapés, ndicapés, ainsi que de travaux d'auto- obilier d'installe-	3,1	32,4		84,2	
à des associa- tissement, le it et le premier maternelles.	7,3	2,6		6,8	
à titre d'interven- sion et d'équipement	0,9	15,8		41,4	
le cure pour ex- our l'extension	-	-		-	
et l'équipement ivé)	-	(29,4)		(36,4)	
tiens hospitali- erventions dans résultat de action à l'or- du 23 décembre	-	(2.271,2)	(102,3) R.FI (78,5) R.W (74,9) R.B <u>(255,7)</u>	(5.905,4)	(2.665,1) R.FI (2.014,4) R.W (724,7) R.B <u>(5.404,2)</u>
institution. ent des subv-	-	(1,3)		(3,4)	
bitulaires et patrimoniaux(?)	(30,0)	-	(15,4) R.FI (11,8) R.W (3,0) R.B <u>(30,2)</u>	-	(40,5) R.FI (20,0) R.W (3,0) R.B <u>(63,5)</u>
beneficier la					
et victimes de pavillon au lieu établissement.	(11,5)	-		-	(11,5)
autonomes tend nés.					

S E C O N D E U R O P E A N
S O C I A L B U D G E T

NATIONAL REPORT

D E N M A R K

Ministry of Social Affairs

Office 6 Ref. No. 119-1

29 July 1977

Second European Social Budget 1975-80

DENMARK

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- III Method of making forward estimates of social expenditure, 1975-80.
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- VI Main problems in assessing the information in European Social Budget.

PART 1

Short summary of the most important amendments to laws etc. in the social and health field between 1 January 1970 and 31 December 1975.

Sickness insurance and the health service A. 1.1.

The Law of 9 June 1971 which came into effect on 1 April 1973 provided for a sickness insurance scheme to take the place of the existing provisions of the Law on public sickness insurance. This meant that from 1 April 1973 the recognized sickness insurance funds were wound up and their responsibility for administering sickness benefits was transferred to the communes and the county authorities.

All persons resident in Denmark thus had automatic access to sickness benefits under the Sickness Insurance Law.

When the public sickness insurance scheme was implemented the sickness fund contribution was abolished since the scheme is financed through general taxes and duties.

The Law of 31 March 1973 introduced from 1 April 1973 several changes in the rules governing contributions to the cost of medicines under the Sickness Insurance Law.

At the same time as the Sickness Insurance Law came into force on 1 April 1973 a reform of daily benefits was implemented under a Law of 7 June 1972. The scheme replaced the existing provisions on daily benefits under the Sickness Insurance Law, the Accident Insurance Law and the Law on child allowances and other family benefits, since daily benefits were henceforth granted according to uniform rules no matter whether the loss of income was due to illness, injury or child birth. The scheme covers all employed persons not only those previously insured under the daily benefits scheme for wage earners provided for under the Sickness Insurance Law but also established civil servants and Government employees who are entitled to their salary during illness.

All self-employed persons are also included in the scheme. Finally, as with the Sickness Insurance Law, housewives are free to join the scheme if they wish to qualify for daily benefits.

According to the Law on daily benefits, the benefit is granted from the first day of absence without any waiting period. The existing limitations on the duration of the period during which daily benefits are granted is also abolished. However, the social welfare authorities are required to review the insured person's circumstances, at the latest three months after the illness began, to assess whether rehabilitation measures should be applied or, if his condition has remained unchanged, with a view to granting an invalidity pension or possibly an old age pension or widow's pension with exemption.

The daily benefit cover has been fixed at 90% of the basic income but benefit may not exceed a maximum which is laid down for a year at a time with effect from 1 April. The maximum will correspond to 90% of the average weekly wage for all workers.

Under the financial arrangements employers are generally obliged to make their contribution towards the financing of the scheme by paying the daily benefits for employees for the first five weeks of the period of absence. After this period the daily benefits are paid by the public authorities. This is financed by requiring all taxpayers to contribute 1% of taxable income.

Law No 240 of 12 June 1975 amended the Sickness Insurance Law and the income limit which determined whether an insured person belonged to insurance group 1 or 2 was abolished.

Old age pension, invalidity pension and widows' pension A.1.2 and A.1.3

In view of Denmark's accession to the European Communities the laws on old age pensions, invalidity pensions and widows' pensions and benefits were amended with effect from 1 January 1973 by the Law of 7 June 1972. The most important amendments were to make entitlement to a full pension dependent on a certain extended period of residence in Denmark and to split the joint pension which was previously paid to married couples.

An EEC Regulation on social security for employed persons lays down that employed persons from other EEC Member States may not be treated differently than nationals of the State where they are employed. This means that the previous provisions of the Laws on old age, invalidity and widows pensions requiring Danish nationality as a condition for entitlement to a pension cannot be applied to other EEC nationals who are or have been employed in Denmark. The same requirement regarding equality of treatment applies to self-employed persons in professions which under Community Directives can be freely exercised in other EEC States.

As part of economy measures, on 1 January 1974 the rules granting income-related old age pensions to women aged 62 to 67 married to an old age or invalidity pensioner were abolished and replaced by a housewife's supplement for pensioners with wives aged between 62 and 67.

On 1 January 1974 amended rules were also put into effect concerning the calculation of pension and marriage supplements under which these supplements are calculated on the basis of the income of both husband and wife.

On 1 July 1975 the rules relating to the deferment supplement to the old age pension were amended. By deferring application for an old age pension to a date six months or more after completion of the 67th year a deferment supplement can be paid which amounts to a certain percentage of the basic old age pension.

Accident insurance A.1.4

Under the Law of 7 June 1972 daily benefits under the Accident Insurance Law were abolished from 1 April 1973 following implementation of the reform regarding daily benefits.

Under the Accident Insurance Law compensation is based on the actual annual income of the victim of the accident in the year preceding the date of the accident within the limits laid down in more detail in the Law. Thus the amount of compensation is adjusted in accordance with wage developments.

Old peoples' homes A.1.2.

For reasons of economy from 1 April 1974 maximum limits were introduced on the expenditure on which the State subsidy to the homes is calculated. On 1 April 1975 there was a 5% tightening of the fixed limits which are also adjusted in accordance with price and wage developments.

Public assistance D.1

From April 1975 the Welfare Law was amended to provide greater opportunities for granting public assistance to unemployed persons. Under the existing rules the general maintenance allowance for unemployed persons etc. was equal to the old age pension plus the pension supplement. Assistance can be granted to persons suffering from certain protracted illnesses, to persons on national service and to one-parent families the aim being to maintain the families' existing living standards within reasonable limits. This assistance is normally higher than the general maintenance benefit. According to the amendment assistance to unemployed persons is calculated according to this principle so that families affected by unemployment can be helped to some extent to retain the standard of living which they had before unemployment.

Law on child allowances and other family benefits A.1.7

In June 1975 the following amendments were made to the law on child supplements and other family benefits :

- general, increased and extra child supplements for 16 and 17 years olds was abolished;
- a young person's supplement was introduced amounting to a maximum of Dkr 7 000 per year for young people aged 16 and 17 depending on the income of the young person;
- foreigners become entitled to the general, increased and extra child supplements after 1 year's permanent residence in Denmark;
- foreigners become entitled to the special child supplement and may be paid the amount in advance if they have been permanently resident in Denmark for the last three years and there is a minor reduction in the general, increased and extra child supplement with effect from 1 October 1975.

Day facilities for children A.1.7

From 1 April 1974 maximum limits were introduced for reasons of economy on the amount of expenditure on which the State subsidy to day nurseries, kindergartens and youth centres is calculated. On 1 April 1975 a reduction of 10% was made in the maximum limits which are also adjusted in accordance with price and wage trends.

In the period 1975 - December 1976 there were also special restrictions on the number of staff employed in day facilities.

PART IIImportant amendments to laws in the social and health field between 1 January 1976 and 1 January 1977.

There follows a description of major structural changes together with changes in rules which had serious repercussions on expenditure in the social and health field between 1 January 1976 to 1 January 1977.

Assistance law (Bistandsloven)

On the basis of a proposal in the second report of the Social Reform Committee on 19 June 1974 the Danish Parliament approved Law No 333 on social assistance.

The Law which came into effect on 1 April 1976 replaced the Law on public welfare, the Law on the welfare of children and young people, the Law on assistance to unmarried mothers, the Law on care of invalidity pensioners and old-age pensioners and the Law on home-helps. It is a characteristic of this area of legislation that in contrast to legislation on social pensions, social insurance, daily benefits and child supplements it is concerned with payments which in each individual case are fixed according to an estimate of the needs of the applicant and his family.

The amendments to legislation under the Assistance Law may be summarized under the following headings :

- simplification of administrative procedures.
- extension of the kinds of assistance which can be granted to individuals
- decentralization of the responsibility for organization and operation of social institutions.
- changes in the financing of expenditure.

The simplification of administrative procedures was achieved by enabling applications for all forms of social assistance to be made in one place, i.e. to the Social Committee in the Commune of residence which is responsible for granting the necessary assistance.

Extension of individual forms of assistance

The forms of assistance covered by the Assistance Law are counselling, economic or practical assistance, assistance facilities, support in developing or re-acquiring vocational skills, medical care, special treatment or educational support.

The legislation which the Assistance Law replaces was geared to certain groups of persons, for example re-habilitees, children and young people, one parent families and the chronically sick and the extent of aid depended on which group was concerned.

The Assistance Law abolishes the category system. What assistance can be granted depends on the individual's needs and not whether he is a re-habilitee, a single person with dependents, is doing military service or is handicapped.

Accordingly there has been a reorganization of cash aid so that it is not the cause of the need for aid which determines the amount provided but merely the proof of economic need.

In cases of acute difficulty it should be possible to intervene with economic help to prevent existing living standards from falling appreciably.

The Assistance Law also includes arrangements for assistance towards maintenance in situations where this assistance is not merely of a temporary nature. Such assistance will mainly be given in situations where the person in question requires permanent financed assistance but does not or does not yet fulfil the conditions for receiving fixed grants under the social pension legislation.

Apart from these arrangements there is also a series of provisions relating to financial assistance granted for certain specific purposes.

Decentralization of the responsibility for organization and operation of institutions

With the entry into force of the Assistance Law the responsibility for organizing and operating social institutions is decentralized and transferred to the communes or the county authorities depending on the extent of the requirement for the various types of institutions and only very special institutions are run by the State. This mainly affects welfare facilities for children and young people since the planned decentralization of facilities for the care of handicapped persons has not yet been carried out.

Change in financing

The Assistance Law provides for a more uniform financing of social expenditure. Expenditure for all types of assistance is borne by the communes with 50% refunded by the State (apart from re-establishment centres etc. where 75% of expenditure is refunded and administrative costs which are borne in full by the communes). Apart from the refund the communes receive subsidies according to objective criteria concerning requirements so that the existing balance between expenditure by the State and the commune in this field is retained.

50% of expenditure on the running of county authority institutions are, however, paid by the county authorities and 50% by the communes and the State continues to finance expenditure on institutions for the care of handicapped persons.

Sickness insurance and the health service A.1.1.

Following amendment of the rules on the payment by the communes of daily sickness and maternity benefits provision is now made for the payment of daily benefits in the case of adoption.

Wage earners who fulfil the general conditions for receiving daily maternity benefits are entitled when adopting a child to daily benefit for six weeks from the reception of the child if the adoption authorities require absence from work in connection with reception.

Self-employed persons are entitled to daily benefit for four weeks in connection with the child's reception.

The possibility has also been introduced of dividing the period of payment of maternity daily benefits (fourteen weeks) in cases where for medical reasons the child can only be discharged from hospital later while the mother has recommenced work in the meantime. There has also been a relaxation of the conditions for receiving daily maternity benefits so that it is sufficient to report to the Employment Office in the last four weeks before the period of absence to fulfil the conditions for receiving benefits. There is, however, one proviso that notification is directly linked to cessation of work. Hitherto, only members of an unemployment insurance fund could receive daily benefits if the woman was not employed until immediately before the period of absence.

From 1 April 1976 the possibility is introduced for small employers, that is employers with up to 8 to 10 employees and an annual wage bill not exceeding a certain fixed limit to join the insurance scheme with immediate effect. A contribution is payable to the insurance scheme which is at present fixed at $2\frac{1}{2}\%$ of the total wage bill for 1976. In the insurance year from 1 July 1976 to 30 June 1977 the limit is a total wages bill of Dkr 662 000 for 1975. At present there are about 7 000 employers in the scheme.

In March 1977 a proposal was put forward for a law amending certain aspects of the Law on daily benefits. It was proposed:

1. that small employers should be exempted from the daily benefit obligation in such a way that they are not required to pay daily benefits to new employees who become ill within the first three weeks after being employed,
2. that the Dkr 662 000 limit on the wage bill for small employers be doubled so that firms with about 15 to 20 employees are able to join the insurance scheme for small employers and free themselves from the obligation of paying daily benefits ;
3. that the age limit of fifty years for acceptance as members of the voluntary daily benefits scheme for self-employed persons and housewives be abolished as it has been shown that those in the age group over fifty do not have more days off than those in lower age groups;
4. that contributions to the voluntary daily benefit insurance scheme be reduced and at the same time the right to deduct contributions from income tax be abolished;
5. that the maximum daily benefit be adjusted every six months so that the adjustments in the amount of sickness daily benefits and unemployment daily benefits follow the same rules.

The amendment to the Law was approved, see Law No 262 of 8 June 1977, and comes into effect on 1 July 1977.

Old age pension, invalidity pension and widow's pension etc. A.1.2 and A.1.3

From 1 April 1967 the rules on payment of social pensions have been amended mainly for administrative reasons.

Accordingly, old age, invalidity and widows pensions are paid from the first day of the month following application or from the first day of the month after the applicant fulfils the age conditions laid down in the Law.

From 1 April 1976 rules were also introduced to the effect that pensions to pensioners who are in normal hospitals, are paid at a lower rate corresponding to the rate paid to pensioners in old peoples' homes from the end of the month following the month in which the decision on admission to an old people's home was taken. This amendment was part of the economy measures, but was also intended to place these pensioners on the same footing as pensioners in old peoples' homes.

In April 1977 a law was adopted according to which these pensioners in addition to an amount corresponding to the amount paid to pensioners in old peoples' homes, should, until they are admitted to an old peoples' home, receive an amount to cover the cost of rent and other fixed expenditure essential for the maintenance of the home, but however, that this should not exceed an amount corresponding to the pension which the person in question would have received if it had not been reduced because he was admitted to an old peoples' home.

The Law has effect from 1 March 1977.

Finally, an amendment was made to the Law on old age pensions according to which early old age pension can be granted from the age of 55 in special social or occupational circumstances. Previously the age limit for early old age pensions was 60 years.

The amendment has effect from 1 July 1977.

Laws No 280, 281 and 283 of 26 June 1975 with effect from 1 October 1976 doubled the amount of income which a pensioner can earn before his supplement pension is subject to a means test.

The law of 28 April 1976 increased from 1 January 1977 the pension for married pensioners and for pensioners receiving supplements for their wives.

This was because married couples who are pensioners have been taxed in recent years on pension increases, in contrast to single pensioners, so that the net pension for married couples has been reduced vis-à-vis the net pension for single persons.

Home help and other welfare work A.1.2

With effect from 1 April 1976 there was a considerable increase in the rates for paying home helps.

Rent rebates A.1.2

The rules were changed extending eligibility for rent rebates to include pensioners living in houses owned by housing associations.

Labour market A.1.4

As a result of approval of the Working Environment Law of December 1975 which came into force on 1 July 1977 there was a certain increase in activity in this field. For example, a factory health service is to be established.

Unemployment A.1.5

The Law of 10 June 1976 relaxed the rules concerning unemployed persons' rights to unemployment benefits.

The 180-day rule which also constituted a limitation on the amended right to daily benefits was abolished.

General and extended assistance D.1 and D.8

The Law of 28 April 1976 amending various tax laws provided that social benefits based on need should no longer be subject to tax from 1 January 1976; benefits were reduced to compensate for the reduction in tax.

Adjustment of pensions A.1.2 and A.1.3

In line with wage increases in the private sector as a result of the six-monthly collective wage agreements, certain increases were made in old age, invalidity and widows' pensions. The pension increases are based on wage and salary increases but there are not set rules on how the increases should be calculated and so each time a political decision must be taken

In the forward estimates of pensions up to 1980 the adjustment is expressed as the difference between the average percentage rise in wages and the average percentage rise in prices as these were given by the Commission
i.e. 7.5% per annum - 5.1% per annum = 2.4% per annum.

Child subsidy A.1.7

In a Law dated 25 August 1976 the Law on child subsidies and other family benefits was amended so that the general, increased and special child supplement is fixed according to the level of the parents' or guardians' income.

The amendment to the Law has effect from 1 April 1977.

Method of making forward estimates of social expenditure for 1975 to 1980

The procedure for calculating forward estimates of social expenditure until 1980 can be summarised as follows :

Basis:

Figures for 1975/76.

Calculation of increase up to 1980

on the basis of increased utilisation,
amendments to legislation etc

(in fixed prices) :

- (1) Information from Finance Law 1977/78 and budget estimate for 1978/79, 1979/80 and 1980/81.
- (2) Communes development plans 1977-82
- (3) Estimates of unemployment provided by the Commission

Calculation of increases up to 1980

on the basis of price and wage

increases :

The percentage increases provided by the Commission.

The basis was the expenditure figures for 1975/76 which the Danish Statistical Office calculated for use in the European Social Accounts. The budget estimate figures in the draft finance law were used to determine the expected real increase (in %) in the various fields while the development plans were used both to provide possible additional information and to throw light on developments in certain fields where the State does not participate directly in financing and for which therefore there is no budget estimate.

In some fields no official or semi-official estimates are available (for example, the hospital service). In this case special estimates have been drawn up for use in the European Social Budget but they are, of course, very uncertain.

As regards the headings where the level of unemployment is important the Commission assumption of 2.5% in 1980 is used instead of the national estimates. One reason for the importance of unemployment levels is their relevance with regard to expenditure on daily sickness benefits and daily unemployment benefits and expenditure on cash benefits under the Assistance Law.

The percentage increases in prices and wages given by the Commission have been used.

The individual expenditure headings in 1980 are calculated below as the 1975/76 expenditure plus 3% : 1% for increased utilization and an increased number of recipients, 1% for the effect of amendments to laws and finally 1% for increases in prices and wages. Reference may also be made to ^Ethe example at the conclusion of this part of the pages.

It should be strongly emphasized that the estimates for expenditure in 1980 resulting from calculations outside the assumptions referred to above do not necessarily accord with the official national estimates.

The draft finance law and the budget estimate are expressed in fixed prices. Normally the wages for April of the current financial year are used in estimating the cost of wage, but without any possible subsequent adjustments. Accordingly, the prices for April of the current financial year are used in estimating other expenditure.

Allowances fixed by law (in particular, expenditure on pensions, child supplements etc) and other expenditure which does not come under the budget are estimated as realistically as possible on the basis of current legislation or guidelines. In the case of statutory allowances for single persons an estimate is made of the movement in the number of persons receiving subsidies while statutory repayments are estimated by assessing the development in the amount of expenditure eligible for refund.

In the case of other expenditure the estimates will be made within fixed budget limits so that Ministries must draw up an appropriate list of priorities for the allocation of expenditure within these limits. Expenditure resulting from new activities must be kept within the budget limits.

Expenditure resulting from new legislation and Finance Committee Acts are expected to be included within budget limits unless in individual cases, where the proposals are put forward by the Government, approval is given for the expenditure to be added as a supplement to the budget.

The commune development plans are examined, analyzed and summarized by the social authorities in their annual report. The development plans indicate the development in the social and health fields which the communes are planning to undertake in the coming five-year period. The plans are revised once a year and hence take the form of five-year continuous development plans.

It should be noted that there is no question of either the figures in the budget estimate or in the development plans being binding and that the estimates /forecasts cannot be regarded as final decision by the political authorities.

Both the expenditure estimates in the draft Finance Law and the figures in the development plans can be said to express the expected planned trend of activity in fixed prices/utilised resources. Expenditure in the second European Social Budget is, however, given in current prices and it is therefore necessary to make a forward estimate of price and wage developments in 1975-1980. The following assumptions are used for this purpose :

Average price and wage increases 1975-1980 provided by the Commission:

Price of GDP	<u>1980</u> 1975	% p.a.	=	5.5%
Price of private consumption	<u>1980</u> 1975	% p.a.	=	5.1%
Per capital wage	<u>1980</u> 1975	% p.a.	=	7.5%

For headings which cover both wages and goods (for example expenditure on old-people's homes) a rough aggregation of the Commission figures for percentage price and wage increases is used.

There follows an example of the procedure for making forward estimates of expenditure in a main area. For example the main area A.L.2 "old age, death, survivors" is divided into a series of separate headings for each of which expenditure in 1980/81 is calculated on the basis of an estimate of changes in the following :

1. number of recipients, increase in utilization
2. prices and wages
3. effect of legislative amendments etc.

Accordingly, the percentage increases for the various headings are weighted in relation to the heading's share of total expenditure in 1975/76 so that the final result of the calculations is the total percentage increases for the field of "old age etc."

PART VIMain problems in assessing the information in the
European Social BudgetGeneral

The Social Budget gives only an incomplete picture of social expenditure and the expected development of this expenditure and great care should be used in assessing the amount of expenditure in individual countries or in making comparisons between countries.

The picture is incomplete since the Social Budget only covers some of the social policy fields which give rise to expenditure. For example, only current expenditure is taken into account and capital expenditure is excluded so that for example schemes involving tax reductions are not included although such schemes are used as an alternative to social expenditure in most countries.

The basis used for breaking down social expenditure into the individual types of expenditure may also vary from country to country. This particularly concerns the heading administration where it is often difficult to decide whether a certain item of expenditure should be regarded as a payment or as administration and where the decision probably varies from one country to another.

In addition, there is the more important point that it is only possible to obtain a real impression of social conditions in the individual countries by a more detailed examination of general conditions in the countries, for example, working conditions, family structures, income distribution, etc. and the various ways in which social benefit schemes adjust to this. One illustration of this is that a country with a high level of unemployment will have a tendency towards high expenditure in

unemployment benefits and hence a high level of social expenditure -- without this meaning that social conditions in this country are better than for example, in a country with less unemployment and a lower level of social expenditure.

Finally, by the very nature of the subject there is considerable uncertainty regarding estimates of social expenditure.

Especially regarding Denmark

The guidelines for drawing-up the European Social Budget include the fact that capital expenditure should not be counted. Accordingly, the Danish figures have in general been calculated excluding capital expenditure (for example hospital expenditure does not include expenditure on interest or depreciation of buildings). In the case of some headings it is, however, impossible to separate the expenditure on interest and depreciation and the Danish figures therefore include interest and depreciation for these headings (for example "old people's homes" and "day facilities for children").

In Denmark as in most other countries there are special tax arrangements which may be considered a supplement to social benefits.

As a rule pensioners are taxed in the same way as other taxpayers and pensions are subject to income tax.

There are, however, certain special rules :

1. The personal allowance for single pensioners is nearly twice the usual personal allowance which means that single pensioners without any income other than their pensions only pay a very small amount of income tax.
2. Reduction in tax income for persons who are over 67 years.

3. Contributions to the Social Pension Fund (2% of taxable income minus personal allowance) is not paid by persons aged 67 and over.

Pensions and most other benefits replacing income are subject to tax, this applies to daily sickness benefits and daily unemployment benefits. Social benefits in cases of need have, however, been tax free since 1 January 1976. (When the exemption from tax was provided for the benefits were reduced so that the net payment after tax remained more or less unchanged. In the European Social Budget the change is shown as a reduction in social benefits. The effect is calculated as a good Dkr 200 mill.)

Other social benefits are generally tax free. This applies both to benefits in kind and benefits in cash (for example, rent rebates and child supplements).

Certain areas of expenditure lie on the border between the social field and adjacent fields (vocational training and special forms of rent subsidies) and cannot be included in the figures for the European Social Budget before the question of definitions and the method of calculation has been dealt with in the Working Group on the Social Budget. The scope in defining these expenditure headings is considerable and it is therefore difficult even to arrive at provisional figures concerning the order of magnitude.

Description of the most important factors underlying the calculation of the percentage used in the projections in the Second European Social Budget

Projections are made for all items using three percentage increases:

- I. Percentage increase relating to number of recipients and degree of use.
- II. Percentage increase relating to price and wages.
- III. Percentage increase relating to expenditure resulting from new legislation.

Percentage increase "II" represents an assumption and will therefore not be further explained below. As regards pensions, only the price increases are included under percentage increase II. Adjustments relating to the increase in real wages come under percentage increase III, see page 14, above.

Concerning 1.1. Sickness

Percentage increase I which amounts to 8% is due primarily to

- a) the increase in expenditure on sickness insurance as the largest group of users of medicine and doctors, old people over 67 years, will, according to population estimates, increase by about 9% over the period.
- b) the increase in hospital expenditure which amounts to about half of total expenditure under this "sickness" heading. Activity is expected to increase by about 5% over the period. Here, too, the increase is due primarily to the expected increase in the number of persons in the age groups (older people) who have been found to make most use of hospital facilities.

- c) the increase in expenditure on daily sickness benefits. According to the executive body of the insurance fund this can be expected to increase by 10-15% over the period merely because of population trends and an increase in the number of people working.

Concerning A.1.2, Old age, death, survivors

Percentage increase "I" of 14% is due:

- a) to an expected 99% increase over the period in the number of recipients of old age pensions (which accounts for over half of total expenditure under this heading). The increase is due to increases in the number of old people aged over 67.
- b) to an increase of about 28% in the number of places in old peoples' homes and as a result of changes in the composition of staff and standardization of these homes.
- c) planned extension of the home help system by about 22%.

Percentage increase "III" of 13% is due:

to an 18% cost of living adjustment to old age pensions and the effect of the supplementary pension scheme which is expected to come into force in 1979.

Concerning A.1.3, Invalidity etc.

Percentage increase "I" is a result of:

- a) the fact that the care of the mentally handicapped is expected to reduce by 12% over the period. This is due to a reduction in the number of pupils and in the number of employees at residential institutions,
- b) increasing expenditure on invalidity pensions. An 8% increase is expected in the number of pensions granted. (Expenditure on invalidity pensions accounts for two-thirds of the total expenditure under this heading).

Percentage increase "III" of 8% is due primarily to an expected cost of living adjustment of about 13% in the invalidity pension while expenditure on the remainder of the items is not expected to be affected by changes in legislation.

Concerning A.1.4. Employment

Percentage increase "III" of 1% due to expected increased expenditure of about 10% on factory inspections resulting from implementation of the Working Environment Law. (Arbejdsmiljøven).

Concerning A.1.5. Unemployment

Percentage increase "I" of - 53% includes an expected reduction of 57% in expenditure by the unemployment insurance funds. This is based on the assumption that unemployment in 1980/81 will amount to 2.5% of the labour force = about 45 000 full-time insured unemployed persons.

Concerning A.1.6. Maternity

Percentage increase "I" of 5% is due to an expected increase of 25% in the number of health visitors.

On A.1.7. Other family benefits

Percentage increase "I" of 7% covers:

- a) an expected 18% increase in expenditure in the period on day nurseries and day care due to a scheduled increase in the number of places.
- b) an expected fall of about 2% in the number of children (0-15 years) entitled to receive child subsidies (including youth grants) over the period according to population estimates,
- c) an expected rise of about 27% in the number of children who receive child allowances in advance,
- d) the fact that payments made by the "Lønmodtagernes Garantifond" (Wage earners' Guarantee Fund) can be expected to fall by 27% on the basis of assumptions relating to the employment level in 1980-81 and consequently improved economy i.e. conditions.

Percentage increase "III" of -2% corresponds to the calculated reduction in expenditure resulting from the tying of the child $\frac{1}{2}$ subsidy to the parents' income on 1 April 1977.

Concerning C.8. Miscellaneous

Percentage increase "I" of 14% is due to an expected increase in the number of awards for public service and compensation for victims of the German occupation.

Concerning A.1. Central Administration

The stated percentage increase I of 1% takes account of conflicting trends in the various subheadings.

- a) Thus the number of social service staff is expected to be reduced by about 37% and the appeal authority/board will have their staff reduced by about 29%.

- b) On the other hand there will probably be an increase in social administration staff in the communes of about 4% which is relatively high since the commune social administration expenditure amounts to 75% of the total administration expenditure under this heading.

Concerning A.4.2, Old age etc.

Percentage increase "I" of 31% is primarily a result of:

- a) an assumed increase of about 90% in payments by the pension funds
The assumption is based on previous experience of trends in payments
(The calculations are based on rough estimates):
- b) An expected real increase of about 16% civil servants' pensions
(which amounts to about half total pension expenditure) and of 11%
in State supplementary grants. The percentage increases are based
on FFL (Welfare legislation Projections) 1978 - 79.
- c) An assumed increase of 16% in pensions for local government officials.

Concerning A.5.1, Sickness

Only the expenditure relating to voluntary daily sickness benefit insurance is expected to be brought into line with price and wage trends.

Concerning D.1, Sickness.

Percentage increase "I" of 1% is due to an expected increase of 18% in places in institutions for alcoholics.

Percentage increase "III" of -14% is the cumulative result of a reduction in expenditure on increased help for the chronically

sick as a result of the abolition of tax on social benefits and increased expenditure as a result of the cost of living adjustment of aid.

Concerning D.2, Old age etc.

Percentage increase "I" of 5% is due primarily to an expected increase of 9% in the number of recipients of advances on widows' pensions.

Percentage increase "III" of 7% is a result of an expected 13% cost of living increases in the advance payments of widows' pensions.

Concerning D.2, Invalidity

Percentage increase "I" of 8% is the result of an expected 8% rise in the number of advances on invalidity pensions, while

Percentage increase "III" of 13% reflects a 13% cost of living increase under this heading

Concerning D.8, Miscellaneous

Percentage increase "I" of -23% is due primarily to an expected drop of about 27% in the number of recipients of general aid. The assumption depends on a sharp fall in the number of unemployed.

Percentage increase "III" of -4% is due to the cumulative effect of various legislative amendments which have led to a reduction of -5% in expenditure on general assistance.

(Expenditure on general assistance accounts for more than 90% of the total expenditure under this heading).

Concerning central administration

Only adjustments in line with price, wage trends.

Afsnit V

Økonomiske og demografiske forudsætninger.

1. Økonomiske forudsætninger.

Gennemsnitlig årlig stigning i

a) Forbrugerpriserne:

1970 - 1975 9,3% p.a. (Statistisk 10-års oversigt,
1976)

1975 - 1980 5,1% p.a. (Den af kommissionen opgivne
forudsætning)

b) Lønindkomster:

1970 - 1975 ca.16% p.a. (Statistisk 10-års oversigt,
1976)

(omf. samtlige arbejdere i
industri, håndværk m.v.)

1975 - 1980 7,5% p.a. (Den af kommissionen opgivne
forudsætning)

c) Arbejdsløsheden i % af arbejdsstyrken

1975 6,0%

1980 2,5% (Den af kommissionen opgivne
forudsætning)

2. Demografiske forudsætninger.

a) Samlede befolkning - antal personer:

1970	4.937,579
1975	5.054,410
1980	5.128,561

b) Befolkningen fordelt efter alder:

	1) 1970	%	2) 1975	%	3) 1980	%
0-19 år	1.518,121	30,7	1.516,002	30,0	1.493,350	29,1
20-59 år	2.543,840	51,5	2.596,628	51,4	2.650,394	51,7
60-64 år	265,377	5,4	271,262	5,4	256,266	5,0
65 +	610,241	12,4	670,518	13,2	728,551	14,2
Hele be- folkn.	4.937,579	100	5.054,410	100	5.128,561	100

1) S.Å. 1976 tab.12 2) S.Å. 1976 tab.24 3) SE.A.1976,40

c) Arbejdsstyrken ¹⁾ - antal personer:

	1970	1975	1980 (skønnet)
incl.selv- st. medh. hustru.	2.389,800	2.485,627	2.524,096
excl.selv- st. medh. hustru.	1.918,200 (80,2%)	2.052,743 (82,6%)	2.095,000 (83,0%)

1) S.Å. 1976 tab.22 + S.Å. 1971 tab.24

3. Nettonationalindkomst og bruttonationalprodukt.

a) Net national income at market prices:

1970 106.436 mio. kr.

1975 181.486 mio. kr.

1980^{x)} 294.915 mio. kr.

Kilde: Danmarks Statistik.

b) Gross domestic product at market prices.

1970 116.801 mio. kr.

1975 203.781 mio. kr.

1980^{x)} 331.144 mio. kr.

Kilde: Statistiske efterretninger 1977 A 37 tab. 16.

x) 1980 tallene er fremskrevet fra 1975 regnskabstallene ud fra de af Kommissionen givne forudsætninger vedrørende væksten i bruttonationalproduktet:

Realstigning 4,5 pct. p.a.

Frisstigning 5,5 pct. p.a.

Sociale udgifter 1970 (1970/71) Danmark ydelser og andre udgifter mio kr.

Typer af ydelsessystemer og deres anvendelse	Kontant-ydelser		Natural-ydelser		Totale ydelser	Administration og andre levende udgifter	Totale udgifter
	Periodiske	Engangs	Refusion af varer og servicesydelser	Direkte ydelser af varer & service til husholdningerne			
	1	2	3	4	5	6	7
A.1. General-systemer							
1. Sygdom	1 183,0	-	(.)	5 414,5	6 597,5	145,9	6 743,4
2. Alderdom, dødsfald, efterladte	5 583,7	41,2	178,4	1 483,7	7 286,7	9,6	7 296,3
3. Invaliditet	1 955,1	-	-	1 014,9	2 970,0	25,9	2 995,9
4. Arbejdsydelser	308,2	(.)	-	24,9	333,1	8,5	341,6
5. Arbejdslethed	553,7	-	1,0	72,8	627,5	49,0	676,5
6. Moderskab	118,7	58,7	-	76,6	254,0	-	254,0
7. Andre familiedydelser	1 776,3	-	230,7	1 140,2	3 147,2	12,5	3 159,7
Administration	-	-	-	-	-	273,4	273,4
A.1. I alt	11 478,7	99,9	410,1	9 227,3	21 216,0	524,8	21 740,8
A.4. Suppl. systemer							
2. Alderdom, dødsfald, efterladte	988,1	-	-	-	988,1	62,1	1 050,2
A.5. Frivillige ordninger	(.)	-	-	-	(.)	-	(.)
A-systemer i alt (A1+A4+A5)	12 166,8	99,9	410,1	9 227,3	22 204,1	586,9	22 791,0
C. Politiske handlinger etc.							
8. Diverse	(.)	46,4	-	-	46,4	-	46,4
D. Andre sociale systemer							
1. Sygdom	39,4	-	-	-	39,4	-	39,4
2. Alderdom, dødsfald, efterladte	1,2	-	-	-	1,2	-	1,2
3. Invaliditet	2,1	0,1	-	-	2,2	-	2,2
8. Diverse	223,6	9,3	-	27,1	260,0	-	260,0
Central administration	-	-	-	-	-	2,4	2,4
D. I alt	266,3	9,4	-	27,1	302,8	2,4	305,2
Alle typer (A+C+D)	12 733,1	155,7	410,1	9 254,4	22 553,3	589,3	23 142,6
Af hvilke:							
1. Sygdom	1 222,4	-	-	5 414,5	6 636,9	145,9	6 782,8
2. Alderdom, dødsfald, efterladte	6 573,0	41,2	178,4	1 483,4	8 276,0	71,7	8 347,7
3. Invaliditet	1 957,2	0,1	-	1 014,9	2 972,2	25,9	2 998,1
4. Arbejdsulykker m.v.	308,2	(.)	-	24,9	333,1	8,5	341,6
5. Arbejdslethed	553,7	-	1,0	72,8	627,5	49,0	676,5
6. Moderskab	118,7	58,7	-	76,6	254,0	-	254,0
7. Andre familiedydelser	1 776,3	-	230,7	1 140,2	3 147,2	12,5	3 159,7
8. Diverse	223,6	55,7	-	27,1	306,4	-	306,4
Central administration	-	-	-	-	-	275,8	275,8

Sociale udgifter 1970 (1970/71)

Danmark

Indtægter mio kr.

Systemtype & funktion	Private virksomheder		Offentlige			Husholdningerne			Indtægter af fast ejendom	Totale indtægt excl. overførsler	Overførsler	Totale indtægt	Balansen
	Bidrag fra arbejdsgivere	Direkte ydelser fra arb.	Bidrag fra arbejdsgiveren	Direkte ydelser fra arb. giveren	Skatter & off. subsidier	Lønmodtagere	Selvstændige og andre	Pensionister					
	1	2	3	4	5	6	7	8	9	10	11	12	13
A.1. Generel-systemer													
1. Sygdom	151,3	334,0	(.)	166,0	4 873,9		1 185,0		33,2	6 743,4	-	6 743,4	-
2. Alderdom, dødsfald, efterladte	-	-	-	-	7 255,5		40,8		-	7 296,3	-	7 296,3	-
3. Invaliditet	25,3	-	-	-	2 970,6		-		-	2 995,9	-	2 995,9	-
4. Arbejdsydelser	294,4	-	-	12,9	34,3		-		-	341,6	-	341,6	-
5. Arbejdsløshed	70,9	-	-	-	456,1		90,1		20,0	637,4	-	637,4	+ 39,1
6. Moderskab	-	-	-	-	254,0		-		-	254,0	-	254,0	-
7. Andre familieydelser	-	-	-	-	3 086,1		73,6		-	3 159,7	-	3 159,7	-
Administration	-	-	-	-	273,4		-		-	273,4	-	273,4	-
A.1. I alt	541,9	334,0	(.)	178,9	19 203,9		1 389,8		53,2	21 701,7	-	21 701,7	+ 39,1
A.4. Suppl. systemer													
2. Alderdom, dødsfald, efterladte	653,5	-	(.)	761,8	-		280,8		632,4	2 328,5	-	2 328,5	+ 1 278,3
A.5. Frivillige ordninger													
A-systemer i alt (A1+A4+A5)	1 195,4	334,0	-	940,7	19 203,9		1 670,6		685,6	24 030,2	-	24 030,2	+ 1 239,2
C. Politiske hændelser etc													
8. Diverse	-	-	-	-	46,4		-		-	46,4	-	46,4	-
D. Andre sociale systemer													
1. Sygdom	-	-	-	-	39,4		-		-	39,4	-	39,4	-
2. Alderdom, dødsfald, efterladte	-	-	-	-	1,2		-		-	1,2	-	1,2	-
3. Invaliditet	-	-	-	-	2,2		-		-	2,2	-	2,2	-
8. Diverse	-	-	-	-	260,0		-		-	260,0	-	260,0	-
Central administration	-	-	-	-	2,4		-		-	2,4	-	2,4	-
D. I alt	-	-	-	-	305,2		-		-	305,2	-	305,2	-
Alle typer (A+C+D)	1 195,4	334,0	-	940,7	19 555,5		1 670,6		685,6	24 381,8	-	24 381,8	+ 1 239,2
Af hvilke:													
1. Sygdom	151,3	334,0	-	166,0	4 913,3		1 185,0		33,2	6 782,8	-	6 782,8	-
2. Alderdom, dødsfald, efterladte	653,5	-	-	761,8	7 256,7		321,6		632,4	9 626,0	-	9 626,0	+ 1 278,3
3. Invaliditet	25,3	-	-	-	2 972,8		-		-	2 998,1	-	2 998,1	-
4. Arbejdsulykker, m.v.	294,4	-	-	12,9	34,3		-		-	341,6	-	341,6	-
5. Arbejdsløshed	70,9	-	-	-	456,1		90,4		20,0	637,4	-	637,4	+ 39,1
6. Moderskab	-	-	-	-	254,0		-		-	254,0	-	254,0	-
7. Andre familieydelser	-	-	-	-	3 086,1		73,6		-	3 159,7	-	3 159,7	-
8. Diverse	-	-	-	-	306,4		-		-	306,4	-	306,4	-
Central administration	-	-	-	-	275,8		-		-	275,8	-	275,8	-

Sociale udgifter 1975 (1975/76) Danmark ydelser og andre udgifter mio kr.

	Kontant-ydelser		Natural-ydelser		Totale ydelser	Administration og andre løbende udgifter	Totale udgifter
	Periodiske	Engangs	Refusion af varer og serviceydelser	Direkte ydelser af varer & service til husholdningerne			
	1	2	3	4	5	6	7
A.1. Generel-systemer							
1. Sygdom	3 874,0	-	-	12 110,8	16 004,8	-	16 004,8
2. Alderdom, dødsfald, efterladte	10 202,4	70,0	350,5	5 041,5	15 664,4	6,0	15 670,4
3. Invaliditet	4 238,9	-	-	2 114,4	6 356,3	24,0	6 380,3
4. Arbejdsydelser	398,6	(.)	-	54,5	453,1	25,0	478,1
5. Arbejdsledshed	5 368,1	11,3	5,6	124,1	5 509,1	88,4	5 597,5
6. Moderskab	472,0	19,2	-	207,6	698,8	-	698,8
7. Andre familiejdelser	2 733,9	46,5	270,5	3 806,9	6 857,8	6,4	6 864,2
Administration	-	-	-	-	-	856,8	856,8
A.1. I alt	27 307,9	147,0	626,6	23 462,8	51 544,3	1 006,6	52 550,9
A.4. Suppl. systemer							
2. Alderdom, dødsfald, efterladte	2 267,9	-	-	-	2 267,9	184,6	2 452,5
A.5. Frivillige ordninger							
1. Sygdom	27,0	-	-	-	27,0	-	27,0
6. Moderskab	(.)	-	-	-	(.)	-	(.)
A.5. I alt	27,0	-	-	-	27,0	-	27,0
A-systemer i alt (A1+A4+A5)	29 602,8	147,0	626,6	23 462,8	53 839,2	1 191,2	55 030,4
C. Politiske handlinger etc.							
8. Diverse	11,8	133,0	-	-	144,8	-	144,8
D. Andre sociale systemer							
1. Sygdom	75,0	-	-	3,0	78,0	-	78,0
2. Alderdom, dødsfald, efterladte	2,0	-	-	-	2,0	-	2,0
3. Invaliditet	7,0	-	-	-	7,0	-	7,0
8. Diverse	874,0	11,0	-	75,1	960,1	-	960,1
Central administration	-	-	-	-	-	12,0	12,0
D. I alt	958,0	11,0	-	78,1	1 047,1	12,0	1 059,1
Alle typer (A+C+D)	30 572,6	291,0	626,6	23 540,9	55 031,1	1 203,2	56 234,3
Af hvilke:							
1. Sygdom	3 996,0	-	-	12 113,8	16 109,8	-	16 109,8
2. Alderdom, dødsfald, efterladte	12 472,3	70,0	350,5	5 041,5	17 934,3	190,6	18 124,9
3. Invaliditet	4 245,9	-	-	2 117,4	6 363,3	24,0	6 387,3
4. Arbejdsulykker m.v.	398,6	(.)	-	54,5	453,1	25,0	478,1
5. Arbejdsledshed	5 368,1	11,3	5,6	124,1	5 509,1	88,4	5 597,5
6. Moderskab	472,0	19,2	-	207,6	698,8	-	698,8
7. Andre familiejdelser	2 733,9	46,5	270,5	3 806,9	6 857,8	6,4	6 864,2
8. Diverse	885,8	144,0	-	75,1	1 104,9	-	1 104,9
Central administration	-	-	-	-	-	868,8	868,8

Soziale udgifter 1975 (1975/76) Danmark Indtægter mio kr.

	Private virksomheder		Offentlige			Husholdningerne			Indtægter af fast ejendom	Totale indtægt excl. overførsler	Overførsler	Totale indtægt	Balancer
	Bidrag fra arbejdsgivere	Direkte ydelser fra arb.	Bidrag fra arbejdsgiveren	Direkte ydelser fra arbejdsgiveren	Skatter & off. subsidier	Lønmodtagere	Selvstændige	Pensionister og andre					
	1	2	3	4	5	6	7	8	9	10	11	12	13
Systemtype & funktion													
A.1. Generel-systemer													
1. Sygdom	44,5	1 533,0	-	657,0	13 770,3	-	-	-	-	16 004,8	-	16 004,8	-
2. Alderdom, dødsfald, efterladte	-	-	-	-	15 610,4	60,0	-	-	-	15 670,4	-	15 670,4	-
3. Invaliditet	-	-	-	-	6 580,3	-	-	-	-	6 380,3	-	6 380,3	-
4. Arbejdsydelse	402,0	-	-	13,6	62,5	-	-	-	-	478,1	-	478,1	-
5. Arbejdsledelse	100,1	-	-	-	5 203,9	350,2	-	-	17,9	5 672,1	-	5 672,1	+ 74,6
6. Moderskab	-	-	-	-	698,8	-	-	-	-	698,8	-	698,8	-
7. Andre familieydelse	56,7	-	-	-	6 215,3	596,0	-	-	9,4	6 877,4	-	6 877,4	+ 13,2
Administration	-	-	-	-	856,8	-	-	-	-	856,8	-	856,8	-
A.1. I alt	603,3	1 533,0	-	670,6	48 798,3	1 006,2	-	-	27,3	52 638,7	-	52 638,7	+ 87,8
A.4. Suppl. systemer													
2. Alderdom, dødsfald, efterladte	1 331,6	-	(.)	1 787,6	-	555,8	-	-	1 746,4	5 421,4	-	5 421,4	+ 2 968,9
A.5. Frivillige ordninger													
1. Sygdom	-	-	-	-	9,0	18,0	-	-	-	27,0	-	27,0	-
6. Moderskab	-	-	-	-	(.)	(.)	-	-	-	(.)	-	(.)	-
A.5. I alt	-	-	-	-	9,0	18,0	-	-	-	27,0	-	27,0	-
A-systemer i alt (A1+A4+A5)	1 934,9	1 533,0	(.)	2 458,2	48 807,3	1 580,0	-	-	1 773,7	58 087,1	-	58 087,1	+ 3 056,7
C. Politiske handelsret													
8. Diverse	-	-	-	-	144,8	-	-	-	-	144,8	-	144,8	-
D. Andre sociale systemer													
1. Sygdom	-	-	-	-	78,0	-	-	-	-	78,0	-	78,0	-
2. Alderdom, dødsfald, efterladte	-	-	-	-	2,0	-	-	-	-	2,0	-	2,0	-
3. Invaliditet	-	-	-	-	7,0	-	-	-	-	7,0	-	7,0	-
8. Diverse	-	-	-	-	960,1	-	-	-	-	960,1	-	960,1	-
Central administration	-	-	-	-	12,0	-	-	-	-	12,0	-	12,0	-
D. I alt	-	-	-	-	1 059,1	-	-	-	-	1 059,1	-	1 059,1	-
Alle typer (A+C+D)	1 934,9	1 533,0	(.)	2 458,2	50 011,2	1 580,0	-	-	1 773,7	59 291,0	-	59 291,0	+ 3 056,7
Af hvilke:													
1. Sygdom	44,5	1 533,0	-	657,0	13 857,3	18,0	-	-	-	16 109,8	-	16 109,8	-
2. Alderdom, dødsfald, efterladte	1 331,6	-	(.)	1 787,6	15 612,4	615,8	-	-	1 746,4	21 093,8	-	21 093,8	+ 2 968,9
3. Invaliditet	-	-	-	-	6 387,3	-	-	-	-	6 387,3	-	6 387,3	-
4. Arbejdsulykker, m.v.	402,0	-	-	13,6	62,5	-	-	-	-	478,1	-	478,1	-
5. Arbejdsledelse	100,1	-	-	-	5 203,9	350,2	-	-	17,9	5 672,1	-	5 672,1	+ 74,6
6. Moderskab	-	-	-	-	698,8	-	-	-	-	698,8	-	698,8	-
7. Andre familieydelse	56,7	-	-	-	6 215,3	596,0	-	-	9,4	6 877,4	-	6 877,4	+ 13,2
8. Diverse	-	-	-	-	1 104,9	-	-	-	-	1 104,9	-	1 104,9	-
Central administration	-	-	-	-	868,8	-	-	-	-	868,8	-	868,8	-

Sociale udgifter 1980 (1980/81) Danmark Indtægter mio kr.

Typer af ydelsessystemer og deres anvendelse.	Private virksomheder		Offentlige			Husholdningerne			Indtægter af fast ejendom	Totale indtægt exkl. overførsler	Overførsler	Totale indtægt	Balanc
	Bidrag fra arbejdsgivere	Direkte ydelser fra arb.	Bidrag fra arbejdsgiveren	Direkte ydelser fra arbejdsgiveren	Skatter & off. subsidier	Lønmodtagere	Selvstændige	Pensionister og andre					
	1	2	3	4	5	6	7	8	9	10	11	12	13
Systemtype & funktion													
A.1. Generel-systemer													
1. Sygdom	62	2 539	-	1 088	20 389	-	-	-	-	24 078	-	24 078	-
2. Alderdom, dødsfald, efterlødte	-	-	-	-	26 533	105	-	-	-	26 638	-	26 638	-
3. Invaliditet	-	-	-	-	9 569	-	-	-	-	9 569	-	9 569	-
4. Arbejdsydelse	514	-	-	17	95	-	-	-	-	626	-	626	-
5. Arbejdsløshed	184	-	-	-	3 325	214	-	-	13	3 736	-	3 736	-
6. Moderskab	-	-	-	-	1 050	-	-	-	-	1 050	-	1 050	-
7. Andre familiedydelser	53	-	-	-	8 255	987	-	-	3	9 298	-	9 298	-
Administration	-	-	-	-	1 308	-	-	-	-	1 308	-	1 308	-
A.1. I alt	813	2 539	-	1 105	70 524	1 306	-	-	16	76 303	-	76 303	-
A.4. Suppl. systemer													
2. Alderdom, dødsfald, efterlødte	1 962	-	(.)	2 988	-	799	-	-	3 861	9 610	-	9 610	5 479
A.5. Frivillige ordninger													
1. Sygdom	-	-	-	-	13	26	-	-	-	39	-	39	-
6. Moderskab	-	-	-	-	(.)	(.)	-	-	-	(.)	-	(.)	-
A.5. I alt	-	-	-	-	13	26	-	-	-	39	-	39	-
A-systemer i alt (A1+A4+A5)	2 775	2 539	-	4 093	70 537	2 131	-	-	3 877	85 952	-	85 952	5 479
C. Politiske handlinger etc.													
8. Diverse	-	-	-	-	211	-	-	-	-	211	-	211	-
D. Andre sociale systemer													
1. Sygdom	-	-	-	-	99	-	-	-	-	99	-	99	-
2. Alderdom, dødsfald, efterlødte	-	-	-	-	3	-	-	-	-	3	-	3	-
3. Invaliditet	-	-	-	-	11	-	-	-	-	11	-	11	-
8. Diverse	-	-	-	-	913	-	-	-	-	913	-	913	-
Central administration	-	-	-	-	17	-	-	-	-	17	-	17	-
D. I alt	-	-	-	-	1 043	-	-	-	-	1 043	-	1 043	-
Alle typer (A+C+D)	2 775	2 539	-	4 093	71 791	2 131	-	-	3 877	87 206	-	87 206	5 479
Af hvilke:													
1. Sygdom	62	2 539	-	1 088	20 501	26	-	-	-	24 216	-	24 216	-
2. Alderdom, dødsfald, efterlødte	1 962	-	-	2 988	26 536	904	-	-	3 861	36 251	-	36 251	5 479
3. Invaliditet, etc.	-	-	-	-	9 580	-	-	-	-	9 580	-	9 580	-
4. Arbejdsulykker, m.v.	514	-	-	17	95	-	-	-	-	626	-	626	-
5. Arbejdsløshed	184	-	-	-	3 325	214	-	-	13	3 736	-	3 736	-
6. Moderskab	-	-	-	-	1 050	(.)	-	-	-	1 050	-	1 050	-
7. Andre familiedydelser	53	-	-	-	8 255	987	-	-	3	9 298	-	9 298	-
8. Diverse	-	-	-	-	1 124	-	-	-	-	1 124	-	1 124	-
Central administration	-	-	-	-	1 325	-	-	-	-	1 325	-	1 325	-

Sociale udgifter (1980/81) Danmark ydelser og andre udgifter mio kr.

Typer af ydelsessystemer og deres anvendelse	Kontant-ydelser		Natural-ydelser		Totale ydelser	Administration og andre løbende udgifter	Totale udgifter
	Periodiske	Engangs	Refusion af varer og serviceydelser	Direkte ydelser af varer & service til husholdningerne			
	1	2	3	4	5	6	7
A.1. Generel-systemer							
1. Sygdom	6 380	-	-	17 698	24 078	-	24 078
2. Alderdom, dødsfald, efterladte	17 211	94	489	8 833	26 627	11	26 638
3. Invaliditet	6 774	-	-	2 795	9 569	-	9 569
4. Arbejdsydelser	508	(.)	-	84	592	34	626
5. Arbejdsleshed	3 406	15	8	180	3 609	127	3 736
6. Moderskab	680	30	-	340	1 050	-	1 050
7. Andre familieydelser	2 962	48	346	5 934	9 290	8	9 298
Administration	-	-	-	-	-	1 308	1 308
A.1. I alt	37 921	187	843	35 864	74 815	1 488	76 303
A.4. Suppl. systemer							
2. Alderdom, dødsfald, efterladte	3 864	219	-	-	4 083	48	4 131
A.5. Frivillige ordninger							
1. Sygdom	39	-	-	-	39	-	39
6. Moderskab	(.)	-	-	-	(.)	-	(.)
A.5. I alt	39	-	-	-	39	-	39
A-systemer i alt (A1+A4+A5)	41 824	406	843	35 864	78 937	1 536	80 473
G. Politiske handlinger etc.							
8. Diverse	197	14	-	-	211	-	211
D. Andre sociale systemer							
1. Sygdom	94	-	-	5	99	-	99
2. Alderdom, dødsfald, efterladte	3	-	-	-	3	-	3
3. Invaliditet, etc.	11	-	-	-	11	-	11
8. Diverse	794	14	-	105	913	-	913
Central administration	-	-	-	-	-	17	17
D. I alt	902	14	-	110	1 026	17	1 043
Alle typer (A+G+D)	42 923	434	843	35 974	80 174	1 553	81 727
Af hvilke:							
1. Sygdom	6 513	-	-	17 703	24 216	-	24 216
2. Alderdom, dødsfald, efterladte	21 078	313	489	8 833	30 713	59	30 772
3. Invaliditet, etc.	6 785	-	-	2 795	9 580	-	9 580
4. Arbejdsulykker m.v.	508	(.)	-	84	592	34	626
5. Arbejdsleshed	3 406	15	8	180	3 609	127	3 736
6. Moderskab	680	30	-	340	1 050	-	1 050
7. Andre familieydelser	2 962	48	346	5 934	9 476	8	9 298
8. Diverse	991	28	-	105	1 124	-	1 124
Central administration	-	-	-	-	-	1 325	1 325

S E C O N D E U R O P E A N

S O C I A L B U D G E T

N A T I O N A L R E P O R T

F E D E R A L R E P U B L I C O F G E R M A N Y

Federal Republic of GermanyThe development of legislation from the beginning of 1970 to the middle of 1975Sickness insurance

The Law on the further development of statutory sickness insurance legislation of 21 December 1970 (Federal Law Gazette (FLG) I, p.1770) introduced provisions for the early identification of disease; the limits for the calculation of contributions and benefits were index-linked, participation by the employer in the contribution of voluntarily insured employees was introduced, and the number of people covered by the provisions was increased.

The Law on the economic safeguarding of hospitals and the regulation of hospital charges of 29 June 1972 (FLG I, p.1009) provides for public participation in the capital costs of hospitals, while their running costs are covered by State-regulated hospital charges.

The Law on farmers' sickness insurance of 10 August 1972 (FLG I, p.1433) extended sickness insurance to cover independent farmers and family helpers together with retired farmers. The costs of insuring retired farmers are borne by the Federal Government.

The Law on the improvement of benefits under the statutory sickness insurance scheme of 19 December 1973 (FLG I, p.1925) provides that hospital benefits may be granted without limit of time, that a housekeeping grant may be provided, and that sickness benefit is paid if the nursing of a sick child causes loss of earnings, persons in that situation having the right to leave of absence from work.

The Law on sickness insurance for students of 24 June 1975 (FLG I, p.1536) extends the protection of the statutory sickness insurance scheme to include all persons who are enrolled as students at State universities or universities recognized by the State or engaged in a practical professional activity stipulated by the curriculum or examination regulations. The Federal Government grants a subsidy towards the contribution.

Pension insurance

(Pension insurance for wage and salary earners, miners' pension insurance)

The Law on the adjustment of pensions under the statutory pensions scheme and on the adjustment of cash benefits under the statutory accident insurance scheme of 28 June 1969 (FLG I, p.956) increased pensions by 6.35% from 1 January 1970.

Further amendments:

13th Amending Law of 10 July 1970 (FLG I, p.1037):

+ 5.5% from 1 January 1971;

14th Amending Law of 10 August 1971 (FLG I, p.1257):

+ 6.3% from 1 January 1972;

15th Amending Law of 16 October 1972 (FLG I, p.1965):

+ 9.5% from 1 July 1972;

16th Amending Law of 8 June 1973 (FLG I, p.525):

+ 11.35% from 1 July 1973;

The Law on the further reform of the statutory pension insurance scheme, on the 15th adjustment of pensions under the statutory pension insurance scheme, and on the adjustment of cash benefits under the statutory accident insurance scheme of 16 October 1972 (FLG I, p.1965) introduced a flexible age limit, improved low pensions by making allowance for a minimum income.

brought the annual pension adjustment forward to 1 July each year, and introduced for self-employed persons and housewives who are not gainfully employed the opportunity of insuring themselves voluntarily and for self-employed persons the further opportunity of applying for compulsory insurance and paying up arrears of insurance contributions.

The Law on the amendment of the national miners' law and other laws of 22 December 1971 (FLG I, p.2110) made the conditions for drawing pensions easier for individuals drawing adaptation allowances, and the periods during which adaptation allowances and miners' premiums are paid were made pensionable. The Law amending the law on the miners' premium of 30 April 1973 (FLG I, p.361) doubled the miners' premium.

Accident insurance

The 12th Amending Law of 28 July 1969 (FLG I, p. 956) increased pensions by 6.1% from 1 January 1970.

Further amendments:

13th Amending Law of 10 July 1970 (FLG I, p. 1037):

+ 9.3% from 1 January 1971;

14th Amending Law of 10 August 1971 (FLG I, p. 1:57):

+ 12.7% from 1 January 1972;

15th Amending Law of 16 October 1972 (FLG I, p. 1965):

+ 11.9% from 1 January 1973;

16th Amending Law of 8 June 1973 (FLG I, p. 525):

+ 9.4% from 1 January 1974;

The attendance allowances were increased on 1 January 1970 (13th Amending Law) and since 1 January 1971 they have been adjusted annually in the same way as pensions (13th to 16th Amending Laws).

The Law on accident insurance for schoolchildren and students, including children in nursery schools, of 18 March 1971 (FLG I, p.237) laid down that children involved in accidents in nursery schools, and schoolchildren and students involved in accidents connected with attendance at schools or establishments of higher education, should receive benefits under the statutory accident insurance scheme.

Promotion of employment

The Second Law amending and supplementing the law on the promotion of employment of 19 May 1972 (FLG I, p. 791) contains new provisions to encourage building during the winter.

The Law amending the Federal Law on the promotion of training and amending the Law on the promotion of employment of 14 November 1973 (FLG I, p. L637) provides that a greater number of foreigners are entitled to grants and loans for vocational training.

The Law on bankruptcy deficiency payments of 17 July 1974 (FLG I, p. 1481) safeguards more effectively than hitherto the wage and salary claims of employees in the event of their employer's inability to pay (bankruptcy). The funds for this purpose are collected from employers.

Family allowances

The Second Law amending and supplementing the Federal Law on family allowances of 16 December 1970 (FLG I, p.1725) increased the annual income limit to DM 13 200 from 1 September 1970 and increased the family allowance for the third child to DM 60 per month.

The income limit has since been further increased as follows :

Third Law amending the Federal Law on family allowances of 13 December 1971 (FLG I, p. 169) : DM 15 000 from 1 January 1972;

Fourth Law amending the Federal Law on family allowances of 8 November 1973 (FLG I, p. 1593) : DM 16 800 from 1 January 1973;

Fifth Law amending the Federal Law on family allowances of 21 December 1973 (FLG I, p. 1969) : DM 18 360 from 1 January 1974.

Farmers' old age benefits

The Law improving and supplementing social measures in agriculture of 21 December 1970 (FLG I, p. 1774) - at the same time the Fifth Law amending and supplementing the Law on old age benefits for farmers - introduced as a further measure of social reform grants for the payment of arrears of contributions to the pension insurance scheme for wage earners and salaried employees; contributions and Federal grants were increased and the land release annuity was improved.

The Sixth Law amending and supplementing the Law on old age benefits for farmers of 26 July 1972 (FLG I, p. 1293) increased old age benefits and the land release annuity; contributions and Federal grants were fixed at a new figure.

The Law on the regular adjustment of pensions under the farmers' old age benefits scheme (7th Amending Law) of 19 December 1973 (FLG I, p. 1937) lays down that in future benefits will be adjusted annually in line with the movement of wages and salaries (general basis of calculation for pension insurance). In addition, each full year of contributions exceeding 15 years will give rise to a 3% increase in pension. In future the land release annuity will be index-linked in the same way as pension; in addition, the regulations were adjusted to comply with the corresponding EEC Directives.

Supplementary insurance scheme

As a result of collective bargaining agreements, employers have, since the middle of 1973, assumed almost complete responsibility for contributions to supplementary insurance schemes in the public service.

War victims' pension and maintenance

The Law adjusting benefits under the Federal Pensions and Maintenance Law of 26 January 1970 (FLG I, p. 121) increased current pensions all round by an average of 16% for disabled persons, orphans and parents and by approximately 25% for widows. In addition, the index-linking of war victims' pensions was introduced from 1 January 1971 by means of annual increases to the extent that changes occur in the existing pensions under the statutory pension insurance scheme, and the supplement for seriously disabled persons was improved.

The Second Law adjusting benefits under the Federal Pensions and Maintenance Law of 10 July 1970 (FLG I, p. 1029) increased current pensions by 5.5% from 1 January 1971.

The Third Law amending benefits under the Federal Pensions and Maintenance Law of 16 December 1971 (FLG I, p. 1985) increased current pensions by 6.3% from 1 January 1972. At the same time, an annual adjustment of the comparative income used to determine industrial and other injury compensation was introduced to bring it into line with the corresponding new statistical average income, and improvements were made in the area of therapeutic treatment and nursing of the sick.

The Fourth Law adjusting benefits under the Federal Pensions and Maintenance Law of 24 July 1972 (FLG I, p. 1285) increased current pensions by 9.5% from 1 January 1973.

At the same time this law alleviated hardships which had arisen in connection with the care of parents within the framework of the war victims' aid fund and the pension and maintenance arrangements for widows and orphans of war-disabled persons who had not died as a result of the disablement.

The Fifth Law adjusting benefits under the Federal Pensions and Maintenance Law of 18 December 1973 (FLG I, p. 1909) increased current pensions by 11.4% from 1 January 1974; the next adjustments were on 1 October 1974 and 1 July 1975. This Law also amended regulations on therapeutic treatment and nursing of the sick to the advantage of those receiving attendance allowances, raised the funeral grant, and made possible the reimbursement of the cost of payment of arrears of contributions to the statutory pension insurance scheme for those persons who have tended without remuneration a disabled person entitled to an attendance allowance.

Equalization of burdens

The Second, Third and Fourth Laws adjusting maintenance grants under the Law on the equalization of burdens of 14 July 1970 (FLG I, p. 1029) of 27 April 1971 (FLG I, p. 361) and of 7 July 1972 (FLG I, p. 1161) brought the rates of maintenance grants which guarantee minimum provision into line with developments in other social security areas and with general economic developments.

The 25th Law amending the Law on the equalization of burdens of 24 August 1972 (FLG I, p. 1521) increased the rates of the maintenance grants by approximately 9.5% from 1 January 1973; it also provided that from 1974 these rates would be adjusted annually by a regulation on 1 January by an amount equivalent to the percentage change in the general determination basis of the pension insurance scheme. Accordingly, the abovementioned rates were increased by an average of 11.35% on 1 January 1974 by the first regulation

amending the Law on the equalization of burdens, as regards the maintenance grant, of 22 November 1973 (FLG I, p. 1740).

The 26th Law amending the Law on the equalization of burdens of 29 August 1972 (FLG I, p. 1537) regulates the right to benefit in cases of particular hardship.

The 27th Law amending the Law on the equalization of burdens of 13 February 1974 (FLG I, p. 177) brought forward the date for adjusting maintenance grants from 1 January 1975 to 1 October 1974, and from 1975 it was fixed on 1 July of each year.

Social assistance

Between 1970 and 1972 a total of seven regulations were issued which added to social assistance legislation.

Among other things, social assistance may not be made dependent on the availability of comparatively small cash sums or other pecuniary assets. By the regulation of 9 November 1970 the amount of these assets excluded from consideration was raised considerably, and family supplements were introduced in order to adapt the rules to suit the interests of families.

By a regulation of 10 May 1971, the content and structure of the statutory rates for subsistence aid were revised.

On 28 May 1971 two regulations were issued relating to integration assistance for handicapped persons. They contained, inter alia, new rules concerning the range of handicapped persons eligible, the improvement of integration assistance benefits, and some necessary clarification concerning the applicable income limits.

The protection of income for those seeking assistance was brought into line with social and economic developments by means of three further regulations.

The Third Law amending the Federal Law on social assistance of 25 March 1974 (FLG I, p. 777) provided in particular for the extension and improvement of preventive medical assistance of assistance for the reintegration of handicapped persons, and of attendance allowances and assistance for socially endangered persons, as well as for the regular adjustment of certain fixed sums to the development of statutory rates or to the income of employees.

Assistance for youth

The Law amending and supplementing the Law on youth welfare of 27 June 1970 (FLG I, p. 920) brings this law into line with the new legislation concerning children born out of wedlock. This amending law also improves assistance for unmarried ^{parents} exercising individual control.

Employers' obligations

The Law improving company old age pension schemes of 19 December 1974 (FLG I, p. 3610) prevents expectations under company pension schemes from being disappointed, limits the extent to which other pension income is taken into account, and brings the age threshold into line with that of the statutory pension insurance scheme.

Seriously handicapped persons

Through the Law on further development of legislation concerning seriously handicapped persons of 24 April 1974 (FLG I, p. 981), statutory reintegration allowances

are to be made available, irrespective of the cause of the handicap, to all physically, mentally or psychologically handicapped persons whose earning capacity is reduced by at least 50%. Reduced earning capacity resulting from age also entitles a person to claim the status of seriously handicapped person.

The Law on social security for seriously handicapped persons in special institutions of 7 May 1975 (FLG I, p. 1061) improves social insurance protection for seriously handicapped persons. In this way, people employed in workshops for the handicapped have been brought under the protection of the statutory sickness and pension insurance schemes, and seriously handicapped persons have the right to join the statutory sickness insurance scheme voluntarily.

II. The development of legislation since the middle of 1975

(a) Amendments which have entered into force

In addition to the amendments to the First European Social Budget which have been announced, the following have meanwhile entered into force :

General and common legislation

- The Budget Structure Law of 18 December 1975 (FLG I, p. 3091) was adopted to improve the structure of the budget. This law amended, with effect from 1 January 1976, a number of provisions with the aim of reducing public financing deficits through cuts in expenditure; it affected in particular the statutory schemes, the promotion of employment, and the promotion of training and savings.
- The Law on the reform of income tax, equalization of family burdens and savings promotion (Income Tax Reform Law) of 5 August 1974 (FLG I, p. 1769), which entered into force on 1 January 1975, introduced tax concessions for lower and middle income and social groups eligible for special assistance. Of particular significance is the change of emphasis, in the equalization of family burdens, from the progressive children's tax allowances to the uniform family allowance.

As a result of the reform to the savings promotion scheme, those persons who do not require a State saving scheme because their own income is above average have been excluded from the savings promotion scheme.

Sickness insurance

The supplementary criminal law reform Law of 28 August 1975 (FLG I, p. 2289) introduced from 1 December 1975, as new benefits under the sickness insurance scheme :

- Medical advice on contraception, including the necessary examination and the prescribing of contraceptives, and
- Benefits in the event of a lawful sterilization or a lawful termination of pregnancy by a doctor.

Under the Law amending the Federal Law on family allowances and the legislation on the statutory sickness insurance scheme of 18 August 1976 (FLG I, p. 2213), young unemployed persons who have completed their eighteenth year have in certain cases been entitled since 1 September 1976 to family benefits until the completion of their twenty-third year.

Pension insurance

(Pension insurance for wage and salary earners, miners' pension insurance)

The 17th Law on the adjustment of pensions of 1 April 1974 (FLG I, p. 821) increased pensions by 11.2% from 1 July 1974; the 18th Law on the adjustment of pensions of 28 April 1975 (FLG I, p. 1018, p. 1778) increased pensions by 11.1% from 1 July 1975, and the 19th Law on the adjustment of pensions of 3 June 1976 (FLG I, p. 1373) increased pensions by 11.0% from 1 July 1976.

Accident insurance

Cash benefits were increased by 11.19% from 1 January 1975 by the 17th Law on the adjustment of pensions of 1 April 1974 (FLG I, p. 81) ; by 11.17% from 1 January 1976 by the 18th Law on the adjustment of pensions of 26 April 1975 (FLG I, p. 1018, p. 1778) ; and by 10.7% from 1 January 1977 by the 19th Law on the adjustment of pensions of 3 June 1976 (FLG I, p. 1373)

Family allowance

Under the Law of 18 August 1976 amending the Federal Law on family allowances and the legislation on the statutory sickness insurance scheme (FLG I, p. 2213), young unemployed persons who have completed their eighteenth year are in certain cases entitled to family allowances until the completion of their twenty-third year.

Farmers' old age benefits

Pensions were increased on 1 January 1975, 1 January 1976 and 1 January 1977 respectively, in accordance with the pension adjustment laws applicable in respect of pension insurance.

Social compensation¹

From 16 May 1976, persons who have incurred physical or material damage as a result of a deliberate and unlawful assault have been eligible for benefits under the Federal Pensions Law on the basis of the Law on compensation for the victims of acts of violence of 11 May 1976 (FLG I, p. 1181).

The current cash benefits were increased in accordance with the rates applicable in respect of pension insurance by the 7th Amending Law (Law on the adjustment of benefits under the Federal Pensions Law) of 9 June 1975 (FLG I, p. 1231) and the 8th Amending Law of 14 June 1966 (FLG I, p. 1481).

Equalization of burdens

The rates of maintenance grants were increased by 11.1% from 1 July 1975 by the Third Regulation on the adjustment of maintenance grants of 2 May 1975 (FLG I, p. 1057) and by 11.0% from 1 July 1976 by the Fourth Regulation on the adjustment of maintenance grants of 4 June 1976 (FLG I, p. 1465).

¹ The right to social compensation is regulated in the Federal Pensions Law and corresponds to the previous system of "war victims' pension".

Promotion of training

The Fourth Law amending the Federal Law on the promotion of training of 26 April 1977 (FLG I, p. 653) adjusted benefits to developments in incomes and in the cost of living. The law, which entered into force on 1 April 1977, will lead to an increase in expenditure of approximately DM 3 385 million in 1980.

Benefits provided by employers

The Law on company doctors, safety engineers and other experts in safety at work (Company Doctors Law) of 12 December 1973 (FLG I, p. 1885) obliges employers to set up or utilize appropriate services.

(b) Proposed amendments

Under the draft of the Law on the twentieth adjustment of pensions and on improvement of the financial bases of the statutory pension insurance scheme, pensions under the pension insurance scheme are to be increased by 9.9% from 1 July 1977, old age benefits under the farmers' old age assistance scheme also by 9.9% from 1 January 1978, and cash benefits under the accident insurance scheme by 7.3% from 1 January 1978.

The draft law also contains a number of provisions affecting various schemes including the following :

- fixing of the grant from the pension insurance scheme for wage and salary earners towards expenditure for sickness insurance for pensioners at 11.0% of pension expenditure ;
- fixing of date for the following pension adjustment at 1 January 1979 (instead of 1 July 1978), with consequent effect for further pension adjustments;
- compulsory contribution by the Federal Labour Office to pension insurance for beneficiaries under the promotion of employment scheme from 1 January 1979;

-transfer of occupational rehabilitation from the pension insurance scheme to the promotion of employment scheme from 1 January 1979.

A draft law to curb increases in expenditure and to introduce structural improvements in the statutory sickness insurance scheme is intended to keep increases in costs in the health service, and thereby the burden on the contributor and the economy in general, within reasonable limits.

The draft provides for a number of measures in this connection, in particular

-joint recommendations by doctors and sickness insurance funds concerning reasonable increases in doctors' fees, based on overall economic criteria;

-agreements to restrict the consumption of medicaments;

-joint assessment criterion for medical services;

-outpatient preliminary examinations and subsequent treatment by hospital doctors;

-financial participation by hospital authorities in investment costs for new buildings and in capital expenditure on replacement;

-restrictions on non-contributory sickness insurance for pensioners in certain cases;

-raising of limits for determining contributions and cash benefits.

Under the draft of a Fourth Law amending the second Housing Bonus Law, housing bonuses are to be adjusted in accordance with the trend in rents and incomes. The value of the material improvements introduced by this law, which is to enter into force on 1 January 1978, is estimated at approximately DM 720 million in 1980.

Remarks concerning forward
projection methods

(b) Remarks concerning forward projection methods

A. Social security

1. Sickness insurance

The forecast is based on the provisional result of the accounts for income from contributions and expenditure on benefits for 1976.

After sharp annual rates of increase in the compared period 1970 to 1975 (an average of 19.2% per year), 1976 showed for the first time clear signs of a return to normal. Reasons for this are to be found in the efforts made in 1975 and at the beginning of 1976 to hold down increases and in the general slowdown in price rises. Then again, the lively debate on costs in this field in 1975 and 1976 obviously also had an effect on the behaviour of insured persons and those providing medical benefits.

This settling-down phase is expected to continue in 1977. In the following years, the provisions of the Law on the limitation of costs (see page 7) will also make their effects felt.

The forward estimates are based on the assumption that expenditure for outpatient treatment by doctors and dentists, for hospital treatment, for maternity benefits in kind and for cash benefits corresponds to the general increase in wages and salaries. Lower rates are applied in the case of cash maternity benefits. The rise in gross administrative costs also roughly corresponds to the wage growth rates. A sharper growth rate must continue to be assumed with regard to medicaments and aids from other sources and to dental prostheses. The former have a positive index as a result of the 1974 Rehabilitation Approximation Law, the latter as a result of a Federal Social Court judgment of 24 January 1974.

Overall, the increase in sickness insurance, averaging about 8%, can be expected roughly to correspond to the wage and salary expectation.

2. Pension insurance

(Pension insurance for wage and salary earners)

The forward estimate is based on the final accounting figures for 1975. Pensions are projected using the pension level factor, which is based, with modifications, on the trend in wages and salaries; demographic changes have also been taken into consideration. Receipts from contributions are based on the evolution of total gross wages and salaries.

The forward estimate for 1980 takes account, however, of the Law on the improvement of the financial bases of the statutory pension insurance scheme.

3. Accident insurance

The forward estimate is based on the accounting results for 1975 and the first half of 1976. It also includes the benefits under accident insurance for school children and students and for children in nursery schools which have existed since 1971.

Developments in overall benefits are determined in the main by income-related benefits, in particular by pensions (62% of all benefits in 1975).

Under the statutory accident insurance scheme, pensions are adjusted every two years to changes in average total gross wages and salaries.

Since, in the past, total of pensions has remained relatively constant in the long term, a constant total was also assumed as a basis for the projection. The values for 1980 are therefore the result of movements in wages and salaries deferred by two years.

Attendance allowances are adjusted in the same way as pensions, whereas interim allowances (formerly the accident benefit) follow the general increase in wages and salaries in the same way as sickness benefit under the sickness insurance scheme.

The remarks under the heading of sickness insurance apply in a corresponding manner in respect of expenditure for curative treatment and administrative costs (see 1).

4. Promotion of employment

The forward estimates are based on the actual budget results of the Federal Labour Office for 1976. Account has also been taken of the financial effects of the draft of a Twentieth Law on the adjustment of pensions (see page 6), i.e. persons receiving benefits from the Federal Labour Office have their contributions to pension insurance paid, and the tasks of occupational rehabilitation have been transferred to the Federal Labour Office.

In view of the proposed transfer of occupational rehabilitation, there will probably be an above-average increase in benefits for occupational promotion by 1980.

There will also probably be a disproportionately large increase in the individual promotion of vocational training, since it is expected that, as a result of the Budget Structure Law (see page 3), measures for the retraining of unemployed persons and those threatened with unemployment will be implemented on an increasing scale. The same applies in respect of further labour market policy measures (promotion of taking up of employment integration of unemployed persons, creation of jobs, in particular for long term unemployed), which will be necessary to further reduce unemployment.

Administrative expenditure will probably follow movements in wages and salaries.

5. Family allowances

The falling birth rate means that - if the effect of the increase in family allowance rates planned to come into operation on 1 January 1978 is disregarded - expenditure on family allowances is declining.

6. Continued payment of wages and salaries

The values for the basis year are derived from data on total wages and salaries, the number of sick people, and compensatory payments for loss of earnings under social security in the event of sickness; to complement this, use was made of the data from the wage incidentals surveys of the Statistical Office of the European Communities which are extrapolated for the economy as a whole.

The projection has been based on a constant number of sick persons.

The development of wages and salaries and that of the number of employed persons therefore determine the result for 1980. In view of the inaccuracy of the initial data, all values were rounded to the nearest DM 100 million.

7. Miners pension insurance scheme

The same applies here as in the case of pension insurance of wage and salary earners; moreover, the calculation has been based on a reduction of approximately 9.5% in the number of insured persons.

8. Farmers old age benefits

Farmers' old age benefits essentially follow the adjustment rates of the statutory pension insurance scheme. As a result of this fact, the increase in benefits for health measures and for land release annuities, and the introduction of the orphans' allowance from 1975, expenditure will increase by more than 60% between 1975 and 1980.

9. Pension schemes

It was assumed as a basis that payments under and the financing of pension schemes will develop in the same way as the pension insurance scheme for salaried employees.

10. Statutory schemes

Benefits under statutory schemes follow the development of wages and salaries in the public service or the development of benefits in kind under sickness insurance.

11. Supplementary insurance schemes

Supplementary insurance in the public service is calculated on the assumption that it will develop in the same way as the statutory schemes, and supplementary insurance in individual occupations is calculated on the assumption that it will develop in the same way as pension insurance for salaried employees.

B. Contractual and voluntary benefits provided by employers

The individual benefits provided by employers are as follows: company retirement (old age) pensions, allowances in cases of sickness, family supplements, and expenditure in respect of accommodation and company health services.

The values of the basis year for the company retirement pension were derived mainly from the results of a survey by the Federal Statistical Office of the types and scope of company pension schemes; to supplement this, use was also made of the data from wage incidental surveys carried out by the Statistical Office of the European Communities. The values of the basis year for other types of benefit were derived from the results of these wage incidentals surveys.

The basis for the projection was that pensions under company retirement pension schemes follow wage trends; to this, however, a positive quantum factor of approximately 10% is added, which results from the increasing number of cases.

As regards company health services, an increase corresponding to the wage trend was also assumed; this was increased by a positive quantum factor, because the Company Doctors Law of 1973 will lead to an extension of company activities in this sphere.

In accordance with past developments, other benefits have been projected either with only a small increase (allowances in the case of sickness) or with no increase at all, because with the extension of the State social security system the need for company activities will decrease. All values have been rounded to the nearest DM 100 million.

C. Benefits for victims of political events and natural disasters

The projection for all the schemes included under this heading is based on the same scissor movement between the two calculation components:

- on the one hand, the number of beneficiaries declines as the Second World War becomes increasingly a thing of the past;
- on the other hand, the cash benefits provided under the schemes have been index-linked and follow the general development of wages and salaries.

According to whether the increase or decrease predominates, the trend until 1980 will probably be as follows :

- in the case of war victims' pensions there will be a further, though disproportionately small, increase in the total benefits ;
- in the case of equalization of burdens, indemnification and other compensation, total benefits will remain stationary or decrease.

D. Other social assistance schemes and services

1. Social assistance

In the case of a number of forms of assistance, expenditure is rising because of increases resulting mainly from the adjustment of social assistance legislation to economic developments. This trend is expected to continue during the period up to 1980, though probably at a lower level and with variations between one form of assistance and another. The number of persons in receipt of social assistance benefits is also largely dependent on the development of the economy. It is to be expected that, in the case of some forms of assistance, the number of recipients will increase up to 1980.

2. Youth benefits

This sector will probably evolve in the same way in the immediate future. Priority here will be given to expenditure on children in residential institutions and foster homes, on day nurseries, on educational, family and youth counselling services, and on non-institutional work with young people.

3. The promotion of training

A marked expansion in this sector in the past can primarily be ascribed to the Federal Law on the promotion of training of 1971 and its amending laws, as these both increased the benefits and extended the number of beneficiaries. The period up to 1980 will probably see a certain consolidation of the expansion of the last few years.

4. Housing allowances

Expenditure under this heading has also grown sharply in the past as a result of a constant improvement in benefits and widening of the range of beneficiaries. Developments up to 1980 will be marked above all by the Fourth Law amending the Second Housing Allowance Law (see page 7). To ensure that housing allowances are adjusted in accordance with movements in rents and incomes, the maximum amounts for rent and contributions have been raised and endeavours made to achieve greater approximation to the actually disposable income.

5. Public health services

The projection of expenditure essentially follows the assumed trend of wages and salaries, as personnel costs make up more than four-fifths of total expenditure.

6. Asset formation

Expenditure should decrease in the period up to 1980, since the number of beneficiaries will fall and the premium rates for investments under

the Savings Premium Law and the House-Building Premium Law have been reduced. The number of beneficiaries will fall because the income limits, which from 1976 will also apply in the case of savers with investments under the Savings Premium Law, have a restrictive effect as income increases. The only individual increase will be in the asset-forming payments by employers, where new collective agreements are concluded and higher additional asset-forming payments by employers are agreed.

7. Unemployment relief

The statements on the promotion of employment apply in a corresponding manner in respect of the 1980 figures for unemployment relief (see page 15).

E. Indirect benefits

1. Tax concessions

Approximately nine tenths of indirect benefits consist of tax concessions prompted by social considerations. The reform of income tax and the equalization of family burdens in 1975 introduced considerable changes (e.g. tax concessions for children were replaced by direct family allowances see page 7). The forward estimates of tax concessions depend on the development of incomes and of employment, and on tax rates. It was assumed that tax rates would remain unaltered up to 1980.

2. Housing concessions

Low-cost housing grants (over four fifths of all benefits) are increasing, although the increase is disproportionately small compared with the social budget. On the other hand, the interest rates reductions for housing assistance from public employers will remain stationary, and those from the equalization of burdens fund will decrease by 1980.

EUROPEAN SOCIAL BUDGET

Federal Republic of Germany

Table 21

Periods

Development of selected cash benefits

1970/75

1975/80

Situation: 15.9.77

Type of benefit	Institution	Category	Period	Percentage change	Reasons for percentage change		
					Nr. of recipients	Regular adjustments	Other reasons
1	2	3	4	5	6	7	8
1 Occupational and working incapacity pension	Wage earners' and salary earners' pension insurance scheme	Invalidity	1970/75	+ 59.3	+ 10.8	+ 60.5	- 10.4
2			1975/80	+ 64.1	+ 7.1	+ 44.7	+ 5.9
3 Retirement pension	Wage earners' and salary earners' pension insurance scheme	Old age	1970/75	+ 103.5	+ 27.6	+ 60.5	- 0.6
4			1975/80	+ 52.1	+ 7.1	+ 44.7	- 1.8
5 Widows' and orphans' pension	Wage earners' and salary earners' pension insurance scheme	Survivors	1970/75	+ 76.5	+ 9.8	+ 60.5	+ 0.2
6			1975/80	+ 52.5	+ 6.7	+ 44.7	- 1.2
7 Pensions	Accident insurance scheme	Industrial accidents	1970/75	+ 68.9	0	+ 68.9	0
8		occupational diseases, survivors	1975/80	+ 46.9	0	+ 46.9	0
9 Unemployment benefit	Promotion of employment	Unemployment	1970/75	+ 1331.6	+ 631.7	+ 52.8	+ 28.0
10			1975/80	- 40.5	- 47.0	+ 32.7	- 15.4
11 Family allowance	Family allowance	Family	1970/75	+ 406.6	+ 133.6	-	+ 116.9
12			1975/80	+ 6.0	- 11.6	-	+ 19.9

Explanatory notes on Table 21

The benefits described are individual types from certain, specifically designated institutions which belong to certain categories. Because of the wide range of institutions and types of benefits involved in each category it is impossible to list all cash benefit in a particular category.

The table shows the percentage change for selected benefits in each five-year period.

The reasons underlying the percentage are analysed, first of all according to the number of recipients, then by the change arising from economic trends (wages), which is partly institutionalized in the form of regular adjustments (pensions). The third figure shows changes which are attributable to neither the first nor the second reason. These are :

- (a) changes in legislation, provided the number of recipients or the level of individual benefit is not amended by regular adjustments;
- (b) changes in the composition of those receiving benefits, e.g. admission of pensioners with a positive insurance history at the same time as the elimination of pensioners with a negative insurance history or changes with similar effect (migration men/Women, occupational working incapacity);
- (c) irregular and single adjustments, delays in regular adjustments.

The level of the third percentage (column 8) is calculated by dividing the total change (column 5) by the changes expressed by the first two figures (columns 6 and 7). Example : (line 3) 100.5% corresponds to $(1.276 \times 1.605 \times 0.994) - 1$.

Regarding the individual types of benefit, the following can be seen:

Occupational and working incapacity pension

The increase in the number of recipients between 1970 and 1975 can be explained by reference to demographic trends. The number of men aged between 58 and 63 increased relatively sharply. The residual can be explained from a change in composition as a result of the cessation of pensions based on a positive insurance history, the recipients of which received retirement pensions because of the introduction of the flexible retirement age.

Retirement pension

The number of recipients rose disproportionately between 1970 and 1975 as a result of the introduction of the flexible retirement age. Otherwise, in this period, as for the forecast period, there was a relatively sharp increase owing to demographic trends. The regular adjustments are in conformity with the pension adjustment laws.

Widows' and orphans' pensions

The number of recipients is increasing relatively sharply as a result of demographic trends.

Pensions (accident insurance scheme)

The trend is solely caused by the adjustment of pensions. The number of pensioners remains constant.

Unemployment benefit

Between 1970 and 1975 there was an appreciable rise in the number of unemployed, while between 1975 and 1980 the figure is likely to fall again. The level of unemployment benefit follows the increase in net wages and salaries. The average level increases in periods of increasing unemployment, and vice versa. This explains the residual effect.

Family allowances

As a result of the 1975 tax reform, the number of child allowances increased by 148.5% up to 1975 : the first child, and in some cases the second child, became eligible for benefit. At the same time, as a result of the falling birth rate, the number of children dropped by 6%. Up to 1980 a further drop of 11.6% is expected. There were no regular adjustments. The residual reflects the increase in family allowances in 1975 and 1978.

Übersicht 4

Entwicklung ausgewählter Geldleistungen

1970/75 und 1975/80

	Leistungs- typ	Institution	Funktion	Zeitraum	Veränderung in %	Gründe für Veränderung in %		
						Zahl der Empfänger	laufende Anpassungen	andere Gründe
	1	2	3	4	5	6	7	8
1	Berufs-, Erwerbs- unfähig- keitsrente	Rentenver- sicherung der Arbeit- ter und An- gestellten	Invali- dität	1970/75	+ 59,3	+ 10,8	+ 60,5	- 10,4
2				1975/80	+ 64,1	+ 7,1	+ 44,7	+ 5,9
3	Ruhogeld	Rentenver- sicherung der Arbeit- ter und An- gestellten	Alter	1970/75	+ 103,5	+ 27,6	+ 60,5	- 0,6
4				1975/80	+ 52,1	+ 7,1	+ 44,7	- 1,8
5	Witwen-, Waisen- rente	Rentenver- sicherung der Arbeit- ter und An- gestellten	Hinter- bliebene	1970/75	+ 76,5	+ 9,8	+ 60,5	+ 0,2
6				1975/80	+ 52,5	+ 6,7	+ 44,7	- 1,2
7	Renten	Unfallver- sicherung	Arbeits- unfall, Berufs- Krankheit, Hinter- bliebene	1970/75	+ 68,9	0	+ 68,9	0
8				1975/80	+ 46,9	0	+ 46,9	0
9	Arbeits- loesengeld	Arbeits- förderung	Arbeits- losigkeit	1970/75	+ 1 331,6	+ 631,7	+ 52,8	+ 28,0
10				1975/80	- 40,5	- 47,0	+ 32,7	- 15,4
11	Kindergeld	Kindergeld	Familie	1970/75	+ 406,6	+ 133,6	-	+ 116,9
12				1975/80	+ 6,0	- 11,6	-	+ 19,9

Tabelle 1

Wirtschaftliche Wachstumsraten, die den Vorausberechnungen zugrunde liegen

	Veränderung in % jährlich				1980 (1975 = 100)
	1976	1977	1980 1977	1980 1975	
Preisniveau des privaten Verbrauchs	+ 4,4	+ 4	+ 4	+ 4,0	121 1/2
Bruttoeinkommen aus unselbständiger Arbeit je abhängig Beschäftigten	+ 8,1	+ 7 1/2	+ 7 1/2	+ 7,7	145
Zahl der abhängig Beschäftigten	- 0,7	+ 1/2	+ 1	+ 0,5	102 1/2
Volkseinkommen in jeweiligen Preisen	+ 9,4	+ 8 1/2	+ 8 1/2	+ 8,7	151 1/2
Bruttosozialprodukt	+ 9,0	+ 8 1/2	+ 8 1/2	+ 8,5	150 1/2
Bruttosozialprodukt in konstanten Preisen	+ 5,7	+ 4 1/2	+ 4	+ 4,4	124

Veränderungsraten für 1977 und den Durchschnitt der Jahre 1978 bis 1980 sowie Werte für 1980 (1975 = 100) auf ganze bzw. halbe Prozentpunkte gerundet

Tabelle 2

Veränderung gesamtwirtschaftlicher Werte

(Vergleich 1970/75 mit den Daten, die den Vorausberechnungen zugrunde liegen)

	Veränderung in %	
	1970/75	1975/80
Preisniveau des privaten Verbrauchs	+ 35,5	+ 21 1/2
Bruttoeinkommen aus unselbständiger Arbeit je abhängig Beschäftigten	+ 67,8	+ 45
Zahl der abhängig Beschäftigten	- 3,7	+ 2 1/2
Volkseinkommen in jeweiligen Preisen	+ 50,4	51 1/2
Bruttosozialprodukt in jeweiligen Preisen	+ 51,7	50 1/2
Bruttosozialprodukt in konstanten Preisen	+ 9,9	24

Tabelle 3

Bevölkerung und Beschäftigung 1970/1975/1980

	- Jahresdurchschnitt in 1000 -		
	1970	1975	1980
Gesamtbevölkerung	60 651	61 832	60 628,8
Erwerbsbevölkerung	26 817	26 424	26 188,0
Arbeitslose	149	1 074	630

Tabelle 4

Bevölkerung nach Alter und Geschlecht 1970/1975/1980

Altersgruppe	- Jahresdurchschnitt in 1000 -								
	1970			1975			1980 1)		
	Männer	Frauen	Gesamt	Männer	Frauen	Gesamt	Männer	Frauen	Gesamt
Bis unter 20	9 287,5	8 837,2	18 124,6	9 051,5	8 610,3	17 661,7	.	.	16 289,8
20 bis 59	15 105,1	15 967,7	31 072,8	15 612,3	16 000,2	31 612,7	.	.	32 760,6
60 bis 64	1 544,8	2 139,8	3 684,6	1 359,0	2 006,5	3 365,4	.	.	2 278,9
65 +	3 134,4	4 984,9	8 119,4	3 358,7	5 646,1	9 004,7	.	.	9 299,5
Gesamt	29 071,8	31 929,6	61 001,4	29 381,5	32 263,1	61 644,5	.	.	60 628,8

1) Jahresanfang

Tab. 1. AUSWAHL NACH SYSTEMEN UND ARTEN (Vgl. Dr.)

	Systeme des Ü.S. A							A 1/5 Zusammen	B. Freiwillige soziale Angebotleistungen	C. Leistungen an Eigentümer, polit. Ergebnisse	Soziale Hilfen Soziale Hilfen und Dienste	An-Soz Summe
	A 1 Allgemeine	A 2 Sozialsysteme	A 3 Statutarische	A 4 Ergänzung	A 5 Freiwillige	A 1/5 Zusammen						
1. Sozialleistungen:												
a) Periodische Einzelleistungen	61 525	6 166	20 674	1 122	--	89 487	5 000	7 950	6 759	109 196		
b) Einmalige Einzelleistungen	600	18	33	1	--	652	--	188	251	1 071		
c) Festleistungen in bar	1 376	21	1 965	8	--	3 370	--	508	327	4 205		
d) Direkte Sozialleistungen	22 405	76	253	11	--	22 745	700	541	3 217	27 203		
e) Indirekte Sozialleistungen	86 444	6 301	23 152	1 142	--	117 049	5 700	10 785	10 566	144 086		
2. Verwaltungsausgaben	2 388	116	905	253	--	3 672	--	450	489	4 671		
3. Soziale Ausgaben	680	6	--	1	--	687	--	113	455	1 255		
4. Sonstige Ausgaben	89 522	6 423	24 067	1 336	--	121 408	5 700	11 348	11 510	149 965		

1) Einschließlich Leistungen an Betriebsfremde:

538 20 237 -- -- 795 -- 1 616 12 2 425

Tab. 2 Sozialleistungen nach Systemen und Funktionen

(Mio. DM.)

Jahr: 1970

	Systeme des bis A							B freiwillige soziale Leistungen	C Leistungen an gemeinnützige Einrichtungen	D Sonstige Sozialleistungen und Güter	Gesamt Summe
	A1 Allgemeine	A2 Sozialleistungen	A3 Staatshilfe	A4 Erziehung	A5 Infallhilfe	A6 Zusammen					
1. GESUNDHEIT	43790	838	3270	288	-	48186	1410	3885	2724	56205	
1.1. Krankheit	34236	85	1517	-	-	36138	850	238	1433	38658	
1.2. Invalidität	4542	724	1419	288	-	-	-	-	-	-	
1.3. Körperliche oder geistige Gebrechen	-	-	-	-	-	-	-	-	-	-	
1.4. Arbeitsunfall	4576	28	37	-	-	4638	296	-	45	4979	
1.5. Berufsbrandheit	467	-	-	-	-	467	-	-	-	467	
2. ALTER	21519	3093	9663	594	-	34870	2805	1229	597	39502	
3. HINTERBLIEBENEN	13141	2031	4043	260	-	19475	165	4493	4	24137	
3.1. Tod	487	2	98	8	-	595	165	29	4	638	
3.2. Hinterbliebene	12655	2029	3945	252	-	18881	165	464	-	23510	
4. FAMILIE	5194	235	6153	-	-	11582	720	585	840	13727	
4.1. Partnerschaft	1326	-	39	-	-	1366	20	15	11	1412	
4.2. Sonstige Familienveranstaltungen	3867	235	6114	-	-	10216	700	570	829	12315	
5. BERUFSBILDUNG	2472	104	-	-	-	2576	-	16	821	3413	
5.1. Berufsausbildung der Erwerbslosen	569	3	-	-	-	572	-	16	764	1352	
5.2. Arbeitsvermittlung	1374	-	-	-	-	1374	-	-	1	1375	
5.3. Arbeitslosigkeit	529	101	-	-	-	630	-	-	56	685	
6. VERBUNDENEN	-	-	-	-	-	-	600	6	615	1221	
7. SONSTIGES	328	-	33	-	-	361	-	570	4965	5885	
8. LEISTUNGEN INSGESAMT	86444	6301	23162	1142	-	117049	5700	10785	99501	144091	

	GESUNDHEIT				Körperliche oder geist. Gebrechen	Arbeitsunfähigkeit	ALTER		FAMILIE	BESCHAFTIGUNG	Sonstiges	Leistungen insgesamt ^{*)}
	Krankheit	Invaliderität	Alter	Hinterbliebenen/Tot			Familie Mutterschaft	Beschäftigung (Berufstätigkeit, Arbeitslosigkeit)				
a) Periodische Leistungen	13 964	9 635	38 425	22 380	3 659	38 425	12 289	2 942	4 699	109 196		
b) Einmalige Leistungen	26	96	100	137	78	100	57	71	502	1 071		
c) Ersatzleistungen	2 619	463	121	618	84	121	1 68	73	59	4 205		
d) Direkte Zuschüsse	2 1970	1 312	316	163	1 558	316	1 177	315	378	27 203		
^{*)} Total Sozialleistungen	38 658	12 131	39 502	24 138	5 416	39 502	13 727	3 412	5896	144 099		
sonstige Leistungen	78	626	539	839	37	539	37	11	258	2 425		

5453

12757

- a) 1204
- b) 3
- d) 14

Jahr: 1970

(Vio. Dr.)

Tab. 4 EINKÜNFER NACH SYSTEMEN, ARTEN UND
BERUFSKATEGORIEN

	System des Sys A						B freiwillige soziale Arbeitskräfte	C Leistungen an öffentliche Freizeitanstalten	D Sonstige Sozialleistungen und Ähnliches	Summe
	A1	A2	A3	AA	AB	AC				
	Allgemeine	Sonderdienste	Statutarische	Ergänzung	Zuschüsse	Zuschüsse				
ARBEITNEHMEREINKÜNF:	46 586	786	17 341	1 182	65 895	5 700	-	-	71 595	
1.1. Tatsächliches:										
a) Unternehmen	30 422	773	-	379	31 574	-	-	-	31 574	
b) Zentralstaat u.A.	3 369	12	1 135	701	5 217	-	-	-	5 217	
c) Sonstige	873	1	-	92	967	-	-	-	967	
1.2. Unterstellte	9 446	-	3 730	-	3 117	5 700	-	-	18 876	
a) Unternehmen	2 125	-	12 291	16	1 442	-	-	-	14 425	
b) Zentralstaat u.A.	357	-	1 85	-	537	-	-	-	537	
c) Sonstige	35 109	1 105	1 48	447	36 809	-	6	-	36 815	
BERUFLICHE KAUFMÄNNE										
2.1. Arbeitnehmer	31 868	603	178	409	33 628	-	-	-	33 628	
2.2. Selbständige	326	718	-	19	713	-	-	-	713	
2.3. Rentnerpächter u. sonstige Personen	2 915	84	-	19	3 018	-	6	-	3 024	
VERSCHIEDENE ZUWEISUNGEN										
3.1. Unternehmen	11 489	4063	6035	97	21 684	-	11 535	11 400	44 619	
3.2. Zentralstaat u.A.	554	7	1 666	36	2 263	-	989	780	4 031	
3.3. Sonstige	10 882	4054	4 043	61	19 040	-	10 546	10 098	39 684	
	53	24	326	-	381	-	-	523	904	
	[19 88]	[158]	[3]	[850]	[2 999]	-	1	6	[3 006]	
KAPITALEINKÜNF										
4. SONSTIGE EINKÜNFEN [4]	2 373	194	3	928	3498	-	1	44	3 543	
SUMME DER EINKÜNFEN	95 557	6 148	23 527	2 654	127 886	5 700	11 542	11 444	156 572	
davon:										
A. Unternehmen	40 422	780	5 396	415	47 013	5 700	989	780	54 481	
B. Zentralstaat u.A.	16 376	4066	1 7469	772	38 682	-	10 546	10 098	54 326	
C. Haushalte	36 333	1 106	659	539	38 639	-	6	521	39 167	
D. Sonstige	2 426	196	3	928	3 553	-	1	45	3 599	

Taballe 5. MENSCHLICHE LEISTUNGEN
A. Soziale Vergütungen nach Systemen und Funktionen
(Mio. DM)

	GESAMT				ALTER		FAMILIE	BESCHÄFTIGUNG	Leistungen insgesamt
	Krankheit	Invaldität	K. ererbte oder geist. Defiziten	Arbeitsunfall/ Berufsverletzung	Alter	minimale beiben				Familie Mutterschaft	Beschäftigung (Beschäftigung in öffentlichen Dienstleistungen)
1970	259	478			442	259	16889	80	24770
1975	257	631			1567	257	21901	84	32748
1980	73	715			2157		30700	903	44378

B. Laufende Einnahmen nach Systemen, Arten und Herkunftssektoren

	Zentralstaat:		Lokale Gebietskörperschaften:	Insgesamt
	Zentralstaat:	Lokale Gebietskörperschaften:		
1970	21293	3777		24770
1975	27866	4882		32748
1980	37830	6548		44378

	Systeme des Typs A							B	C	D	Summe
	A1	A2	A3	A4	A5	A1/5	Zusammen				
1. Sozialleistungen											
a) Periodische Barleistungen	125948	9823	31620	3043	-	170484	6500	10744	21277	209030	
b) Einmalige Barleistungen	516	27	31	10	-	584	-	268	574	1443	
c) Erstattungen in bar	2830	82	3772	13	-	6697	-	719	690	8306	
d) Direkte Sozialleistungen	56881	199	459	24	-	3376	1300	185	2318	7179	
*1) Total Sozialleistungen	187319	10155	36237	3090	-	236801	7800	14717	30043	289360	
2. Verwaltungsausgaben	4969	262	1448	206	-	6885	-	684	1221	8790	
3. Sonstige Ausgaben	1848	5	-	-	-	1853	-	121	1146	3120	
4. Summe der Ausgaben	194136	10422	37685	3296	-	245539	7800	15522	32410	301270	

*1) Sonstige Leistungen im Zehnerpunkt: 1094

27 355

1476

1993

17

3416

1. Tabelle 2 Sozialleistungen nach Systemen und Funktionen (wie. Dr.)

Juni 1975

	Systeme des I, 2, 3 A						A 5 Erfassung	A 6 Erhaltung	A 7 Stützfläche	A 8 Ergänzung	A 9 Entlastung	A 10 Zusammen	B Entlastung soziale Aktivitäten	C Leistungen in finanzieller Hinsicht	D Sozialleistungen und Dienste	E Summe
	A 1 Allgemeine	A 2 Sonderleistungen	A 3	A 4	A 5 Entlastung	A 6 Erhaltung										
1. GESUNDHEIT	89 464	1385	5949	904	-	97 702	2 170	5 431	6 190	111 493						
1.1. Krankheit	73 576	261	3 482	-	-	77 318	1270	274	2 817	81 678						
1.2. Invalidität	7 281	1074	2 410	904	-	11 669	392	5 157	3 283	20 501						
1.3. Körperliche oder geistige Behinderung	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1.4. Arbeitsunfall	7 929	51	52	-	-	8 032	508	-	91	8 630						
1.5. Berufsunfähigkeit	684	-	-	-	-	684	-	-	-	684						
2. ALTER	43 717	4778	16 202	1 510	-	66 207	4 165	13 811	1 676	73 408						
3. HINTERBLIBENE	23 689	3429	7 076	673	-	34 867	245	6 402	4	41 518						
3.1. Tod	10 44	3	219	13	-	1 284	-	22	4	1 310						
3.2. Hinterbliebene	22 646	3426	6 858	660	-	33 583	245	6 380	-	40 208						
4. FAMILIE	17 282	436	6 979	3	-	24 699	620	701	2 126	28 146						
4.1. Pflanzenschaft	2 014	-	60	-	-	2 074	20	36	25	2 154						
4.2. Sonstige Familienverhältnisse	15 268	436	6 919	3	-	22 626	600	665	2 101	25 992						
5. BERUFSTÄTTIGUNG	13 163	127	-	-	-	13 290	-	27	4 026	17 343						
5.1. Berufsausbildung der Erwachsenen	2 260	6	-	-	-	2 266	-	27	3 252	5 545						
5.2. Arbeitsvermittlung	1 733	-	-	-	-	1 733	-	-	-	1 733						
5.3. Arbeitslosigkeit	9 169	121	-	-	-	9 290	-	-	744	10 065						
6. VERWANDTEN	1	-	-	-	-	1	600	26	1 692	2 319						
7. SONSTIGES	4	-	31	-	-	35	-	769	14 329	15 133						
8. LEISTUNGEN INSGESAMT	187 319	10 155	36 237	3 090	-	236 801	7 800	14 717	30 043	289 360						

12/1975

Tabelle 3 SOZIALLEISTUNGEN NACH FAMILIEN UND ART (Mio. DM)

Jahr: 1975

	GESAMT				ALTER		FAMILIE	BESCHÄFTIGUNG		Leistungen insgesamt ^{*)}
	Krankheit	Invaldität	Körperliche oder geistl. Gebrechen	Arbeitsunfähigkeit	Alter	Hinterbliebenen/100		Familie Mutterschaft	Beschäftigung (Bewirtschaftung, Berufstätigkeit, Arbeitslosigkeit)		Sonstiges
a) Periodische Barleistungen	21635	15495	.	5570	71400	38044	25112	15717	13779	209030
b) Einmalige Barleistungen	.	116	.	88	381	369	72	158	257	1443
c) Erstattungen in bar	5051	864	.	173	194	1371	455	42	157	8306
d) Direkte Sachleistungen	54870	3309	.	3384	603	314	2493	1415	672	67096
^{*)} Total Sozialleistungen	81678	20501	.	9314	73408	41518	28146	17343	15133	289360
* ^{*)} <i>Einmaligkeit</i> Leistungen aus Selbstfonds:	123	777	.	99	830	1421	15	12	269	3486

*) *Einmaligkeit*
 Wohngruppen: a) 2279
 b) 3
 c) 37
 21218
 9413

Jahr: 1975

1 EINWAHNER UND SYSTEMEN, ARTEN UND
REGALISIERUNGEN

(Mio. DM.)

	Systeme des Typs A							B. freiwillige soziale Leistungen	C. Leistungen Geldrechtl. Ereignisse	D. Sonstige Soziale Hilfen und Dienste	Gesamt Summe
	A1 Einzelne	A2 Sonderysteme	A3 Statutarische	A4 Ergänzung	A5 Erfüllunge	A6 Zusammen	A7 Sonstige				
1.1. VERBANDSLEISTUNGEN:	85 277	1 124	29 782	2 801	-	118 984	7 800	-	-	126 784	
1.1.1. Wissenschaftliche	58 821	1 04	-	851	-	60 776	-	-	-	60 776	
a) Unternehmen	7 977	19	1 800	1 736	-	11 531	-	-	-	11 531	
b) Zentralstaat u.A.	1 482	1	-	204	-	1 687	-	-	-	1 687	
c) Sonstige	13 570	-	6 758	-	-	20 328	7 800	-	-	27 828	
1.1.2. Interne	2 928	-	2 125	10	-	24 163	-	-	-	24 163	
a) Unternehmen	498	-	299	126	-	727	-	-	-	727	
b) Zentralstaat u.A.	67 525	1 910	2 95	23	-	69 856	-	4	-	69 860	
c) Sonstige	59 224	972	295	26	-	60 524	-	-	-	60 524	
1.1.3. Arbeitsnehmer	1 399	758	-	27	-	2 183	-	-	-	2 183	
a) Selbstständige	69 02	180	-	27	-	7 109	-	-	-	7 113	
b) Arbeitgeber u. sonstige Personen	36 327	6921	6790	635	-	50 673	-	15 800	3 728	98 201	
1.2. VERBANDSLEISTUNGEN:	4 447	379	8	1 840	-	6 674	-	-	-	6 673	
1.2.1. Unternehmen	1 046	20	1720	520	-	3 306	-	1 040	5 097	9 443	
a) Unternehmen	35 124	6 898	4841	115	-	46 978	-	14 760	25 380	87 118	
b) Zentralstaat u.A.	157	3	229	-	-	389	-	-	1251	1 640	
c) Sonstige	4 307	[304]	[8]	[684]	-	[2 302]	-	-	[5]	[6308]	
1.3. VERBANDSLEISTUNGEN:	193 576	10 334	36 875	5 402	-	24 618	7 800	15 805	31 826	301 618	
1.3.1. Unternehmen	73 737	1 124	8 178	1 371	-	84 110	7 800	1 040	5 097	98 072	
a) Unternehmen	46 029	6 917	2 7866	1 861	-	82 672	-	14 760	25 380	122 812	
b) Zentralstaat u.A.	69 505	1 911	823	330	-	72 569	-	4	1 250	75 823	
c) Sonstige	4 604	382	8	1 840	-	6 834	-	-	99	6 934	

Tabella 5. INDIKATORE LEONAVIA (Mo. 24)

A. Sociale kategorizzazioni nach Systemen und Funktionen

	GESAMT						ALTER		FAMILIE	RESORTIRUNG	N. Sektors/ Wohnungs- wesen	kollekt. Inserat
	Krankheit	Invalidität	Kriminelle oder Selbst. Gezeichnet	Arbeitsunfähig Erwerbsunfähig	Kinder	Mineritil- beron	Familie Mutterchaft	Resortierung Mutterchaft				
1970	259	478			442	259	16889	80	1590 4773	24770	18801	
1975	257	631			1567	257	21901	84	2485 5566	32771	18801	
1980	73	715			2157		30760	963	2233 7097	44371	18801	

B. Laufende Einmalen nach Systemen, Arten und Herkunftssektoren

	Zentralstaats:		Insgesamt
	Lokale	Sozialversicherungen	
1970	21293	3477	24770
1975	27866	4822	32748
1980	32830	6548	44378

Jahr: / c. 81

(Pro. 20.)

1.1 AUSWAHLSYSTEME UND AN...

	System des Typs A							E	C	D	Summe
	A1	A2	A3	A4	A5	A1/5	Zusammen				
Sozialleistungen;											
a) Periodische Erlleistungen	173 051	14 208	42 643	4535	-	234 437	9 500	13931	21740	279 607	
b) Einmalige Erlleistungen	955	41	20	17	-	1 033	-	261	866	2 160	
c) Erstattungen in bar	3 478	134	4 400	20	-	7 972	-	1 117	1 545	10 634	
d) Direkte Sachleistungen	8 4103	330	615	29	-	85087	2 000	1 143	11 959	100 129	
Total Sozialleistungen	263 518	14751	48193	4611	-	331 073	11 500	18 621	36136	397 330	
Verwaltungsausgaben	6736	350	1990	303	-	9379	-	850	1763	11 992	
Sonstige Ausgaben	2501	-	-	-	-	2501	-	223	1662	4386	
Summe der Ausgaben	272 755	15101	50183	4914	-	342 953	11 500	19 694	39 561	413 708	

Jahr: 1980

(No. 2.)

2 Sozialleistungen nach Systemen und Funktionen

	Systeme des Sys A							B Ereilliche soziale Leistungen	C Leistungen für soziale Empfänger	D Soziale Subjekte und Bereiche	AGG Summe
	A1 Allgemeine	A2 Sonderysteme	A3 Staatliche	A4 Erziehung	A5 Institutionen	A6 Institutionen	A7 Institutionen				
1. BESONDERHEIT	130 983	2 062	7 460	1 350	-	141 855	3 255	7 118	9 722	161 952	
1.1. Krankheit	155 171	4 35	4 637	13 11	-	113 647	1 790	363	5 978	119 778	
1.2. Invalidität	12 653	1 551	3 378	-	-	18 292	624	6 755	5 745	31 416	
1.3. Vorerkrankung oder zeitliche Gebrechlichkeit	9 289	72	45	39	-	9 445	841	-	-	10 286	
1.4. Arbeitsunfall	472	-	-	-	-	472	-	-	-	472	
1.5. Berufsranwalt	69 153	6 823	23 102	2 257	-	101 335	6 630	1 340	2 998	118 303	
2. ALTE	34 530	4 940	9 757	1 000	-	50 227	390	8 573	4	59 194	
2.1. I. Alter	1 446	3	297	20	-	1 766	-	24	4	1 794	
2.2. Hinterbliebene	33 085	4 937	9 460	980	-	48 561	390	8 549	-	52 400	
3. FAMILIE	19 165	681	7 854	4	-	27 704	625	736	3 439	32 505	
3.1. Partnerschaft	2 641	-	71	-	-	2 712	25	26	48	2 811	
3.2. Sonstige Familienverhältnisse	16 524	681	7 783	4	-	24 992	600	710	3 391	29 694	
4. BERUFSLEBEN	9 551	245	-	-	-	9 796	-	11	5185	14 992	
4.1. Berufsausbildung der Erwerbenden	1 880	-	-	-	-	1 880	-	11	4335	6 226	
4.2. Arbeitsvermittlung	2 348	-	-	-	-	2 348	-	-	-	2 348	
4.3. Arbeitslosigkeit	5 323	245	-	-	-	5 568	-	-	850	6 418	
5. VERKLEBEN	1	-	-	-	-	1	600	13	2 023	2 637	
6. SONSTIGES	135	-	20	-	-	155	-	829	1 2764	13 748	
7. SONSTIGEN INDIKATOR	263 518	14 751	48 193	4 611	-	331 073	11 500	18 621	36 136	397 330	

Jahr: 1980

Tab. 3. SOZIALLEISTUNGEN NACH FUNKTION UND ART (Mio. DM)

	GESUNDEHEIT				ALTER			FAMILIE		BESCHÄFTIGUNG		Sonstiges	Leistungen insgesamt (Mio. DM)
	Krankheit	Invalilität	Körperliche oder geist. Gebrechen	Arbeitsunfähigkeit	Alter	Hinterbliebenen/Tod	Familie Mutterschaft	Beschäftigung (Beschäftigungswertigkeit)					
a) Periodische Barleistungen	31 514	23 305	.	5 785	109 214	54 716	27 641	12 953	11 888	279 607			
b) Einmalige Barleistungen	.	153	.	120	577	531	122	412	242	2160			
c) Erstattungen in bar	5 798	12 37	.	215	202	1 902	930	32	318	10 634			
d) Direkte Sachleistungen	82 010	5 729	.	4 638	977	444	3 776	1 552	10 19	100 189			
e) Sozialleistungen in kindl. Pflegeheimen:	119 778	31 416	.	10 758	112 303	59 194	32 505	14 992	13 748	397 330			
	456	991	.	.	1333	1 601	35	43	280	4740			

32407
 a) 2592
 b) 3
 c) 42

Jahr: 1980

1.1.1. AUFBAU DES SYSTEMS UND
RECHENWEISEN (Mio. DM.)

	System des Sys 4						B freiwillige soziale Mittelnahme	C Leistungen an Gemeinlich. Energie	D Sonstige Sozialleistungen und Steuern	A Summe
	A1 Mittelreihe	A2 Sonnensysteme	A3 Statutarwerke	A4 Erzeugnis	A5 Infallige	A15 Zusammen				
1.1.1.1. Talschlichter:	13 0084	1409	41 136	4968	-	177 597	11 500	-	189 097	
a) Interneteen	90 202	1 389	-	1 555	-	93 147	-	-	93 147	
b) Zentralstaat u. A.	13 444	19	2 575	3 029	-	180 667	-	-	180 667	
c) Sonstige	2 421	1	-	368	-	2791	-	-	2791	
1.1.1.2. Interstellte	20295	-	8364	-	-	28659	11 500	-	40 159	
a) Interneteen	4786	-	29767	15	-	34262	-	-	34 262	
b) Zentralstaat u. A.	272	-	430	176	-	682	-	-	682	
c) Sonstige	104 756	2 574	300	166	-	107 806	-	-	107 806	
1.1.1.3. HAUSHALTE	97 545	1 518	301	30	-	99 694	-	-	99 694	
1.1.1.4. Einzeltreiber	688	1 118	-	30	-	1 836	-	-	1 836	
1.1.1.5. Selbständige	6 523	238	-	40	-	6861	-	-	6 861	
1.1.1.6. Familienmitglieder u. sonstige Personen	39 236	1 128	7 604	156	-	58 124	-	-	58 124	
1.1.1.7. Sonstige	310	1	1 836	75	-	2 592	-	-	2 592	
1.1.1.8. Sonstige	3 8358	1 125	5 520	111	-	55 114	-	-	55 114	
1.1.1.9. Sonstige	168	2	248	30	-	418	-	-	418	
1.1.1.10. SONSTIGE ZUBEHÖR	2535	392	5	2533	-	5466	-	-	5466	
1.1.1.11. Interneteen	2567	468	5	2741	-	5781	-	-	5781	
1.1.1.12. Zentralstaat u. A.	276643	15 579	49 045	8041	-	349 308	11 500	20 052	419 755	
1.1.1.13. Sonstige	111 207	1 390	10 200	1 602	-	124 398	11 500	964	142 263	
1.1.1.14. Interneteen	55 282	1 144	37 862	3 155	-	97 443	-	19 683	117 930	
1.1.1.15. Zentralstaat u. A.	167 419	2 575	978	544	-	171 517	-	3	171 520	
1.1.1.16. Sonstige	2735	470	5	2741	-	5951	-	2	6052	

1.5. HAUPTBEREICHE LEISTUNGEN
 1. Soziale Dienstleistungen nach Systemen und Funktionen

	GESAMT				ALTER		FAMILIE	BERUFSSTÄTTUNG		Leistungen insgesamt
	Krankheit	Invaldität	Körperliche oder geist. Gebrechen	Arbeitsunfähigkeit	Mitar	Mineralebenen		Famille Mutterschaft	Beschäftigung		sonstiges / Wohnungsverhältnisse
1970	259	478			442	259	16889	80	a) 1590 b) 4773	24770
1975	257	631			1567	257	21901	84	a) 2485 b) 5566	32748
1980	73	715			2157		30700	903	a) 2733 b) 7097	44378

2. Laufende Einnahmen nach Systemen, Arten und Herkunftssektoren

	Zentralstaat		Lokale Gebietskörperschaften		Insgesamt
	1970	1975	1970	1975	
1970	21293		3477		24770
1975	27866		4882		32748
1980	37830		6548		44378

S E C O N D E U R O P A N

S O C I A L B U D G E T

N A T I O N A L R E P O R T

F R A N C E

FRANCE

CHANGES IN SOCIAL SECURITY LAWS
AND REGULATIONS DURING 1975
AND 1976

The harmonization and widening of the scope of the social security system, started in 1974, continued during 1975 and 1976. In addition, specific measures were introduced concerning old people, families and manual workers.

1. Harmonization and widening of the scope of the social security system

- a) Law No. 75.574 of 4 July 1975 extended the entitlement to sickness and maternity benefits to certain categories which had hitherto been ineligible such as young people looking for their job and registered with the ANPE (Agence Nationale pour l'Emploi = National Employment Office), and the families of conscripts.

It extended by one year the duration of entitlement to sickness and maternity benefits for the dependents of deceased members, divorced persons who had been dependents of members, and students over 20 years of age whose studies at private or public educational establishments had been interrupted as a result of illness. It granted to the recipients of old-age or reversionary pensions and to their dependents not engaged in paid work, the entitlement to maternity benefits in kind.

It also abolished the probationary period to be completed before receiving maternity or sickness benefits in kind under all the compulsory schemes.

Another provision of the same Law was that by 1 January 1978 the old-age pension scheme should cover self-employed persons who were not yet members of any compulsory insurance scheme.

Finally, it established the principle that, by the same date, everyone resident in France should be entitled to family allowances.

- b) Law No. 75-1348 of 31 December 1975 made it compulsory for artists (authors and originators of literary, audio-visual, cinematographic, graphic or plastic works of art) to contribute to a sickness and maternity insurance scheme, and old-age pension scheme and a family allowance scheme.

From now on, they are obliged to join the general social security scheme on the same conditions as wage earners.

- c) It has been compulsory for prisoners to be insured against sickness and maternity under the general social security scheme since the introduction of Law No. 75.551 of 2 July 1975; accordingly, they are entitled to receive allowances in kind for the members of their family.

Furthermore, Law No. 75.1350 of 31 December 1975 laid down compulsory pension insurance under the general social security scheme ^{for} certain categories of prisoners.

- d) The social security position of French wage -earners employed abroad was spelt out in Law No. 76.1287 of 31 December 1976.

Wage-earners temporarily assigned to posts abroad, but still subject to French social security legislation under international agreements or regulations, are regarded as having their residence and place of work in France for the purposes of that legislation.

Expatriate wage-earners who are no longer subject to French social security legislation may insure themselves voluntarily against sickness and disability, maternity expenses, industrial accidents and occupational diseases, and for an old-age pension.

- e) Since 1 January 1973, when the Law of 3 July 1972 was brought into force, the old-age pension schemes for craftsmen and tradesmen have been in line with the general system.

Decree No. 76.214 of 27 February 1976 extended to craftsmen and tradesmen the various improvements and simplifications to pension insurance under the general scheme introduced in Law No. 75-3 of 3 January 1975.

In addition, the adjustment of the pensions of tradesmen and craftsmen, introduced in the outline Law on tradesmen and craftsmen of 27 December 1973 is being implemented as planned, and will be completed by 1 January 1978.

2. Specific measures

a) Improvement of the pension insurance scheme

An important law was passed on 3 January 1975 concerning pensions or allowances for surviving spouses, mothers of families and elderly people.

It grants pensions under the general scheme without a prescribed minimum contribution period, whereas a minimum 15 years was required previously. This measure has considerably simplified coordination between the various schemes and has improved the benefits paid to members whose working careers have been very short.

Furthermore, the aggregation of old age pensions and derived rights has been authorized in cases where the total of these various benefits does not exceed the minimum old-age pension.

If the total does exceed the minimum old age pension, partial aggregation is authorized.

Finally the annuity bonuses granted to mothers of families, which used to be one year per living child from the second child, have been increased to two years per living child from the first child.

b) Family policy

Law No. 76.617 of 9 July 1976, introducing various family welfare measures, provides for single-parent allowances to be granted to any person widowed, divorced, separated, deserted or unmarried, who has one or more dependent children.

In addition, eight weeks' adoption leave, starting from the date when the child is received into a family, has been introduced for women who adopt a child. They are entitled to allowances equal to those granted to mothers during the period of maternity leave following the birth of a child. Three days' leave is granted to wage-earning heads of families in the event of the adoption of a child.

Law No. 75-6 of 3 January 1975, introducing a number of welfare measures for mothers and families, contains various provisions concerning family benefits. In place of the maternity allowance, it introduces post-natal allowances which are granted, irrespective of

the age of the mother or her nationality, to all persons residing regularly in France, subject to compliance with compulsory medical checks on the child.

In addition, it introduces less stringent conditions for the award of allowances to cover child-minding expenses, and orphans' allowances.

Law No. 75.534 of 30 June 1975 in favour of the disabled establishes various measures and arrangements to help disabled persons to take their place in society, particularly through the prevention and detection of handicaps, the provision of care, education, vocational training and employment.

The provisions are to be implemented before 31 December 1977 at the latest.

c) Measures to help manual workers

Law No. 75.1279 of 30 December 1975 granted retirement on full pension to manual workers reaching the age of 60 years and insured for 43 years (this will probably be reduced to 41 years during 1977), and who have performed certain arduous jobs (shiftworking, assembly-line work or work involving exposure to the elements). The same rights were extended to mothers with three children provided they are workers and have completed 30 years of insurance.

Mention should ^{also} be made of Law No. 76.1106 of 6 December 1976 on the development of industrial accident prevention, which increases the preventive role of industrial accident insurance contributions and improves the compensation for victims of accidents due to an inexcusable fault on the employer's part.

FORECASTING DEPARTMENT

Social Studies Division

18 July 1977

SECOND EUROPEAN SOCIAL BUDGET
(1970-75-80)

Part 1 : The hypotheses underlying the outlook for 1980

- Macro-economic hypotheses

- Changes in legislation after 1 January 1977

- Behavioural hypotheses

Part 2 : Accounts 1970-75-80

Part 3 : Demographic data

Trend and structural indicators

Part 1 : Hypotheses underlying the outlook for 1980I - Macroeconomic hypotheses

For each year, the macroeconomic data affecting the dynamics of social change and the resources of the social security scheme have been taken from the 1977-78 outlook drawn up by the "Commission des Comptes de la Nation" in May 1977 and from the five-year averages supplied by the EEC (1) :

	Annual percentage				
	: 1976 :	1977 :	1978 :	1979 :	1980 :
GDP volume	: 5,2 :	3,5 :	4,5 :	5,8 :	5,6 :
GDP value	: 9,7 :	8,6 :	6,9 :	6,2 :	7,1 :
Consumption by households	: :	:	:	:	:
Volume	: 4,3 :	3,6 :	4,4 :	4,5 :	5,7 :
Value	: 9,5 :	8,7 :	6,8 :	6,8 :	7,3 :
Hourly wages	: 14,8 :	12,3 :	10,6 :	12,2 :	12,9 :
Average per capita wage	: 14,1 :	11,0 :	9,7 :	10,9 :	11,8 :
Total wage-earning population	: 0,6 :	0,8 :	1,1 :	1,7 :	1,9 :
(excluding financial and agricultural undertakings)	: :	:	:	:	:

It was necessary to adopt progressive hypotheses instead of a simple average for 1975-80 because some of the indexing mechanisms (particularly for retirement pensions) are based on deferred effects which may vary considerably in the final year, depending on the extent of short-term economic fluctuations.

(1) The curves for 1979-80 have been extrapolated on the basis of the sliding projections 1977-82 in the macroeconomic social model drawn up by the INSEE (National Institute for Economic Studies and Statistics).

The GDP and national income are as follows :

	1970	1975	1980
PIB	782,6	1.437,1	2 244,9
Revenu	706,3	1.279,1	2.007,7
National			

II - Changes in legislation after 1 January 1977

In each of the major risk categories studied, an attempt has been made to take account of the financial repercussions of the measures adopted by the legislation body or the Government. In most cases, this has raised no special difficulties, except in the field of unemployment insurance.

1. Retirement

Very briefly, the following measures have been incorporated :

- flat rate increase of 5% in retirement pensions corresponding to the "Boulin" draft laws on 1 October 1977, concerning the ceiling for annuities taken into account for the payment of retirement pensions ;
- two-stage raising of the ceiling for aggregated benefits resulting from direct and indirect entitlement (1 July 1977 and 1 July 1978) ;
- retirement at 60 years of age for women who have paid contributions for 37½ years, including possible allowances for dependent children - (1 January 1978) ;
- retirement at the age of 60 for manual workers with 41 years of insurance contributions.

2. Family allowances

The main measure coming into force on 1 January 1978 is the introduction of supplementary family benefits, instead of the original five allowances paid according to means (single wage allowance plus supplement, allowance for non-working mothers plus supplement, child-minding allowance) and compensatory allowances.

The following categories are affected :

- families with a child under three years of age
- families with at least three dependent children
- mothers remaining at home or employed outside if the total family resources do not exceed a certain level.

Among the other measures taking full effect in 1977, mention should be made of the post-natal allowances, the revised housing allowance scale, the specialized education allowance for handicapped children and the increased allowance for handicapped adults.

3. Sickness benefits

As far as the rules and regulations are concerned the "ticket modérateur" (proportion of the cost of treatment paid by the insured person) has been increased for certain "convenience" drugs.

Furthermore, it is presumed that the measurable effects of the improvement in hospital management and measures introduced to keep expenditure within budget limits adopted originally will become progressively more apparent.

In addition, the daily allowance introduced to replace the "ticket modérateur" should lead to savings or reimbursements for days spent in hospital.

Finally, the assumptions on which the upgrading doctors' fees are based strictly on the provisions adopted by the Government in 1977 on the progress of salaries: in their essentials they will be renewed in 1978.

4. Unemployment benefits

The Government has adopted important measures to improve unemployment cover, in addition to the introduction of a supplementary interim allowance (90% wages guaranteed for workers laid off for economic reasons).

An agreement has been signed between the two sides of industry enabling wage-earners to draw 70% of their wages from age of 60 (early retirement) until 1979, provided that they cease all work. This may be regarded roughly as a lowering of the retirement age by five years.

Such benefits did not exist beforehand. They are only charged under the heading "unemployment", because unemployment benefits for persons over 60 were classed under that heading (guaranteed income) in the past, and because the paying authority is mainly the supplementary unemployment benefit scheme. However, it will be necessary in future to revise the headings so that early retirement can be considered separately.

III - "Behavioural assumptions".

1. Benefits

These assumptions are mainly aimed at upgrading benefits or scales used to define the conditions on which benefits are awarded, bearing in mind the foreseeable trend of prices or wages.

Concerning Old age pensions

It has been decided to make major efforts to increase the minimum old age pension according to a specific timetable; this will mean an increase in the purchasing power of the minimum pension of 6.5% in 1977 and 9.5% in 1978. It has been assumed that for 1970-80 progress will be parallel to that of normal pensions.

The mechanism for adjusting pensions to the cost of living index gives rise to delays, which is why pensions are very slow to be upgraded in comparison with the trend of wages: during a period when nominal wages were increasing at ever shorter intervals as in 1974, the purchasing power of pensions remained practically stationary (+ 0.7%), whereas when wages rise more slowly, the purchasing power of pensions accelerates (+ 7.7% in 1976 and + 7.4% in 1977) and overtakes the rate of increase wages, so that past arrears are more than compensated + 6.6% in 1978. In 1980, the progress of pensions should be identical to that of wages.

Family benefits

Government policy is to increase the purchasing power of these benefits (by about 1.5% per year). In addition, the means test scales have generally been adjusted in line with the wage trend.

Unemployment benefits

The rate of increase of these benefits is extremely high (about 35% per year during 1975-80). This corresponds to an increase, in terms of purchasing power, of about 25% per year. This is mainly due to the increasing share accounted for by compensation for early retirement or the 90% guaranteed income.

This progress, therefore, mainly reflects the fact that early retirement benefits are being charged under "unemployment" (whereas they could equally well have been introduced under "old-age").

2. Financing

The 1980 forecasts show financing problems at several levels :

- assuming no change in the contribution rate, the general scheme for wage earners shows a deficit of about 4 000 million, i.e. a very low proportion (1.5%) of the amount of expenditure. It has been assumed

that this will not entail any new financing measures;

- the progress of traditional unemployment benefits to which are added early retirement benefits will raise a financing problem in the future; in the accounts drawn up below, this problem is dealt with by assuming an increase in the rate of contributions to the ASSEDIC (Associations pour l'emploi dans l'industrie et le commerce = Associations for employment in trade and industry).

PRINCIPAL DIRECT TAX CONCESSIONS FOR FAMILIES

Under Article 1 of the Code Général des Impôts (General Code of Taxation), income tax is a tax levied annually on the income of national persons. It is payable on the total net income of the taxpayer and is progressive. However, the "family quotient" system enables income tax rates to be adjusted according to the family status and responsibilities of each taxpayer.

The tax payable is assessed on the total income of each household, i.e, the income of the head of household plus, where applicable, that of his wife and dependents. To offset the effect of counting all the incomes of a household together, the resulting taxable income is divided into a number of parts according to the taxpayer's family status and responsibilities.

The object of this "family quotient" system is to adjust the amount of tax paid in proportion to the contributive capacity of the head of household, since for a given income the contributive capacity will vary depending on the number of persons living off this income

TABLE SHOWING THE NUMBER OF PARTS INTO WHICH TAXABLE INCOME IS DIVIDED UNDER THE FAMILY QUOTIENT SYSTEM(SIMPLIFIED)

Number of ordinary dependents	NUMBER OF PARTS	
	unmarried, divorced, widowed without a child of the deceased spouse	married, widowed with a child of the deceased spouse
0	1	2
1	2	2.5
2	2.5	3
3	3	3.5
....

Using an income tax model, it is possible to calculate the approximate value of the tax concessions granted to families under the family quotient system. The difference between the normal system and taxation where the number of parts does not exceed two indicates the amount of tax revenue lost as a result of this quotient system.

TAX CONCESSIONS FOR FAMILIES

Year in which income earned	Total value of concessions in FF 1000 million according to model	Actual income revenue in FF 1000 million
1970	5.5	26.9
1971	6.2	31.4
1972	7.2	34.7
1973	8.9	41.7
1974	10.6	49.8
1975	11.9	62.2(estimate)
1980	18.9 (estimate)	

Under the same heading as the family quotient system, mention should also be made of the option of including married children's income with their parents' income for tax purposes. Since 1974 it has been possible, under certain conditions, for married children to request that their income be continued with that of either partner's parents for tax purposes.

The entire amount is counted; i.e. the childrens' whole income is added to that of the parents and an allowance based on the lowest bracket of the tax scale for each dependent (FF 7 300 per person in 1976) is deducted from the taxable portion of the resulting income.

In addition to these tax advantages enjoyed by families, several provisions relating to the determination of the taxable base are affected by family responsibilities. The effect of these provisions cannot be calculated by using the model mentioned earlier, but they undoubtedly cost the St much less than the family quotient system. The relevant provisions are :

1. Child-minding expenses (law of 30 December 1975)

Under the above law certain unmarried taxpayers are entitled to deduct the costs of caring for children under the age of four from their net earned income. The amount deductible under this heading is at present limited to FF 1800 per year for each child.

2. Expenditure on principal residence (Article 156 II of the CGI: interest on loans, external maintenance, expenditure incurred with a view to economizing on energy used for heating.)

The maximum amount deductible under this heading is at present fixed at FF 7000 per year (raised by FF 1000 for each dependent).

3. Savings invested in housebuilding (Article 163(a) of the CGI)

Taxpayers who have obtained a loan under the loan savings scheme or the deferred loan scheme are entitled to deduct a sum corresponding to the amount saved from their taxable income. The maximum amount deductible is FF 3000, plus FF 1000 for each dependent.

4. Life insurance premiums (Article 156 II of the CGI)

There are at present several different provisions under which deductions are allowed for life insurance premiums. In each case there is a ceiling (FF 400, FF 2000) which is raised, depending on the scheme, by FF 100, FF 400 or FF 600 for each dependent child.

Finally, with regard to local taxes, mention should be made of the deductions for family responsibilities granted in relation to accommodation.

In the case of a dwelling constituting a principal residence, the taxable amount is reduced by a statutory allowance for family responsibilities. Generally speaking, the allowance corresponds to 10% of the average rental value in the commune concerned for each of the first two dependents and 15% for each additional dependent.

FRANCE :

	1970	1975	1980
PIB	782,6	1.437,1	2.284,9 2.644,9
Revenu national	706,3	1.279,1	2.007,7

	1976	1977	1978	1979	1980
PIB volume	5,2	3,5	4,5	5,8	5,6
PIB prix	9,7	8,6	6,9	6,2	7,1
Consommation des ménages					
volume	4,3	3,6	4,4	4,5	5,7
prix	9,5	8,7	6,8	6,8	7,3
Taux de salaire horaire	14,8	12,3	10,6	12,2	12,9
Salaire moyen par tête	14,1	11,0	9,7	10,9	11,8
Effectifs salariés (Entreprises Non financières non agricoles)	0,6	0,8	1,1	1,7	1,9

On notera qu'il était indispensable de se donner des hypothèses

2.

TABLEAU 3

Répartition de la population totale par grands groupes d'âge

	1er janv. 1970	1er janv. 75	1er janv. 1980
< 20 ans	16.746.258	16.844.800	17.100.000
20 à 59 ans	24.677.986	26.213.700	27.781.300
60 à 64 ans	2.629.587	2.594.400	1.611.700
> 65 ans	6.470.506	7.021.900	7.443.000
TOTAL	50.524.337	52.674.800	53.936.000

Population active:

1970	1975	1980
20.917.250	21.774.860	22.820.000

RECETTES

Année	Entreprises		Administrations Publiques		Ménages		Revenus de capi-		TOTAL		TOTAL				
	Effectives	Fictives	Cotisations et subv.	Taxes et subv.	Cotisations salariales	Cotisations dépendants	Cotisations salariales	Cotisations non-salariales	recettes trans-	recettes fertes	recettes	SOLDE			
1970	50.242	2.912	4.818	7.802	5.234	97	1.934	251	698	11.650	1.496	959	70.279	1.207	71.486
A1 - Régimes généraux	50.242	2.912	4.818	7.802	5.234	97	1.934	251	698	11.650	1.496	959	70.279	1.207	71.486
A2 - Régimes spéciaux															
A3 - Régimes statutaires															
A4 - Régimes complémentaires															
A5 - Régimes volontaires															
TOTAL Régimes type A	65.774	1.667	4.818	7.802	5.234	97	1.934	251	698	11.650	1.496	959	70.279	1.207	71.486
B - Prestations bénévoles d'employeurs	4.456														
C - Régimes de type C															
D - Régimes d'action sociale															
TOTAL	65.774	1.667	4.818	7.802	5.234	97	1.934	251	698	11.650	1.496	959	70.279	1.207	71.486

DEPENSES

Année	Maladie		Vieilles		Invalidité		Chômage		Maternité		Prestations		Frais		TOTAL	
	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	administratifs	dépenses	transferts	Dépenses
1950	19.502	3.471	13.898	1.377	567	4.396	981	1.264	13.809	3.970	63.175	5.243	68.418			
1951	5.461	197	10.414	325	24	693	79	152	2.540	1.169	21.274	367	21.641			
1952	1.783	889	19.950	1.143		311		88	3.168	138	27.490	160	27.650			
1953			9.755			716				682	11.153	203	11.356			
1954			98	17				28		435	2.850	64	2.914			
TOTAL REGIMES DE TYPE A	28.911	4.602	54.115	2.862	591	5.400	936	1.082	19.517	6.394	125.942	6.037	131.979			
B - Prestations bénévoles d'employeurs									4.828				4.828			
C - Régimes de type C	330		2.898	3.114								579	6.921			
D - Régimes d'action sociale	1.166		1.981	1.562	1	173	530			3.211	235		8.859			
TOTAL	30.407	4.602	58.994	7.538	592	5.573	1.466	1.082	27.536	814	146.550	6.037	152.587			

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RECETTES

Année	Entreprises				Administrations Publiques				Ménages				Revenus				TOTAL				TOTAL				SOLDE				
	Cotisa- tions ef- fectives	Cotisa- tions ef- fectives	Cotisa- tions ef- fectives	Cotisa- tions ef- fectives	Taxes et subv.	Cotisa- tions ef- fectives	Cotisa- tions ef- fectives	Cotisa- tions ef- fectives	salariés	salariés	salariés	salariés	de capi- taux et autres	recettes trans-	recettes trans-	recettes trans-	recettes trans-	recettes trans-	recettes trans-	recettes trans-	recettes trans-	recettes trans-	recettes trans-	recettes trans-	recettes trans-	recettes trans-	recettes trans-		
A1 - Régimes généraux	104.855	11.236	9.018	27.142	1.504	2.199	155.954	10.719	166.673																				
A2 - Régimes spéciaux	5.636	242	17.306	1.681	10.682	2.642	38.189	12.719	50.908																				
A3 - Régimes statutaires	8.593	4.130	23.199	5.497	6.135	588	51.661	1.786	53.447																				
A4 - Régimes complémentaires	24.023	566	58	13.502	176	38.325			38.325																				
A5 - Régimes volontaires			928	2.672	1.439	1.405	7.394		7.394																				
TOTAL - Régimes de type A:	143.107	16.174	23.199	32.807	51.132	14.191	950	7.010	291.523	25.224	346.747																		
B - Prestations bénévoles d'employeurs	9.743	2.687																											
C - Régimes de type C				11.512																									
D - Régimes d'action sociale				18.744																									
TOTAL	143.107	12.696	16.174	25.886	63.063	51.132	14.191	950	7.952	335.151	25.224	360.375																	

DEPENSES

Année	Maladie	Vieillesse	Invalité	Accidents du travail	Chômage	Maternité	Prestations	Divers	Frais administratifs	TOTAL	transferts	TOTAL		
1975														
A1 - Régimes généraux	49.476	7.232	32.379	2.713	1.616	8.065	1.914	2.905	26.295	11.028	143.623	23.706	167.329	
A2 - Régimes spéciaux	12.554	425	23.911	599	101	1.781	188	229	5.014	2.325	47.585	875	48.460	
A3 - Régimes statutaires	3.370	590	38.032	2.335	592	592	50	32	5.412	356	50.863	600	51.463	
A4 - Régimes complémentaires			25.579		1	5.923		50	2.002	33.554		43	33.597	
A5 - Régimes volontaires	6.053	24.724	228	27					73	1.037	7.663		7.663	
TOTAL REGIMES DE TYPE A	71.453	8.492	120.129	5.674	1.717	10.438	6.111	2.141	3.353	36.721	311	16.748	283.288	
B - Prestations bénévoles d'employeurs										12.430			12.430	
C - Régimes de type C	1.208		4.330	4.355				1.619					11.512	
D - Régimes d'action sociale	2.162	174	5.126	2.498	4	2.140			6.235	1.347			19.686	
TOTAL	74.823	8.666	129.585	12.527	1.721	10.438	8.251	2.141	3.353	55.386	3.277	16.748	326.916	
													25.224	352.140

RECETTES

	Entreprises	Administrations Publiques	Ménages	Revenus de capi- taux et autres	TOTAL	Trans- ferts	TOTAL	SOLDE
Année 1980								
A1 - Régimes généraux	214.075	22.029	64.510	4.099	318.028	15.982	334.010	
A2 - Régimes spéciaux	11.000	439	3.126	3.830	71.793	21.998	93.791	
A3 - Régimes statutaires	18.534	8.409	11.809	845	102.958	1.795	104.753	
A4 - Régimes complémentaires	58.592	1.392	27.599	2.860	90.498		90.498	
A5 - Régimes volontaires			4.955	1.869	13.544		13.544	
TOTAL Régimes type A	302.201	32.269	111.999	14.044	596.821	39.775	636.596	
B - Prestations bénévoles d'employeurs	16.822	2.289			19.111		19.111	
C - Régimes de type C					13.760		13.760	
D - Régimes d'action sociale					1.586		39.112	
TOTAL	302.201	32.269	111.999	15.630	668.804	39.775	708.579	

DEPENSES

	Maladie	Vieillesse	Inval. lité	acc. du travail	Chômage	Maternité	Presta- tions	Divers	frais : adminis- tratifs	TOTAL	trans- ferts	Dépenses		
Année 1 9 8 0	nature : espèces	nature : espèces	nature : espèces	nature : espèces	nature : espèces	nature : espèces	fami- liales							
A1 - Régimes généraux	110.210	13.611	74.162	5.568	3.282	17.405	4.098	5.580	43.092	21.234	298.342	35.096	333.438	
A2 - Régimes spéciaux	27.062	570	53.422	1.021	302	3.902	273	206	4.977	3.417	95.446	2.694	98.140	
A3 - Régimes statutaires	6.839	2.023	79.123	4.876	46	1.148	109	36	7.725	502	102.427	1.128	103.550	
A4 - Régimes complémen- taires			55.930			32.786	706			3.215	92.637	859	93.496	
A5 - Régimes volontaires	11.775	354	310	34			177			1.987	14.637		14.637	
TOTAL Régimes type A	155.886	16.558	262.947	11.599	3.630	22.455	5.363	5.822	55.594	294	30.355	603.489	39.777	643.266
B - Prestations bénévoles d'employeurs													19.111	
C - Régimes de type C	1.433		5.140	5.170						2.017		13.760	13.760	
D - Régimes d'action sociale	4.380	353	10.645	5.152	7	5.090			11.615	1.870		39.112	39.112	
TOTAL	161.699	16.911	278.732	21.921	3.637	22.455	5.363	5.822	86.520	4.181	30.355	675.472	39.777	715.249

S E C O N D E U R O P E A N

S O C I A L B U D G E T

N A T I O N A L R E P O R T

I R E L A N D

IRELANDReport on legislative evolution of social security
between 1 January 1970 and 31 December 1975PART 1 - Social Insurance

1. The Social Welfare Acts embody a scheme of compulsory social insurance covering all persons aged between 16 years and pensionable age - 67 years at present but 66 from 1 October 1977 - who work for an employer. Employees outside those age limits are, however, covered for occupational injuries benefit and, up to age 70, for redundancy payments. Non-manual workers whose rate of remuneration exceeded a statutory limit were not compulsorily insured prior to 1 April 1974. The limit was 1,200 a year from September 1965 to May 1971 when it was raised to 1,600. The limit was abolished from 1 April 1974. It is estimated that, as a result, about 90,000 extra persons were brought within the scope of social insurance.
2. Some classes of employees are not covered for the full range of social insurance benefits; for example, permanent and pensionable civil servants and officers of local authorities are insured only for widow's and orphan's pension, deserted wife's benefit and occupational injuries benefit. The Social Welfare Act of 1972 added members of the Garda Síochána (the police force) to the category of persons with limited cover but excluded them from occupational injuries benefit, while, under the provisions of the Social Welfare (No.3) Act, 1974, clergymen may opt to be covered under the social insurance scheme for pensions and benefits other than unemployment benefit, pay-related benefit and occupational injuries benefit.
3. The various schemes within the social insurance system are financed in different ways. The basic scheme which provides cover for the main range of insurance services (viz unemployment, disability, old age, survival, etc) is financed by contributions from employees, their employers and the State. The entire cost of the Occupational Injuries Scheme is borne by employers while the Redundancy scheme and the Intermittent Unemployment Insurance scheme are financed jointly by employers and employees, the cost of administration being borne by the State.

4. In the period covered by this Report legislative changes had the effect of widening the scope of existing social insurance schemes, increasing rates of benefit and contributions and introducing new benefits. The increases in the benefit rates which occurred during the 5-year period are set out in Appendix 1. The new schemes which were introduced were invalidity pension, retirement pension, death grant, deserted wife's benefit and pay-related benefit. Brief descriptions of these schemes are incorporated in subsequent paragraphs of this Part of the Report. In January 1970 the full contribution rate (covering social insurance, occupational injuries and redundancy) payable in respect of a male worker was 1.41 (Employer 0. Employee 0.64) but with regular increases it had risen by 1975 to 4.41 (excluding health contribution of 26p) of which the employer was liable for 2.72 and the employee 1.69. In addition pay-related contributions as described in paragraph 8 were payable.
5. Prior to October 1973 an insured woman could qualify for a marriage grant subject to contribution conditions but she was disqualified for certain benefits until she had paid 26 employment contributions in respect of employment after her marriage. The Social Welfare Act 1973 removed the restriction on married women in relation to these benefits and consequently also abolished the marriage grant, both with effect from 1 October 1973. A further improvement in the position of women in insurable employment, introduced by the 1973 Act, provides that where a woman is in receipt of a widow's pension or deserted wife's benefit or the equivalent non-contributory payment or the social assistance allowance for unmarried mothers, she is no longer required to pay the employee's share of the insurance contribution, including the redundancy element. This concession was extended to women in receipt of a widow's pension under the Occupational Injuries Schemes or a widow's social security pension from another Member State of the E.E.C., under the Social Welfare (No.2) Act, 1974.
6. Invalidity, Sickness, Maternity
- The Social Welfare Act 1970 introduced a scheme of Invalidity Pension. This pension is payable to insured persons who have been incapable of work for a year and who are judged to be permanently incapable of work. The rate of pension is the same as the maximum rate of disability (sickness) benefit and it is payable in lieu of the benefit.

From the claimant's point of view it has the advantage of not requiring frequent medical certification to prove entitlement and it is of unlimited duration.

Apart from increases in rates awarded during the period the main change relating to disability benefit was the raising from 16 to 18 years the age limit for payment of increases for dependent children, which came into effect in October 1970.

The Social Welfare Act 1972 modified the contribution conditions for receipt of maternity allowance in the claimant's favour to enable claims to be dealt with more expeditiously and more efficiently.

7. Unemployment

Unemployment benefit rates were increased so as to maintain equality with disability benefit rates. The age limit for payment of increases for dependent children was also extended in October 1970 from 16-18 years.

Pay-Related Benefit

This scheme was provided for under the Social Welfare (Pay-Related Benefit) Act, 1973, and commenced on 6 April 1974. The benefit is designed to provide an earnings-related supplement to flat-rate disability benefit, maternity allowance and unemployment benefit. The scheme is financed by way of contributions from employers and employees which are related to the employee's pay up to a fixed ceiling which was set at 2,500 a year. When first introduced, pay-related benefit was payable for a maximum of 147 days and the amount payable was 40% of a person's reckonable weekly earnings between 14 and 50. The duration of pay-related benefit was extended by 78 days from 5 June 1975 and by a further 78 days from 4 September 1975, bringing the maximum duration to 303 days. A lower rate of payment was also introduced for these periods of extension. For the first period the rate is 30% and, for the second, 25% of a person's reckonable weekly earnings between 14 and 50.

9. Occupational Injuries and Diseases

The rates of the various benefits and pensions under the Occupational Injuries scheme have been increased regularly in line with increases under the general social insurance scheme as indicated in Appendix 1. Only slight increases have, however, occurred in the rates of occupational injuries contributions - from 11p for a man and 8p for a woman in 1970 to 12p for a man and 11p for a woman in 1975.

10. Old Age

The major changes here were the introduction in October 1970 of a scheme of retirement pension and the gradual reduction in pensionable age from 70 to 67 for receipt of old age (contributory) pension. At the commencement of the period under review, insured persons who satisfied the relevant contribution conditions were entitled upon reaching age 70 to an old age (contributory) pension. The qualifying age was reduced to 69 in July 1973, 68 in July 1974 and 67 in April 1975. The pension is a flat-rate one with increases payable for an adult dependant and for children.

The Social Welfare Act 1970 introduced the scheme of retirement pension for the benefit of insured persons who had retired from employment and who satisfied contribution conditions similar to those for the old age pension. As social insurance then continued until age 70, persons claiming retirement pension were free to return to work and relinquish the pension. On reaching age 70 they could either continue to receive retirement pension or claim old age pension instead if they satisfied the contribution conditions for the latter pension. When introduced, the rate of retirement pension was the same as the rate of disability benefit but the Social Welfare Act 1972 brought it up to the higher level of the contributory old age pension.

The contribution conditions for both pensions require that the person entered insurance 10 years before reaching the earliest age at which the pension is payable, that he has a minimum amount of paid insurance, namely the equivalent of three years, and that a certain yearly average number of insurance contributions has been paid or credited to him over his insurance life time up to age 65 for retirement pension or up to 67 for old age pension. Reduced rates of pension are payable where the yearly average number of contributions is less than 48 but is at least 24 for retirement and 20 for old age pension. An insured person to whom a reduced rate retirement pension is payable can by reason of the insurance

contributions credited to him while receiving the pension up to age 67 improve his insurance record, increase his average and thereby his rate of pension on reaching age 67.

The increases in the rates of pension granted since 1970 are shown in Appendix 1. Under the provisions of the Social Welfare Act, 1972, pensioners on reaching age 80 are entitled to an additional weekly payment.

11. Survivor's Benefits

The rates of widow's contributory pension and orphan's contributory allowance were increased regularly in the period under review. The increases payable to widows in respect of dependent children are higher than the corresponding increase under the other social insurance schemes. The age limit for orphans and children of widow pensioners has, since August 1969, been higher than for other benefits, being 21 years for children undergoing full-time education. Since 1972 an additional payment is made to widow pensioners on reaching age 80.

The death grant scheme which came into operation in April 1971 under the Social Welfare Act of 1970 provided for the payment of a grant ranging from 5 to 25 on the death of an insured person or the wife, husband, widow or widower or child dependant of an insured person. The grants were increased from October 1972 and the amounts now payable range from 7 on the death of a child to 35 on the death of an adult.

12. Deserted Wife's Benefit

The Social Welfare Act 1973 introduced a new scheme of deserted wife's benefit. Under this scheme, which commenced on 5 July 1973, a woman who has been deserted by her husband and who, if she is less than 40 years of age has at least one qualified child residing with her, is entitled to benefit at rates equivalent to those of widow's (contributory) pension. Payment of benefit is subject to contribution conditions similar to $\frac{1}{2}$ those for widow's pension.

13. Intermittent Unemployment Insurance

The Insurance (Intermittent Unemployment) Act 1942, generally known as the "Wet-Time" Act, provides insurance against loss of employment due to bad weather for workers employed in the building, civil engineering and painting trades. Broadly speaking, the Act applies to all manual workers aged 16 years and over employed in these trades.

During the period under review the hourly rates of benefit were twice increased, on 18 January 1971 and on 1 December 1975 when the levels were raised to 65p for a skilled worker, 59p for an unskilled worker and 20p for a young person (under 18 years of age).

The rates of weekly contribution which had been unchanged since August 1963 (except for some minor rounding changes at the introduction of decimalisation of currency in February 1971) were also increased on 1 December 1975 to 32p for a skilled worker, 30p for an unskilled worker and 10p for a young person. Half the amount of each contribution is payable by the insured person and half by the employer.

14. Redundancy Payments Scheme

This scheme was introduced under the Redundancy Payments Act 1967. It provides compensation for redundant workers so as to maintain their incomes near pre-redundancy level while alternative employment is being sought. It was also hoped that the scheme would lessen the resistance of workers to changes in the pattern of employment due to technological and trading changes.

Under the Redundancy Payments Act 1971, which came into operation on 1 September 1971, the qualifying period for redundancy payments was reduced from four to two years' continuous employment with the same employer, the scope of the legislation was extended, benefits were improved and various technical provisions were introduced to simplify procedures. Contribution rates were increased from the beginning of July 1973 and April 1975 when the rates were fixed at 18p for a male worker and 17p for a female worker.

The scheme provides for redundancy payments to be made in two forms, first a lump-sum payment to be made by the employer at the time of dismissal and secondly, weekly payments which, subject to continued unemployment, commence three days after dismissal. The lump-sum consists of one week's normal pay plus a half week's pay for each year of continuous service between the ages of 16 and 41 and a full week's pay for each year of continuous service over the age of 41. Weekly payments, amounting to 50% of the worker's pre-redundancy pay continued up to 1 April 1974 for a period of one week for each year of employment between the ages of 16 and 41 and two for each year of service over the age of 41 (with a minimum of four weekly payments in any particular case).

On 1st April 1974 the following changes were made in the Redundancy Payments Scheme :-

- (i) The scope of the scheme was extended to include non-manual workers earning over 1,600 a year.
- (ii) The duration of weekly payments was extended in the case of workers over 51 years of age.
- (iii) The limit of the total of weekly redundancy payments plus unemployment, sickness or maternity payments under the Social Welfare Acts was raised to 100% of pre-redundancy pay.
- (iv) A limit of 2,500 a year was imposed on the amount of a worker's earnings to be taken into account in calculating redundancy entitlement. (Income in excess of that figure is to be disregarded in calculating entitlement for both lump-sum and weekly payments).

15. Premium Employment Programme

This programme was introduced in June 1975 under the Employment Premium Act, 1975. The objective of the programme was to encourage employers in manufacturing industry and agriculture (including horticulture) to re-employ workers who had been made redundant as a result of the recession in the economy. The programme provided for the payment of a premium of 12 per week in respect of each additional eligible employee employed after 20 June, 1975.

Part 2 - Health Services

16. The period since January 1970 has seen the enactment of health legislation which has brought about significant changes in the system of administration of health services and has provided for important changes and improvements in the organisation of medical care.

Health services affected by legislative changes in the period 1974-1975 were those in the field of community and welfare services. The particular community and welfare services affected were allowances for disabled persons and for persons with infectious diseases, maternity cash grants, and domiciliary care allowances for handicapped children.

The impact of Section 61 of the 1970 Health Act became particularly apparent in the period 1974-1975 as far as domiciliary services for the care of the aged were concerned. Significant expansion was made to the schemes for home help and the provision of meals on wheels as well as to schemes provided by voluntary organisations who received financial support from area health boards.

17. Administration

The Health Act, 1970, which became law in February, 1970 provided for the radical restructuring of health services administration. The most important developments which have taken place in accordance with the provisions of this Act are -

- (i) Establishment of eight new health boards which took over from the former twenty seven health authorities local responsibility for the operation of health services. These boards include in their membership representatives of local authorities and doctors, nurses, pharmacists and dentists elected by their colleagues.
- (ii) Establishment of local committees in each health board area whose function is mainly to advise the health boards on matters relating to the provision of health services in the committees' functional areas.

- (iii) Establishment of special bodies to achieve a more co-ordinated and efficient organisation of hospital services. A national body, Comhairle na nOspideal, (Hospital Consultative Council) has been set up whose main function will be to regulate the numbers and types of consultant staffs in hospitals. Three Regional Hospital Boards have also been created. These will be concerned with the general organisation, efficient operation and development of hospital services in their regions. The Minister for Health will be guided by these bodies in the development of a programme for the future organisation of the hospital system.

18. Management

The Health Act, 1970, provided for the introduction of a sophisticated management structure for the eight health boards referred to in paragraph 17 (i) to enable the boards to function with the maximum effectiveness and efficiency and to play an imaginative and creative role in the future development of health services. Each board has a management team consisting of a Chief Executive Officer and a number of programme managers, together with functional officers in charge of finance, personnel and planning. The boards are operating on programme lines, each having three broad programmes related to community care, general hospital care and special hospital care. Each of these programmes is in charge of a programme manager. Programme budgeting was introduced both in the Central Department of Health and in the health boards and emphasis is being placed on the development of a computer based management information system to provide all the data needed for the planning and monitoring of health and hospital services, and for budgetary control and costing studies.

19. Finance

(i) Budgetary Control

The Health Act, 1970, tightened up earlier methods of regulating expenditure on health services. One of the provisions of the Act enables the Minister for Health to determine the ceiling for expenditure by health boards within any period and they may not,

without the Minister's consent, exceed approved limits.

(ii) Financing of Health Services

The Irish health services evolved from provision made for health care in earlier periods by local authorities from the local taxes which they collected (the rates). These local rates were originally supplemented by modest State grants. From the mid 1960's the State's share of the costs was gradually increased and the local authorities' share diminished. Since the responsibility for the local operation of the health services was transferred to the new health boards in 1971, the proportion of the cost met from central taxation was progressively increased and in 1973 the Government undertook to phase out entirely the contribution from the rates towards the health services.

A new subsidiary source of finance for health services was introduced in 1971. This was a scheme of health contributions by persons with limited eligibility (broadly persons in the middle income group whose entitlement to services is restricted mainly to hospital services) to meet a small fraction of the cost of services available to them. The original rate of contribution was 15p per week for insured workers and 7 a year for others. At the end of 1975 these rates had increased to 26p a week and 12 a year, respectively. It is important to note that these contributions do not provide an insurance base for the hospital or health services. They meet but a small proportion of the cost of the services, and entitlement to the services is not essentially related to having had a particular pattern of contributions paid.

20. Development of Health Services

New developments for which statutory provision was provided in the Health Act, 1970, include :

- (i) Introduction of a new family doctor scheme giving eligible persons (i.e., those in the lower income group) a choice of doctor and pharmacist. This replaced a dispensary system, serviced by salaried doctors, in which patients had no choice.

- (ii) For persons not eligible for general practitioner services but who are entitled to other services, introduction of an arrangement for meeting portion of the cost of medicines. The arrangement is that, where monthly expenditure for the family exceeds 3, health boards can contribute towards the cost.
- (iii) Free institutional care for children, with long-term disability and free medicines for persons with certain long-term conditions. These services are available to all income groups.
- (iv) Establishment of home help services for old people and certain other categories.

21. Definition of groups statutorily eligible for health services

The Health Act, 1970, redefined (but did not alter) the groups statutorily eligible for health services. Some people are entitled to all the health services whereas the entitlement of others is limited to selected services. The newly defined categories and a brief description of their specific entitlement follows :-

(a) Persons with Full Eligibility

These are persons who, in the opinion of the Chief Executive Officer of the health board, are unable to afford general practitioner services for themselves or their dependants. They and their dependants are entitled, without charge, to all services including -

A general medical practitioner service with choice of doctor ;

Drugs, medicines and appliances (supplied through retail pharmacies);

Maternity care services and infant welfare services (for infants up to 6 weeks old);

Hospital and specialist services;

A supply of milk for expectant and nursing mothers and for children under 5 years of age;

A maternity cash grant (8 for each child born);

Dental, ophthalmic and aural services.

(b) Persons with limited eligibility

At end 1975, those persons comprised the following with their dependants :-

- (i) Certain categories of persons insured under the Social Welfare Acts, the main ones being all manual employees and, non-manual employees whose rate of remuneration is 2,250 a year or less.
- (ii) Adult persons not insured under the Social Welfare Acts whose yearly means are less than 1,600.
- (iii) farmers, the valuation of whose holdings does not exceed 60.
- (iv) persons not coming within the foregoing categories who, in the opinion of the Chief Executive Officer of the appropriate health board, would be unable, without undue hardship, to provide the service for themselves and their dependants.

The services to which they are entitled are -

Assistance towards the cost of prescribed medical requisites;

Maternity care services and infant welfare services (for infants up to 6 weeks old);

Hospital services as in-patients and out-patient specialist services.

(c) Services available to all income groups

Certain services are available free of charge to the community in general regardless of means. These comprise -

Treatment for tuberculosis and other infectious diseases. Cash allowances called Infectious Diseases Maintenance Allowances are payable in necessitous cases. In addition to personal allowances, payments are also made in respect of a dependent spouse, a domestic help and rent. At the end of 1975 the allowance for a single person was 9.05 and for a married couple 16.55 a week.

Free drugs and medicines for persons suffering from certain long-term conditions:

Cervical Smear Testing service;

Certain child health services viz., pre-school and school health examinations; free dental, ophthalmic, aural and out-patient specialist services for defects discovered at school health examinations; hospital in-patient and out-patient services for children suffering from certain long-term conditions.

(d) Services for Handicapped Persons

In addition to hospital out-patient and in-patient services the following services are available for handicapped persons under the health services code -

- (i) Disabled Persons' Allowances in cases of need to chronically disabled persons over 16 years of age who are not living in institutions and who satisfy a means test. Regular increases in the rate of this allowance were implemented during the period under review bringing it from 4 a week in 1970 to 8.95 a week at the end of 1975. On 1st July 1973 a change was made in the basis for entitlement. Up to that time the means of an applicant, of his spouse and of his near relatives residing with him were taken into account. The revised regulations provided that only the means of an applicant and his spouse should be reckonable. This amendment to the regulations resulted in an increase in the numbers of recipients.
- (ii) Domiciliary Care Allowance. Allowances without regard to means to severely handicapped children under 16 years of age who are living at home (introduced in October 1973).
- (iii) Schemes for the welfare of the blind including supplementary cash allowances in needy cases. (Pension provisions for blind persons are administered by the Department of Social Welfare). As from 1st July 1974 supplements paid by way of blind welfare allowances to pensioners

were standardised. Increases in allowances in line with the cost of living were granted during the period under review.

- (iv) Rehabilitation Services including training for employment and placement arrangements.

PART 3 - Social Assistance and Family Allowances

22. In addition to the social insurance schemes there are State financed schemes of social assistance for persons with inadequate means who are not entitled to benefits under the general insurance scheme. During the period 1970-75 the scope of existing social assistance schemes was widened, new schemes were introduced and the rates of payment were increased each year as shown in Appendix 2. These increases have involved, in the case of long-term social assistance payments (old age, blind, and widow's (non-contributory) pension), the introduction of additional rates of pension and consequential extensions of the means scales. In addition, from August 1970, the age limit for payment of an orphan's pension and for children in respect of whom increases of old age and blind non-contributory pension, widow's non-contributory pension and unemployment assistance may be paid, was raised from 16 to 18 years. The age for receiving old age pension was 70 at the beginning of the period but it was gradually reduced to 69 in July 1973, 68 in July 1974 and 67 in April 1975. The rate of the prescribed relative's allowance, which is payable in certain circumstances, in addition to pension or benefit, to a person in receipt of a blind pension or to an incapacitated person of pensionable age who is in receipt of an old age (contributory or non-contributory) pension, widow's (contributory) pension, retirement pension, invalidity pension or deserted wife's benefit and who is being cared for on a full-time basis by a prescribed relative, was increased regularly in the period covered by this Report. There are also schemes of free travel, free electricity and free television licences for persons of pensionable age.

The Social Welfare(No.2) Act 1974 provided, from July 1974, that where a person, who is in receipt of a social assistance (or insurance) benefit, dies and leaves dependants, benefit will continue to be paid to the next of kin for a period of six weeks after death.

A new allowance for the adult dependants of non-contributory old age pensioners was also introduced in July 1974 under that Act. The new social assistance schemes which were introduced during the period under review were Deserted Wife's Allowance, Social Assistance Allowances for Unmarried Mothers, Single Women and Prisoners' Wives. In July 1973, July 1974 and April 1975 substantial relaxations were made in relation to the assessment of means under the schemes of (non-contributory) old age, blind and widows' pensions, deserted wife's allowance and unmarried mother's allowance. Brief descriptions of the new schemes introduced in the 1970-75 period are given in paragraphs 23 to 26.

23. Deserted Wife's Allowance: This is payable since October 1970, subject to a means test, to a woman who has been deserted by her husband. The rates of allowance correspond to the rates payable under the widow's non-contributory pension scheme and increases are payable in respect of dependent children. From August 1972 the minimum age limit for entitlement to a deserted wife's allowance for a woman without children was reduced from 50 to 40 years.
24. Social Assistance Allowance for Unmarried Mothers:
Under this scheme which was introduced in July 1973, a weekly allowance is payable to an unmarried mother who has at least one qualified child residing with her. The allowance is subject to a means test and is the same as the rate of widow's (non-contributory) pension which would be payable to the woman if she were a widow.
25. Social Assistance Allowance for Single Women:
Single women between the ages of 58 and 67 may qualify for this allowance which is subject to a means test similar to that in operation for unemployment assistance. This scheme was introduced in July 1974.

26. Social Assistance Allowance for Prisoners' Wives:

The wives of prisoners who are serving sentences of six months or more may qualify for this allowance which was also introduced in July 1974, subject to a means test which is similar to that for widow's non-contributory pension.

27. Family Allowances:

Children's Allowances which were introduced under the Children's Allowances Act 1944, and which are not subject to conditions of insurance or to a means test, are payable in respect of all qualified children resident in the State. They are payable in addition to any increases of social insurance or other social assistance payments which may also be payable in respect of the children. The level of the allowances payable was increased regularly during the period under review. The Social Welfare Act, 1973, raised the upper age limit of 16 years to 18 years for children who are apprentices or who are receiving full-time education or who are incapable of self-support by reason of physical or mental infirmity. In accordance with the provisions of the Social Welfare Act, 1974, the mother is now regarded in her own right as the person entitled to receive children's allowances.

28. Home Assistance and Supplementary Welfare Allowance:

Payments of home assistance were made on a discretionary basis during the period under review by local public assistance authorities (Health Boards or County Councils) under the Public Assistance Act, 1939, to persons unable by their own endeavours to provide the necessaries of life for themselves or their dependants. The Social Welfare (Supplementary Welfare Allowances) Act, 1975 was designed to replace home assistance by a new payment called 'supplementary welfare allowance'. One of the main effects of the Act will be to standardise conditions for receipt of allowances and have common rates of payment throughout the country. The new allowance had not been brought into operation, however, by the end of 1975.

There are also schemes in operation under which local authorities provide cheap fuel, cheap footwear and free school meals. Grants are made by the State towards the cost of these schemes.

SECOND EUROPEAN SOCIAL BUDGET

Report on legislative evolution of social security from 1 January 1976 to date.

PART 1 - Social Insurance

1. In the period covered by this Report legislative changes increased rates of benefit and contribution, broadened the scope of some of the main social insurance schemes and increased penalties for fraudulent claims to benefit and for failure by employers to pay social insurance contributions. Increases in rates of benefit during the period under review are set out in Appendix 1. The practice, which was started in 1975, of paying the increases twice yearly (April and October) was continued in 1976 and 1977 although the increases granted in October 1975 applied only to long-term benefits.
2. Contribution rates for all categories of insured persons were increased over this period also. At the end of 1975 the full weekly contribution rate payable in respect of a male worker was 4.41 (excluding the health contribution of 26p), of which the employer paid 2.72 and the employee 1.69. The current 1977 full weekly rate of contribution is 6.79 (excluding the health contribution of 39p) of which the employer pays 4.31 and the employee 2.48. The equivalent rate for a female worker is 6.67. From January 1978, however, in accordance with a Government decision, the weekly contributions of men and women earning less than 50 a week will be reduced by 1. The contributions (excluding health contributions) then payable by this category of workers will be as follows:-

	<u>Employer</u>	<u>Employee</u>	<u>Total</u>
Man	4.31	1.48	5.79
Woman	4.26	1.41	5.67

Pay-related contributions are also payable in addition to the flat-rate contributions. It is relevant to mention, however, that the Government has also decided in principle to replace the present system of flat-rate and pay-related contributions by a single new pay-related contribution.

An ad hoc Working Group has been set up to consider the detailed arrangements involved in the implementation of such a contribution system - see Appendix 2.

3. The Social Welfare (No.2) Act, 1976, provided for increases in the statutory penalties which may be imposed on employers who do not comply with their obligations in relation to payment of social insurance contributions and on persons who abuse the benefits system. This was done to ensure that the penalties reflected more accurately the large sums of money which are now involved in such mal practices.

4. Invalidity, sickness and maternity

The rates of all these benefits were regularly increased as indicated in Appendix 1. From April 1977 a special increase of 1 a week was granted to invalidity pensioners over pensionable age who are living alone. The schemes of free travel, free electricity and free television licences were extended from the same date to cover invalidity pensioners without regard to their age. The Social Welfare Act, 1977, provided for the payment of a "housekeeper" allowance to single women, widows and deserted wives when they are in receipt of disability benefit or invalidity pension, on the same conditions as at present apply in the case of single men and widowers.

5. Unemployment:

Rates have been increased regularly in line with other benefits with corresponding increases in respect of adult and child dependants. A special levy of 3lp first imposed under the Social Welfare Act, 1975, to help finance the increased expenditure on unemployment benefit, was continued in operation during this period covered by this report, with the employer contributing 2lp and the employee 10p as part of the overall contribution. The maximum duration of unemployment benefit was extended under the Social Welfare Act, 1976, from 312 to 390 days, although it remains at 156 days for persons under 18 years of age, or for married women maintained by their husbands. Payment of the "housekeeper" allowance with unemployment benefit was extended from April 1977 to the additional categories mentioned in paragraph 4.

6. Pay-related benefit:

In line with the increase in the maximum duration of unemployment benefit the maximum period for which pay-related benefit can be paid as a supplement to unemployment benefit and disability benefit was extended from April 1976 under the Social Welfare Act, 1976, from 303 to 381 days. During this additional period pay-related benefit is paid at the rate of 20% of the claimant's reckonable weekly earnings between 14 and 50. From the introduction of pay-related benefit in 1974 an unemployed person could not receive more by way of flat-rate unemployment benefit and the pay-related supplement than 100% of his reckonable weekly earnings. The position was changed in June 1976, however, when new regulations provided that the combined weekly total of flat-rate unemployment benefit, pay-related benefit, redundancy weekly payment and income-tax rebate payable to an unemployed person could not exceed 85% of his pre-unemployment net weekly earnings or 50 whichever was the lesser.

7. Occupational injuries and diseases:

Rates have been increased regularly during the period under review for the various occupational injury benefits in line with the increases in the rates payable under the social insurance schemes. The weekly contribution rate was also increased from 12p for a man and 9p for a woman at the end of 1975 to 14p for a man and 11p for a woman from 4th April 1977. From the latter date also a special allowance of 1 a week is payable to any recipient of Death Benefit under the occupational injuries scheme who is over pensionable age and is living alone.

8. Old Age:

The qualifying age for a contributory old age pension was reduced from 67 years to 66 years with effect from 3 October 1977 under the Social Welfare Act, 1977. The upper limit for payment of social insurance contributions was consequentially reduced to 66 years of age from the same date although persons who continue to be gainfully employed after this age are liable for occupational injuries insurance contributions.

The Social Welfare Act, 1977, also made provision for the payment of a special allowance of 1 a week for those persons in receipt of either contributory old age or retirement pension who are living alone and in the case of retirement pension who are over pensionable age.

9. Survivors' Benefits and Deserted Wife's Benefit:

The rates of widow's contributory pension, orphan's contributory allowance and deserted wife's benefit were increased regularly as set out in Appendix 1. Widow pensioners and recipients of deserted wife's benefit who are over pensionable age are entitled to a special increase of 1 a week from April 1977 if they are living alone.

10. Intermittent Unemployment Insurance:

In June 1977 the weekly rates of contribution and hourly rates of benefit payable under this scheme were increased to the new levels set out hereunder.

	<u>Weekly contribution</u>	<u>Hourly rate of benefit</u>
Skilled Worker	40p	75p
Unskilled Worker	38p	68p
Young Person (under 18)	16p	26p

The weekly contribution is shared equally between the employer and the employee.

11. Redundancy Payments Scheme :

This scheme was amended in two respects during 1976.

An Order of 1st April, 1976, provided for an increase of twenty pence in the rates of redundancy contribution by employers and employees with effect from 5th April, 1976. The amount of the increase was apportioned: twelve pence employers, eight pence employees. The increase brought the overall contribution rate to 38 pence (men), 37 pence (women) of which the employers' share is 25 pence.

An Order of 20th June, 1976, provided for new aggregate rules effective from 21st June, 1976, for recipients of weekly redundancy payments. Prior to the Order the aggregate of payments which a recipient could receive for redundancy purposes was related to 100% of the recipients' normal weekly remuneration or 48.08 per week, whichever was the lesser.

The Order altered the aggregate basis for unemployed persons to 85% of net average weekly earnings (or take-home pay) or 50 per week, whichever was the lesser and refunds of income tax became a reckonable factor. In the case of other categories of recipient, the limit of 48.08 was increased to 50.00 per week.

There were no amendments to the Scheme during 1977. It may, however, be relevant to mention that the Appeals Tribunal established under the Redundancy Payments Act, 1968, to deal with disputes between employer and employees, had its terms of reference extended to embrace the handling of disputes under the Unfair Dismissals Act, 1977.

12. Premium Employment Programme/ Employment Incentive Scheme :

The rate of premium under this scheme (which was introduced in 1975) was increased from 12 to 15 per week from 4th April, 1976 and the duration of the Programme was extended up to the 8th January, 1977.

Following the termination of the Premium Employment Programme a new scheme, the Employment Incentive Scheme, was introduced early in 1977. This Scheme is also administered by the National Manpower Service of the Department of Labour, but is not governed by specific legislation. It originally provided for the payment of a premium of 20 per week for each unemployed adult worker and 10 a week for each unemployed school-leaver taken into employment in manufacturing industry and agriculture. It has recently been extended to all sectors of the economy including the public service and local authorities. The scheme will operate for at least one year up to 24th February 1978 but it is expected that it, or a similar scheme, will be in operation in 1980.

PART 2 - Health Services1. Community Welfare

In general, the development of community welfare programmes including meals-on-wheels and home help services was maintained. While statutory agencies retain overall responsibility for providing welfare services in the community, there is close collaboration between the statutory and voluntary agencies involved in the delivery of the services and this collaboration has improved significantly during recent years. The National Social Service Council plays a major and increasing role in developing the voluntary side of the social services system.

The changes to regulations governing the services are outlined below:

(a) Disabled Persons Maintenance Allowance.

This allowance is payable to persons with long-term disabilities which prevent them from working. The rates of allowance were increased as follows :

<u>Date of Increase</u>	<u>Percentage Increase</u>
1/4/76	10.1
1/10/76	5.1
1/4/77	9.7
1/10/77	5.0

From April 1977 persons in receipt of this allowance became eligible for the free travel, free electricity and free television licence schemes.

(b) Infectious Diseases Maintenance Allowance.

This allowance is payable to persons who are prevented from making adequate provision for themselves or family because they are undergoing treatment for certain specified infectious diseases.

Increases in the rates of allowance (both the personal rate and the rate for dependants) were made on 1/4/76, 1/10/76, 1/4/77 and 1/10/77.

(c) Domiciliary Care Allowance.

This scheme was introduced in 1973 and is designed to assist parents of severely handicapped children (aged 2 to 16 years) who require care and attention significantly greater than that required by a child of the same age and sex. While there has been no legislative change to the scheme since it was introduced the number of recipients of the allowance has increased substantially in recent years. There are at present 4,000 recipients and the scheme costs 1,200,000 a year.

(d) Blind Welfare Allowance.

This is an additional allowance payable with the Blind Pension (administered by the Department of Social Welfare) to needy blind people over 21 years of age. The various rates were increased by administrative decision in April 1976, October 1976, April 1977 and October 1977.

2. Eligibility for Health Services

The population is divided into three groups for eligibility purposes. The first group has "full eligibility" and is made up of persons in the lower income brackets for whom all medical services are provided free of charge. A second group has "limited eligibility" and comprises certain categories of persons, mainly in the middle income bracket; persons in this group are entitled to certain services e.g. hospital and maternity services, and are required to pay a health contribution to meet a portion of the cost of the services available to them. These contributions do not provide an insurance base for the hospital or health services. They meet but a small proportion of the cost of the services and entitlement to services is not essentially related to having had a particular pattern of contributions paid.

These two groups represent about 85 - 90% of the population.

The third group, which consists of persons with higher incomes, is not entitled to the services available to the other two groups but may make provision for hospital and other health services by contributing to Voluntary Health Insurance.

The income guidelines for the "full eligibility" group were increased on 1/7/75, 1/1/76 and 1/1/77 - mainly to compensate for the rise in the price level.

Statutory Instrument No. 142 of 1976 increased from 2,250 p.a. to 3,000 p.a. the remuneration limit for limited eligibility purposes. This applies to certain categories of insured workers. Statutory Instrument No. 141 of 1976 extended the income limit for limited eligibility from 1,600 to 3,000 a year. This applies to the non-insured.

As regards the health contributions payable by persons with limited eligibility the Health Contributions (Amendment) Acts of 1976 and 1977 increased the rates of contribution by 25% with effect from 1 April 1976 and by 20% with effect from 1 April 1977, respectively. The current contribution is 39p per week.

PART 3 - Social Assistance

1. During the period under review rates of payment were regularly increased, the means scales governing entitlement to social assistance payments were extended, pensionable age was reduced, a new scheme was brought into operation and the schemes of free travel, free electricity and free television licences were extended. In addition, the Government has decided to introduce from April 1978 a scheme to subsidise telephone rentals for pensioners living alone. Apart from details of the rates increases which are set out in Appendix 3 the improvements are covered more fully in the following paragraphs.
2. Old Age: From April 1977, a special increase of 1 a week was granted to pensioners living alone. The schemes of free travel, free electricity and free television licences which previously applied almost exclusively to persons over pensionable age was extended from April 1977 to cover persons in receipt of invalidity pension and to disabled person's maintenance allowance. The qualifying age for non-contributory old age pension was reduced from 67 to 66 in October 1977. As a result of the reduction, the scope of the free travel etc. schemes was automatically

extended. From April 1978 telephone rentals for persons living alone who are in receipt of old age pension or who are over pensionable age and receiving retirement pension, invalidity pension, widow's (contributory) pension or deserted wife's benefit will be fully abated.

3. Unemployment: The Social Welfare Act, 1977, provided that, from April 1977, widows and single women without dependants could, if they satisfied the other conditions, qualify for unemployment assistance if a minimum of 26 employment contributions had been paid in respect of them in the previous four years. Previously a minimum of 52 contributions was necessary. This condition does not apply to men or to widows and single women with dependants. Also from April 1977, the "housekeeper" allowance (equal to the appropriate increase for an adult dependant), which up to then had been payable by way of an increase of unemployment assistance to single men and widowers in respect of a woman looking after their child dependants, was extended to single women, widows and recipients of deserted wife's benefit or allowance.

Landholders: Unemployment assistance is payable to landholders in the northern and western regions on the basis of a notional assessment of means, i.e. the valuation of their land is multiplied by a certain figure to arrive at the yearly means. The latter figure is then divided by 52 to arrive at the weekly means. Legislative changes made in the method of assessment in 1976 and 1977 provide that for landholders with a valuation under 15 the multiplier is twenty and for those with a valuation between 15 and 20 the multiplier is thirty. In the case of landholders with a valuation in excess of 20 means are now assessed on a factual basis. Furthermore the increases in the rates of unemployment assistance granted in 1977 were restricted to those landholders whose valuation does not exceed 10.

4. Family Allowances: Rates of children's allowances were not changed in 1976 but, from July 1977, the rates payable in respect of all children other than the first child were increased.

5. Supplementary Welfare Allowance: Provision for this scheme was made in the Social Welfare (Supplementary Welfare Allowances) Act, 1975. The scheme, which replaces home assistance scheme and is administered through the Regional Health Boards was brought into operation on 1st July, 1977. The rates of allowance ordinarily payable are the same as the rates of unemployment assistance payable in rural areas. The scheme, however, provides that goods and services may be given to recipients in lieu of cash payments and that a cash payment, over and above the normal rate, may be made to meet an exceptional need. In certain cases of urgent need where immediate aid is required the Health Boards are not bound by the provisions of the Act relating to conditions for payment, amounts of payments or rules as to assessment of means.

Notes on Methodology

The economic assumptions used in the preparation of the Irish Social Budget for 1980 are those supplied by the Commission on 10 March 1977, as follows :

Average annual rate of increase 1975-1980	%
(a) Private Consumer Prices	10.7
(b) Wages and Salaries	12.6
(c) Unemployment in the working population	6.8

The forecasts for 1980 were derived from the estimated out-turn of income and expenditure for 1977 to which was applied the appropriate element of the foregoing working assumptions in respect of the years 1978 to 1980. Provision was also made in the forecasts for increases, where appropriate, in the numbers of persons with title to benefit and in the numbers liable for payment of insurance contributions.

EXPENDITUREA.1. General SchemesSocial Insurance Fund Benefits

The numbers of beneficiaries except those receiving unemployment benefit are rising at an annual rate of around 1% and provision is made in the forecasts for 1980 for a continuance of this trend. The number of persons unemployed in 1980 is estimated at 80,000 i.e., 6.8% of the total labour force and of these it is estimated that about 34,400 will be qualified for receipt of unemployment benefit.

Occupational Injuries Fund Benefits

The numbers continuing on benefit has been increasing at the rate of about 8% per annum and this trend is expected to continue.

Family Allowances

Under this heading are included:

- (a) Children's Allowances paid without insurance contributions or means test in respect of all children, and
- (b) the estimated amounts payable in respect of the adult and child dependants of beneficiaries under the Social Insurance Fund and the Occupational Injuries Fund.

As regards (a) no provision has been made for an increase in the rates of Children's Allowances between 1977 (when an overall average increase of about 10% was awarded) and 1980 - it has not been the practice to increase these rates annually to compensate for increases in the cost of living.

The increase in the cost of the family element at (b) is at the same rate as the benefit to which it relates.

Health Services

In addition to the general working assumptions for price increases and for wage and salary increases the following factors were also taken into account

- (a) improvements and developments of health services, including non-capital costs associated with new units of accommodation, job creation proposals and other proposals for improvements of services in priority areas and
- (b) an anticipated increase in the take-up of services by persons statutorily entitled to them.

Redundancy Payments Scheme

The forecast for this scheme is based on the assumption that the number of redundancies will remain at the same level as at present. The projected increases in salaries and wages have also been taken into account in preparing the forecasts.

A.2. Special SchemesIntermittent Unemployment Insurance

The forecast is based on existing rates of benefit and levels of claims.

Employment Incentive SchemeandYouth Employment Scheme

The forecasts for these schemes are linked with movements in wages and salaries and are based on current expectations of the take-up of the schemes.

A.3. Statutory Schemes

These comprise (a) superannuation payments and (b) payments of salaries and wages during periods of illness for employees of central and local government. The forecasts take account of the projected increases in salaries and wages. The corresponding information is not available in respect of the employees of semi-State bodies.

A.4. Supplementary Schemes

These comprise superannuation payments made directly to employees of firms covered by the Census of Industrial Production. The corresponding information is not available in respect of other firms. The forecast is based on the assumption that payments will follow the national movement of wage increases.

A.5. Voluntary Schemes

This relates solely to the operation of the Voluntary Health Insurance Board. The forecasts have been prepared on the basis that expenditure would increase pro-rata with increases in pay and prices.

B. Employers' Voluntary Schemes

These comprise (a) payments to Civil Servants of children's allowances, which are a supplement to their pay, and (b) grants in respect of the provision of free travel, electricity and television licences to certain war veterans. The forecasts at (a) take account of projected increases in wages and those at (b) of price increases.

D. Other Social Measures

These comprise payments of social assistance to persons with inadequate means who are not entitled to benefits under the General Insurance Schemes, for example old age pensioners, widows, deserted wives, unmarried mothers, single women between age 58 and pension age, prisoners' wives, and unemployed persons. The forecasts provide for increases in payments in line with the projected increases in consumer prices. They also reflect the trends in the numbers of persons qualifying for social assistance. The number of unemployed persons in 1980 who are expected to have title to social assistance is 34,800.

RECEIPTSA.1. General SchemesSocial Insurance Fund

The forecast of income for 1980 takes account of the following :-

- a) the number of persons paying contributions in 1975
- b) the increase in the number of contributors between 1975 and 1980 as a result of job creation
- c) an increase in the amount of pay-related contributions in line with movements in wages and salaries
- d) the reduction, as from 1978, of 1 per week in the employee's share of the flat-rate social insurance contribution, and
- e) the assumption that employers and employees will continue to be liable for 80% of the cost of increases in social insurance.

Occupational Injuries Fund and Redundancy Fund

It has been estimated that the income of these Funds in 1980 will equate with expenditure on benefits and administration.

A.2. Special SchemesIntermittent Unemployment Insurance

It has been assumed that current contribution rates will continue in operation.

Employment Incentive Scheme

and

Youth Employment Scheme

The amount required to meet the cost of these schemes is met in full from Central Government funds.

A.3. Statutory Schemes

The income of these schemes is provided mainly from Central and Local Government Funds and from contributions by members. The latter reflect the projected increases in wages and salaries.

A.5. Voluntary Schemes

The income of the Voluntary Health Insurance Fund is provided by contributions of members plus interest from investments. The contributions are updated periodically to take account of increased costs.

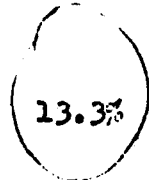
D. Other Social Measures

The amount required to meet the cost of assistance schemes is met almost entirely by Central Government.

Statement of the Economic Assumptions for 1970-75

1. Average annual increase in consumer prices between 1970-75

- 13.3%



10.7%
12.6%

2. Average annual increase in earnings per head between 1970-75

- 19.8%

12.6%

3. Gross Domestic Product

1970 - £1,624.6

1975 - £3,510.0

1980 - £7,890

at current market prices

4. National Income

1970 - £1,295m.

1975 - £2,977m.

1980 - 6.696

Notes on Methodology

The economic assumptions used in the preparation of the Irish Social Budget for 1980 are those supplied by the Commission on 10 March 1977, as follows:

Average annual rate of increase 1975-1980

	%
(a) Private Consumer Prices	10.7
(b) Wages and Salaries	12.6
(c) Unemployment in the working population	6.8

The forecasts for 1980 were derived from the estimated out-turn of income and expenditure for 1977 to which was applied the appropriate element of the foregoing working assumptions in respect of the years 1978 to 1980. Provision was also made in the forecasts for increases, where appropriate, in the numbers of persons with title to benefit and in the numbers liable for payment of insurance contributions.

Table showing estimated numbers for total population and active population in 1970 and 1975.

AGE	TOTAL POPULATION (000's)				ACTIVE POPULATION (000's)				
	1970		1975		1970		1975		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
0-19	606.1	580.0	1,186.1	650.1	621.7	1,271.8			
20-59	658.6	645.3	1,303.9	693.3	681.0	1,374.3			
60-64	66.6	65.9	131.6	70.3	70.7	141.0			
65 and over	150.6	177.9	328.5	154.6	185.7	340.3			
TOTALS	1,481.9	1,468.2	2,950.1	1,568.3	1,559.1	3,127.4	830.6	287.4	1,118.0
							846.9	293.1	1,140.0

← NOT AVAILABLE →

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Table showing estimated numbers of total population and active population in 1980.

AGE	TOTAL POPULATION: (000's)			ACTIVE POPULATION (000's)		
	1980			1980		
	MEN	WOMEN	TOTAL	MEN	WOMEN	TOTAL
0-19	684.8	653.6	1,338.4			
20-59	738.6	724.8	1,463.4			
60-64	68.5	71.4	139.9		NOT AVAILABLE	
65 and over	161.0	196.3	357.3			
TOTALS	1,652.9	1,646.1	3,299.0	869.9	301.1	1,171.0

Notes to Social Budget Tables

- (a) Covers the twelve months from 1 April 1970 to 31 March 1971. Since 1 January, 1975 the financial year coincides with the calendar year.
- (b) The cost of wages and salaries paid to government employees during illness is included for 1975 only - the estimated cost being £22.11 million. Estimates of cost for 1970-71 are not available.
- (c) (1) Private superannuation (and possible health) schemes by employers through private insurance companies or by means of special funds set up by employers are not covered.
- (2) Direct benefits given by employers are not covered, except for firms included in the Census of Industrial Production.
- (3) Wages and salaries paid by employers in the private sector when their employees are sick are not included as no information is available regarding these payments.
- (d) This figure includes, in addition to payments under the Children's Allowances Scheme, an estimate of the payments made under the (i) Sickness, (ii) Invalidity, (iii) Employment Injury and Occupational Disease and (iv) Unemployment Schemes in respect of the child dependants of beneficiaries. The estimated amounts paid as part of the health schemes in respect of child dependants were £3 million in 1970-71 and £7½ million in 1975. The corresponding amounts paid as part of the unemployment schemes were £4 million in 1970-71 and £15 million in 1975.
- (e) (1) Housing activities are not covered.
- (2) Amounts distributed by private charities are not included as no information is available regarding disbursements by these organisations.

SECOND EUROPEAN SOCIAL BUDGET
EXPENDITURE - IRELAND
(EM)

BENEFITS ACCORDING TO THEIR FUNCTION												OTHER EXPENDITURE						
Sickness	I		II		III		IV		V		VI		VII		VIII		Total Expenditure	
	In Kind	Cash	In Kind	Cash	In Kind	Cash	In Kind	Cash	Unemploy-ment and Job-Finding	Maternity	Family	Miscellaneous	Adminis-trative and other costs	Total Expenditure Excluding Transfers	Transfers			
																3		4	5	6	7	8	9	10	11	12	13	14	15	16	17
A. IN STANCE OR SOCIAL SECURITY SCHEMES																		
A.1. General Schemes																		
45.07	14.02	2.80	26.41	15.26	4.93	1.15	8.84	4.06	0.86	21.10	0.99	5.81	161.00	52.77	203.77			
A.2. Special Schemes																		
-	-	-	-	-	-	-	0.16	-	-	-	-	-	0.16	-	0.16			
A.3. Statutory Schemes (b)																		
-	-	-	19.93	-	-	-	-	-	-	-	-	-	19.93	-	19.93			
A.4. Supplementary Schemes (c)																		
-	-	-	1.86	-	-	-	-	-	-	-	-	-	1.86	-	1.86			
A.5. Voluntary Schemes																		
-	2.54	-	-	-	-	-	-	-	-	-	-	0.37	2.81	-	2.81			
45.07	16.56	2.80	48.20	15.26	4.93	1.15	9.00	4.06	0.86	21.10	0.99	6.08	178.76	52.77	236.53			
B. OTHER SOCIAL MEASURES (e)																		
B.1. Governmental Social Aid																		
-	-	1.32	23.69	-	0.20	-	7.02	-	-	3.34	1.91	1.98	38.44	0.44	38.68			
45.07	16.56	4.12	71.89	15.26	5.13	1.15	16.02	4.06	0.86	23.44 (d)	3.90	8.04	214.20	53.21	267.41			
GRAND TOTAL																		
A. IN STANCE OR SOCIAL SECURITY SCHEMES																		
A.1. General Schemes																		
158.16	39.71	11.22	85.20	46.39	18.40	3.91	34.45	16.14	2.29	60.27	11.46	17.28	504.86	229.40	734.26			
A.2. Special Schemes																		
-	-	-	-	-	-	-	0.48	-	-	-	-	-	0.48	-	0.48			
A.3. Statutory Schemes (b)																		
-	22.11	-	48.89	-	-	-	-	-	-	-	-	-	70.99	-	70.99			
A.4. Supplementary Schemes (c)																		
-	-	-	3.80	-	-	-	-	-	-	-	-	-	3.80	-	3.80			
A.5. Voluntary Schemes																		
-	7.93	-	-	-	-	-	-	-	-	-	-	0.75	8.68	-	8.68			
158.16	69.75	11.22	137.88	46.39	18.40	3.91	34.93	16.14	2.29	60.27	11.46	18.01	568.81	229.40	818.21			
TOTAL A.1. to A.5.																		
C. OTHER SOCIAL MEASURES (e)																		
C.1. Governmental Social Aid																		
-	-	-	-	-	-	-	-	-	-	-	0.60	-	2.20	-	2.20			
-	0.30	6.68	66.63	-	-	-	30.11	-	-	12.67	4.10	5.14	125.63	1.04	126.87			
158.16	70.05	17.90	204.51	46.39	18.40	3.91	65.04	16.14	3.99	72.94 (d)	16.06	23.15	716.64	230.44	947.08			
GRAND TOTAL																		

1975 RECEIPTS

RE OR SOCIAL SCHEMES

	CONTRIBUTION		GOVERNMENT		1975(a)		REVENUE	TOTAL
	IMPOSED	ACTUAL CONTRIBUTION	IMPOSED	ACTUAL CONTRIBUTION	IMPOSED	REVENUE		
General Schemes	98.12	1.36	-	-	312.66	76.26	13.52	501.92
Special Schemes	0.11	-	-	-	0.17	0.11	0.07	0.46
Tutory Schemes (b)	-	-	0.17	60.23	0.40	10.32	-	71.12
plementary Schemes (c)	-	3.80	-	-	-	-	-	3.80
untary Schemes	-	-	-	-	-	8.15	0.42	8.58
AL A.1. to A.5.	98.23	5.16	0.17	60.23	313.23	94.85	14.01	585.88
IS' VOLUNTARY SCHEMES	-	-	-	-	2.20	-	-	2.20
OCIAL MEASURES (e)	-	-	-	-	126.50	-	0.17	126.67
ental Social Aid	-	-	-	-	-	-	-	-
RAND TOTAL	98.23	5.16	0.17	60.23	441.93	94.85	14.18	714.75

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SECOND EUROPEAN SOCIAL FUND

RECEIPTS - IRELAND

(EU)

	I ENTERPRISES					II GOVERNMENT				III HOUSEHOLDS			IV Income from Capital and other Receipts	V Total Current Receipts Excluding Transfers	VI Transfers from other Institutions	VII Total Receipts	VIII Balance			
	Employers' Contributions		Employers' Direct Benefits		Taxes and Governmental Subsidies	Employers' Contributions	Contributions of self-employed	Contributions of pensioners and others	7	8	9	10						11	12	13
	1	2	3	4																	5	6	7	8
SCHEMES AND INSTITUTIONS OR ADMINISTRATIONS																				
A. FINANCE OR SOCIAL SECURITY SCHEMES																				
A.1. General Schemes	217.78	3.84	-	-	647.38	120.48	6.45	-	-	6.16	1,001.49	558.67	1,560.16	-						
A.2. Special Schemes	0.37	-	-	-	5.75	0.37	-	-	-	0.08	6.57	-	6.57	-0.03						
A.3. Statutory Schemes	-	-	0.28	130.73	0.50	21.78	-	-	-	-	153.29	-	153.29	-						
A.4. Supplementary Schemes (a)	-	8.90	-	-	-	-	-	-	-	-	8.90	-	8.90	-						
A.5. Voluntary Schemes	-	-	-	-	-	21.83	-	-	-	1.28	23.11	-	23.11	-						
TOTAL A.1. to A.5.	218.15	12.44	0.28	130.73	653.63	164.16	6.45	-	-	7.62	1,103.36	558.67	1,752.03	-0.03						
B. EMPLOYERS' VOLUNTARY SCHEMES	-	-	-	-	3.28	-	-	-	-	-	3.28	-	3.28	-						
C. OTHER SOCIAL MEASURES (b)																				
- Governmental Social Aid	-	-	-	-	234.97	-	-	-	-	0.26	235.23	-	235.23	-						
GRAND TOTAL	218.15	12.44	0.28	130.73	891.88	164.16	6.45	-	-	7.78	1,431.87	558.67	1,990.54	-0.03						

NOTES:

- (a) (1) Private superannuation (and possibly health) schemes by employers through private insurance companies or by means of special funds set up by employers are not covered.
- (2) Direct benefits given by employers are not covered, except for firms included in the Census of Industrial Production.
- (3) Wages and salaries paid by employers in the private sector when their employees are sick are not included as no information is available regarding these payments.
- (b) (1) Housing activities are not covered.
- (2) Amounts distributed by private charities are not included as no information is available regarding disbursements by these organisations.

APPENDIX 1

Table showing increases in the maximum weekly rates of social insurance payments
in the five year period 1970-75.

Benefit	January 1969	January 1970	October 1970	October 1971	October 1972	July 1973	July 1974	April 1975	October 1975
	£	£	£	£	£	£	£	£	£
1. Disability Benefit									
Unemployment Benefit									
Personal	3.25	3.75	4.50	4.95	5.55	6.55	7.75	9.40	9.90
Married Couple	5.875	6.875	7.65	8.40	9.30	10.80	12.80	15.50	16.35
2. Invalidity Pension									
Personal	NOT IN OPERATION		4.50	4.95	5.55	6.55	7.75	9.40	9.90
Married Couple			7.65	8.40	9.30	10.80	12.80	15.50	16.35
3. Maternity Allowance									
Personal	3.25	3.75	4.50	4.95	5.55	6.55	7.75	9.40	9.90
4. Old Age (Contributory) Pension									
Single - Under 80	3.625	4.125	5.00	5.50	6.20	7.20	8.50	10.50	11.05
- Over 80	3.625	4.125	5.00	5.50	6.70	7.70	9.10	11.10	11.70
Adult Dependant - Under Pension Age	3.00	3.50	3.50	3.85	4.15	4.65	5.50	6.65	7.00
Over Pension Age	3.00	3.50	3.50	3.85	4.15	5.15	6.50	7.90	8.30
5. Retirement Pension									
Single - Under 80			4.50	4.95	6.20	7.20	8.50	10.50	11.05
- Over 80			4.50	4.95	6.70	7.70	9.10	11.10	11.70
Adult Dependant - Under Pension Age	NOT IN OPERATION		3.15	3.45	4.15	4.65	5.50	6.65	7.00
Over Pension Age			3.15	3.45	4.15	5.15	6.50	7.90	8.30
6. Widow's (Contributory) Pension									
Deserted Wife's Benefit									
Single - Under 80	3.25	3.75	4.50	5.00	5.60	6.60	7.80	9.50	10.00
- Over 80	3.25	3.75	4.50	5.00	6.10	7.10	8.40	10.20	10.75
7. Orphan's Allowance	2.125	2.625	3.00	3.30	3.80	4.80	5.70	6.90	7.25
8. Prescribed Relative's Allowance	2.25	2.55	2.75	2.75	3.00	3.50	4.15	4.95	5.20
OCCUPATIONAL INJURY BENEFITS									
9. Injury Benefit									
Disablement Benefit									
Personal	5.75	6.25	7.00	7.50	8.10	9.10	10.80	13.10	13.80
Married Couple	8.375	9.375	10.15	10.95	11.85	13.35	15.85	19.20	20.25
10. Death Benefit Pension									
Personal	4.75	5.25	6.00	7.00	7.60	8.60	10.15	12.30	12.95
Orphan	2.375	2.875	3.25	3.60	4.10	5.10	6.05	7.35	7.75
11. Unemployability Supplement									
Personal	3.25	3.75	4.50	4.95	5.55	6.55	7.75	9.40	9.90
Married Couple	5.875	6.875	7.65	8.40	9.30	10.80	12.80	15.50	16.35

Notes:

- (a) As the Prescribed Relative's Allowance is payable with both insurance and assistance payments, it is shown in both tables.
- (b) Increases in respect of child dependants are also payable under most of the above schemes.
- (c) The rates at 6 above apply to Deserted Wife's Benefit only from July 1973 when the scheme was introduced.

APPENDIX 1

Table showing increases in the maximum weekly rates of social insurance payments
in the period January 1976 to October 1977

Benefit	October 1975	April 1976	October 1976	April 1977	October 1977
	£	£	£	£	£
1. Disability Benefit					
<u>Unemployment Benefit</u>					
Personal	9.90	10.90	10.90	12.45	13.05
Married Couple	16.35	18.00	18.00	20.55	21.55
2. Invalidity Pension					
Personal	9.90	10.90	11.45	12.45	13.05
Married Couple	16.35	18.00	18.90	20.55	21.55
3. Maternity Allowance					
Personal	9.90	10.90	10.90	12.45	13.05
4. Old Age (Contributory) Pension					
<u>Retirement Pension</u>					
Single - Under 80	11.05	12.15	12.75	13.90	14.60
- Over 80	11.70	12.85	13.50	14.75	15.50
Adult Dependant -					
Under Pension Age	7.00	7.70	8.10	8.85	9.30
Over Pension Age	8.30	9.15	9.60	10.50	11.00
5. Widow's (Contributory) Pension					
<u>Deserted Wife's Benefit</u>					
Personal - Under 80	10.00	11.00	11.55	12.60	13.25
- Over 80	10.75	11.85	12.45	13.60	14.30
6. Orphan's Allowance	7.25	8.00	8.40	9.20	9.65
7. Prescribed Relative Allowance	5.20	5.70	6.00	6.55	6.90
<u>OCCUPATIONAL INJURY BENEFITS</u>					
8. Injury Benefit					
<u>Disablement Benefit</u>					
Personal	13.80	15.20	15.20	17.40	18.30
Married Couple	20.25	22.30	22.30	25.50	26.80
9. Death Benefit Pension					
Personal	12.95	14.25	14.95	16.30	17.15
Orphan	7.75	8.55	9.00	9.80	10.30
10. Unemployment Supplement					
Personal	9.90	10.90	10.90	12.45	13.05
Married Couple	16.35	18.00	18.00	20.55	21.55

An additional £1 a week is payable from April 1977 where the pensioner, being over pensionable age, is living alone.

Notes:

- (a) The Prescribed Relative Allowance is payable as an addition to pension to incapacitated persons over pension age who, apart from the prescribed relatives, are living alone and are receiving a contributory widow's pension, a deserted wife's benefit, an invalidity pension, retirement pension, or contributory old age pension.
- (b) Increases in respect of child dependants are also payable under most of the above schemes and the rates have also been regularly increased during the period.

APPENDIX 2

Table showing increases in the maximum weekly rates of social assistance payments in the five year period 1970-75

Benefit	August 1969	August 1970	August 1971	August 1972	July 1973	July 1974	April 1975	October 1975
	£	£	£	£	£	£	£	£
1. Unemployment Assistance								
<u>Urban Rate</u>								
Personal	3.075	3.60	3.95	4.35	5.35	6.35	7.70	8.10
Married Couple	5.875	6.40	7.05	7.75	9.25	10.95	13.25	13.95
<u>Rural Rate</u>								
Personal	2.775	3.30	3.65	4.05	5.05	6.05	7.35	7.75
Married Couple	5.475	6.00	6.65	7.35	8.85	10.55	12.85	13.50
2. Old Age (Non-Contributory) Pension And Blind Person's Pension								
Single Under 80	3.75	4.25	4.65	5.15	6.15	7.30	8.85	9.30
Over 80	3.75	4.25	4.65	5.65	6.65	7.85	9.55	10.05
Adult Dependant		NOT	I N	O P E R A T I O N				4.65
3. Widow's (Non-Contributory) Pension								
Deserted Wife's Allowance								
Unmarried Mother's Allowance								
Prisoners' Wives' Allowance								
Personal	3.675	4.25	4.65	5.15	6.15	7.30	8.85	9.30
4. Orphan's (Non-Contributory) Allowance	1.875	2.25	2.50	3.00	4.00	4.75	5.75	6.05
5. Single Woman's Allowance		NOT	I N	O P E R A T I O N				8.10
6. Prescribed Relative's Allowance	2.25	2.65	2.75	3.00	3.50	4.15	4.95	5.20

NOTES:

- As the Prescribed Relative's Allowance is payable with both insurance and assistance payments, it is shown in both tables.
- Increases in respect of child dependants are also payable under most of the above schemes.
- The rates at 3 above apply to
 - Deserted Wife's Allowance from October 1970
 - Unmarried Mother's Allowance from July 1973
 - Prisoner's Wife's Allowance from July 1974.
- The rates of Children's Allowances which are payable monthly were increased as follows:-

	1st Child	2nd Child	3rd and each subsequent child
	£	£	£
August 1969	0.50	1.50	2.00
October 1970	0.50	1.50	2.25
July 1973	2.00	3.00	3.75
July 1974	2.30	3.30	4.05
April 1975	2.30	3.60	4.35

APPENDIX J.

Table showing increases in the maximum weekly rates of social assistance payments
in the period January 1976 to October 1977

Benefit	October 1975	April 1976	October 1976	April 1977	October 1977
	£	£	£	£	£
1. Unemployment Assistance					
<u>Urban Rate</u>					
Personal	8.10	8.90	8.90	10.20	10.70
Married Couple	13.95	15.35	15.35	17.60	18.45
<u>Rural Rate</u>					
Personal	7.75	8.55	8.55	9.80	10.30
Married Couple	13.50	14.90	14.90	17.05	17.90
2. Old Age (Non-Contributory) Pension and Blind Person's Pension					
Single Under 80 *	9.30	10.25	10.75	11.75	12.35
Over 80 *	10.05	11.05	11.60	12.65	13.30
Adult Dependant	4.65	5.10	5.35	5.85	6.15
3. Widow's (Non-Contributory) Pension Deserted Wife's Allowance Prisoner's Wife's Allowance					
Personal	9.30	10.25	10.75	11.75	12.35
4. Unmarried Mother's Allowance					
Mother and one child	12.40	13.65	14.30	15.65	16.45
5. Orphans (Non-Contributory) Allowance	6.05	6.65	7.00	7.65	8.05
6. Single Woman's Allowance	8.10	8.90	9.35	10.20	10.70
7. Prescribed Relative Allowance	5.20	5.70	6.00	6.55	6.90

* an additional £1 a week is payable from April 1977 where a person in receipt of an old age (non-contributory) pension is living alone.

NOTES:

- (a) The Prescribed Relative Allowance is payable as an addition to pension to an incapacitated person in receipt of old age (non-contributory) pension who, apart from the prescribed relative, is living alone.
- (b) Increases in respect of child dependants are also payable under most of the above schemes.
- (c) The rates of Children's Allowances which are payable monthly were increased as follows:-

	1st Child £	2nd Child £	3rd and each subsequent child £
April 1975	2.30	3.60	4.35
July 1977	2.30	6.40	4.85

S E C O N D E U R O P E A N

S O C I A L B U D G E T

N A T I O N A L R E P O R T

I T A L Y

MINISTRY OF LABOUR AND SOCIAL SECURITY
DIRECTORATE-GENERAL FOR SOCIAL SECURITY AND WELFARE
DIV. IV PS
SECOND EUROPEAN SOCIAL BUDGET
REPORT ON LEGISLATION

As decided during the meeting of the group of experts, the report on the legislation governing the Second Social Budget is divided into two parts. The first part contains legal provisions adopted during the period 1970-1975. The second part contains legislation adopted during 1976, together with provisions approved by the Council of Ministers and now before Parliament. These are provisions which will have repercussions on social security during the period in question (1975-1980).

As regards the first part, reference should be made to the laws referred to for purposes of the first European Social Budget and to the relevant updating of the former in 1975, a copy of which is attached by way of information.

As regards the second part of the report, on the other hand, it should be noted that during 1976 provisions were issued to set up special mutual aid funds for the communes affected by the poisonous cloud at Seveso and for victims of the earthquake in Friuli and for other specific natural disasters. As regards provisions of a general nature reference should be made to Law No 177 of 29 April 1976 containing rules governing earnings related pensions in the public sector, and there have been some improvements in pensions for State employees and persons belonging to the Treasury Social Security Fund.

The provisions of this Law included :

- pending ad hoc rules governing their pensions in the public sector are increased, up to 1978, by the same coefficients as these used in the private sector for earnings related pensions ;
- annuities being paid or to be paid for staff who ceased work up to 31 December 1975 without pension rights are financed by the INPS (National Social Security Institute) Social Fund and are, for all practical purposes, equivalent to the minimum pension paid by the Fund in question, whilst the necessary insurance rights will be established under the general invalidity,

old age and survivors pension scheme administered by the INPS for persons who ceased work after 31 December 1975 without pension rights. Some improvements have also been made in current pension schemes (9 % for 1976 and 9 % for 1977, Lit 18.000 per month for 1978 for direct pensions and Lit 9.000 per month for transferred pension rights).

New norms governing contributions and purchase of retrospective pension rights and an increase of 18 % in the existing pensionable basic salary were also introduced for State employees by the same Law.

There have been improvements in pensions, depending on the date on which pensions become due, for staff who belonging to the Treasury Social Security Fund and new norms governing contributions and calculation of benefits have also been introduced for the same group.

The draft law setting up the State Health Service has not yet been adopted and is still before Parliament. However, its provisions were taken into account when calculating pensions for 1980.

This legislation introduces the service referred to above, which is organized on a national and a regional basis and includes smaller territorial bodies to protect and maintain the physical and mental health of all citizens and provide medical care.

The State Health Service is sub-divided into local health departments throughout the country according to the specific pattern of the resident population.

The State Health Service will provide :

- (a) preventive measures, medical care and rehabilitation services ;
- (b) hospital services ;
- (c) pharmaceutical services.

These services will be financed from the State Budget from which appropriations will be allocated to all regions on a predetermined basis.

Social security contributions currently paid by workers through the sickness insurance fund will be charged to general taxation.

All existing bodies and authorities responsible for providing medical assistance will be abolished.

Special provisions apply for the period between the entry into force of the State Health Service and the date on which all social security contributions are charged to general taxation.

DEVELOPMENTS IN SOCIAL LEGISLATION

1970

Decree Law No 2 of 14 January 1970, amended as Law No 74 of 11 March 1970. Provisions on behalf of the handicapped and disabled.

The Law extends the provisions laid down for disabled and handicapped persons by Law No 625 of 6 August 1966 and Law No 743 of 13 October 1960 as follows :

1. Vocational training and retraining for the group concerned ;
2. Medical care ;
3. Payment of a monthly allowance for those who do not receive pensions.

Law No 12 of 2 February 1970. Supplementary unemployment benefits for workers dismissed by building contractors, etc.

The Law lays down provisions for manual and clerical workers in building firms etc., including craftsmen, dismissed as a result of cessation of activities or the closure of building sites, payment of a daily allowance equivalent to the difference between the workers' average daily pay and the daily unemployment benefit. This supplementary payment is applicable for the first sixty days of unemployment.

There is provision for higher benefits when dismissal is the result of an economic crisis in the sector, in which case a special supplementary benefit amounting to 60 % of average daily earnings is granted in place of unemployment benefits.

Law No 14 of 2 February 1970. Amendments to Law No 77 of 3 February 1963 containing provisions concerning earnings supplements.

The Law extends the benefits provided for by Law No 77 of 3 February 1963, which set up the Wage Integration Fund, to workers employed by small craft undertakings operating in the building and allied sectors.

Law No 336 of 24 May 1970. Provisions for civilians employed by the State and public bodies, ex-servicemen, etc. Expenditure for the 1969 and 1970 financial years is estimated at Lit 7.000 million and Lit 9.000 million respectively.

The Law lays down benefits as regards career and earnings for civilians employed by the State and public bodies who are classified as ex-servicemen or the equivalent. These benefits may be paid in addition to the social security benefits and retirement pensions of the staff in question.

Law No 381 of 26 May 1970. An increase in the normal State contribution to the National Society for the Protection and Aid of Deaf Mutes and in the amount of social welfare paid to deaf mutes.

Additional annual expenditure of Lit 1.000 million is authorized and a monthly payment of Lit 12.000 for deaf mutes aged over eighteen is introduced as of 1 May 1969.

Law No 382 of 27 May 1970. Welfare provisions for the blind. Additional annual expenditure estimated at Lit 15.000 million is authorized for the 1970 financial year.

The Law increases non-transferable pensions by the following amounts : from Lit 18.000 to Lit 32.000 per month for the totally blind ; from Lit 14.000 to Lit 18.000 for others blind persons.

The Law also provides for payment of a thirteenth month of pension. Assistance for the blind was introduced under Law No 66 of 10 February 1962.

Decree No 1340 of the President of the Republic of 30 December 1969. Financing by the State of expenditure by Italian welfare institutions or benefits paid to recipients in Italy pursuant to Council Regulation (EEC) No 3 of 25 September 1958 on social security for migrant workers and subsequent amendments and additions.

Expenditure of Lit 200 million is authorized for each of the 1966 and 1967 financial years and an annual expenditure of Lit 500 million as of 1968.

An annual contribution by the State is introduced for the payment by social insurance bodies sickness, tuberculosis and unemployment benefits granted pursuant to EEC Regulation No 3 and not reimbursed by social security institutions in the other Member States pursuant to Article 23(3) and Article 37(1) of the same Regulation.

Outlay for 1966 and 1967 was Lit. 200 million and, as of 1968, Lit. 500 million.

Decree Law No 622 of 28 August 1970. Adopted, with amendments, as Law No 744 of 19 October 1970. Social security benefits for Italian citizens repatriated for Libya, to supplement the provisions concerning social welfare for refugees and social security provisions on behalf of Italian citizens who have worked in Libya, and their families.

It authorizes expenditure, explicitly stated as part of the total, of Lit. 5.700 million as estimated for the 1970 financial year.

The law provides for the granting of the following to Italian citizens repatriated from Libya following political events there.

- per capita; a resettlement allowance of Lit. 500.000 ;
- free accomodation in hotels or boarding houses for a very short period of time ;
- additional benefits to supplement the minimum pension benefits paid by the Libyan social security institution ;
- payment of pension instalments financed by the Libyan social insurance institution ;
- payment of family allowances as applicable to Italian workers ;
- payment of a monthly benefit (for 13 months) to workers entitled, under to Italian law, to an IVS pension ;
- extension of sickness insurance.

The Italian social security and welfare institutions (INPS-INAM-INAIL), to which the State makes a contribution of Lit. 12.000 million, is responsible for financing.

Decree No 669 of the President of the Republic of 23 June 1970.

Adjustment of pensions paid by the public transport workers social security fund.

Increase in pensions paid by the special management of the INPS for employees of transport firms, varying according to when pension payments began.

Decree law No 745 of 26 October 1970. Adopted, with amendments, as Law No 1034 of 18 December 1970. Special provisions for economic recovery. The law provides for the payment to sickness funds of a contribution to offset short-fall deficits as at 31 December 1970.

At the same time it increases the amount of contributions paid by employers and employees to the bodies listed below :

- Ente nazionale previdenza lavoratori dello spettacolo (national social security institute for persons employed in the entertainment sector) ;
- Ente nazionale previdenza assistenza dipendenti statali (national social security institute for public servants) ;
- Ente nazionale assistenza dipendenti enti locali (national social security institute for local government employees).

In addition, it raises the wage ceiling for calculating contributions in family allowances towards the discount on medicines which sickness funds have to demand from pharmaceutical companies.

DEVELOPMENT IN SOCIAL LEGISLATION

1971

Law No 1088 of 14 December 1970. Improvement in financial benefits for those suffering from tuberculosis.

This provides for the payment of certain daily allowances equivalent to those payable for sickness leave to workers suffering from tuberculosis for the period of hospitalization or treatment at home for the disease.

Provision is also made for an allowance for dependent relatives of the worker receiving benefits.

Provision is made for granting a post hospitalization benefit to workers released from sanatoria. This benefit is paid for 60 days, even if the worker is paid employment.

There is also provision for a Christmas bonus for these workers.

In addition, provision is made, in special cases, for the payment of an annual allowance of Lit. 240.000.

Law No 1140 of 23 December 1970. Amendment of laws on social security and welfare for graduates in economics and commerce, accountants and business specialists.

Provision is made for improvements in the existing laws and an increase in benefits for graduates in economics and commerce; accountants and business specialists.

Provision is also made for the granting of medical care by arrangement with public bodies operating in the sector.

Decree of the President of the Republic of 23 December 1970. Increase in pensions paid by the social security fund for employees of the Enel and private electrical undertakings.

A certain percentage increase (varying according to the year in which payment of pension began) of 85 % of pensions being paid.

Decree No 1288 of the President of the Republic of 15 December 1970.

Recognition for the purposes of eligibility for long-service pensions and the determination of their level of symbolic contributions for periods of absence from work because of pregnancy and post-natal convalescence.

The decree lays down that symbolic contributions credited to the female worker for the period of absence from work because of pregnancy and post-natal convalescence are recognized as periods of actual contribution for the purposes of entitlement and calculation of long service pension.

Decree law No 5 of 30 January 1971. Provisions for disabled and handicapped persons.

This law extends the provisions of Law No 625 of 6 August 1966 ; Law No 743 of 13 October 1969 and Law No 74 of 11 March 1970 until new provisions are laid down concerning social security for handicapped and disabled persons.

Law No 404 of 3 June 1971. Amendments to subsidies for those suffering from reprosy and their dependant relatives.

The law increases social security benefits paid to persons suffering from the disease referred to in the law.

Law No 509 of 30 June 1971. Increase in the level of family benefits for owner occupiers, tenant farmers and share croppers.

The law increases family benefits for children and dependent relatives of owner occupiers, share croppers and tenant farmers to Lit. 40.000 per year for 1971 and Lit. 55.000 for 1972.

Law No 944 of 20 October 1971. Extension of medical and pharmaceutical care to the wives of the war dead, the missing and the civilian victims of war.

The law extends the medical and pharmaceutical care granted by the INAM to members of the families of war victims. It authorizes the granting to the INAM of Lit. 750 million per year for estimated outlay.

Law No 1088 of 25 November 1971. Amendments to law No 1397 of 27 November 1960 metting up compulsory sickness insurance for those engaged in business activities.

The law extends the medical care provided for those engaged in business activities to numerous categories of small businessmen and auxiliary local government employees who were not covered by the law in question.

Law No 1100 of 23 November 1971. Setting up of a social security and welfare body for industrial consultants.

The law sets up the body which will provide for the granting to its members of :

- IVS ;
- capital payments in cases of persons ceasing to be members of the body without being entitled to pensions ;
- medical care ;
- various benefits.

Law No 1058 of 6 December 1971. Special provisions concerning wage supplements for workers employed by excavating and stone-working undertakings.

DEVELOPMENTS IN SOCIAL LEGISLATION

1972

Decree No 1403 of the President of the Republic of 31 December 1971.

Rules governing the obligations of social security insurance funds with regard to workers providing domestic services and family help and workers engaged in tidying and cleaning premises.

The law stipulates that workers providing domestic services and family help, whatever the duration of the services provided, are subject to :

1. IVS insurance
2. rules governing family allowances
3. maternity insurance
4. sickness insurance
5. accident insurance.

The law also stipulates that contributions should be calculated in line with the following hourly contributions governed by collective agreements

1. Lit 400 for earnings not exceeding Lit. 700 ;
2. Lit 700 for earnings not exceeding Lit 1.000 ;
3. Lit 1.000 for earnings not exceeding Lit 1.000.

Decree No 1432 of the President of the Republic of 31 December 1971.

Reform of the voluntary continuation of compulsory insurance against disability, old age and survivors and for persons suffering from TB.

The law reforms the voluntary continuation of compulsory insurance for IVS and for sufferers from tuberculosis by stipulating that the following are entitled to continued insurance by applying directly to the INPS.

1. those who, in the five years preceeding the application, have paid
 - 12 monthly contributions
 - 52 weekly contributions
 - 93 daily contributions for male workers in agriculture
 - 62 daily contributions for female workers and young persons working in agriculture.
2. persons who, while not fulfilling the conditions listed under point 1 have paid at least five years of contributions, at any time, within the limits laid down by the laws in force.

The amount of the voluntary weekly contribution is calculated on the basis of the average earnings of the insured person in the last 156 weeks of actual contributions.

Decree No 1420 of the President of the Republic of 31 December 1971.

Rules governing compulsory disability, old age and survivors insurance administered by the National Social Security and Welfare Organization for workers in the entertainment industry.

It reforms the entire IVS insurance scheme administered by the ENPALS for workers in the entertainment industry by redefining the contributions payable by workers and employers and laying down new rules for calculating benefits.

Decree Law No 267 of 30 June 1972 adopted, with amendments, as Law No 485 of 11 August 1972.

Improvement in some pension and social welfare schemes.

The law provides, as of 1 June 1972, for

1. an increase in the monthly benefits from minimum pension schemes paid by :
 - the general statutory insurance scheme for wage and salary earners ;
 - the special scheme for miners.
2. An increase in statutory old age pensions for citizens aged over 65 without any other income.
3. an increase, varying according to the year in which they began, in pensions paid by the compulsory insurance scheme for wage and salary earners and by the special scheme for miners.
4. an improvement in pension schemes administered by the social security fund for doctors, local government employees, nursery school teachers and officially recognized primary schools.
5. an increase in monthly allowances to handicapped persons, invalids and deaf mutes.

Decree Law No 286 of 1 July 1972. This extends exemption from social security contributions for small craft undertakings and small and medium sized industrial undertakings as laid down in Decree Law No 431 of 5 July 1971, adopted, with amendments, as Law No 590 of 4 August 1971.

The law extends until 30 June 1973 the rebate on contributions provided for in the Decree Law of 5 July 1971, adopted, with amendments, as Law No 590 of 4 August 1971, increasing the amount paid by the State by Lit 225.000 million.

Law No 457 of 8 August 1972. Increase in social security and welfare schemes and provisions for wage supplements for agricultural workers.

The law lays down new rules for

1. the daily sickness benefits for agricultural workers, wage earners on fixed incomes, farm day labourers etc.
 - benefits are equivalent to 50 % of daily earnings for the first 20 days of sickness ;
 - benefits are equivalent to two thirds of daily earnings for the days following the 20th and up to the 180th.
2. amending the amount of contributions payable by the insured persons listed above.
3. provision of an earnings replacement equivalent to two thirds of earnings for agricultural workers with a contract of unspecified duration, who are temporarily suspended from work because of bad weather conditions or for other reasons.

The "Cassa per l'integrazione dei salari degli operai dipendenti da imprese agricole" (wage integration fund for workers employed by agricultural undertakings) has been set up for this purpose withing the INPS.

4. Special wage integration scheme to replace unemployment benefits for agricultural workers employed for a specific period who have worked for at least 151 days in the year.

Law No 450 of 8 August 1972 lays down rules concerning the State's contribution to extend sickness insurance to beneficiaries of State pensions and members of their families.

The law defines the costs involved for the State for 1972 and 1973 as a result of the extension of sickness insurance to persons aged over 65 and without income, who are recipients of the statutory old age pension.

Law No 464 of 8 August 1972 amends and supplements law No 1115 of 5 November 1958 on wage integration and special unemployment schemes.

The law makes the following amendments to the rules governing wage integration :

1. it provides for the extension of supplementary schemes beyond the time limits laid down by the law which introduced them ;

2. it stipulates that wage integration schemes should be taken into consideration when calculating pension schemes ;
3. it extends sickness insurance to workers who are receiving benefits under the wage integration scheme.

Developments in Social Legislation

1973

Decree Law No 1 of 22 January 1973. Provisions for the integrated family allowance fund. This extends the contributions which the integrated family allowance fund is responsible for paying to the INAM to the Trento e di Bolzano Friendly Society, to the Federazione nazionale casse mutue malattia dei coltivatori diretti (National Federation of earnings subject to contributions).

The law also makes provision for statutory tuberculosis and unemployment insurance funds to transfer to the integrated family allowance fund a sum equivalent to 0.35 % and 0.40 % of taxable income.

Ministerial Decree of 12 April 1973 extension of benefits paid by the medical section of the Ente nazionale previdenza assistenza statali (National Social Welfare Organization for Civil Servants) to auxiliary carabinieri who are recalled to service.

Law No 198 of 16 April 1973 increase in annual contributions to social security and welfare funds for writers, playwrights, musicians and composers, authors and librettists of popular music.

Decree No 534 of the President of the Republic of 18 May 1973 specifies the amount of contributions to be paid to the integrated family allowances fund as of 1 January 1973.

The law specifies that as of 1 January 1973 the proportions of the contributions payable to the integrated family allowance fund will vary according to the production sector to which the employer belongs.

Law No 366 of 14 June 1973. Extends social security and welfare provided by the national social security and welfare organization for workers in the entertainment industry to footballers and football trainers.

Decree No 996 of the President of the Republic of 6 October 1972 approves the rules for implementing and applying the provisions contained in the last two paragraphs of Article 9 of Law No 382 of 27 May 1970 on medical sickness cover for the blind (agreements with friendly societies).

LEGISLATIVE PROVISIONS INTRODUCED DURING 1974

Law No 852 of 27 December 1973. The Law lays down, as of 1 January 1974, a new way of fixing contributions payable to the National Institute for Industrial Accident Insurance to cover industrial accidents and occupational diseases for wage and salary earners and self employed persons in agriculture.

Employees contributions are fixed at 3 % of taxable income (the taxable income is the income calculated for the compulsory IVS insurance schemes.

Self employed persons' contributions are fixed in the form of annual per capita payments of Lit 600 for each worker who is an owner occupier farmer, a tenant farmer or a sharecropper.

Law No 114 of 16 April 1974 based on amendments to decree Law No 30 of 2 March 1974. This law has introduced the following innovations.

1. Benefits

- (a) Increase in minimum pension benefits (IVS) to Lit 42.950 per month for pensioners under the IVS statutory general insurance scheme for employed persons ;
- (b) increase in minimum pension benefits for IVS pensioners covered by the self employed persons compulsory insurance scheme (owner occupier, farmers, sharecroppers, tenant farmers, craft and tradesmen) to Lit 34.800 per month ;
- (c) increase in the statutory old age pension for persons aged over 65 with no income to Lit 25.850 per month with 13 monthly payments ;
- (d) increase in pensions for blind persons and in attendance allowances ;
- (e) increase in disability pensions for disabled and handicapped persons and in attendance allowances ;
- (f) increase in monthly benefits for deaf mutes ;

- (g) extension of medical care to the blind, handicapped and deaf mutes ;
- (h) increase in normal daily benefits for the involuntarily unemployed to Lit 800 ;
- (i) increase in the amount of family allowances.

2. Financing

- (a) increase in contributions paid by employers and workers to the wage and salary earners' pensions fund ;
- (b) increase in contributions paid by employers in the agricultural sector for workers employed in agriculture ;
- (c) increase in contributions paid by workers and employers for wage and salary earners in the entertainment industry ;
- (d) increase in contributions paid by self employed workers (owner occupiers farmers, craftsmen, tradesmen) to the various pension schemes ;
- (e) defining of contributory payments by employers to finance the United Family Allowance Fund ;
- (f) introduction of a minimum daily wage for calculating contributions payable in respect of social security and welfare ;
- (g) total financing by the State of certain costs and increase in the State's financial contributions towards the social funds and pension funds for owner occupier farmers, craftsmen and tradesmen.

Law No 386 of 17 August 1974 based, with amendments, on decree Law No 264 of 8 July 1974. The Law amends the contributions payable by workers and employers for compulsory insurance and transfers to the regions responsibility for hospital care previously provided by the social security and welfare organizations which provide medical care.

The same Law sets up the national hospital care fund. This fund, whose purpose is to finance the cost of hospital care and the setting-up and modernization of hospitals, is financed from a percentage of contributions and other payments by the production sector to social security organizations providing medical care and from other contributions specifically laid down in the law in question.

Legislative provisions issued during 1975 applicable retroactively

Law No 160 of 3 June 1975

The law, which lays down rules for improving certain pension schemes and the linking of the latter to the wage index, provides, as of 1 January 1975, for

- (a) an increase in the minimum pensions paid by the wage and salary earners' pension fund to Lit 55.950 per month ;
- (b) an increase in the minimum pensions paid by the special funds for self employed workers (owner occupiers, farmers, craftsmen and tradesmen) to Lit 47.800 per month ;
- (c) an increase of Lit.13.000 per month in the pension paid by the schemes referred to in (a) and (b) which are higher than the minimum pensions but less than Lit 100.000 per month.

N.B. The increases referred to above include the improvements planned for 1975 in application of the provisions concerning the automatic linking of pensions to the cost of living index.

- (d) Increase in the pensions paid to
 - the blind ;
 - the disabled and handicapped ;
 - deaf mutes

and in the requisite attendance allowances and the extension of the pensions referred to above of rules concerning automatic linking to the consumer price index ;

- (e) an increase in the State old age pension to Lit 38.850 per month for persons aged over 65 with no income.

The law also lays down rules concerning the linking of minimum pensions to industrial workers' wages and lays down new rules concerning the financing of certain social security schemes. In particular, it provides for :

1. An increase in contributions paid by employers and workers to the compulsory IVS general insurance scheme for employed pensions ;
2. An increase in contributions paid to the various pension schemes by self employed persons (owner occupier farmers, craftsmen, tradesmen) ;

3. An increase in contributions paid for apprentices ;
4. A reduction in the proportion of contributions paid by employers to finance the United Family Allowance Fund.

Law No 161 of 26 May 1975

This law provides, as of 1 February 1975, for an increase in the supplementary allowance for dependent relatives.

Law No 164 of 20 May 1975

This law which makes provisions for guaranteeing wages stipulates :

- (a) cases in which the wage integration fund should intervene ;
- (b) the extent of the wage supplement ;
- (c) the duration of the wage supplement ;

and new rules concerning the financing of benefits from the wage integration fund.

The law also stipulates that the periods during which benefits are received from the wage integration fund are regarded as equivalent to actual work for the purposes of conferring pension rights for the IVS and provision of medical care.

ITALY

SECOND EUROPEAN SOCIAL BUDGET

1970 - 1975 - 1980

Memorandum on the methods used for drawing up projections up to 1980.

(1) FOREWORD

(a) Economic assumptions

The 1980 forecasts have been calculated on the basis of the economic assumptions communicated by the EEC on 10 March 1977.

(b) Legislative assumptions

When preparing forecasts, reference was made to the laws in force on 31 December 1976, except for the heading "sickness insurance".

(c) Demographic assumptions

The demographic forecasts made at national level by the Central Institute of Statistics were used.

The statistical and actuarial services of the main social security and welfare organizations helped to draw up forecasts on the basis of the assumptions referred to above ;

the relevant Ministries helped as regards benefits under Scheme C and D.

The bodies involved were as follows :

For type A schemes

INPS - (Istituto nazionale previdenza sociale-National Social Security Institute) :

- (a) Pensions in the private sector (wage-and salary-earners and self-employed persons)
- (b) Family benefits
- (c) Unemployment and wage integration benefits
- (d) Sickness benefits for TB sufferers.

INAM - Istituto nazionale assicurazioni malattie (National Sickness Insurance Institute) :

- (a) Sickness

This body was responsible for obtaining the relevant data from the main sickness insurance funds and for drawing up forecasts up to 1980 for the national health service.

TREASURY

- (a) Welfare Institutions :

pensions for local government staff (communes, provinces, regions)

family allowances in the same sector.

(b) The Government accountancy departments :

Public sector pensions (State)

Public sector family allowances (State).

INAIL - Istituto nazionale assicurazioni infortuni sul lavoro
(National Insurance Fund for Accidents at Work) :

(a) Industrial accidents and occupational diseases sector
(excluding medical care which is covered by the national
health service "sickness" sector).

For type C schemes

TREASURY :

(a) War disablement benefits

For type D schemes

MINISTRY OF THE INTERIOR :

(a) Public assistance benefits

(b) Disability pensions (for the blind, deafs, etc).

Data on schemes C and D and those concerning the public sector
(State) scheme "A3" were coordinated by the Central Statistical
Institute, (ISTAT) which collaborated closely in drafting the
whole European Social Budget.

(2) PENSION SCHEMES

Private sector pensions were assumed to account for 80% of the total, on the basis of the situation in 1975 and taking into account the number of pensions current during the period in question (demographic factor) and the average amount thereof (economic factor).

The forecast for the demographic factor was reached by assuming that individual generations of pensioners drawing benefits in 1975 and those becoming eligible from 1976 to 1980 would survive until 1980.

After breaking down pensions by sex, category and amount (the latter being tied to the automatic equalization system), account was taken :

- in calculating the number of pensions, of the age structure of current pension beneficiaries and their survival probability ;
- as regards the number of new pensions in the period 1976-80, of the age structure of the population as a whole (and therefore of the working population), the probability of decease of insured persons with pension rights and the probability of their leaving families.

To estimate the average amounts of pensions, account was taken of :

- factors such as reconstitution payment of supplementary benefits and the fact that new pensions are on average higher than current pensions;
- the fact that current pensions and those arising during the period in question are automatically linked to the cost of living index, contractual wage levels or a combination of the two.

As regards local pension schemes, forecasts were made taking into account probable changes in :

- the number of members (+ 9%)
- the number of pensioners (+ 26%). This large increase is due to the early retirement of members entitled to benefits under law No 336/70 (war veterans), the effects of which will be felt until 1980.

When forecasting contributions up to 1980, account was taken - in addition to changes in the number of members - of the annual rate of increase in wages and salaries, estimated by the EEC at 16%.

V 79/78/EN

In estimating benefits, account was taken of the various increases in the components making up the total (pension plus special supplementary benefit). Whereas the special supplementary benefit is linked to changes in the cost of living, the annual pension varies according to the difference between the wage index and the cost of living index. This figure was estimated at 3.50% per year on the basis of parameters given by the EEC.

(3) UNEMPLOYMENT

Forecasts were made on the basis of three factors : the number of days during which benefits are paid, the average number of persons per day receiving benefits and economic assumptions.

1. Number of days during which benefits are paid :

- (a) Normal non-agricultural allowance : 1975 figure + 1.5%
- (b) Special industrial benefit (not including the building sector) :
1975 figure - 1.5%
- (c) Special benefit for the building sector : + 50% (this disparity is the result of laws which entered into force at the end of 1975, offering more favourable conditions for workers in this sector.)

(d) Agricultural sector : zero increase.

2. Average number of beneficiaries per day : this is obtained by dividing the number of days, as estimated above by 365; an increase of 1.4% is thus obtained for the non-agricultural sectors as against 1975.
3. Ordinary wages and salaries, like individual incomes, were increased by 16% over 1976 levels.

4. FAMILY ALLOWANCES

Since family allowances are not linked to the cost of living index or wage and salary scales, they were estimated on the basis of the assumed number of recipients in that year.

5. BENEFITS FOR VICTIMS OF INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

The assumptions on which the forecasts for income and expenditure in 1980 were based include three elements :

- (a) average daily earnings
- (b) changes in the work force
- (c) new pay ceilings.

(a) Average daily earnings

Given the figure of Lit 9754 for 1975, and assuming an annual increase of 16%, the figure of Lt 20 486 is obtained for 1980. For the agricultural sector (and the corresponding benefits), annual pay under collective agreement was calculated on the same basis :

Lit 3 312 948 from 1 July 1977 to 13 June 1980 ;
Lit 5 171 167 from 1 July 1980.

(b) Changes in the work force

The work force was taken to be constant for the period 1976 - 80.

(c) Pay ceilings

Legislation in force provides for a three-yearly income review on the basis of changes in daily rates of pay ; the minima and maxima with therefore vary in the five-year period 1976-80, since two such re-assessments will fall due.

These re-assessments give rise to the following figures for industry :

	minimum	maximum
1 July 1977 to 30 June 1980	2 375 940	4 412 460
1 July 1980	3 708 600	6 887 400

6. SICKNESS INSURANCE

The data concerning sickness insurance receipts and expenditure were prepared on the assumption that by 1980, the reform of the health sector setting up the national health service will have been fully implemented.

The figure for 1976 was taken as a basis for cash sickness benefits ; and increase of 3% was made to allow for the expansion of the working population.

For benefits in kind, aggregate expenditure under the major headings was taken :

- General and specialized medical care

- The expenditure by the major sickness funds for 1976 increased by 16% per year to cover the expected rise in costs and by 29% to cover the extension of medical care to the entire resident population in 1980 ; the latter is estimated at about 57 million (whereas the number of persons covered in 1976 was about 44 million).

- Hospital care

In 1976 the whole population was already covered under this heading (53.7 million), so that the demographic component in the increase in expenditure is only about 5.8% ; the increase in unit costs, however, is estimated at 16% per year.

- Pharmaceutical products

An increase similar to that in the period 1971-76 has been estimated in average per capita INAM costs. The total amount - applying to the entire population in 1980 - was then cut by 10%, this being the estimated saving as a result of the introduction of the "ticket modérateur" cost-sharing system in this sector.

- Other benefits

Account was taken of the increase in the average INAM costs from 1971 to 1976.

- Other outgoings

Data was obtained by extrapolating to 1980 the increases recorded by the main sickness funds for the period 1971 -76 allowing for the rise in the total number covered in 1980 as against 1976 (+ 29%).

- Medical benefits granted by local bodies

The expenditure financed by local bodies for 1976 (900 000 million) was increased by an annual rate corresponding to the rise in the cost of living (+ 16%) plus a further 4.88% per year (CNEL - Opinion on medical reform).

- Sickness benefit

The expenditure for 1976 was increased by 16% in line with wage trends and by a further 1.206% to allow for the expansion of the working population during the period 1976 - 80.

2/7/78

BILANCIO SOCIALE 1970 - 1975 - 1980

- 11 -

DATI SUL REDDITO

	1970 (1)	1975 (2)	1980 (3)
Prodotto interno lordo a prezzi di mercato	57.937	114.215	249.903
Reddito nazionale disponibile netto	53.326	102.314	224.314

(1) Fonte: "Relazione generale sulla situazione economica del Paese"

- (2) Calcolato sulla base dei coefficienti CEE di variazione
- a) del Reddito nazionale nel periodo 1975-1980 (4%)
 - b) dei prezzi del PIL nel periodo 1975-1980 (12,5%)

dati sulla popolazione (1)

Popolazione totale	1970	1975	1980
Classi di età			
0 - 19	16.963.519	17.538.498	17.429.260
20 - 59	28.270.052	28.525.108	29.847.614
60 - 64	2.717.512	2.974.150	2.147.240
65 oltre	5.710.057	6.792.061	7.480.912
TOTALE	53.661.140	55.829.817	56.905.026

Femmine in età di 55 anni e oltre	6.634.790	6.832.733	7.389.924
Maschi in età di 60 anni e oltre	3.894.857	4.257.927	4.165.085

10.529.647 11.090.66 11.555.009

Popolazione attiva	19.697.288	20.074.290	20.629.841
Occupati (totale)	19.067.611	19.410.719	19.921.837
di cui dipendenti	13.087.592	14.103.079	15.283.352
" indipendenti	5.980.019	5.307.640	4.638.485

(1) Fonte : Istituto centrale di statistica.

BILANCIO SOCIALE EUROPEO 1970 - 1975 - 1980

ITALIA

Prezzi al consumo	1970 - 1975	11,3 % 14,2%	(1) = 144,2 over 5yr.
	1975 - 1980	12,5%	(2)
Salari pro-capite	1970 - 1975	26,7%	(3)
	1975 - 1980	16 %	(2)

(1) Fonte : Relazione generale sulla situazione economica del Paese anno 1975

(2) Fonte : CEE-Ipotesi macroeconomiche riviste per il bilancio sociale (10.3.1977)

(3) Fonte : Relazione generale sulla situazione economica del Paese anni 1974 - 1976

Al ministero del Lavoro e dello Sp. Sociale
 il Lavoro e dello Sp. Sociale

BILANCO SOCIALE 1970 - 75 - 1980

Decennio 1970

ENTRATE

(in miliardi di lire)

Mod. R. L.

14.2.1978

Approvato
20/11/77
X

TAB. 1	Regimi A						Regimi E	Regimi D	Totale Regimi
	1 Finanziati	2 Spesati	3 Attivi	4 Compl. Fin.	5 Altri	Totale Regimi A	Prestazioni avv. gestite	altre azioni sociali	
Contrib. del Lavoro	4.595	611	996	17	..	6.219	-	-	6.219
Contrib. del Mezzogiorno	4.595	611	135	16	..	5.357	-	-	5.357
- Imprese partecipate	4.586	313	135	16	..	5.050	-	-	5.050
- Stato e collett. locali	9	298	-	-	-	307	-	-	307
- Altri inv. in sociali	..	..	-	-	-	..	-	-	..
Contrib. del Finanziamento	-	-	861	1	-	862	-	-	862
- Imprese	-	-	101	1	-	102	-	-	102
- Stato e collett. locali	-	-	760	-	-	760	-	-	760
Contributi familiari	829	769	126	21	3	1.748	..	..	1.748
Inv. dipendenti	824	510	126	21	3	1.484	-	-	1.484
Inv. indipendenti	2	259	-	-	-	261	-	-	261
Beneficiari e altri	3	..	-	-	-	3	..	..	3
Contribuzioni varie	1.044	280	145	1	-	1.470	456	710	2.636
- Stato e collett. locali	1.044	280	145	1	-	1.470	456	710	2.636
Redditi di capitale	170	165	8	13	2	358	..	17	375
Altre entrate	174	70	19	4	-	267	..	73	340
TOTALE	6812	1895	1394	56	5	10062	456	800	11.312
Trasferimenti	790	63	-	1	-	854	-	6	860
Totale Passivo	7.602	1958	1294	57	5	10916	456	806	12.178

nessun cambiamento
confronto tabella di novembre 77

BILANCIO SOCIALE 1970-1971 - 1980

Anno 1970

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USCITE

(in lire di lire)

TAB. 2	Regimi A						Regimi C Partec. in Azioni non quotate	Regimi D Azioni quotate	Totale Regimi	
	1 generali	2 speciali	3 obbligate	4 emissione anni	5 riscatti	Totale Regimi A				
Allo Stato	142	651	..	2	-	2395	-	217	2612	
Vecchie società separate	1939	512	919	20	3	3.430	-	50	3.480	
- Vecchie società	1487	421	705	15	2	2630	-	15	2645	
- nuove e separate	452	128	214	5	1	800	-	5	805	
Totale società	1050	132	1	1	..	1.190	557	-	1541	
Industria finanziaria	-	-	?	-	-	-	-	513	513	
Società in liquidazione	349	6	1	..	-	356	-	-	356	
Imprese in liquidazione	113	..	-	..	-	113	-	..	113	
Finanza	869	22	370	4	-	1.165	-	118	1.283	
Imprese in liquidazione	-	-	-	-	-	-	-	-	-	
Vari	1	158	29	7	-	185	90	76	351	
Totale partecipazioni	6.063	1524	1210	34	3	8534	441	644	9913	
Spese amministrative	274	121	35	2	1	433	76	85	534	
Altre uscite	313	46	8	3	1	371	..	88	459	
Totale	6650	1691	1253	39	5	9638	457	817	10912	X
TRASFERIMENTI	781	73	-	..	-	854	-	-	854	
Tot. Operazioni	7431	1764	1253	39	5	10492	457	817	11766	
Avanzo(+)	162	204	11	17	-	1211	-	-	406	
Finanziaria(-)	-	-	-	-	-	-	1	17		

ancun changement

BILANCIO SOCIALE 1970 - 1975 - 1980

Anno 1970

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PRESTAZIONI PER SISTEMA DI EROGAZIONE

(Miliardi di lire)

TAB. 3	Regimini A						Regimini C	Regimini D	Totale Regimini	
	1	2	3	4	5	Totale Regimini A				
	Spese di	Spese di	Spese di	Spese di	Spese di		Parti alle quali non sono attribuite	alle altre società		
Molitura denaro	193	203	-	2	-	403	-	-	403	2612
mutua	1504	408	..	..	-	1998	-	217	2209	
Pecunia, materiale denaro	1930	549	919	20	3	3424	-	5	3429	8450
mutua	9	67	-	-	-	9	-	15	24	
Pecunia denaro	1479	421	705	15	2	2624	-	-	2624	2645
mutua	9	67	-	-	-	9	-	15	24	
Moli e impianti denaro	452	128	214	5	1	800	-	5	805	805
mutua	-	-	-	-	7	-	-	-	-	
Trasporti denaro	1045	135	-	1	..	1181	351	-	1532	2110
mutua	5	3	1	-	-	9	-	-	9	1541
Inf. finta e prov. denaro	-	-	-	-	-	-	-	175	175	213
mutua	-	-	-	-	-	-	-	38	38	
Alimenti e m. prod. denaro	283	5	1	..	-	289	-	-	289	316
mutua	66	1	..	..	-	67	-	-	67	
Alloggiamento denaro	113	..	-	..	-	113	-	..	113	223
mutua	-	-	-	-	-	-	-	-	-	
Famiglia denaro	849	4	240	4	-	1130	-	3	1133	2283
mutua	20	15	-	..	..	35	-	115	150	
Altre denaro	1	158	19	7	-	185	90	46	351	305
mutua	..	..	..	..	-	..	..	..	..	351
Totale denaro	4419	1057	1209	34	3	6722	441	259	7422	9913
mutua	1644	467	1	..	-	2112	-	385	2497	

6063 1524 1210 34 3 8834 441 644 9919
 nessun cambiamento

BIANCIO SOCIALE 1970 - 1975 - 1980

Anno 1975

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TAB. 1	Regimi A						Regimi C Atto di costituzione	Regimi D Atto di costituzione	Totale Regimi
	1 Generali	2 Speciali	3 Statali	4 Gruppi Assicurativi	5 Vitalizi	Totale Regimi A			
Contributi versati	10.792	3.052	1570	73	..	15.495	72	-	15.565
Contributi versati all'Asi	10.792	3.052	181	70	..	14.101	72	-	14.173
- Imprese assicurative	70782	1.684	181	70	..	12.517	19	-	12.536
- Istit. e coll. locali	20	1574	-	-	-	1.524	53	-	1.637
Entrate pass. e altri redditi	..	..	-	-	-	..	-	-	..
Contributi versati da assicurati	-	-	1389	3	-	1.392	-	-	1.392
- Imprese	-	-	130	3	-	193	-	-	193
- Istit. e coll. locali	-	-	1.199	-	-	1.199	-	-	1.199
Contributi versati da gruppi	1.974	1510	250	45	1	3780	1	2	3.783
- Ass. indipendenti	1.936	919	250	45	..	3.050	-	..	3.050
- Assicurati dipendenti	38	690	-	..	-	738	-	-	738
- Assicurati e altri	..	1	-	-	1	2	1	2	5
Contribuzioni versate	2.655	559	178	2	-	3394	417	1.483	5.294
- Istit. e coll. locali	2.655	559	178	2	-	3394	417	1.483	5.294
Redditi in Capitali	332	364	-	27	3	726	..	20	746
Altre entrate	624	579	20	14	-	1237	1	110	1.348
Totale	16.377	6.070	2.018	161	4	24630	491	1.615	26.736
Trasferimenti	4785	113	-	-	-	4.898	-	15	4.913
Totale generale	21.102	6.183	2.018	161	4	29.528	491	1.630	31.659

ancun changement

BILANCIO SOCIALE 1970 - 1971 - 1980

Mod. R. L.

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USCITE

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(miliardi di lire)

TAB. 2	Regione A						Regione C Offici di amministrazione politica	Regione D altre attività sociali	Totale Regione
	1 Generali	2 Speciali	3 Habitati	4 Cassa di incasso	5 Volontari	Totale Regione A			
Mobilità	5225	1104	..	36	-	6365	-	3116	6722
Mezzi di trasporto	4612	2283	1503	113	4	8445	-	22	8.137
- Veicoli	3.540	1752	1152	33	3	6480	-	22	6502
- Auto. industriali	1072	531	351	10	1	1965	-	-	1965
Trasporti	2790	1234	-	3	..	4027	446	..	4473 4027
Polizia di Stato	-	-	-	-	-	-	-	525	525
Polizia di Stato - prof.	572	16	9	1	-	604	-	8	612
Carabinieri	651	2	-	..	-	653	-	33	686
Famiglie	2.351	33	369	8	-	2761	-	168	2932
Ass. Polizi - Polizi. nat.	-	-	-	-	-	-	-	-	-
Vari	15	15	-	8	-	38	25 111	388	351 771
Totale precedenti	16.225	4687	1881	99	4	22.896	471	1390	24.757
Spese Amministrazione	635	163	57	6	1	862	19	148	1.033
Altre uscite	565	146	15	6	..	732	2	122	856
Totale	17.425	4996	1953	111	5	24.490	492	1660	26.642
TRASFERIMENTI	3.975	417	-	-	-	4392	-	-	4392
Totale finale	21.100	5413	1953	111	5	28.882	492	1660	31.034
Avanzo (+)		1.074	65	50	..	140	..	..	94
Disavanzo (-)	1.043				..		1	45	

ancun changement

BILANCIO SOCINLE 1970-1975-1980

Mod. R. L.

anno 1975

Prestazioni per sistema di provazione

14.2.78
 nessun cambiamento

TAB 3	REGIMI A						Regimi C Vittime guerra cat. Naturali	Regimi D Altre azioni sociali	Totale Regimi	
	1	2	3	4	5	Totale Regimi A				
	Generali	Speciali	Statutari	Comp.	Volontari					
Malattia decaro	626	64	-	3	-	693	-	-	693	6.711
natura	4599	1.040	-	33	-	5672	-	346	6.018	
Vecchiai, mal. super. decaro	1.597	2.277	1.503	13	4	8.424	-	-	8.424	6.407
natura	15	6	-	-	-	21	-	22	43	
Vecchiai decaro	3.525	1.746	1.152	33	3	6.459	-	-	6.459	5.522
natura	15	6	-	-	-	21	-	22	43	
Hosti e superstiti decaro	1.072	531	351	10	7	1.965	-	-	1.965	1.965
natura	-	-	-	-	-	-	-	-	-	-
Invalidità decaro	5.721	1.031	-	3	4	4.715	446	-	5.161	4.473
natura	9	3	-	-	-	12	-	-	12	
Inf. fisica e psic. decaro	-	-	-	-	-	-	-	123	123	585
natura	-	-	-	-	-	-	-	399	399	
Infortunati e mal. inf. decaro	529	6	7	1	-	543	-	-	543	612
natura	49	10	2	-	-	61	-	8	69	
Dipoccupazione decaro	551	1	-	-	-	652	-	32	685	606
natura	-	1	-	-	-	1	-	-	1	
Famiglia decaro	2.342	12	357	2	-	2713	-	5	2718	2.932
natura	13	201	2	6	-	41	-	163	201	
Varie decaro	6	9	-	7	-	22	25	97	74	552
natura	9	5	-	1	-	16	-	561	577	
Totale decaro	11.532	3.670	1.877	59	4	17.072	471	192	17.735	24.757
natura	4.523	1.087	4	40	-	5.624	-	1.192	7.016	

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16.225 4.687 1.881 99 4 22.896 471 1.830 24.757

BILANCIO SOCIALE 1970-1971-1980

Mod. R.L.

anno 1980

ENTRATE

Art. 28
bilancio

14.2.78
ancora da approvare

TAB 1	REGIMI A						REGIMI C Vittime guerra catast. naturali	REGIMI D Altre azioni sociali	TOTAL Regimi
	1 Generali	2 Speciali	3 Statutari	4 Completi	5 Volontari	Totale A			
Contributi Dat. Lavoro	29.825	3.728	3.892	146	=	37.771	185	-	37.956
Contrib. soc. effettivi	29.825	3.728	427	146	=	34.200	185	-	34.385
- Imprese	29.825	3.523	427	146	=	33.223	49	-	33.272
- Stato e Coll. local.	0	205	-	-	-	217	136	-	353
- Pres. Ass. Sociali	..	..	-	-	-	..	-	-	..
Contrib. soc. figurativi	-	-	2.871	-	-	2.871	-	-	2.871
- Imprese	-	-	293	-	-	293	-	-	293
- Stato e Coll. local.	-	-	2.478	-	-	2.478	-	-	2.478
Contrib. famiglie	4.392	1.670	522	95	1	7.280	-	-	7.280
- dipendenti	4.359	1.072	522	95	1	6.529	-	-	6.529
- indipendenti	33	666	-	-	-	699	-	-	699
- pensionati e altri	[.]	[.]	-	[.]	[.]	[.]	[.]	[.]	[.]
Contribut. varie	9.301 ^o	534	-	-	-	9.835	788	2.112	13.535
- Stato e Coll. local.	3.374 ^o	534	-	-	-	3.908	788	2.112	7.532
Resoliti da capitale	743	782	-	59	6	1.560	-	44	1.604
Altre Entrate	1.231	1.215	16	23	-	2.485	-	211	2.696
Totale	46.063	7.999	3.823	323	7	58.234	872	3.367	62.473
Trasferimenti	[.]	[.]	[.]	[.]	[.]	[.]	[.]	[.]	[.]

ISTAT-PD/Centro stampa-130177-(C.I.000)

o Di cui 3.627 fu ripianamento gestione SSN (resti parte finant disegno di legge SSN)

BILANCIO SOCIALE 1970-1975-1980
anno 1980

Mod. R. L.

14.2.78

nessun cambiamento

USCITE

TAB 2	REGIMI A						REGIME	REGIMI	Totale
	1	2	3	4	5	Tot. A	C	D	Regimi
	Generali	Speciali	Statutar.	Comp.	Volontari		Vittime guerra pe. cal. Natur.	Altre azioni sociali	
Malattia	17.286	-	-	-	-	17.286	-	767	18.053
Vecchiaia	11.477	1.456	3.289	111	4	19.860	-	17	19.877
- Vecchiaia	2.602	3.251	2.902	33	1	11.839	-	47	11.886
Morte e superstiti	5.500	1.275	967	11	-	7.753	-	-	7.753
Invalidita'	2.500	2.986	-	3	1	5.490	688	1	6.179
Infermita' fisica e psic.	-	-	-	-	-	-	-	1.132	1.132
Infortuni e Mal. Prof.	1.308	107	10	-	-	1.425	-	17	1.442
Disoccupazione	1.457	2	-	-	-	1.459	-	70	1.529
Famiglia	2.132	-	413	8	-	2.553	-	362	2.915
Arruim. pel. e cal. natur.	-	-	-	-	-	-	-	-	-
Varie	30	357	-	7	-	394	71	621	1.086
Totale prestazioni	42.330	7.824	11.292	62	5	62.516	762	3.090	66.368
Spese di amministraz.	1.872	217	214	6	-	2.309	38	257	2.604
Altre uscite	1.532	212	-	3	-	1.747	-	169	1.916
Totale generale	45.134	8.243	11.506	71	5	65.019	800	3486	70.310
Trasferimenti	[]	[]	[]	[]	[]	[]	[]	[]	[]
Avanzo (+)	1.872	-	-	255	10	1.947	72	-	2.019
Disavanzo (-)	-	214	570	-	-	784	-	59	843

ISTAT-PO/Centro stampa-130177-(C.1.000)

INDIRIZZIVO SOCIALE 1970-1971-1980
anno 1980

Mod. N. L.

PRESTAZIONI PER SISTEMA DI EROGAZIONE

14.2.78
anon changements

TAB. 3	Regione A						Regione C 4.1600 per est. nat.	Regione D 5.1100 al no 10000	Totale Regioni	
	1 Specol.	2 Specol.	3 Stabilim.	4 Coopl.	5 Altri	Totale Regioni A				
Lichthe	1871	-	-	-	-	1871	-	-	1871	18033
	15415	-	-	-	-	15415	-	-	16162	
	14544	-	-	-	-	14544	-	747	14544	
Perobac. mont. e sp. sim.	11.450	4.165	380	44	-	10.328	-	-	19853	19853
	27	[.]	-	-	-	27	-	17	74	
Vaccinios	8587	3391	2902	33	4	14913	-	-	14913	14913
	27	[.]	-	-	-	27	-	47	74	
Stab. e sp.	2868	1075	967	11	-	4921	-	-	4921	4921
	-	[.]	-	-	-	[.]	-	-	[.]	
Tricolata	6.484	2976	-	3	1	9464	688	-	10.152	10.152
	16	5	-	-	-	21	[.]	1	22	
Sub. fine spriche	-	-	-	-	-	-	-	287	287	1.132
	-	-	-	-	-	-	-	845	845	
Leptoc. e sp. sim.	1205	10	7	-	-	1222	-	-	1222	1222
	103	-	3	-	-	106	-	17	123	
Simoc. e sp. sim.	1657	1	-	-	-	1658	-	20	1728	1728
	-	1	-	-	-	1	-	[.]	1	
Tringia	2.124	[.]	411	2	-	2537	-	11	2548	2915
	8	[.]	2	6	-	16	-	551	567	
Trui	15	214	-	7	-	236	74	58	368	1072
	15	143	-	-	-	158	[.]	566	724	
Totale	24.806	7667	4287	56	5	36.821	762	422	38.009	56327
	15.584	149	5	6	-	17.749	[.]	2.574	18318	
	14544	7816	4292	62	5	5179	762	3000	56327	
	40390					52.565				

S E C O N D E U R O P E A N

S O C I A L B U D G E T

N A T I O N A L R E P O R T

L U X E M B O U R G

EUROPEAN SOCIAL BUDGET

LUXEMBOURG REPORT

- Part I :
- I. Period from 1 January 1970 to 31 December 1975
 - II. Period from 1 January 1976 to 31 December 1977
 - III. Probable legislative developments in the near future

Part II : Remarks on the methodology used in preparing the Social Budget

- (A) Accounting system
- (B) List of schemes, institutions and activities
- (C) Brief outline of the methods used in preparing forecasts of receipts and expenditure for 1980
- (D) Demographic and economic assumptions

I. LEGISLATION OR REGULATIONS INTRODUCED FROM 1 JANUARY 1970 TO
31 DECEMBER 1975

The main legislative steps taken during the period covered by the report are as follows :

- the law of 2 May 1974 reforming sickness insurance,
- various harmonization measures regarding pension funds,
- a thorough reorganization of the rules governing unemployment benefits.

A. Sickness insurance

The reform law of 2 May 1974 made considerable changes as regards benefits and financing in the rules governing sickness insurance. This reform was all the more significant in that its original field of application, that is to say, wage-and salary-earners' schemes was extended to cover self-employed persons and farm workers.

1. Persons covered

By extending compulsory membership to persons who receive no remuneration other than maintenance and by making the rules concerning "co-insurance" and voluntary insurance more flexible, the law aims to make the entire population eligible to benefit from sickness insurance.

2. Benefits wage-and salary-earners' scheme

- (a) Cash benefits : Payment of gross earnings as of the first day of incapacity for work in the form of a cash benefit for one year with no loss of pension rights.
- (b) Benefits in kind : Insured persons' contributions towards medical and dental costs are limited to 20%. Medicines are classified as non-reimbursable, reimbursable at the normal rate (85%) and reimbursable at the preferential rate (100%).

- abolition of any time limit on hospitalization, payment of board and other hospital fees up to the charge for a second-class room with two beds;

- the rules were amended to cover a far wider range of treatment and costs of dentures, prostheses, artificial aids, convalescence, hydrotherapy and paramedical care are now paid.

- (c) Maternity benefits : The qualifying period for maternity benefits was reduced to six months during the year immediately preceding confinement. Confinement costs are covered at a standard rate initially fixed at Lfrs 15 340 (national index 220.14) (Law of 31 December 1974) for straightforward confinement.

By the law of 3 July 1975 on the protection of maternity for working women, maternity leave was fixed at eight weeks before and eight weeks after confinement; this period could be extended by four weeks in certain circumstances. A woman wage-earner receives the same cash benefits during maternity leave as those provided for in the event of illness.

- (d) The funeral benefit was fixed at a standard Lfrs 7 000 (national index 100) except in the case of children under the age of six or still births.

3. Financing

In respect of payment of contributions by insured persons "parity" was established between the two sides of industry; by recipients of contributions pensions and annuities are paid half by the recipient and half by the body providing the pension.

The ceilings on contributions are fixed at four times the minimum wage for workers and 2.75 times the minimum salary for employees and public servants. The rates are fixed by Grand-Ducal regulations.

The provident funds receive direct aid from the State, which repays costs of maternity treatment, except for medical care in pathological cases and expenditure occasioned by road accidents and accidents occurring while taking part in school sports or competitive sports.

Special "high risk funds", set up under the public health department, bear the cost of hospitalization and related medical care for mental illness, tuberculosis, cancer and poliomyelitis where treatment lasts for more than six months besides treatment for congenital ailments and malformations and all costs in connection with major operations and special medical care. The national Mutual Aid Fund pays the sickness insurance funds the difference between the benefit paid to pensioners and recipients of annuities and the contributions received from this category of insured person.

4. Structure

The existing structures were retained but a new public body, the "Union des caisses de maladie", was set up over the different steering committees which are represented on the Central Committee, the governing body of the new entity. Furthermore, a compulsory (for the workers' scheme) and voluntary (for the salary earners' scheme) merger mechanism was included in the new law.

B. Pension insurance

1. Persons covered

Compulsory registration was extended to farmers' wives who work a holding jointly with their husbands (Law of 14 February 1974) and to members of religious bodies and like persons engaged in caring for the sick or other social works who receive no remuneration other than maintenance (Law of 14 May 1974).

Eligibility for the voluntary old age pension insurance scheme was extended under certain conditions to the wives of insured craftsmen, tradesmen and manufacturers.

2. Field of application

(a) Conditions of granting

The qualifying period for an invalidity pension was lowered, first to 60 months (Law of 3 September 1972) and subsequently to twelve months (Law of 14 May 1974), except for the agricultural scheme where it is still 60 months.

The qualifying period for survivors' pensions was reduced from 40 months to 12 months, except for the agricultural scheme (Law of 14 May 1974). The qualifying period for an old age pension was fixed at 60 months for workers, as for the other schemes, by the law of 3 September 1972. Under the same law, a 15-year period of residence in the Grand-Duchy made a requirement to qualify for the complete fixed amount: this fixed amount is determined on the basis of the number of months of residence in the country if all other conditions are satisfied, subject to the application of international agreements.

B. Level of benefits except

In all schemes/the agricultural pension scheme, the special increases granted in the event of premature death or invalidity correspond to the statutory minimum wage (Law of 14 May 1974). In the wage-and salary-earners' schemes and those for craftsmen, tradesmen and manufacturers the minimum pension was increased to Lfrs 27 600 (national index 100) after a qualifying period of 10 years and Lfrs 55 500 (national index 100) after a qualifying period of 35 years (Regulation of 27 December 1974). Widows receive a fixed amount (Lfrs 15 000, national index 100), plus two-thirds of the increases provided the amount of the pension does not exceed the ceiling on the statutory minimum wage. Above this amount, the rates of increase are gradually reduced to 60% (Law of 27 May 1975). A compensatory allowance paid entirely by the State was introduced for recipients of pensions whose overall income

is less than the statutory minimum wage. The maximum amount of the allowance is Lfrs 500 (national index 100) per month for a person living alone and Lfrs 750 (national index 100) per month for a household, after deduction of 2.5% from the actual income, which represents the index-linked share. These amounts were raised to Lfrs 600 and Lfrs 900 respectively on 23 December 1975.

(c) Amendments and adjustments

From 1 May 1972 the index-linking system for pensions was amended and two separate index levels specified: a threshold level and an application level. The principle of adjusting pensions to real wage levels, which was introduced by the general law of 13 May 1964 applicable to wage- and salary-earners' pension schemes, was gradually extended to craftsmen (Law of 16 February 1967), tradesmen and manufacturers (Law of 4 February 1970) as well as to agricultural workers (Law of 27 December 1974). In 1970, pensions for craftsmen, tradesmen and manufacturers were adjusted to the 1965 living standard. These pensions and those of the salary-earners' schemes were further adjusted by the law of 30 March 1972 to the 1970 salary levels, by the law of 27 December 1974 to the 1972 salary levels, and by the law of 26 December 1975 to the 1974 level. These last two adjustments also applied to the agricultural pension scheme. Special increases and minimum pensions are linked to the statutory minimum wage (Law of 14 May 1974).

(d) Financing

Under the agricultural scheme two classes of optional contribution have been introduced in addition to the general form of compulsory insurance. The amounts of contributions payable under the scheme for craftsmen, tradesmen and manufacturers were increased, then replaced from 1975 by a system of contributions based on earnings and raised to the same level as those applicable under the salary-earners' schemes. The special contribution intended to finance the adjustment was increased from 4% to 6% in 1975; the total contribution for the pension scheme is, therefore, 16%.

The maximum contribution payable under schemes for employees of private concerns was raised from Lfrs 18 000 per month (n.i. 100) in 1973 to Lfrs 20 000 per month (n.i. 100) in 1975.

This ceiling is also applicable to the schemes for craftsmen, tradesmen and manufacturers (10 March 1975).

The law of 27 December 1975 set up a compensation system for financing the adjustment between the various pension schemes.

C. Accident insurance

In 1973, accident insurance was extended to teaching staff in technical establishments and members of socio-professional and social security institutions; in 1974 it was further extended to pre-school, extra-curricula pre-school, scholastic, extra-scholastic, university and extra-curricula university activities and to members of religious bodies and like persons who, although receiving no remuneration other than maintenance, are engaged in caring for the sick or other social works.

Greater flexibility was introduced in the machinery for adjusting annuities to wage levels; accident pensions can now be adjusted at the same time as old age pensions (Law of 30 January 74). Accident pensions were increased to the 1970 level with effect from 1 February 1974; to the 1972 level with effect from 1 January 1975; to the 1974 level with effect from 1 January 1976.

In the agricultural and forestry sector, the figure for average annual earnings used as a basis for calculating pensions was also raised in line with economic trends (Lfrs 48 000 in 1970 and Lfrs 75 000 in 1975). All agricultural annuities are recalculated when adjusting annual remuneration.

D. Family allowances

From 1 January 1973 family allowances granted as of the third child were increased to Lfrs 1000 (n.i. 100) per month.

The law of 23 December 1975 reduced the maximum age of eligibility for allowances from 19 to 18, increased the allowance from Lfrs 370 to 400, introduced an age threshold at 12 years carrying a supplement of Lfrs 90 provided that children over 18 suffering from congenital handicaps involving permanent reduction of normal physical or mental capacity by at least 50% would retain eligibility for the usual allowance plus the additional Lfrs 400. The birth grant was raised to Lfrs 6 000 (n.i. 100) plus a prenatal allowance of Lfrs 2 000 (n.i. 100) provided two medical examinations have been given during pregnancy. The birth and prenatal allowances are granted irrespective of nationality provided that the parents are both residents in Luxembourg and one or other has been in residence for at least five consecutive years. Contribution rates for family allowances for wage and salary earners are adjusted yearly according to the receipts and expenditure of this section of social security.

E. Unemployment insurance

The law of 28 January 1971 introduced compensation for workers in the building and civil engineering sectors laid off as a result of bad weather in winter. Compensation is paid for each hour of work lost in this way over and above eight hours per month. Gross compensation is fixed at 80% of the usual gross hourly wage, but may not exceed 180% of the statutory minimum wage.

The law of 26 July 1975 provided for compensation for short-time working resulting from the economic situation. The system of benefits is the same as that applicable to unemployment due to bad weather conditions in winter, except that the ceiling is fixed at 25% of the statutory minimum wage.

F. War injuries

The victims of illegal acts by occupying forces may, under certain conditions, be entitled to a supplementary pension in the case of premature invalidity or death. The supplement, determined according to income or contributions (adjusted if necessary) for the five years preceding the event, added to the fixed pension for a number of years corresponding to the difference between the insured's age on the date of the event and maximum retirement age. The Grand Ducal Regulations of 20 November 1973 and 4 December 1974 fixed new conversion factors for bringing wages, salaries or income received in 1937, 1938 and 1939 (used as a basis for the calculation of benefits for war injuries) into line with income levels since 1 October 1944.

G. National Mutual Aid Fund

The Law of 17 April 1974 on the national Mutual Aid Fund fixed the guaranteed income paid by the Fund for persons living alone at Lfrs 6 400 (n.i. 200) per month, corresponding to an increase of a little over 15%.

In addition, allowances were granted to :

- a wife living under the same roof with a person entitled to a pension (Lfrs 2 200 - n.i. 200);
- dependent children (Lfrs 782 per child);
- an entitled person suffering from a severe handicap and parents or relatives living under the same roof with the entitled person.

II. LEGISLATION AND REGULATIONS INTRODUCED FROM 1 JANUARY 1976 TO
31 MARCH 1977

A. Sickness insurance

The law of 6 July 1976 introduced a few amendments to the basic law on sickness insurance.

Its main objective was to guarantee the insured person a cash sickness benefit for the first day of his incapacity for work, even if the latter commences during the course of the day.

During 1976 the standard birth grant was increased to Lfrs 8 393 (n.i. 100) for the birth of a single child, Lfrs 9 873 (n.i. 100) for twins and Lfrs 12 007 for triplets.

The contribution rate for persons receiving pensions was increased under all schemes.

B. Pension Fund

By the law of 23 December 1976 the craftsmen's pension scheme was merged with the scheme for tradesmen and manufacturers. The law also made a number of improvements as regards benefits under the scheme :

- an invalidity allowance was introduced where incapacity for work continues uninterruptedly for at least 6 months from its date of commencement as attested by the family doctor. This allowance is calculated on the same basis as the invalidity pension, but that part of professional earnings exceeding half the guaranteed minimum wage is deducted, where applicable;
- up to 20 years of occupational activity before the creation of pension schemes can now be taken into account to make up the qualifying period necessary to obtain the minimum pension;
- lastly, six months' exemption from payment of contributions can be granted if the insured person's income is lower than the guaranteed minimum wage; however, these periods of exemption are taken into account for the granting of the minimum pension.

By the Grand Ducal Regulation of 23 December 1976 the minimum pensions provided for in the various schemes, except for the agricultural scheme, were increased from Lfrs 27 600 to Lfrs 28 800 (n.i. 100) per year

for 10 years' membership and from Lfrs 55 500 to Lfrs 57 720 (n.i. 100) per year for 35 years' membership. It should be pointed out that as a result of the increase in the minimum guaranteed wage under the law of 23 December 1976 from Lfrs 5 550 (n.i. 100) per month to Lfrs 5 772 (n.i. 100) per month, the special supplements linked thereto have also risen.

By the Grand Ducal Regulation of 14 December 1976 the cost of living allowance was increased as of 1 January 1977 from Lfrs 600 to 720 per month for persons living alone and from Lfrs 900 to 1 080 per month for households.

C. Accident insurance

The figure for average annual earnings used as a reference basis for calculating annuities in the agricultural and forestry sectors was increased from Lfrs 87 000 to 96 000 for 1977.

D. Family Allowances

The law of 23 December 1976 introduced a second age threshold at 6 years. This amendment involves a monthly increase in family allowances of Lfrs 40 as of the month in which children reach six years of age and a consequent increase in the supplement at the twelve-year threshold from Lfrs 90 to 130 (national index 100) per month.

E. Unemployment insurance

The law of 30 June 1976 set up an unemployment fund and laid down rules for the granting of benefits.

1. Persons covered

The new law applies to all wage- and salary-earners, young persons unemployed after completing their training - provided that they are resident in Luxembourg and were aged 25 on the day they register as unemployed (Regulation 8 October 1976) - and self-employed persons obliged to cease their activities as a result of economic, sectoral or general difficulties and looking for work as wage- or salary-earners.

2. Benefits

(a) Conditions of granting

To qualify for unemployment benefits, applicants must be unemployed for reasons beyond their control, resident in Luxembourg and aged from 16 to 64; they must not be receiving an old age or invalidity pension and must be capable of work, available for work and registered as job-seekers. Payment of benefits is conditional on the unemployed worker having worked in Luxembourg under an employment contract with one or more employers for at least 26 weeks during the 12 months preceding his registration as a job-seeker.

Young unemployed persons are exempted from the qualifying period provided that they register as unemployed in the 12 months following completion of their training. Self-employed workers are exempted from the qualifying period provided that they register as unemployed in the three months following cessation of their activities.

(b) Commencement; time limit

Payment of benefits normally begins on the first day of unemployment (as of the twenty-sixth week for young unemployed persons) and is continued for a maximum of 365 days during a reference period of 24 months.

(c) Level of benefits

The amount of the benefit is 80% of the previous gross wage, adjusted for variations in the cost-of-living index. For young unemployed persons the full benefit is 70% of the minimum guaranteed wage, whilst for self-employed persons it corresponds to 80% of the minimum wage for a skilled worker. Unemployment benefits may not exceed 250% of the guaranteed minimum wage.

Where the worker is unemployed for more than 182 days in a period of 12 months, the ceiling is reduced to 200%.

3. Financing

Unemployment benefits are financed from an unemployment fund which also pays compensation for short-time working and finances retraining courses for unemployed persons and the costs of carrying out tasks in the public interest.

The funds resources arise from:

- (a) a special contribution from employers in the private sector, fixed at 0.25% of wage costs;
- (b) a "solidarity" tax levied through surcharges on income tax and corporation tax, of 2.5% and 1% respectively;
- (c) a contribution from local authorities, the scale for which is based on the yield accruing from trade tax;
- (d) an advance from the State. The fund's resources are limited to Lfrs 1 550 million.

F. War injuries

The Grand Ducal decree of 14 December 1976 fixed new conversion factors for bringing wages, salaries or average income received in 1937, 1938 and 1939 (used as a basis for the calculation of benefits for war injuries) into line with income levels since 1 October 1944.

III. LEGISLATION TAKEN INTO ACCOUNT IN PROJECTIONS

1. Adaptation and adjustment of benefits

The majority of cash benefits paid to insured persons are linked to the cost of living index and vary with movements in the sliding wage scale. Pensions and annuities paid by the industrial accident insurance scheme are adjusted to real wage levels; for this purpose the Government will consider, at least every five years, the rates of adjustment should be reviewed in the light of wage and income trends.

The forecasts are based on the assumption of a 6% adjustment rate for pensions and annuities in 1978.

As far as the insurance scheme for accidents in agriculture is concerned, the average annual earnings taken as a basis for calculating annuities are determined each year by the Government. It has been assumed that reference earnings for the years 1976 - 80 will follow the trend of earnings in the other economic sectors.

2. Fixing of the new guaranteed minimum wage and minimum pensions

Every two years the amount of the guaranteed minimum wage will be adjusted in line with economic trends; in addition to this legislative re-adjustment the guaranteed minimum wage is linked to the cost-of-living index and varies with movements of the sliding wage and salary scales.

Minimum pensions are adjusted whenever the guaranteed minimum wage is adjusted, and to the same extent.

The guaranteed minimum wage was increased by 4% by the law of 23 December 1976 with effect from 1 January 1977, and by 4% with effect from 1 January 1978. A further increase of 5% is assumed for 1979.

3. Constant legislation

Draft laws are currently being drawn up on the agricultural pension scheme and birth grants. Since there is still considerable uncertainty regarding the financial effect of these laws, it has not been taken into consideration in drawing up the social budget.

PART IIRemarks on the methodology used in
preparing the Social Budget(A) Accounting system

For this study the accounts for the financial years 1970 and 1975 were entirely based on the social accounts prepared for the Statistical Office of the European Communities and the accounting system closely follows the "Social Accounts" format as presented by the Statistical Office of the European Communities.

(B) List of schemes, institutions and activities

The categorization of schemes, institutions and activities used for the "Social Accounts" statistics of the Statistical Office of the European Communities has also been used for the Social Budget, with a few modifications to allow for changes in the system. There are three changes between the 1975 and 1980 nomenclatures, namely:

- (a) the merger of the Pension fund for craftsmen and the Pension fund for tradesmen and manufacturers (law of 23 December 1976, entering into force on 1 January 1977);
- (b) merger of the mutual surgical fund and the mutual dental fund - new designation "Medico-surgical fund";
- (c) establishment of an unemployment benefit fund under the law of 30 June 1976, bringing the unemployment benefits system under a general unemployment insurance scheme (ref. A1.14).

For 1980 the nomenclature is as follows :

Type A schemesA1 General Schemes :

1. Sickness funds for wage earners
2. Sickness funds for officials and salaried employees
3. Sickness fund for self-employed persons
4. Sickness fund for farmers

5. Old-age and invalidity insurance fund for wage earners
6. Pension fund for salaried employees in the private sector
7. Pension fund for craftsmen, tradesmen and manufacturers
8. Pension fund for farmers
9. Accident insurance association:
 91. industrial section
 92. agriculture and forestry section
10. Family allowances fund for wage earners
11. Family allowances fund for salaried employees
12. Family allowances fund for self-employed persons
13. Birth grants fund
14. Unemployment benefits fund.

A2 Special schemes (none)

A3 Statutory schemes

1. Central Government (pensions for officials)
2. Provident Fund for officials and salaried employees in local government (pensions for officials)
3. Social security institutions (pensions for officials)
4. Luxembourg state railways (pensions for employees).

A4 Complementary schemes

1. Central Government (pension supplements for wage- and salary-earners)
2. Local authorities (pension supplements for wage- and salary-earners)
3. Social security institutions (pension supplements for wage- and salary-earners)

A5 Voluntary schemes

1. Medical and surgical fund
2. Mutual benefit societies

Type B Schemes

Voluntary benefits by employers - insufficient information available

Type C Schemes

Benefits for victims of political events or natural disasters

Type D Schemes

Other social measures

1. Public social aid
2. Subsidized private social aid
3. Non-subsidized private social aid - insufficient information available.

(C) Brief outline of the methods used in preparing forecasts of receipts and expenditure for 1980

A feature of the organization of social security in Luxembourg is the multiplicity of bodies covering the risks for the various socio-occupational groups. As a consequence, expenditure and receipts depend to a great extent on the particular economic and demographic trends in the different economic sectors. In preparing projections, therefore, it is often necessary to seek different methods to suit the specific problems of each institution.

The explanations which follow are intended to facilitate the task of interpreting the results of the projections and, in particular, to isolate the assumptions on which they are based and the limits of their validity. For some institutions the projection models are quite sophisticated and have already been tested over a period of years.

As far as possible, comments on methodology have been grouped together for those activities where the projection methods are similar.

References relate to the list given under B above.

Type A1 SchemesSickness funds for wage earners, salaried employees and officials

(Refs 1 and 2)

Separate projections of receipts and expenditure were made for the wage earners' and salaried employees' and officials' sickness funds on the basis of financial information for previous years. Contributions were projected on the basis of the growth rates for incomes, the employment level and contribution ceilings. It was assumed that the services sector would continue to expand rapidly in the period up to 1980 because, in particular, of the activity in insurance and banking whilst employment in the productive sector would tend to decline.

In particular, it was assumed that the trend as regards foreign labour on the Luxembourg employment market would not counter-balance the effects, on the one hand, of a reduction in the duration of work and, on the other hand, of a decrease in the numbers employed by the steel industry as a result of recent investments. As regards the raising of contribution ceilings, the trends observed over the past few years were simply projected forward.

The growth rates used for the purpose of projecting both employers' and insured persons' contributions were also applied in the case of transfers from other institutions or activities since most such transfers represent contributions.

Other receipts represent a very much smaller part of the sickness funds' income than contributions and transfers. These other receipts were projected on the basis of the results for previous financial years.

Projection of the sickness funds' expenditure revealed three distinct phases :

- (a) a period of steady growth prior to 1974;
- (b) a period of very rapid growth from 1974 to 1976 following the reform of sickness insurance in 1974 (law of 2 May 1974);
- (c) the projection period from 1977 to 1980; here a lower rate of growth in expenditure was assumed in view of the proposed measures to reduce health care consumption. However, these projections remain open to doubt since the sickness funds do not have adequate statistical information on the effects of this reform.

Sickness fund for self-employed persons and sickness fund for farmers

(Refs. 3 and 4)

The benefits paid by these funds were projected using methods analogous to those used for the employees' sickness funds.

In spite of a decline in the number of persons insured, total contributions from self-employed persons are increasing rapidly because of recent legal changes abolishing contribution categories under the self-employed persons' scheme and substituting a system of earnings-related contributions.

Pension funds (Refs. 5, 6 7 and 8)

(a) Old age and invalidity insurance fund (Ref. 5)

This fund is concerned with pension insurance for wage earners. Contributions were worked out on the aggregate wage bill already calculated for wage earners' sickness insurance, but disregarding the contribution ceiling.

Investment income was estimated on the basis of the probable level of assets on 1 July 1980 and the average yield predicted for that year.

Government taxes and subsidies relate to the fixed element in pensions, the minimum pension supplement, the special pension supplements for victims of illegal acts by occupying forces, the contribution to the updating of certain long-standing pensions and the payment of half the administrative costs. The subsidies relating to benefits were calculated in terms of the number of beneficiaries and the average level of benefits.

The average number of beneficiaries for the various categories of pension was calculated from the actuarial data for the wage earners' pension insurance scheme, taking into account the age profile for pensioners and the working population, death rates for men, women and widows, the rate of retirement through invalidity and the rate of normal retirement.

The average amounts of the various categories of benefit were obtained from the relevant annual statistics, incorporating various elements such as the upward trend in the average amounts of increases applicable to new pensions and the tendency to level out - or decline- for the average amounts of updating adjustments due to termination of long-standing pensions comprising a substantial proportion of this component and their replacement by new pensions (in which increases account for a substantial share).

It should be noted that, apart from its running costs, the wage earners' pension scheme must also provide for the constitution of statutory actuarial reserves in accordance with the system governing the allocation of capital to cover pensions falling due. Any deficit which may arise in the financing of operations from the actuarial reserves is borne by the State.

(b) Other contributory pension funds (Refs. 6, 7 and 8)

The methods followed in projecting receipts and expenditure for the other contributory pension funds were similar to those used for the wage earners' pension fund, with modifications to take account of particular trends in each sector. Apart from a few deviations, contributions follow the same pattern of development as those for the corresponding sickness insurance schemes.

The particular characteristics of each scheme, such as its age and the demographic and economic outlook have a strong influence on income and expenditure trends.

Accident insurance association (Ref. 9)

In order to forecast contributions for this scheme, it was first necessary to establish the charges to be allocated to the various categories of employer, allowing for investment income and government subsidies. It was assumed that there would be a slight decline in the frequency and seriousness of accidents during the period 1975 - 1980. As regards the termination of annuities through redemption, cessation of invalidity or death of the beneficiary, the calculations were based on past statistics. The projections for 1980 allow for periodic increases in benefits. The main components of the State's contribution are : certain updating costs and half the scheme's administrative costs.

The heading "accident insurance - industrial section" also covers industrial injury benefits for officials, members of the armed forces, schoolchildren and certain categories of teachers.

Family benefits (Refs. 10, 11, 12 and 13)

As regards the financing of family allowances provided by salary-earned funds, under current legislation the allowances for the first and second child and part of the allowance for the third child are financed from contributions plus a flat-rate Government subsidy for each child. Beyond that point the allowances are paid by the State. A supplementary age-related family allowance paid entirely by the State has been introduced for all schemes. The forecasts are based on the number of families in receipt of allowances and the number of eligible children.

The statistics available relate to the distribution of families in receipt of allowances per fund broken down by number of dependent children and rate of allowance granted. In this connection, it is important to distinguish between the demographic trend amongst Luxembourg nationals and that for the families of migrant workers, who play a major role on the Luxembourg labour market.

The benefits granted by the family allowances fund for self-employed persons were estimated following similar methods to those discussed above and on the basis of corresponding statistics. In conformity with current legislation this scheme is partly financed by contributions, determined, in the case of farmers, on the basis of a series of contribution categories, and for other self-employed persons, on the basis of net taxable income. The remaining cost is borne by the State.

Allowances for handicapped children and birth grants were extrapolated from the statistics available, in the first case, on numbers of handicapped children's allowances paid in the past and, in the second case, on numbers of births.

Unemployment benefits fund (Ref. A1.14)

An unemployment insurance scheme for employees was established by the law of 30 June 1976.

As regards receipts, the 1980 projection for income from the "special contribution" allows for growth in the wage bill and the projection for the "solidarity tax" allow for predicted tax revenue.

The probable future development of unemployment was taken into account in the projection for expenditure, although it was assumed, in line with the Community hypothesis, that the unemployment level would remain below 1% of the working population.

Special Schemes (Ref. A2)

The classification " statutory schemes" covers the non-contributory pension schemes for central and local government officials, social security officials and employees of the Société nationale des chemins de fer luxembourgeois (Luxembourg state railways). It will be recalled that industrial accident cover for officials and members of the armed forces is dealt with under the heading "general schemes". The statistics given on the statutory schemes in the 1976 "Social Accounts" served as a basis for the 1980 projections. It has not yet been possible to include age structures and earnings structures in the projection method and the 1980 projections had to be produced by simply extrapolating, with some empirical modifications, the expenditure growth trends of recent years.

Complementary schemes (Ref. A4)

Under this heading come pension supplements for wage- and salary-earning employees of local and central government departments and the social security institutions. The projections methods used were similar to those described for Type A3 schemes.

Voluntary schemes (Ref. A5)

The projections take into account a major increase in contribution rate for the medico-surgical fund on 1 January 1976 as well as the trends observed over recent years. Sickness benefits were projected on the basis of the average growth rates predicted for expenditure by the sickness funds in the period after 1976.

Voluntary benefits by employers (Ref. B)

There is still a shortage of statistics in this area and it was impossible to make projections for 1980 concerning voluntary benefits by employers, whether in the form of voluntary pension supplements, continued payment of wages in the event of sickness, or other social benefits.

Benefits for victims of political events or natural disasters (Ref. C)

The benefits in question are paid by the War Injuries Department attached to the Ministry of Health. At constant wages and cost of living, the trend for this expenditure would be slightly downwards. This is, however, counter-balanced to a large extent by the increase in the average level of benefits, which was extrapolated to 1980 on the basis of the general trend in ^{past} years.

Other social measures (Ref. D)

Under the heading "Type D schemes" comes first of all public social aid, i.e., the National Solidarity Fund, the National Labour Office (bad-weather money, training and placement for handicapped workers - but not unemployment insurance, which appears under A1.14 and the various forms of aid for the poor granted by the central and local authorities. The second category is subsidized private social aid, whilst for the third - non-subsidized private social aid - there is insufficient statistical information.

Most of the information relating to benefits classified as "other social measures" is to be found in the budgets of the various Ministries.

These benefits form a very heterogeneous group and it was decided not to attempt to project each category of expenditure separately. The projections for 1980 were worked out globally on the basis of trends observed in the period 1968 - 76 and should therefore be regarded as a rough guide rather than a precise forecast of the volume of expenditure under the heading "other social measures".

D. Hypothèses démographiques et économiques de base

1.a) Population totale par groupe d'âge et par sexe

Date de référence	Groupe d'âge	Hommes	Femmes	Total
31.12.1970	0 - 19	50 920	48 304	99 724
	20 - 59	38 378	88 822	177 200
	60 - 64	9 366	10 712	20 078
	65 et plus	17 886	24 953	42 339
	Total	166 550	173 291	339 841
31.12.1975	0 - 19	50 117	47 723	97 340
	20 - 59	99 149	94 387	193 536
	60 - 64	8 659	10 214	18 373
	65 et plus	19 133	27 826	46 959
	Total	177 058	180 150	357 203
31.12.1980	0 - 19	46 402	44 455	90 937
	20 - 59	103 397	97 789	201 186
	60 - 64	6 831	8 367	15 198
	65 et plus	19 287	28 954	48 241
	Total	175 997	179 565	355 562

Source: STATEC

Hypothèses: Fécondité constante (de 1974)

Mortalité constante

Immigration 200 personnes par an

Naturalisations et options 750 par an

1.b) Population active intérieure (frontaliers compris)

Année	Secteur économique			Total	
	Agriculture	Industrie	Services	Nombre absolu	1975 = Base 100
1970	11 700	63 000	60 600	135 300	90,3
1971	11 200	65 900	61 900	139 000	92,7
1972	10 600	63 300	63 900	142 300	95,3
1973	10 200	63 000	66 800	145 800	97,3
1974	9 700	72 000	67 900	149 600	99,8
1975	9 300	70 700	69 900	149 900	100,0
1976	8 900	63 000	70 300	147 700	98,5
1977	8 000	65 800	72 400	147 000	98,1
1978	8 700	63 700	74 000	146 400	97,7
1979	8 600	61 600	75 600	145 800	97,3
1980	8 500	59 600	77 300	145 400	97,0

Sources: Estimations STATEC, estimations 20.5.1977

Comparaison: 1930/1970 : + 7,5%

1930/1975 : - 3,0%

1975/1970 : +10,8%

2. Evolution du PIB

ANNEE	Variations en %			Montant du PIB	
	En volume	En prix	En valeur	Absolu (en millions de F)	1975 = 100
1970	2,3	15,1	17,7	53 156	65,1
1971	3,5	-0,8	2,7	54 575	66,8
1972	5,1	7,0	12,4	61 340	75,1
1973	7,5	11,2	19,5	73 301	89,8
1974	4,9	16,0	21,7	99 171	109,2
1975	-9,9	1,7	-8,4	81 661	100,0
1976	3,0	4,0	7,1	87 475	107,1
1977	2,0	4,5	6,6	93 243	114,2
1978	2,5	7,1	9,8	102 387	125,4
1979	3,0	5,0	8,2	110 782	135,7
1980	3,0	5,0	8,2	119 866	146,8

Sources Estimations STATEC

COMPARAISON: 1975/1970 : + 53,6 % ; moyenne annuelle 8,96%
 1980/1970 : + 125,5 % ; moyenne annuelle 8,47%
 1980/1975 : + 46,8 % ; moyenne annuelle 7,93%

3. Evolution du Revenu national net disponible

ANNEE	Montant du Revenu national	
	absolu (en millions de F)	1975 = base 100
1970	44 131	60,6
1971	46 001	63,4
1972	52 472	72,3
1973	62 401	86,0
1974	77 360	106,6
1975	72 567	100,0
1976	77 719	107,1
1977	82 849	114,2
1978	90 968	125,4
1979	98 427	135,6
1980	106 493	146,8

Sources: Estimations STATEC

COMPARAISON: 1975/1970 : + 64,5 % ; moyenne annuelle : 10,47 %
1980/1970 : + 141,4 % ; moyenne annuelle : 9,21 %
1980/1975 : + 46,3 % ; moyenne annuelle : 7,98 %

4. Evolution des moyennes annuelles des indices des prix à la consommation

ANNEE	Moyenne annuelle		
	nombre indice rattaché à la base 1948	variation en %	1975 = base 100
1970	169,61	4,6	70,6
1971	177,53	4,7	73,9
1972	186,81	5,2	77,7
1973	198,14	6,1	82,5
1974	217,04	9,5	90,3
1975	240,31	10,7	100,0
1976	263,85	9,3	109,8
1977	287,08 *(284,69)	8,8 (7,9)	119,5 (118,5)
1978	302,84 *(302,34)	5,5 (6,2)	126,0 (125,8)
1979	320,10 *(320,17)	5,7 (5,9)	133,2 (133,2)
1980	335,78 *(335,53)	4,9 (4,8)	139,7 (139,6)

Sources: STATEC

Pour 1977 et 1980: Estimations Inspection générale de la
sécurité sociale

COMPARAISON: 1980/1970: + 97,9% (97,7%); moyenne annuelle: 7,06% (7,06%)

1980/1975: + 39,7% (39,6%); moyenne annuelle: 6,92% (6,90%)

1975/1970: + 41,6% ; moyenne annuelle: 7,21%

* série révisée

5. Evolution de l'échelle mobile des salaires

ANNÉE	Moyenne annuelle		
	Nombre absolu	Variation en %	1975 = base 100
1970	166,67	4,3	70,6
1971	174,38	4,6	73,8
1972	134,26	5,7	78,0
1973	196,24	6,5	83,1
1974	213,11	8,6	90,2
1975	236,19	10,8	100,0
1976	259,59	9,9	109,9
1977	282,5 *(280,1)	8,8 (7,9)	119,6 (118,6)
1978	297,9 *(297,5)	5,5 (6,2)	126,1 (126,0)
1979	314,9 *(315,0)	5,7 (5,9)	133,3 (133,4)
1980	330,2 *(330,0)	4,9 (4,8)	139,8 (139,7)

Sources: Ministère des finances

COMPARAISON: 1980/1970: + 98,0% (+ 97,9%); moyenne annuelle: 7,07% (7,06%)
 1980/1975: + 39,8% (+ 39,7%); moyenne annuelle: 6,93% (6,91%)
 1975/1970: + 41,6% ; moyenne annuelle: 7,21%

* série révisée mais non utilisée lors des projections du budget social européen

Annexe au point D): Hypothèses économiques et démographiques de base

6. Evolution des salaires annuels moyens des ouvriers de 1970 à 1980
(1970 = base 100)

ANNEE	Salaire annuel moyen nominal	Salaire annuel moyen réel
1970	100,0	100,0
1975	176,1	123,7
1980	282,7	142,0

Sources 1970 et 1975: Statistiques de l'Etablissement d'assurance contre la vieillesse et l'invalidité (salaires des ouvriers)

Sources 1980: Hypothèses macroéconomiques révisées (10.3.1977) retenues par la commission pour le 4^e programme économique à moyen terme.

Comparaison des salaires

-salaires nominaux 1980/1970: 182,7% moyenne par an: 10,95%
 1980/1975: 60,5% 9,92%
 1975/1970: 76,1% 11,99%

-salaires réels 1980/1970: 42,0% moyenne par an: 3,57%
 1980/1975: 14,8% 2,80%
 1975/1970: 23,7% 4,34%

Comptes de la Sécurité Sociale — RECETTES COURANTES 1970
(en millions de francs)

Régimes, institutions et gestions	I. Entreprises		II. Administrations publiques				III. Ménages			IV. Revenus des capitaux et autres recettes	Total des recettes à l'exclusion du produit des transferts entre institutions ou gestions	Produit des transferts entre institutions ou gestions	Total des recettes
	Cotisations d'employeurs	Prestations d'employeurs	Cotisations d'employeurs	Prestations d'employeurs	Taxes et subventions publiques	Cotisations des salariés	Cotisations des travailleurs indépendants	Cotisations des non-actifs					
	1	2	3	4	5	6	7	8	9	10	11	12	
A 1 Régimes généraux													
1. Caisses de maladie des ouvriers	258,4	—	10,8	—	19,0	441,9	—	—	12,6	742,7	180,3	923,0	
2. Caisses de maladie des fonct. et empl.	81,3	—	36,1	7,8	7,6	177,8	5,4	—	6,6	322,2	91,1	413,3	
3. Caisse de maladie des professions indép.	—	—	—	—	3,7	—	56,9	—	—	60,6	22,7	83,3	
4. Caisse de maladie agricole	—	—	—	—	29,3	—	18,3	—	0,1	47,7	11,3	59,0	
5. Etablissement d'ass. vieill. inval. (ouvr.) ...	809,2	—	43,0	—	849,8	871,8	74,1	—	434,7	3 008,5	6,9	3 015,4	
6. Caisse de pension des employés privés	373,4	—	(-)	—	423,6	396,2	—	—	203,7	1 180,2	18,9	1 199,1	
7. Caisse de pension des artisans	—	—	—	—	54,1	—	59,6	—	20,8	134,5	—	134,5	
8. Caisse de pension agricole	—	—	—	—	140,4	—	57,2	—	15,3	212,9	—	212,9	
9. Caisse de pension des commerçants et ind.	—	—	—	—	39,5	—	97,8	—	33,3	172,6	—	172,6	
10. Association d'assurance contre les accidents	—	—	—	—	—	—	—	—	—	—	—	—	
101 section industrielle	443,5	—	23,5	—	77,3	—	1,6	—	85,2	635,1	3,8	638,9	
102 section agricole et forestière	20,3	—	1,8	—	27,9	—	(-)	—	4,6	54,6	0,2	54,8	
11. Caisse d'allocations familiales des ouvriers.	334,7	—	26,3	—	124,4	—	—	—	0,5	486,1	—	486,1	
12. Caisse d'allocations familiales des employés	139,6	—	84,1	—	26,1	—	—	—	0,4	250,2	—	250,2	
13. Caisse d'alloc. fam. des non-salariés	—	—	—	—	444,5	—	18,7	—	1,3	166,5	—	166,5	
14. Fonds des allocations de naissance	—	—	—	—	26,3	—	—	—	0,0	26,3	—	26,3	
Total A 1	2 467,4	—	227,8	7,8	1 697,7	1 887,3	389,6	—	823,1	7 500,7	335,2	7 835,9	
A 2 Régimes spéciaux	—	—	—	—	—	—	—	—	—	—	—	—	
A 3 Régimes statutaires													
1. Administration centrale (pensions aux fonctionnaires)	—	—	—	534,5	—	63,2	—	18,7	—	615,9	3,4	619,3	
2. Caisse de prévoyance des fonct. et employés communaux (pensions aux fonctionnaires) ..	—	—	81,0	—	70,6	15,6	—	5,6	4,0	176,8	28,8	205,6	
3. Administrations de sécurité sociale (pensions aux fonctionnaires)	—	—	—	22,4	—	3,0	—	0,8	—	26,2	0,1	26,3	
4. Société nationale des chemins de fer luxembourgeois (pensions aux agents)	—	222,2	—	—	491,4	—	—	—	1,0	714,6	3,4	718,0	
Total A 3	—	222,2	81,0	356,9	562,0	81,8	—	24,6	5,0	1 533,5	35,7	1 569,2	

Comptes de la Sécurité Sociale — RECETTES COURANTES 1970 (suite)
(en millions de francs)

	I. Entreprises		II. Administrations publiques			III. Ménages			IV. Revenus des capitaux et autres recettes	Total des recettes à l'exclusion du produit des transferts entre institutions ou gestions	Produit des transferts entre institutions ou gestions	Total des recettes
	Cotisations d'employeurs	Préstations d'employeurs	Cotisations d'employeurs	Préstations d'employeurs	Taxes et subventions publiques	Cotisations salariales	Cotisations des travailleurs indépendants	Cotisations des non-actifs				
	1	2	3	4	5	6	7	8	9	10	11	12
A.4 Régimes complémentaires												
1. Administration centrale (suppl. pension des ouvriers et employés)	—	—	—	5,3	—	2,0	—	0,0	—	7,3	—	7,3
2. Administrations locales (suppl. pension des ouvriers et employés)	—	—	—	14,6	—	—	—	—	—	14,6	—	14,6
3. Administrations de sécurité sociale (suppl. pension des ouvriers et employés)	—	—	—	—	—	4,0	—	0,0	—	4,0	—	4,0
Total A.4	—	—	—	19,9	—	6,0	—	0,0	—	25,9	—	25,9
A.5 Régimes volontaires												
1. Caisses chirurgicales et dentaire mutualistes	—	—	—	—	0,1	33,9	()	()	1,0	35,0	—	35,0
2. Sociétés de secours mutuels	0,5	—	0,3	—	1,0	14,1	()	()	5,0	20,9	—	20,9
Total A.5	0,5	—	0,3	—	1,1	48,0	()	()	6,0	55,9	—	55,9
Total A1-A5	2 467,9	222,2	309,1	584,6	2 260,8	2 023,1	389,6	24,6	834,1	9 116,0	370,9	9 486,9
B. Prestations bénévoles d'employeurs	—	—	—	—	—	—	—	—	—	—	—	—
C. Prestations en faveur des victimes d'événements politiques ou de calamité naturelle	—	—	—	—	160,6	—	—	—	—	160,6	—	160,6
D. Autres actions sociales												
1. Aide sociale publique	—	—	—	—	509,2	—	—	1,1	13,9	524,2	—	524,2
2. Aide sociale privée subventionnée	—	—	—	—	13,5	—	—	—	27,8	41,3	2,9	44,2
3. Aide sociale privée non subventionnée	—	—	—	—	—	—	—	—	—	—	—	—
Total D	—	—	—	—	522,7	—	—	1,1	41,7	565,5	2,9	568,4
Total général	2 467,9	222,2	309,1	584,6	2 944,1	2 023,1	387,6	25,7	875,8	9 842,1	373,8	10 215,9

Comptes de la Sécurité Sociale — DEPENSES COURANTES 1970
(en millions de francs)

Régimes, institutions et gestions	Prestations, par fonction																Autres dépenses			
	I Maladie		II Vieillesse décès survie		III Invalité		IV Accidents du travail et maladies prof.		V Chômage		VI Maternité		VII Prest. famil.		VIII Divers		Frais adm. et autres	Total des dép. à l'excl. des transf. entre inst. ou gestions	Transferts entre inst. ou gestions	Total des dépenses
	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces						
A 1 Régimes généraux	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16				
1. Caisses de maladie des ouvriers...	624,9	195,9	24,0	—	—	—	—	—	7,8	4,0	—	—	70,2	926,8	0,6	927,4				
2. Caisses de mal. fonct. et employés.	357,5	2,1	9,1	—	—	—	—	—	6,1	1,2	—	—	24,0	400,0	—	400,0				
3. Caisse de mal. prof. ind.	65,8	—	1,5	—	—	—	—	—	0,7	—	—	—	4,4	72,4	—	72,4				
4. Caisse de maladie agricole	30,4	—	4,1	—	—	—	—	—	10,7	—	—	—	3,4	58,6	—	58,6				
5. Etablis. vieil. inval. (ouvriers)	4,3	—	2002,6	2,2	502,0	—	—	—	—	—	18,0	12,3	66,1	2607,5	174,9	2782,4				
6. Caisse pens. employés privés	0,5	—	636,7	()	()	—	—	—	—	—	()	()	19,6	656,8	33,1	689,9				
7. Caisse de pens. artisans	—	—	94,6	()	()	—	—	—	—	—	()	()	3,4	102,0	13,2	115,2				
8. Caisse de pension agricole	—	—	136,1	—	()	—	—	—	—	—	()	()	2,6	158,7	5,8	164,5				
9. Caisse de pens. com. et ind.	—	—	52,5	()	()	—	—	—	—	—	()	()	3,4	55,9	8,5	64,4				
10. Assoc. d'ass. contre les accidents	—	—	—	—	()	—	—	—	—	—	()	()	—	—	—	—				
101 section industrielle	—	—	—	—	—	42,2	496,8	—	—	—	()	()	49,8	588,9	1,4	590,3				
102 section agric. et forestière	0,1	—	—	—	—	6,3	38,1	—	—	—	()	()	10,0	54,4	0,4	54,8				
11. Caisse d'all. fam. des ouvriers	—	—	—	—	—	—	—	—	—	—	—	—	—	491,0	—	491,0				
12. Caisse d'all. fam. des employés	—	—	—	—	—	—	—	—	—	—	—	—	—	243,0	—	243,0				
13. Caisse d'all. fam. des non-salariés	—	—	—	—	—	—	—	—	—	—	—	—	—	246,2	—	246,2				
14. Fonds des alloc. de naissance	—	—	—	—	—	—	—	—	—	—	—	—	—	161,6	—	161,6				
Total A 1	1 103,5	198,0	2 985,2	2,2	502,0	48,5	534,9	—	15,3	5,2	938,9	12,3	274,7	6 620,7	237,9	6 858,6				
A 2 Régimes spéciaux	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
A 3 Régimes statutaires	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
1. Administration centrale (pens. aux fonctionnaires)	—	—	366,9	—	()	—	—	—	—	—	—	—	—	588,5	30,8	619,3				
2. Caisse de prév. des fonct. et empl. comm. (pens. aux fonctionnaires)	—	—	185,8	—	()	—	—	—	—	—	—	—	—	188,8	8,8	197,6				
3. Adm. de sécurité sociale (pensions aux fonctionnaires)	—	—	25,0	—	()	—	—	—	—	—	—	—	—	25,0	1,3	26,3				
4. Soc. nat. des chemins de fer lux. (pensions aux agents)	—	—	682,4	—	()	—	—	—	—	—	—	—	—	684,8	33,2	718,0				
Total A 3	—	—	1 480,1	—	()	—	—	—	—	—	—	—	7,0	1 487,1	74,1	1 561,2				

1
2
3

Comptes de la Sécurité Sociale -- DEPENSES COURANTES 1970 (suite)
(en millions de francs)

	Prestations par fonction												Autres dépenses					
	I		II		III		IV		V		VI		VII	VIII	Frais adm. et autres	Total des dép. à l'excl. des transf. inst. ou gestions	Transferts entre inst. ou gestions	Total des dépenses
	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces						
Régimes, institutions et Gestions																		
A.4 Régimes complémentaires																		
1. Administration centrale (suppl. pens. ouv. et employés) ..																		7,3
2. Administrations locales (suppl. pens. ouv. et employés) ..																		14,6
3. Administr. de sécurité sociale (suppl. pens. ouv. et employés) ..																		1,0
Total A 4																		22,9
A.5 Régimes volontaires																		
1. Caisses chir. et dent. mutualistes ..	29,9																	33,3
2. Sociétés de secours mutuels																		11,0
Total A 5	29,9																	44,3
Total A 1--A 5	1 133,4	198,0	4 494,5	2,2	50,7	48,5	534,9	15,3	5,2	938,9	12,3	287,1	8 173,0	312,0	8 485,0			
B. Prestations bénéficiaires d'employeurs																		
C. Prestations en faveur des victimes d'événements politiques ou de calamité naturelle																		
D. Autres actions sociales																		
1. Aide sociale publique	136,9		145,6	83,2														46,3
2. Aide sociale privée subventionnée ..	10,2		0,1	11,5														5,3
3. Aide sociale privée non subventionnée																		
Total D	147,1		145,7	83,2	11,5													51,6
Total Général	1 280,5	198,0	4 776,6	94,1	516,2	48,5	534,9	15,3	5,2	980,8	52,5	332,1	8 835,9	375,6	9 212,5			

Comptes de la Sécurité Sociale — RECETTES COURANTES 1975
(en millions de francs)

Régimes, institutions et gestions	I. Entreprises		II. Administrations publiques				III. Ménages			IV. Revenus des capitaux et autres recettes	Total des recettes à l'exclusion du produit des transferts entre institutions ou gestions	Produit des transferts entre institutions ou gestions	Total des recettes
	1	2	3	4	5	6	7	8	9					10	11	12
A 1 Régimes généraux													
1. Caisses de maladie des ouvriers	935,9	—	56,4	—	146,8	985,1	—	—	114,8	2 239,0	775,5	3 014,5	
2. Caisses de maladie des fonct. et empl.	286,2	—	108,2	3,6	12,7	367,6	14,1	—	27,4	3 898,2	346,3	1 244,5	
3. Caisse de maladie des professions indép.	—	—	—	—	72,9	—	132,6	—	1,4	146,7	101,4	248,1	
4. Caisse de maladie agricole	—	—	—	—	1 428,3	1 623,9	29,0	—	2,8	104,7	32,5	137,2	
5. Etablissement d'ass. vieil. inval. (ouvr.)	1 496,1	—	138,9	—	324,7	981,7	—	—	667,6	5 334,8	323,3	5 678,1	
6. Caisse de pension des employés privés	857,0	—	100,0	—	126,6	981,7	96,7	—	23,9	2 796,0	40,3	2 876,3	
7. Caisse de pension des artisans	—	—	—	—	284,9	—	177,0	—	25,2	327,5	19,7	347,2	
8. Caisse de pension agricole	—	—	—	—	115,4	—	56,3	—	85,6	366,4	—	366,4	
9. Caisse de pension des commerçants et ind.	—	—	—	—	—	—	250,7	—	—	451,7	0,1	451,8	
10. Association d'assurance contre les accidents 101 section industrielle	996,1	—	67,0	—	179,1	—	5,2	—	114,8	1 362,2	6,0	1 368,2	
102 section agricole et forestière	35,4	—	3,4	—	51,3	—	()	—	3,6	93,7	0,2	93,9	
11. Caisse d'allocations familiales des ouvriers	514,4	—	42,4	—	273,6	—	—	—	1,4	831,8	—	831,8	
12. Caisse d'allocations familiales des employés	230,9	—	125,6	—	161,6	—	—	—	0,6	432,7	—	432,7	
13. Caisse d'alloc. fam. des non-salariés	—	—	—	—	192,5	—	41,1	—	0,3	233,9	—	233,9	
14. Fonds des allocations de naissance	—	—	—	—	59,0	—	—	—	0,1	59,1	—	59,1	
Total A 1	5 358,0	—	641,9	3,6	3 428,5	3 958,3	802,7	—	1 505,4	15 698,4	1 645,3	17 343,7	
A 2 Régimes spéciaux	—	—	—	—	—	—	—	—	—	—	—	—	
A 3 Régimes statutaires													
1. Administration centrale (pensions aux fonctionnaires)	—	—	—	1 310,0	—	139,5	—	—	—	1 494,6	11,5	1 506,1	
2. Caisse de prévoyance des fonct. et employés communaux (pensions aux fonctionnaires)	—	—	172,7	—	157,2	34,6	—	—	3,5	381,4	34,7	416,1	
3. Administrations de sécurité sociale (pen- sions aux fonctionnaires)	—	—	—	26,2	36,2	6,8	—	—	—	71,1	0,8	71,9	
4. Société nationale des chemins de fer luxem- bourgeois (pensions aux agents)	—	260,1	—	—	1 210,1	—	—	—	—	1 470,2	5,8	1 476,0	
Total A 3	—	260,1	172,7	1 336,2	1 403,5	180,9	—	60,4	3,5	3 417,3	52,8	3 470,1	

Comptes de la Sécurité Sociale — RECETTES COURANTES 1975 (suite)
(en millions de francs)

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Régimes, institutions et gestions	I. Entreprises		II. Administrations publiques			III. Ménages			IV. Revenus des capitaux et autres recettes	Total des recettes à l'exclusion du produit des transferts entre institutions ou gestions	Produit des transferts entre institutions ou gestions	Total des recettes
	Cotisations d'employeurs	Prestations d'employeurs	Cotisations d'employeurs	Préstations d'employeurs	Taxes et subventions publiques	Cotisations des salariés	Cotisations des travailleurs indépendants	Cotisations des non-actifs				
	1	2	3	4	5	6	7	8	9	10	11	12
A 4 Régimes complémentaires												
1. Administration centrale (suppl. pension des ouvriers et employés)...	—	—	—	(22,9)	—	(3,0)	—	(.)	—	(25,9)	—	(25,9)
2. Administrations locales (suppl. pension des ouvriers et employés)...	—	—	—	24,8	—	—	—	—	—	24,8	—	24,8
3. Administrations de sécurité sociale (suppl. pension des ouvriers et employés)...	—	—	—	0,3	0,3	—	—	—	—	0,6	—	0,6
Total A 4				48,0	0,3	-3,0	—	—	—	51,3	—	51,3
A 5 Régimes volontaires												
1. Caisses chirurgicale et dentaire mutualistes...	(.)	—	—	—	0,1	83,1	(.)	(.)	0,2	83,4	—	83,4
2. Sociétés de secours mutuels	(.)	—	0,3	—	0,8	16,5	(.)	(.)	9,4	27,0	—	27,0
Total A 5				—	0,9	99,6	(.)	(.)	9,6	110,4	—	110,4
Total A 1-A5	5 358,0	260,1	814,9	1 387,8	4 833,2	4 241,8	802,7	60,4	1 518,5	19 277,4	898,1	20 975,5
B. Prestations bénéfiques d'employeurs												
C. Prestations en faveur des victimes d'événements politiques ou de calamité naturelle												
D. Aides sociales												
1. Aide sociale publique	—	—	—	—	1 612,9	—	—	1,3	18,5	1 632,7	1,8	1 634,5
2. Aide sociale privée subventionnée	—	—	—	—	26,8	—	—	—	47,7	74,5	16,1	90,6
3. Aide sociale privée non subventionnée	—	—	—	—	—	—	—	—	—	—	—	—
Total D				—	1 639,7	—	—	1,3	66,2	1 707,2	17,9	1 725,1
Total général	5 358,0	260,1	814,9	1 387,8	6 698,0	4 241,8	802,7	61,7	1 584,7	21 209,7	1 716,0	22 925,7

Comptes de la Sécurité Sociale — DEPENSES COURANTES 1975
(en millions de francs)

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Régimes, institutions et gestions	Prestations par fonction												Autres dépenses							
	I Maladie		II Vieillesse décès survie		III Invalidité		IV Accidents du travail et maladies prof.		V Chômage		VI Maternité		VII Prescr. famil.		VIII Divers		Frais adm. et autres	Total des dép. à l'excl. des transf. inst. ou gestions	Trans- ferts entre inst. ou gestions	Total des dépenses
	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces						
A 1 Régimes généraux	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16				
1. Caisses de maladie des ouvriers	1 635,2	1 003,1	34,3	—	—	—	—	—	36,0	20,9	—	—	236,6	2 966,1	154,1	3 120,2				
2. Caisses de mal. fonct. et employés	1 006,7	50,6	17,4	—	—	—	—	—	19,4	23,5	—	—	77,8	1 193,4	12,4	1 207,8				
3. Caisse de mal. prof. ind.	210,8	—	6,2	—	—	—	—	—	2,0	—	—	—	10,5	229,5	—	239,5				
4. Caisse de maladie agricole	131,3	—	7,0	—	—	—	—	—	2,0	—	—	—	5,4	145,7	—	145,7				
5. Etabl. vieil. inval. (ouvriers)	18,6	—	3 981,8	2,9	852,3	—	—	—	—	—	()	21,8	122,4	4 999,8	403,2	5 403,0				
6. Caisse pens. employés privés	1,8	—	1 230,9	—	184,7	0,5	—	—	—	—	()	()	53,6	1 471,5	239,1	1 710,6				
7. Caisse de pens. artisans	—	—	213,1	—	84,1	—	—	—	—	—	()	()	8,6	305,8	24,3	330,1				
8. Caisse de pension agricole	—	—	342,9	—	()	—	—	—	—	—	()	()	8,4	351,3	13,9	365,2				
9. Caisse de pens. com. et ind.	—	—	154,3	—	60,2	—	—	—	—	—	()	()	8,7	223,2	58,1	281,3				
10. Assoc. d'ass. contre les accidents	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
101 section industrielle	—	—	—	—	—	84,3	934,7	—	—	—	—	—	—	1 091,9	38,5	1 130,4				
102 section agric. et forestière	—	—	—	—	—	12,0	62,1	—	—	—	—	—	—	93,7	0,4	94,1				
11. Caisse d'all. fam. des ouvriers	—	—	—	—	—	—	—	—	—	—	—	—	—	839,7	—	839,7				
12. Caisse d'all. fam. des empl.	—	—	—	—	—	—	—	—	—	—	—	—	—	16,3	—	16,3				
13. Caisse d'all. fam.-des non-salariés	—	—	—	—	—	—	—	—	—	—	—	—	—	429,9	—	429,9				
14. Fonds des alloc. de naissance	—	—	—	—	—	—	—	—	—	—	—	—	—	233,6	—	233,6				
Total A 1	3 004,4	1 053,7	5 987,9	2,9	1 181,3	96,8	996,8	—	59,4	101,5	1 455,8	21,8	660,1	14 652,4	944,0	15 596,4				
A 2 Régimes spéciaux	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
A 3 Régimes statutaires	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—				
1. Administration centrale	—	—	—	—	()	—	—	—	—	—	—	—	—	—	—	—				
(pens. aux fonctionnaires)	—	—	1 431,1	—	()	—	—	—	—	—	—	—	—	1 434,6	71,5	1 506,1				
2. Caisse de prév. des fonct. et empl. comm. (pens. aux fonctionnaires)	—	—	443,9	—	()	—	—	—	—	—	—	—	—	448,5	21,8	470,3				
3. Adm. de sécurité sociale (pensons aux fonctionnaires)	—	—	63,7	—	()	—	—	—	—	—	—	—	—	68,8	2,6	71,4				
4. Soc. nat. des chemins de fer lux. (pensons aux agents)	—	—	1 401,1	—	()	—	—	—	—	—	—	—	—	1 405,4	70,6	1 476,0				
Total A 3	—	—	3 339,8	—	()	—	—	—	—	—	—	—	17,5	3 357,3	166,5	3 523,8				

Comptes de la Sécurité Sociale — DEPENSES COURANTES 1975 (suite)
(en millions de francs)

	Prestations par fonction													Autres dépenses				
	I		II		III		IV		V		VI		VII	VIII	Frais adm. et autres	Total des dép. à l'excl. des transf. entre inst. ou gestions	Transferts entre inst. ou gestions	Total des dépenses
	Maladie		Vieillesse décès survie		Invalidité		Accidents du travail et maladies prof.		Chômage		Maternité		Presl. famit.	Divers				
	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces						
Régimes, institutions et gestions																		
A.4 Régimes complémentaires																		
1. Administration centrale (suppl. pens. ouv. et employés) ...																		
2. Administrations locales (suppl. pens. ouv. et employés) ...																		
3. Administr. de sécurité sociale (suppl. pens. ouv. et employés) ...																		
Total A.4																		
A.5 Régimes volontaires																		
1. Caisses chir. et dent. mutualistes...	57,1																	
2. Sociétés de secours mutuels	0,1	1,0																
Total A.5	57,2	1,0																
Total A.4 - A.5	3 061,6	3 054,7																
B. Prestations bénéficiées d'employeurs																		
C. Prestations en faveur des victimes d'événements politiques ou de calamité naturelle																		
D. Autres actions sociales																		
1. Aide sociale publique	126,2	44,1																
2. Aide sociale privée subventionnée...	11,4																	
3. Aide sociale privée non subventionnée																		
Total D.	137,7	44,1																
Total général	3 191,3	1 078,8																

R E C E T T E S 1980
(en millions de francs)

L'EMPLOI

L'EMPLOI	I. Intermédiaire		II. Administrateurs, qu'il y ait ou non taxes et subventions publiques		III. Salariés			IV. Recettes des autres et autres recettes	Total des recettes à l'exclusion de transferts entre institutions et gestionnaires	Prédict des transferts entre institutions et gestionnaires	Bilan des recettes
	1. Cotisations d'employeurs	2. Prestations d'employeurs	3. Cotisations d'employeurs	4. Prestations d'employeurs	6. Cotisations des salariés	7. Cotisations de travailleurs indépendants	8. Cotisations des non-salariés				
1. Régimes généraux											
- Classes de sal. fonct. et emp.	1 471,3	-	84,4	-	1 571,4	-	-	317,0	3 847,3	1 722,2	5 577,5
- Classes de sal. prof. ind.	481,0	-	194,1	6,6	657,2	25,2	-	89,2	1 675,9	852,9	2 528,8
- Classe de sal. prof. ind.	-	-	-	-	-	227,6	-	1,7	251,4	264,8	516,2
- Classe de sal. prof. agr.	-	-	-	-	-	46,9	-	3,3	51,6	220,8	322,8
- Sal. nat. ind. (ouvriers)	2 670,0	-	270,2	-	2 664,6	-	-	1 132,7	9 176,3	720,2	9 896,5
- Classe de pens. employ. priv.	1 759,8	-	195,5	-	2 037,7	123,5	-	810,7	5 555,4	166,5	5 721,9
- Classe de pens. art., commercants et industriels	-	-	-	-	-	726,6	-	165,0	1 297,1	60,3	1 357,4
- Classe de pens. agricole	-	-	-	-	-	63,0	-	26,5	493,0	-	519,5
- Association d'ass. contre acc.	-	-	-	-	-	-	-	-	-	-	-
- S.1. section industrielle	1 525,4	-	85,3	-	342,5	9,7	-	172,2	2 133,1	9,1	2 142,2
- S.2. section agr. et forest.	49,2	-	5,5	-	91,0	-	-	3,8	149,5	0,2	153,3
- Classe d'all. fan. des ouv.	657,1	-	74,5	-	547,1	-	-	3,2	1 481,9	-	1 485,1
- Classe d'all. fan. des empl.	419,7	-	226,0	-	399,0	-	-	2,3	835,0	-	837,3
- Classe d'all. fan. des non-sal.	-	-	-	-	275,9	69,7	-	0,6	345,2	-	345,8
- Frais des allocations de maia.	-	-	-	-	94,6	-	-	0,1	94,7	-	95,1
- Frais de chômage	-	-	-	-	753,0	-	-	-	753,0	-	753,0
Total A 1	9 231,5	-	1 135,5	6,6	6 874,4	1 231,7	-	2 728,3	28 166,4	3 957,6	32 124,0
2. Régimes spéciaux											
- Régimes statutaires											
- Administration centrale	-	-	-	-	-	-	-	-	-	-	-
- Classes de prév. des fonct. empl. (général (général aux fonct.))	-	-	-	2 464,9	2 464,6	-	-	-	2 789,6	20,0	2 809,6
- Administrations de secours (sans aux fonctionnaires)	-	-	384,8	-	55,4	-	-	5,5	734,1	47,2	781,3
- Indemnités de chômage de fer (sans aux fonctionnaires)	-	-	-	56,9	10,4	-	-	-	154,1	1,0	155,1
- Indemnités de chômage de fer (sans aux agents)	-	629,6	-	-	-	-	-	-	2 492,6	5,0	2 502,6
Total A 2	-	629,6	384,8	2 521,8	310,4	-	103,4	5,5	6 176,1	73,2	6 249,3

R E C E T T E S 1920 (suite)
(en millions de francs)

	I. Entrées		II. Administrations publiques				III. Ventes			IV. Revenus des Etablissements et autres recettes	Total des recettes à l'exclusion du produit des transferts entre Inst. tutelles ou sections	Précédents transferts entre Inst. tutelles ou sections	Total des recettes
	1. Cotisations d'employeurs	2. Prestations d'employeurs	3. Cotisations d'employeurs	4. Prestations d'employeurs	5. Taxes et subventions publiques	6. Cotisations des salariés	7. Cotisations des travailleurs indépendants	8. Cotisations des ministères	9. Revenus des Etablissements et autres recettes				
Régions, institutions et sections	1	2	3	4	5	6	7	8	9	10	11	12	
4 Régions départementales	-	-	-	15.0	-	8.0	-	-	-	23.0	-	23.0	
2 Administration centrale (suppl. pension des env. et empl.)	-	-	-	39.3	-	-	-	-	-	39.3	-	39.3	
2 Administrations locales (suppl. pension des env. et empl.)	-	-	0.5	0.5	-	-	-	-	-	0.9	-	0.9	
2 Administrations de sécurité (Sec. d'incendie, Sec. acc. et empl.)	-	-	0.5	54.7	-	8.0	-	-	-	63.2	-	63.2	
Total A 4	-	-	-	-	-	-	-	-	-	-	-	-	
5 Régions volontaires	-	-	-	-	0.1	143.7	-	-	0.5	144.3	-	144.3	
1 Caisse d'alloc.-chômage mutual.	0.2	-	0.3	-	0.9	19.0	-	-	14.5	34.9	-	34.9	
2 Société de sécurité mutual.	0.2	-	0.3	-	1.0	162.7	-	-	19.0	173.2	-	173.2	
Total A 5	0.2	-	0.3	-	-	-	-	-	-	-	-	-	
Total A 1 - A 5	9 231.7	629.6	1 521.1	2 555.1	9 623.3	7 432.0	1 201.2	1 65.3	2 748.2	35 627.2	5 262.2	38 889.4	
3 Prestations aux employeurs	-	-	-	-	-	-	-	-	-	-	-	-	
4 Prestations en faveur des victimes d'accidents politiques ou militaires	-	-	-	-	316.1	-	-	-	-	316.1	-	316.1	
Autres sections sociales	-	-	-	-	-	-	-	-	-	-	-	-	
1 Aide sociale publique	-	-	-	-	3 225.3	-	-	1.9	8.6	3 235.8	1.5	3 237.3	
2 Aide sociale provisoire subventionnée	-	-	-	-	59.3	-	-	-	36.9	96.2	25.8	122.0	
3 Aide sociale autres cas sociaux	-	-	-	-	3 284.6	-	-	1.9	47.5	3 334.0	27.3	3 361.3	
Total B	9 231.7	629.6	1 521.1	2 555.1	12 720.6	7 432.0	1 201.2	110.3	2 794.3	38 297.3	5 657.5	43 954.8	
Total général	9 231.7	629.6	1 521.1	2 555.1	12 720.6	7 432.0	1 201.2	110.3	2 794.3	38 297.3	5 657.5	43 954.8	

Régions, institutions et gestions	Prestations par fonction										Autres dépenses			Total				
	I Maladie		II Vieillesse, décès, survie		III Invaliderité		IV Accidents du travail et maladies prof.		V Créage		VI Maternité		VII Prest. faill.		VIII Divers	Frais de B. et autres	Total des dépenses des transf.	Total des transf. des institutions et gestions
	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces						
A.1. Région générale	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	
1. Caisse de retraite des ouv.	3 098,9	2 045,3	47,2	-	-	-	-	-	49,9	63,3	-	-	450,3	5 764,7	302,2	6 066,9	6 066,9	
2. Caisse de mal. funct. et expl.	2 167,0	117,9	31,4	-	-	-	-	-	37,6	76,3	-	-	157,0	2 652,4	43,6	2 696,0	2 696,0	
3. Caisse de mal. prof. ind.	563,8	-	10,9	-	-	-	-	-	3,3	-	-	-	18,1	542,1	0,2	542,3	542,3	
4. Caisse de retraite agricole	298,8	-	113,2	-	-	-	-	-	1,7	-	-	-	9,2	322,9	-	322,9	322,9	
5. Habillage de crans, vieill. inv.	-	-	6 970,4	4,0	1 655,7	-	-	-	-	-	-	-	165,2	8 672,9	255,9	8 928,8	8 928,8	
6. Caisse de pension expl. priv.	6,2	-	2 614,9	-	442,7	-	-	-	-	-	-	-	90,7	3 174,5	545,5	3 720,0	3 720,0	
7. Caisse de pens. vit. veuvage et ind.	-	-	811,2	-	331,2	-	-	-	-	-	-	-	20,6	1 243,4	46,2	1 289,6	1 289,6	
8. Caisse de pension agricole	-	-	532,5	-	-	-	-	-	-	-	-	-	15,5	548,0	27,3	575,3	575,3	
9. Association d'ouv. contre acc. 9.1. section industrielle	-	-	-	-	-	364,3	1 454,8	-	-	-	-	-	144,0	1 903,1	33,2	1 936,3	1 936,3	
9.2. section agricole et for.	-	-	-	-	-	19,7	99,1	-	-	-	-	-	32,5	149,3	0,4	150,0	150,0	
10. Caisse d'all. fin. ouv.	-	-	-	-	-	-	-	-	-	-	-	-	24,6	1 600,3	-	1 624,9	1 624,9	
11. Caisse d'all. fin. expl.	-	-	-	-	-	-	-	-	-	-	-	-	15,2	275,7	-	290,9	290,9	
12. Caisse d'all. fin. des non-sal.	-	-	-	-	-	-	-	-	-	-	-	-	14,3	346,2	-	360,5	360,5	
13. Fonds des all. de naissance	-	-	-	-	-	-	-	-	-	91,6	-	-	3,0	94,6	-	97,6	97,6	
5. Fonds de chômage	-	-	-	-	-	-	-	-	-	-	-	-	26,3	340,1	0,1	340,4	340,4	
Total A 1	6 055,7	2 163,2	11 101,7	4,0	2 492,6	323,0	1 552,9	313,8	91,9	231,0	2 694,1	43,6	1 206,7	26 234,2	2 075,2	28 309,4	28 309,4	
2. Régions spéciales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Région algérienne	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1. Administration centrale (pens. aux fonctionnaires)	-	-	2 653,3	-	-	-	-	-	-	-	-	-	6,1	2 659,4	150,2	2 809,6	2 809,6	
2. Caisse de prév. funct. et expl. com. (pens. aux fonctionnaires)	-	-	862,9	-	-	-	-	-	-	-	-	-	8,0	870,9	48,2	919,1	919,1	
3. Caisse de sécurité sociale (pens. aux fonctionnaires)	-	-	141,7	-	-	-	-	-	-	-	-	-	8,0	149,7	6,5	156,2	156,2	
4. Soc. nat. des chemins de fer lux. (pens. aux agents)	-	-	2 373,8	-	-	-	-	-	-	-	-	-	4,9	2 378,7	125,9	2 504,6	2 504,6	
Total A 2	-	-	5 971,7	-	-	-	-	-	-	-	-	-	22,0	5 976,7	274,8	6 251,5	6 251,5	

1302/37-214

DEPENSES 1986 (suite)
(en millions de francs)

LUXEMBOURG

Secteur, institutions et gestionnaires	Prestations par fonction										Autres dépenses							
	I Presté		II Vieillesse et décès survie		III Invalidité		IV Accidents de travail et maladies prof.		V Chômage		VI Paternité		VII Prest. famil.		VIII Divers		Autres dépenses	
	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	nature	espèces	Frais admin. et autres	Transferts entre inst. ou gestions	Transferts entre inst. ou gestions	Impôts	Autres	
1. Offices sociaux	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
2. Administration centrale	-	-	23,0	-	(.)	-	-	-	-	-	-	-	(.)	23,0	-	-	-	-
3. Administrations locales	-	-	39,3	-	(.)	-	-	-	-	-	-	-	(.)	39,3	-	-	-	-
4. Fonds de chômage	-	-	0,9	-	(.)	-	-	-	-	-	-	-	(.)	0,9	-	-	-	-
5. Administration de sécurité sociale	-	-	63,2	-	(.)	-	-	-	-	-	-	-	(.)	63,2	-	-	-	-
Total A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6. Offices vétérinaires	121,4	-	-	-	-	-	-	-	-	-	-	-	-	133,5	-	-	-	-
7. Offices médico-chirurgicaux	1,4	0,1	13,4	-	1,7	-	-	-	0,3	-	-	-	-	19,8	-	-	-	-
8. Offices de services médicaux	122,6	0,1	11,4	-	1,7	-	-	-	-	-	-	-	-	163,3	-	-	-	-
Total B	6 218,5	2 163,3	17 149,0	4,0	2 494,3	123,0	1 552,9	313,2	91,9	231,0	2 604,7	43,6	1 202,4	24 491,4	2 453,4	-	-	-
9. Prestations financières d'emploi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10. Prestations en faveur des offices d'indemnité	-	-	119,4	-	173,0	-	-	-	-	-	-	-	-	-	-	-	-	-
11. Offices de sécurité sociale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12. Offices sociaux	220,4	70,8	447,5	488,4	65,9	-	-	-	23,0	-	-	-	115,9	1 626,8	-	-	-	-
13. Offices sociaux publics	24,5	-	0,5	2,3	15,4	-	-	-	-	-	-	-	19,8	126,4	-	-	-	-
14. Offices sociaux privés	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15. Offices sociaux non cotés	244,9	70,8	448,0	490,7	101,3	-	-	-	23,0	-	-	-	136,1	1 756,2	-	-	-	-
Total C	6 463,4	2 234,1	17 211,4	494,7	2 765,6	323,0	1 552,9	336,8	91,9	231,0	2 604,7	59,2	1 422,4	24 491,4	2 453,4	-	-	-

S E C O N D E U R O P E A N

S O C I A L B U D G E T

N A T I O N A L R E P O R T

N E T H E R L A N D S

2

NETHERLANDS

The Second European Social Budget

Introduction

On 30 April 1976 the Council of Ministers of the European Communities decided that a second European Social Budget would be drawn up, to cover the period 1970-80.

This decision is being implemented by the Commission with the assistance of a group of government experts.

To enable the Commission to compile the European Social Budget, each Member State is to prepare a national report.

As regards the contents of the national reports, the following has been agreed :

- the systems covered by the European Social Budget are the same as those covered by the Social Accounts, which are drawn up by the Statistical Office of the European Communities;
- figures will be supplied for the years 1970, 1975 and 1980;
- the factors influencing benefits granted under the systems covered by the European Social Budget will be analysed in quantitative terms wherever possible;
- a survey will be made of the most important changes in social security legislation in force on 1 January 1977. Account may, however, be taken of likely changes in the legislation during the period from 1977 to 1980 inclusive. In the case of the Netherlands, it has been agreed that, for the purposes of the 1980 estimates, account may also be taken of any decisions which have been or will be taken in implementation of the "Policy Memorandum on Social Benefits and Employment" and the "Memorandum on Selective Growth (Economic Structures Memorandum)", which the Government put before the Lower House of the Dutch Parliament on 9 and 10 June 1976 respectively;
- if it will promote a better understanding of the national situation, notification will be given of any provisions not yet covered by the Social Accounts or, consequently, by the European Social Budget.

Chapter I

Amendments to the social security legislation of the Netherlands in 1970 and subsequent years

A. Amendments over the period 1970 to 1975 inclusive

1. The A.O.W. (General Old Age Pensions Act) and the A.W.W. (General Widows' and Orphans' Pensions Act)

a. Structural increase in the amount of the pensions

In line with the policy that pensions for married persons under the A.O.W. should be brought up to the net minimum wage for employed persons, the pensions paid under this Act have been structurally increased several times since 1970. In 1970, 1971, 1972, 1973 and 1975 these increases amounted to 3%, 2%, 1%, 4% and 1.9% respectively. The pensions paid under the A.W.W. were increased in the same manner.

b. Introduction of a holiday allowance

In 1970 a 3% holiday allowance was introduced for those entitled to benefits under the A.O.W. and the A.W.W. In 1971 this allowance was increased to 6%. It is paid once per year in May.

c. Voluntary insurance

Under the A.O.W. persons whose compulsory insurance has been terminated (e.g. emigrants) may continue their insurance on a voluntary basis.

In 1972 this also became possible under the A.W.W. The restriction applies, however, that such voluntary insurance is now only possible for the two benefits combined.

d. Change in pension rights under the A.O.W.

With effect from 1 January 1972 a change was made in the pension rights of elderly married couples who are permanently separated. Until the said date, married couples who were permanently but not legally separated were only entitled to the pension for married persons under the A.O.W., half being paid to the husband and half to the wife. Under the amendment in question, both husband and wife are now eligible for the full pension for unmarried persons (about 70% of the pension for married couples).

e. Increase in the State contributions under the A.O.W.

To lessen the premium burden on insured persons, the State's annual contribution towards the financing of the General Old-Age Pensions Act scheme was increased by Fl 520 million in 1975. Like the existing contribution, this amount will be adjusted in line with wage trends.

2. Health Insurance Act (Z.W.) and Unemployability Insurance Act (W.A.O.)

a. Upgrading of the benefits originally paid under the I.W.I.

With the introduction of the W.A.O. on 1 July 1967, the I.W.I. (Interim Act on Invalidity Pensions) was repealed and the benefits paid under the latter Act became payable under the W.A.O.

The level of the I.W.I. benefits was derived from the wage of an unskilled worker. When these benefits became payable under the W.A.O., their level continued to be determined in the same way, whereas the benefits paid under the W.A.O. after 1 July 1967 were derived from the wage most recently earned by the insured person, up to the maximum daily wage. The difference between these two types of benefit was greatly reduced on 1 July 1971 and totally abolished with effect from 1 January 1972.

b. Death grant to next-of-kin

Until 1 October 1970 the death grant was paid, up to the last day of the month in which the death occurred, to the next-of-kin of persons entitled to benefit under the Health Insurance Act or the Unemployability Insurance Act. Since that date, however, this grant has also been paid for the two months following that in which the death occurred.

3. General Act on Insurance against Special Sickness Expenses (A.W.B.Z.)

a. Widening the range of benefits

In 1971 the range of benefits available under the A.W.B.Z. was extended to include treatment, nursing and care at sick children's homes, day centres for infants, "Het Dorp" in Arnhem and day centres for handicapped persons. The scope of the Act was also extended to cover socio-psychiatric services and, in certain circumstances, non-recognized institutions for the mentally defective and nursing homes. The scope of the Act was further extended in 1972 to include fulltime homes for handicapped persons and in 1975 to include pediatric clinics.¹/₂

b. Separate contribution scheme

The A.W.B.Z. contains the provision that, to qualify for benefits under this Act, the insured person may be required to contribute towards the costs. Until 1 July 1973 no separate contribution was levied except in the case of unmarried persons aged 65 or more and in the case of married couples where both the husband and wife were aged 65 or over and were both receiving care under the A.W.B.Z. scheme. Contributions become payable as soon as such persons have spent one year in an institution.

4. Family Allowances Acts

a. Freezing of the allowance for the first child

The Acts provide that the child allowances should be adjusted to keep pace with trends in wages and salaries. Since 1 January 1973, however, this has no longer applied to the allowance for the first child. To help reduce the growing burden of social security expenditure and to allow other schemes to be implemented, it was decided that there should be no further increase in this amount. The savings resulting from the freezing of this amount for 1973, 1974 and 1975 have been set aside for a statutory scheme to provide supplementary pensions for employed persons.

b. Cash allowance for children undergoing compulsory part-time education

Since 1 July 1972 a scheme has been in force whereby a cash allowance is paid in respect of children undergoing compulsory part-time education. Since part-time education is to be made compulsory for three days per week and the children receiving such education may be considered as students for the purposes of the Child Allowance Acts, the scheme provides that children aged sixteen or over and attending part-time education for less than three days per week are to be regarded as children under sixteen years of age for the purposes of the Child Allowances Acts.

c. State contribution to finance the General Family Allowances Act (A.K.W.)

Under a programme to stimulate the Dutch economy, a temporary State contribution of Fl 500 000 000 was granted in 1975 towards the financing of family allowances paid pursuant to the A.K.W.

5. Unemployment Benefits Act (W.W.)

Under the programme mentioned at 4(c) above, the State contribution towards the financing of the Unemployment Benefits Act was temporarily increased by Fl 400 000 000 in 1975.

6. Improvement in the financial position of those with limited means

To improve the financial position of those living on limited means, a number of changes were made, with effect from 1 January 1970, in the voluntary sickness insurance scheme, the sickness insurance scheme for elderly persons and the Self-Employed Persons' Family Allowances Act. The change in the voluntary sickness insurance scheme involves the introduction of a reduced premium for insured persons with limited means. The sickness insurance scheme for elderly persons is only available to elderly persons whose income does not exceed a certain ceiling. In 1970 this ceiling was raised by a considerable margin. A similar amendment was made to the Self-Employed Persons' Family Allowances Act. Under this Act, a child allowance is paid in respect of the first two children to self-employed persons whose income does not exceed a certain ceiling. This ceiling was also raised by a considerable margin.

The cost of these improvements is partly financed by an amount of Fl 40 000 000 which has been deducted from the State contribution towards the financing of expenditure under the General Old Age Pensions Act, with the rest coming from public funds.

7. Alteration in the method of wage-indexing

On 1 January 1972 a change was made in the method of adjusting social security benefits to the index figure for wages and salaries (pensions paid under the A.O.W. and the A.W.W., family allowances, benefits paid under the Unemployability Insurance Act). Previously these benefits had been altered as soon as the index figure had varied by 3% from the index figure on which the most recent review had been based. Under the new system, the benefits are reviewed twice annually, on 1 January and 1 July. These reviews are based on the wage index figures for the 31 October and 30 April respectively preceding the date of the review.

Since there was a risk that persons entitled to benefits under the A.O.W. and the A.W.W. might be placed at some disadvantage by this change, the pensions paid under those acts were given a structural increase of 1% with effect from 1 January 1972 (as mentioned under 1(a) above).

8. Act governing Benefits for Victims of Persecution in 1940-45

The special scheme for victims of persecution between 1940 and 1945, originally implemented within the framework of the Public Assistance Act, was replaced as from 1 January 1973 by the Act governing Benefits for Victims of Persecution in 1940-45. This act governs the periodic benefits and compensation paid to persons persecuted on grounds of race, belief or philosophy. The form and content of this act, which is now independent of the Public Assistance Act, coincide to a great extent with the special scheme formerly in force.

The most important changes are : the exemption of personal assets and the manner of taxing the income derived therefrom; the full reimbursement of medical expenses arising directly from illnesses and disabilities caused by persecution; the reimbursement of medical treatment designed to prevent invalidity.

Improvements have also been made to the method of calculating the benefits paid to those who have never enjoyed any earned income as a result of their invalidity.

The implementation of the Act is the responsibility of a Benefits Council, consisting of five members.

Since 1 July 1975, the Act governing Benefits for Victims of Persecution has also applied to foreigners who suffered persecution during the war years (1940-45) as Dutch citizens or subjects.

9. Public Assistance Act

With effect from 1 July 1974, the standard benefit under the Public Assistance Act was increased to the level of the net minimum wage.

10. Unemployment Provisions Act (W.W.V.)

Benefits under the W.W.V. are payable to employed persons who have no (further) entitlement to benefits under the Unemployment Benefits Act, provided that they were employed for 65 days in the year preceding the period of their unemployment or provided that they were in receipt of wage-substitute benefits for the six weeks preceding their unemployment. The benefits under this Act, which are financed by the State, are payable for a maximum of two years. With effect from 1 January 1975 this maximum was extended to the 65th birthday for those who are 60 years of age or more and have been receiving benefits for two years.

B. Changes which came into effect in 1976

1. General Old Age Pensions Act (A.O.W.) and General Widows' and Orphans' Pensions Act (A.W.W.)

In order that pensions for married persons under the A.W.W. should be more or less the same as the minimum net wage for workers, a special supplement has been payable on pensions under the A.O.W. since 1 January 1976. The cost of this special supplement is met from public funds. A similar supplement is payable on pensions under the A.W.W. and the cost is likewise met from public funds. In conjunction with these measures, the holiday allowance was increased from 6% to 7% in 1976.

2. General Family Allowances Act (A.K.W.)

The temporary State contribution granted in 1975 and mentioned in A 4(c) above, was continued in 1976 and raised to Fl 1 100 million for that year. From 1977 onwards this contribution will be permanent and will be adjusted annually to the trend in wages and salaries.

3. Unemployment Benefits Act (W.W.)

The special State contribution towards the financing of the Unemployment Benefits Act, as mentioned in A, 5 above, was continued in 1976 and fixed at Fl 212.5 million for that year.

4. Phasing-out of the Invalidity Acts

With the introduction of the Unemployability Insurance Act on 1 July 1967, a number of measures were adopted with a view to the gradual phasing-out of the Invalidity Acts. These arrangements have meant that in recent years the cash value of invalidity pensions has frequently been paid out in the form of a commutation sum. In certain cases, however, entitlement to benefits was retained.

As from 1 January 1976 the phasing-out arrangements were changed so that a commutation sum will now also be paid in these latter cases.

5. General Unemployability Act (A.A.W.)

On 1 October 1976 a new law came into force - the General Unemployability Act (A.A.W.). The A.A.W. is a form of national insurance, like the General Old Age Pensions Act, the General Widows' and Orphans' Pensions Act, the General Family Allowances Act and the General Act on Insurance against Special Sickness Expenses. The insurance applies to persons under the age of sixty-five who are residents or non-residents employed in the Netherlands and, as such, subject to income tax.

An insured person is entitled to draw benefits if he has been at least 25% incapable of work for the past fifty-two years.

Benefits are not available to persons under the age of eighteen, widows receiving benefits under the General Widows' and Orphans' Pensions Act, government employees (as a rule) or married women (as yet). At a later stage and by 1 January 1979 at the latest, married women who pursue an occupation, trade or profession for at least 600 hours per year will also become eligible for benefits.

Benefits under the A.A.W. are not payable to those persons who, before 1 October, were receiving benefits under the Unemployability Insurance Act (W.A.O.) or comparable benefits under the pension arrangements for State employees. The existing scheme will continue to apply to such persons.

The benefits are not linked with the income of the persons concerned but are based on fixed amounts. There is one basic amount for married persons (generally speaking) and another for unmarried persons. These basic amounts are adjusted twice annually (on 1 January and 1 July) to the trend in wages and salaries.

The level of benefit paid depends on the degree of incapacity for work and is as follows :

25 - 35%	incapacity	:	20%	of the basic amount
35 - 45%	"	:	30%	" " " "
45 - 55%	"	:	40%	" " " "
55 - 65%	"	:	50%	" " " "
65 - 80%	"	:	65%	" " " "

80% incapacity or more : 80% of the basic amount.

Over and above the normal benefits, a holiday allowance amounting to 6% of the benefits received over the last 12 months is paid once annually in May.

Persons insured under the A.A.W. are eligible for benefits other than cash payments, such as measures to help preserve or promote fitness for work or improve living conditions (rehabilitation, retraining, supply of vehicles, reimbursement of special expenses arising from the handicap, etc)

Applications for benefits in kind may also be made by the above-mentioned categories of persons who are not eligible for cash benefits.

The A.A.W. is especially to the advantage of self-employed invalids and for those persons who have been handicapped since their youth and have therefore never worked. Since 1 July 1967 a similar insurance scheme has existed for wage and salary earners, namely the Unemployability Insurance Act (W.A.O.). As from 1 October 1976 the W.A.O. scheme is to play a subsidiary role to the insurance arrangements under the A.A.W., that is, the A.A.W. provides benefits at a basic level while the W.A.O. benefits depends on earnings.

Both the A.A.W. and the W.A.O. schemes are implemented by the industrial associations and the Community Medical Service. The latter advises the industrial associations as to the degree of incapacity for work.

The insurance scheme is financed partly by premiums paid by the insured persons and partly by a State contribution. The State is responsible for expenditure (cash benefits, benefits in kind, social security contributions and administration costs) on behalf of persons handicapped from an early age. Expenditure on behalf of other entitled persons is covered by the premiums paid.

Premiums are payable by insured persons between the ages of 15 and 65. Employers must pay the premiums for their employees. The premium is a certain percentage of earnings or income and stood at 1.6% for the period from 1 October 1976 to 1 January 1977. The premium has been raised to 1.9% for 1977. The maximum income subject to the payment of premiums was Fl 35 600 per annum for the period from 1 October 1976 to 1 January 1977 and will be Fl 38 800 per annum for the year 1977. As with the other national insurance schemes, the Inland Revenue Department is responsible for the collection of premiums.

Chapter IIReceipts and expenditure from 1970 to 1975 inclusive1. General remarks

Annexes I and II contain a number of tables showing receipts and expenditure in the years 1970 and 1975. The data in these tables are the same as those which were supplied to the Statistical Office of the European Communities in Luxembourg for the purposes of the Social Accounts. The data for 1975 are provisional and may still have to be altered in some respects.

2. Factors influencing the trend

If the influence of legislative changes is left aside, the reasons for the increased receipts and expenditure of the schemes covered by the annexes are to be found in a number of economic, demographic and other factors (wages and salaries, prices (working) population, numbers entitled to benefits, sickness leave, etc..).

The trends in some of these factors will now be examined in greater detail.

a. Total population

Over the period in question the changes in the total population, broken down according to age categories were as follows.

Total population (x 1000)

	1970		1975	
	m	v	m	v
Age 0 to 19 inclusive	2389,0	2279,2	2370,2	2265,0
" 20 " 59 "	3269,5	3206,3	3530,4	3433,3
" 60 " 64 "	266,0	303,1	277,2	315,5
Age 65 and over	582,9	742,5	626,5	848,3
Total	6507,4	6531,1	6804,3	6862,1

If the above age categories are expressed as a percentage of the total population, one obtains the following picture.

Total population (total = 100)

	1970		1975	
	m	v	m	v
Age 0 to 19 inclusive	36,7	34,9	34,8	33,0
" 20 " 59 "	50,2	49,1	51,9	50,0
" 60 " 64 "	4,1	4,6	4,1	4,6
Age 65 and over	9,0	11,4	9,2	12,4
total	100	100	100	100

b. Working population

Over the period from 1970 to 1975 (inclusive) the following changes took place in the working population.

Working population (x 1000)

	1970	1975
Total working population	4752	4845
of which :		
Wage and salary earners	3989	4144

c. Wages and prices

The following table shows the trend in wages (gross wages per employee, with and without social security contributions) and prices (price level for private consumption and price level for consumption by workers' families) over the period from 1970 to 1975. The table shows the percentage change on the preceding year. In the period in question, wage increases totalled 92.8% and 85.0% respectively. Over the same period prices increased by 55.0% and 51.3% respectively.

Wage and price trends (percentage change on preceding year)

	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>
Gross wage per employee (including social security contributions)	13,1	12,6	15,6	15,6	13,3
Gross wage per employee (excluding social security contributions)	12,3	12,3	13,3	14,6	13,0
Price level - private consumption	8,0	8,4	9,0	10,1	10,3
Price level - consumption by workers' families	7,5	7,8	8,0	9,6	10,2

d. National income and gross national product at market prices

The national income at factor cost, the national income at market prices and the gross national product at market prices showed the following changes over the period from 1970 to 1975 inclusive :

National income at factor cost, national income at market prices and gross national product at market prices (in thousand million FL)

	<u>1970</u>	<u>1975</u>
National income (at factor cost)	105,1	186,1
National income (at market prices)	105,3	187,9
Gross national product (at market prices)	114,6	208,9

Over the period from 1970 to 1975 inclusive, the national income at factor cost increased by 74.9% altogether, the national income at market prices by 75.3% and the gross national product at market prices by 77.7%. The annual rates of change are shown in the following table.

Trends in national income at factor cost, national income at market prices and gross national product at market prices (percentage change on preceding year)

It should be mentioned that in the Netherlands social security receipts and expenditure are usually expressed as a percentage of the national income at market prices.

3. Analysis of the trend in benefits

As can be seen from annexes I and II, the total value of benefits increased from Fl 22, 994,0 million to Fl 56 301.1 million over the period 1970-75. This is an increase of almost 145%.

If the benefits are broken down according to their various functions, as in the Social Accounts, the following trends emerge.

Trends in benefits from 1970 to 1975, broken down according to function

Function	Benefits (in million Fl)		Change over the period <u>1970 - 75</u> (in %)
	1970	1975	
1. Health - Total	9.648,7	25.962,4	169,1
of which 1.1. Sickness	6.859,6	17.108,0	149,4
1.2. Invalidity	1.943,3	6.517,2	235,4
1.3. Physical and mental defects	845,5	2.337,2	176,4
1.4. Industrial accidents 1)	-	-	-
1.5. Occupational diseases 1)	-	-	-
2. Old age	7.798,4	17.269,1	121,4
3. Survivors - Total	1.496,0	3.250,8	117,3
of which 3.1. Death	-	-	-
3.2. Survivors	1.496,0	3.250,8	117,3
4. Family - Total	3.211,2	6.218,5	93,7
of which 4.1. Maternity	124,5	234,8	88,6
4.2. Other family benefits	3.086,7	5.983,7	93,9
5. Employment - Total	764,5	3.372,3	341,1
of which 5.1. Vocational training for adults 2)	.	.	.
5.2. Placement 2)	.	.	.
5.3. Unemployment	764,5	3.372,3	341,1
6. Housing 2)	.	.	.
7. Miscellaneous	75,5	228,0	202,0
<u>8. Grand total</u>	<u>22.994,0</u>	<u>56.301,1</u>	<u>144,9</u>

1) Included in items 1.1 and 1.2

2) No data concerning these (sub-) functions have yet been included in the Social Accounts.

In view of the recent economic recession, it is not surprising that the sharpest increase (341.1%) has been in unemployment benefits. The second largest increase (235.4%) has been in invalidity benefits. This increase was also due in some measure to the economic recession, for the first effect of such a recession is that handicapped persons are more readily dismissed from their jobs. Secondly, it is difficult in such circumstances for the disabled to find other jobs. To cope with this situation, the benefit is often awarded at the rate for those totally incapable of work. This is tantamount to a (supplementary) unemployment benefit being paid in addition to the invalidity benefit proper, based on the actual incapacity for work of the person concerned.

Over the period 1970- 1975, the smallest increase (93.7%) was in family benefits.

The trend in maternity and other family benefits must have been influenced by the sharp drop in the birth rate. "Other family benefits" include child allowances and the trend here must have been influenced by the fact that since 1 January 1973 there has been no increase in the allowance for the first child (see chapter I,A,4 a).

Chapter IIIDevelopment of receipts and expenditure in the period 1975 to 1980 inclusive1. Legislation

As far as legislation is concerned the survey is based on the situation at 1 January 1977, leaving out of account any measures which might be taken in the period 1977 to 1980 inclusive in implementation of the "Note on the policy to be pursued regarding communal services" and the "Memorandum on selective growth (Economic structure memorandum)".

2. Method of establishing the estimates

The estimates are based on the provisional results for 1976 and (in part) for 1977. In consultation with various authorities, including the executive bodies, the ministries involved and the Central Planning Office, assumptions have been made for 1977-80 as regards the volume development, (working)population, number of persons insured, number of persons entitled to benefit, absences due to sickness, consumption (in particular as regards the sickness expenses schemes, etc. The wage and price assumptions originate from the Central Planning Office and have been recorded in the "Macroeconomic survey" for 1978 and, for the later years, in "An economic survey for the period 1976-81".

In connection with the method of establishing the estimates for 1980, attention should also be drawn to the policy in the Netherlands of keeping a financial balance between receipts and expenditure in social security. The following points should be made here.

Problems relating to the financial balance between receipts and expenditure do not occur in connection with the arrangements which are not based on the insurance principle and which provide for benefits that are borne wholly by the authorities. The funds needed for these benefits are made available via the budgets of the authorities concerned. This is the case in the Netherlands with regard to the arrangements for victims of political events, social assistance, and some of the schemes applying to state employees.

However, problems can arise in connection with the financial balance of schemes which are in fact based on the insurance principle and under which the benefits are consequently (partly) financed from contributions to be paid by the insured persons and/or employers. In principle these insurances are financed via the adjustable -contribution procedure (Fr. répartition). The legislation governing a number of these schemes - including the General Old Age Pensions Law (AOW), the General Widows and Orphans' Pensions Law (A.W.W.) and the Law Unemployment Insurance Law (WW) - explicitly prescribes that the contributions must be fixed so as to cover the benefits and the other attendant costs. In cases where no such specific provision exists, it is usual in the Netherlands to keep to this policy nevertheless. As a result, financial balance does not play a role in the Netherlands, but discussions are primarily centred on the sharp increase in the contribution burden.

At the same time, it should be pointed out that, in a number of these schemes financed according to the adjustable-contribution procedure (répartition), the formation of a reserve is obligatory, in order to allow for fluctuations in benefits without its being necessary to resort directly to increases in contributions. Among the law imposing formation of such a reserve are the Unemployment and Health Insurance Laws.

In addition, the need has become apparent in practice to form what is known as a liquidity reserve in those cases where, as a consequence of the system of collection, part of the contributions are received subsequent to the time when benefits have to be paid.

The statutory and supplementary pension scheme are primarily financed according to the expectancy cover procedure (Fr. capitalisation).

Every year these schemes show/a considerable surplus.

In connection with the policy discussed above - according to which the contributions have to be fixed so that they cover expenditure as well as make it possible to form some sort of reserve - the benefits and other burdens which are not expected until 1980 are estimated. After that, the receipts are determined, in such a way that they are adequate both to cover the benefits and other burdens and - where necessary - to form and maintain the obligatory reserve and/or the liquidity reserve.

Finally, as regards the adjustment (Fr. révalorisation) of benefits in accordance with the expected wage trend it should be noted that such an adjustment is laid down by law for the greater part of the benefits. Accordingly there are no problems in connection with the concept of "regular legislation" here.

The expected development of a number of factors relevant for preparing the estimates will now be examined further.

3. General demographic hypotheses

a. Total population

Periodically the Central Statistical Office () draws up forecasts concerning the expected total population trend. In these forecasts the distinguishes between a number of variants. The estimates of economic development drawn up by the Central Planning Office are based on the lowest variant for the birth rate worked out by the and the effect of immigration and emigration is left out of account. For that reason this variant is used here too.

Total population

	in 1000		total = 100	
	men	women	men	women
Age 0 to 19	2181,2	2085,0	31,7	29,9
Age 20 to 59	3763,5	3643,2	54,7	52,2
Age 60 to 64	277,1	313,7	4,0	4,5
Age 65 and over	663,7	934,9	9,6	13,4
Total	6885,5	6976,8	100,0	100,0

b. Working population

The working population in 1980 is expected to be as follows :

	in 1000
total working population	4900
of which :	
wage and salary earners	4265

4. General economic hypotheses

a. Wages and prices

The Central Planning Office expects that, from 1976 to 1980, wages and prices will develop as shown below. As already stated, expectations as regards 1976 to 1978 are derived from the "Macroeconomic survey" for 1978, and those for the later years from "An economic survey for the period 1976-81".

Wage and price trends (percentage change on preceding year)

	1976	1977	1978	average 1976/81
Gross wage per employee (including social security contributions)	10,9	8,0	7,5	9,25
Gross wage per employee (excluding social security contributions)	10,6	8,6	7,1	9,25
Price level - private consum	9,3	7,0	6,0	6,5
Price level - consumption by workers' families	8,8	6,5 to 7,0	7,5 to 6,0	6,0 to 6,5

b. National income and gross domestic product

The net disposable national income at market prices (Code N 13 of the European system of integrated economic accounts) and the gross domestic product will, according to estimates by the Central Planning Office, amount to Fl 308 000 million and Fl 342 000 million respectively in 1980. It has already been pointed out in Chapter II.2 that it is customary in the Netherlands to express the receipts and expenditure of social security as a percentage of the national income at market prices. In 1980 this national income is expected to be Fl 311 000 million.

5. Other hypotheses

Besides the trend in the "general" demographic and economic factors given in points 3 and 4 above, the trend in a number of factors which only play a role in a limited number of schemes is also important for establishment of the estimates for 1980. Such factors are, for example, the trend in the number of old people, widows, orphans and disabled persons, the progress of consumption, fees and rates under the health costs scheme, and the trend in the number of days lost through sickness and unemployment. The expected development of these factors up to 1980 will be included in the discussion of the individual categories under point 6.

6. Trend as regards the separate categories

a. Sickness

1. Benefits in kind

The most important provisions in this area are the General Special Sickness Expenses Insurance Law (serious medical risks) and the Health Insurance Fund Law (other benefits in kind). The General Special Sickness Expenses Law (AWBZ) applies to the whole population; the Health Insurance Fund Law (ZFW) covers and old persons' and voluntary insurance scheme, in addition to compulsory insurance for wage earners.

As regards the General Special Sickness Expenses Law, the trend in the number of patients in institutions and the trend in nursing costs are the most important factors in developments up to 1980. The estimates are based on an average annual increase of 2% in the number of patients and an increase of 11% in nursing costs in 1976 to 1978 and of 13% in 1979 and 1980.

It should be further noted that part of the expenditure under the General Special Sickness Expenses Law (25%) has been included under the category of physical and mental infirmities.

The factors determining the expected development in the Health Insurance Fund Law are the trend in the number of insured persons (including dependents), the use of medical facilities (consumption), and the trend in fees and costs.

An increase of 0.7% is expected in the number of insured persons in the compulsory insurance scheme and the old persons' insurance scheme and of 1% in the voluntary insurance scheme. The increase in consumption is estimated at 2.4% per compulsorily insured person, 3.7% per elderly insured person, and 2.7% per voluntarily insured person. An average increase of 10% in fees and costs is assumed. This increase is due not only to increases in wages and prices but also to progress in medical science (improvement in quality). This improvement in quality involves an increase in costs of 1.5% per year.

II. Casi benefits

The development of those benefits which are laid down under the Health Insurance Law and the corresponding scheme for State employees depends not only on wage trends and the trend in the number of persons coming under this scheme but also on absence due to sickness, i.e. the number of days of work lost as a result of sickness expressed as a percentage of the total days worked. In the last few years absence due to sickness has showed a steady increase. Some increase is also taken into account for the period 1975-80, i.e. 2% per year for the Health Insurance Law and 1.5% for the State employees' scheme.

b. Invalidity

The most important arrangements here are the two laws which came into force on 1 October 1976: the General Incapacity for Work Law (AAW), which applies to the whole population, and the Working Incapacity Insurance Law (WAO), which only applies to persons in paid employment. Since the above date the Working Incapacity Insurance Law functions on behalf of wage earners as a sort of supplementary insurance to the arrangements laid down in the General Incapacity for Work Law. Under a transitional arrangement those persons who, on 1 October 1976, were already receiving benefit under the Working Incapacity Insurance Law continue to receive their benefit under this law after that date.

In view of the short period that has elapsed since the entry into force of the General Incapacity for Work Law there is considerable uncertainty in connection with the estimates for both these schemes.

The most important factors determining the future development are :
the trend in the number of persons entitled to benefit, and wage trends.

As regards the Working Incapacity Insurance Law, estimates for the next few years have been based on a constant number of new cases of 70 000 per year. When account is taken of an increasing number of terminations of benefits, the increase in the number of persons entitled to benefit should fall from about 29 000 in 1976 to about 18 000 in 1980.

The burdens arising from the General Incapacity for Work Law will, to begin with, be mainly determined by what are known as the "log jam cases", i.e. persons who were incapable of work before 1 October 1976 but were not eligible for invalidity benefit under the Working Incapacity Insurance Law or under a State scheme. The extent of the log jam, in other words the number of persons who were able to show on 1 October 1976 that they were eligible for benefit, can be put at 118 000 cases. According to estimates the number of persons entitled to benefit will have risen to about 330 000 in 1980. Account is taken here of the fact that from 1 January 1979 married women will also become eligible for benefit under the General Incapacity for Work Law. The number of about 330 000 referred to includes almost 200 000 cases who at the same time have a claim to benefit under the Working Incapacity Insurance Law.

Persons insured under the General Incapacity for Work Law can be eligible for/^{other}provisions besides benefit (rehabilitation, retraining, the supply of a vehicle, etc.) . In 1980 these provisions will involve about Fl 480 million.

c. Physical or mental infirmity

The main schemes under this category are the General Special Sickness Expenses Insurance Law, which has already been referred to in point a.I above, and the Unemployment Relief Law (WSW). In 1976 and 1977 the number of persons coming under the Unemployment Relief Law increased sharply, by about 8%. For the period 1978 to 1980 inclusive an annual average increase of 3% is expected.

d. Industrial accidents and occupational diseases

Since the repeal of the accidents insurance laws on 1 July 1967 there is no special scheme in the Netherlands covering accidents and occupational diseases. Since the above-mentioned date, benefits and assistance which could be claimed under these laws have been granted under the Health Insurance Law, the working incapacity insurance laws, the Health Insurance Fund Law, and the General Special Sickness Expenses Insurance Law.

e. Old age

Most of the benefits from the schemes coming in this category are granted under the General Old Age Pensions Law applicable to the whole population. Pensions under the General Old Age Pensions Law are adjusted in accordance with wage trends twice a year. As already mentioned in Chapter I b, 1, since 1 January 1976 supplement is added to the general old age pensions in order to ensure that the net pensions for married couples and the net minimum wage for persons in paid employment are more or less equal. In 1976 the cost of this extra supplement, which is borne by the State, amounted to Fl 532 million. In 1980 the figure will be about Fl 655 million. The development of the total amount of benefits under the General Old Age Pensions Law also depends on the development of the number of persons entitled to benefit. For the period 1975-80 an average increase in this number by 2% per year is assumed, which in general corresponds to the Central Statistical Office's population forecast.

The volume of benefits under the General Assistance Law which are included in this category are determined not only by wage and price trends but also, and to a great extent, by the development of the number of benefits to people receiving care in old people's homes. Over the period 1975-80, the increase in this figure is expected to decline from about 6.5% to about 0.5%.

f. Survivors

As regards the General Widows' and Orphans' Pensions Law (ANW), which applies to the whole population and is the most important of the schemes in this category, the same applies mutatis mutandis as described above, under the old age category, with reference to the General Old Age Pensions Law. The amount involved for the extra supplement to pensions under the General Widows' and Orphans' Pensions Law in 1976 was Fl 63 million and is estimated at Fl 75 million in 1980. The estimate is based on an increase of 1% per year in the number of widows. The development in the number of orphans, which in any case is small, is assumed to remain constant.

The increase in the number of widows of State employees who also come into this category is higher, an average of 3.8% per year. Here too, as in the case of the General Widows' and Orphans' Pensions Law, the number of orphans' pensions shows little change.

g. Family.

I. Maternity

The sub-category maternity occupies only a modest place in the overall structure of social security. Both cash benefits and benefits in kind come within this category. The cash benefits concern the pregnancy and maternity benefits under the Health Insurance Law which are paid to persons insured under this law for a specific period preceding and following confinement. The benefits in kind concern obstetric assistance and care during birth, granted under the medical costs schemes (the Health Insurance Fund Law and the corresponding scheme for State employees). The estimates for 1980 are based on a continuing fall in the birth rate.

II. Other family benefits

The most important group of benefits in this sub-category are family allowances.

A distinction should be made here between the General Family Allowances Law (AKW), which applies to the whole of the population of the Netherlands and grants entitlement to family allowance from the third child onwards; the Wage Earners' Family Allowances Law (KWL), which applies to all wage earners except State employees; the Family Allowances Scheme for Civil Servants (KTO); and the Self-employed Persons' Family Allowances Law (KKZ). Under all these schemes, family allowances can be granted for the first and second child.

The number of children for whom entitlement to family allowance exists under the Wage Earners' Family Allowances Law and the Family Allowances Scheme for Civil Servants is still increasing steadily, although in recent years a certain fall-off can be discerned. Each year the increase in the number of second children has been higher than the increase in the number of first children. This is probably due to the continuing steady increase in the number of cases in which there exists a claim to double family allowance in connection with the pursuance of full-time education 1).

1) As a rule, entitlement to family allowance ceases when the child reaches the age of sixteen. However, in the case of children who go on to study, entitlement continues after that date and until the child reaches the maximum age of 27.

The trend in the number of children for whom claims can be made under the Self-Employed Persons' Family Allowances Law is very uneven. The fact that such entitlement to family allowances can only be obtained by those self-employed persons whose income does not exceed a set limit is probably not unconnected with this.

The total number of children for whom entitlement to family allowance exists under the General Family Allowances Law has fallen somewhat in recent years. This is the result of a rise in the number of third children and a fall in the number of fourth or subsequent children. The sharp drop in the number of births of, in particular, fourth and subsequent children will have played the biggest role here. No doubt the results have been inflated to some extent by an increase in the number of cases in which entitlement exists to double or triple family allowances (1) because of the pursuance of full-time education.

If we regard the development described above from the point of view of costs, then the trend in the Wage Earners' Family Allowances Law, the Family Allowances Scheme for Civil Servants, and the Self-Employed Persons' Family Allowances Law is seen to run counter to the trend in the General Family Allowances Law. While in the first group of schemes there was a shift from the "cheaper" first children to the "more expensive" second children - the effect of which is further accentuated by the freezing of the family allowance for the first child from 1 January 1973 - in the General Family Allowances Law there was a shift from the "more expensive" fourth and subsequent children towards the "cheaper" third children.

When the estimates for 1980 were being drawn up it was assumed that there would be a continued fall in the birth rate. The estimates for the Wage Earners' Family Allowances Law were based on an average increase of 1% per year in the number of children entitled to family allowance.

In the Family Allowances Scheme for Civil Servants this percentage is rather higher, particularly in connection with the fact that the number of persons coming under this scheme is increasing more rapidly than under the Wage.

(1) As a rule, entitlement to family allowance ceases when the child reaches the age of sixteen. In the case of children who go on to study, entitlement to family allowance continues after that date and until the child reaches the maximum age of 27.

Earners' Family Allowances Law, at about 2%. The trend in the number of entitled children under the Self-Employed Workers' Family Allowance Law is assumed to remain constant. An average fall of 0.7% per year is assumed for the General Family Allowance Law.

This sub-category covers, apart from family allowances, also some of the benefits under the General Assistance Law. The level of these benefits follow the trend in the statutory minimum wage. It is assumed that the number of cases in which benefit as referred to here is granted will start by falling sharply in 1975 and 1976 and then increase again up to 1980. In 1980 the figure will be about 17% lower than in 1975.

h. Unemployment

The multiannual agreements under the State Budget are based on an unemployment level of 150 000 in 1981. In order to achieve consistency with these multiannual agreements as regards volume, this figure has also been used as a basis in the present estimates. Accordingly, the number of persons entitled to benefit under the Unemployment Insurance Law (WW) is expected to be about 40% lower ^{in 1980} than in 1975. It is assumed that for the Unemployment Benefits Law (WWV) in 1980 approximately the same number of eligible persons can be assumed as in 1975, while it is expected that the number of persons eligible for benefit under the State Group Scheme for Unemployed Workers (RWW) based on the General Assistance Law will be about 10% higher in 1980 than in 1975.

The structural character of some unemployment is reflected in the increased importance as regards the Unemployment Insurance Law (UW) of the long-term benefits under the Unemployment Benefits Law (UWV) and the State Group Scheme for Unemployed Workers (RWV).

The total amount of benefits under the interim payment schemes for State employees is less dependent on the unemployment trend than the schemes referred to above. For, besides granting benefits to people receiving interim payments, these interim payments schemes also cover the benefit granted in connection with what is known as functional dismissal on grounds of age.

The heading of unemployment also covers benefits which are granted by the Building Industry and Painting Trade Risk Funds in cases where work is impossible because of bad weather. Naturally, the extent of the corresponding expenditure in 1980 cannot be estimated at present. It has therefore been assumed that in 1980 the weather conditions will be the same as the average for the last ten years, and, in addition, account has been taken of the expected wage trend up to 1980.

Chapter IV

Provisions not (yet) included

Studies are being drawn up by the Statistical Office of the European Communities (SOEC), in collaboration with the Member States, with the object of obtaining comparable Community statistics concerning the following types of social expenditure :

- (a) tax concessions
- (b) social expenditure or social advantages in the sphere of housing
- (c) expenditure on vocational training for adults
- (d) capital expenditure.

(a) Tax concessions

For the study the SOEC has been supplied with data compiled by the Ministry of Finance on taxation arrangements connected with the number of children in taxpayers' families. These data - estimates, in this case - cover the 1976 children's allowance in respect of income tax and wealth tax.

Since the second European Social Budget covers 1970, 1975 and 1980, the Ministry of Finance has also drawn up estimates on the subjects in question for these years.

Income tax

If the children's tax allowance system did not apply, revenue from tax would be increased by approximately the following amounts :

1970	Fl	700 million
1975	Fl	1.100 million
1980	Fl	1.700 million.

As regards these amounts, it should also be pointed out that there was an important amendment to tax legislation in 1973. In order to render the amounts comparable, the estimate for 1970 was based on the assumption that the amendment referred to was already applicable in that year.

Furthermore, it should be pointed out that the fact that family allowances are tax-free has not been taken into account in the above estimates.

Wealth tax

If the children's tax allowance system were not in force, revenue from taxation would be increased by approximately the following amounts :

1970	F1 43 million
1975	F1 47 million
1980	F1 52 million.

(b) Social expenditure or social advantages in the sphere of housing

The following data have been provided by the Ministry of Housing and Physical Planning.

Housing may be broken down into the following major categories of capital and current expenditure. A short description is given of each category. The amounts stated for 1970, 1975 and 1980 refer to cash expenditure.

- Annual contributions towards the management of Housing Law dwellings

Under the Housing Law, contributions can be made by the central Government towards the operating costs of dwellings administered by local authorities and housing corporations (non-profit-making organizations). These institutions deduct the contributions in question, which are also described as "aid subsidies", in full from the cost-price rent of the dwellings administered by them. This applies to both new dwellings and dwellings which have been improved.

Expenditure :	1970	F1	207.5 million
	1975	F1	560.0 million
	1980	F1	1.252.0 million

The rise in expenditure is caused by the increasing number of Housing Law new or renovated houses for which an annual contribution is paid and by the increase in operating costs.

- Annual contributions towards the administration of private rented accommodation

Contributions may also be made towards the administration of rented accommodation by private owners if certain conditions are met, including those concerning the fixing of a "cost-price rent".

Expenditure :	1970	F1	37.9 million
	1975	F1	376.3 million
	1980	F1	428.9 million

The reasons listed above also apply to this increase in expenditure. In the second half of the seventies, however, there was a reversal in this trend as a result of the sharp decline in the building of private housing and in connection with the introduction of a new system of calculating cost-price rents.

- Annual allowances to owner-occupiers

Degrressive annual allowances may, under certain circumstances, be paid over a period of time (maximum ten years) to persons planning to build new houses for their own occupation.

Expenditure :	1970	F1	69.7 million
	1975	F1	238.0 million
	1980	F1	555.2 million

In this case, too, the increase in expenditure is caused by the annual increase in the number of owner-occupiers receiving such allowances and by the rise in the average allowance, which is linked to the rise in cost of establishing dwellings.

Furthermore, it should be pointed out that these amounts include annual allowances to owner-occupiers of former Housing Law dwellings which have been sold by municipalities and building corporations, and the special allowances for dwellings for owner-occupation which are earmarked in particular for the lower-income group (the so-called "owner-occupied dwellings in the protected sphere").

- Individual rent subsidies and rent adaptation allowances. Tenants whose income is not considered sufficient to enable them to pay the rent of their subsidized or unsubsidized rented accommodation may be granted an individual rent subsidy. The amount of this subsidy is income-linked. Furthermore, under certain circumstances, a temporary allowance (over a three-year period) may be paid to people who have moved into accommodation with a higher rent than they can be expected to pay in view of their incomes. The object of this type of financial aid is to encourage tenants to progress to dearer housing by putting them in a position to become gradually accustomed to

Expenditure :	1970	F1	- million
	1975	F1	222.3 million
	1980	F1	690.4 million

In July 1970 the system of individual subsidies had just started on a trial basis, so that scarcely any payments were made that year. In mid-1975, the sphere of application of the system was widened drastically. The effects of this on annual expenditure are not yet fully expressed in the amounts for 1975.

It should also be pointed out that expenditure on rent adaptation allowances only accounts for a small part of the expenditure shown above.

- Contributions towards improvements in private rented housing

According to a number of arrangements which have been changed in the course of the years, owners of private (1) ~~rented~~ housing for letting and owner-occupiers may receive lump-sum payments to help cover the costs of improvements and annual contributions towards their administration.

Expenditure :	1970	F1	10.6 million
	1975	F1	54.2 million
	1980	F1	274.8 million

The steep increase in expenditure reflects the high priority given to housing improvements in recent years.

- Removal and settling-in allowances

In the event of large-scale improvements in housing, slum clearance or rehousing in more expensive or smaller dwellings, the local authorities may give the persons concerned a grant towards according to removal and settling-in expenses, certain regulations. The Central Government reimburses the local authorities for these payments.

Expenditure :	1970	F1	6.1 million
	1975	F1	59.4 million
	1980	F1	83.0 million

(1) Contributions towards improvements in housing built under the Housing Law, administered by local authorities and housing corporations are, as previously stated, included in the total of annual contributions towards the operation of Housing Law housing.

For some years, only elderly people have been eligible for grants towards the cost of rehousing in dearer or smaller dwellings.

- Slum clearance grants

Private owners of slum dwellings may be granted premium if they decide to demolish those dwellings.

Expenditure :	1970	F1 8.0 million
	1975	F1 18.5 million
	1980	F1 32.0 million

- Financial aid towards urban renewal

In order to encourage urban renewal the central Government is giving increasingly large contributions towards making up the deficit between the costs to the local authorities of improvements, rebuilding and redevelopment of districts of towns, and the revenue from such operations. Major cost factors include the costs of acquiring real estate, demolition costs, the cost of providing building with amenities and the cost of public works, the provision of green areas and social infrastructure. Revenue includes revenue from the sale, etc., of real estate and the capitalized value of revenue from real estate belonging to the local authorities. Furthermore, the expenditure listed below includes contributions from the Government towards preparatory costs and the cost of temporary accommodation.

Expenditure :	1970	F1 82.3 million
	1975	F1 155.7 million
	1980	F1 306.8 million.

The Ministry of Housing and Physical Planning acts as coordinator in the sphere of urban renewal.

The expenditure referred to does not include financial contributions from other departments towards urban renewal.

- Contributions towards insulation costs

Owners of housing and non-residential premises may receive contributions towards the costs of insulation. The present scheme is part of a short-term programme whose aim is to promote employment. A definitive arrangement is being studied.

Expenditure :	1970	F1 - million
	1975	F1 40.5 million
	1980	not yet known.

- Location grants

In order to encourage the building of housing in the most desirable places from the physical planning point of view a contribution can be made, where necessary, towards the high cost of land.

Expenditure :	1970	F1 - million
	1975	F1 22.8 million
	1980	F1 151.8 million.

- Contributions towards infrastructural amenities

Grants may be obtained from the Government for building major road systems and the civil engineering works connected with them in new urban areas.

Expenditure :	1970	F1 - million
	1975	F1 11 million
	1980	F1 137.2 million.

- Social advantages resulting from annual loans

The former Working Group on Statistics of Social Expenditure on Housing, of the Statistical Office of the European Communities, which fought for inclusion of the category "housing" in the system of social accounts, stipulated that social advantages must be taken to include the advantages arising from the granting of loans at a lower interest rate than the rate on the capital market. Up to 1968 there was a system in force in the Netherlands for the financing of housing administered by the municipalities and housing corporations ("Housing Law housing"), under which loans were granted at a rate of interest than that on the capital market. The "expenditure" connected with is hidden "interest-rate subsidy" may be calculated according to the system contained in Document No 88/73 of the Working Party referred to above.

Expenditure :	1970	F1 127.3 million
	1975	F1 151.4 million
	1980	F1 145.6 million.

- Tax advantages of owner-occupation

The Working Party on Statistics of Social Expenditure on Housing also decided to include the advantages connected with certain tax concessions in the social advantages of housing. What tax advantages may be regarded as such, and how they may be calculated, are points which have never been worked out. The Dutch Delegation has constantly advocated the stand-point that although, in the Netherlands, the interest on mortgages contracted in order to finance the purchase of dwellings for owner-occupation was tax-deductible, this could not be regarded as a concession which specifically related to housing because, as in various other Member States, interest on debts in general is tax-deductible in the Netherlands. From the theoretical point of view, at least as far as the Netherlands tax system, is concerned, it is fairer to adopt an approach whereby the taxable revenue from an owner-occupied dwelling is estimated on a real basis. The norms in force on the calculation of the rateable value of owner-occupied property comprise factors which may be regarded as a social advantage.

No official figures are available regarding "tax expenditure", as regards the deductibility of interest on mortgages and low rateable values. Experts estimate amounts of about Fl 1.2 and 1.5 million respectively for these two items.

(c) Expenditure on vocational training for adults

The main item of expenditure in respect of vocational training for adults, which is either financed entirely by the Government or assisted by the Government through subsidies, is expenditure on vocational training centres. These centres come under the Ministry of Social Affairs.

In 1970 expenditure on them was about Fl 23 million. Fl 17.5 million of this covered compensation for loss of earnings paid to trainees and almost Fl 6 million covered expenditure on running the centres, purchasing equipment and extending and renovating centres. The amounts for 1975 were Fl 46 million, Fl 36 million and Fl 10 million respectively. For 1980 the total expenditure is estimated at Fl 70 million, of which Fl 55 million will be paid out on loss of earnings allowances and Fl 15 million on expenditure incurred in running the centres and in purchasing equipment, extending and renovating centres.

No figures are available on the total expenditure incurred by industry in respect of vocational training for adults.

(d) Capital expenditure

The concept of capital expenditure has still not been clearly defined. A more detailed study carried out in collaboration with the SOEC will be required to cast more light on this subject. Pending such a study, no attempt will be made at this stage to examine the matter in more detail.

Totale bevolking (x 1.000)

	1970		1975	
	m	v	m	v
0 t/m 19 jaar	2389,0	2279,2	2370,2	2265,0
20 t/m 59 jaar	3269,5	3206,3	3530,4	3433,3
60 t/m 64 jaar	266,0	303,1	277,2	315,5
65 jaar en ouder	582,9	742,5	626,5	848,3
totaal	6507,4	6531,1	6804,3	6862,1

	<i>x 1.000</i>		<i>1980</i>	
			<i>%</i>	
0 t/m 19 jaar	2181,2	2065,0	31,7	29,9
20 t/m 59 jaar	3763,5	3643,2	54,7	52,2
60 t/m 64 jaar	277,1	313,7	4,0	4,5
65 jaar en ouder	663,7	934,9	9,6	13,4
totaal	6885,5	6976,8	100,0	100,0

Beroepsbevolking (x 1.000)

	1970	1975	<i>1980</i>
Totale beroepsbevolking	4752	4845	<i>4900</i>
waarvan			
Afhankelijke beroepsbevolking	3989	4144	<i>4265</i>

Ontwikkeling lonen en prijzen (in % t.o.v. voorafgaande jaar)

	<u>1971</u>	<u>1972</u>	<u>1973</u>	<u>1974</u>	<u>1975</u>
Bruto-loon per werknemer (inclusief sociale lasten)	13,1	12,6	15,6	15,6	13,3
Bruto-loon per werknemer (exclusief sociale lasten)	12,3	12,3	13,3	14,6	13,0
Prijspeil particuliere consumptie	8,0	8,4	9,0	10,1	10,3
Prijspeil gezinsconsumptie (werknemersgezinnen)	7,5	7,8	8,0	9,6	10,2
	<u>1976</u>	<u>1977</u>	<u>1978</u>	<u>gemiddeld 1976/1981</u>	
Bruto-loon per werknemer (inclusief sociale lasten)	10,9	8,0	7,5	9,25	
Bruto-loon per werknemer (exclusief sociale lasten)	10,6	8,6	7,1	9,25	
Prijspeil particuliere consumptie	9,3	7,0	6,0	6,5	
Prijspeil gezinsconsumptie (werknemersgezinnen)	8,8	6,5 à 7,0	5,5 à 6,0	6,0 à 6,5	

Nationaal inkomen en bruto binnenlands produkt (in miljarden guldens)

	<u>1970</u>	<u>1975</u>	<u>1980</u>
netto beschikbaar nationaal inkomen tegen marktprijzen	105,1	186,1	
nationaal inkomen tegen marktprijzen	105,3	187,9	308
bruto binnenlands produkt tegen marktprijzen	114,6	208,9	342

Ontwikkeling van de uitkeringen 1970-1975, naar functie

<u>Functie</u>	<u>Uitkeringen</u> (in milj.guldens)		<u>Mutatie 1970-1975</u> (in %)
	1970	1975	
1. Gezondheid. Totaal	9.648,7	25.962,4	169,1
waarvan 1.1. Ziekte	6.859,6	17.108,0	149,4
1.2. Invaliditeit	1.943,3	6.517,2	235,4
1.3. Lichamelijk en geestelijk gebrek	845,5	2.337,2	176,4
1.4. Arbeidsongevallen 1)	-	-	-
1.5. Beroepsziekten 1)	-	-	-
2. Ouderdom	7.798,4	17.269,1	121,4
3. Nabestaanden. Totaal	1.496,0	3.250,8	117,3
waarvan 3.1. Overlijden	-	-	-
3.2. Nabestaanden	1.496,0	3.250,8	117,3
4. Gezin. Totaal	3.211,2	6.218,5	93,7
waarvan 4.1. Moederschap	124,5	234,8	88,6
4.2. Overige voorde- len voor het ge- zin	3.086,7	5.983,7	93,9
5. Werkgelegenheid. Totaal	764,5	3.372,3	341,1
waarvan 5.1. Beroepsopleiding van volwassenen 2)	.	.	.
5.2. Arbeidsbemiddeling 2)	.	.	.
5.3. Werkloosheid	764,5	3.372,3	341,1
6. Huisvesting 2)	.	.	.
7. Diversen	75,5	228,0	202,0
8. Algemeen totaal	22.994,0	56.301,1	144,9

1) Begrepen in de punten 1.1. en 1.2.

2) Ten aanzien van deze (sub-)functies zijn tot dusverre geen gegevens in de Rekeningen van de sociale bescherming opgenomen.

Tabel A-1: Lopende ontvangsten (in miljoenen gulden)

	Stolsels van het type										Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D		
1	2	3	4	5	6	7	8	9	10	11	
1. Sociale verzekeringspremies van werkgevers. Totaal	7269,5	159,9	3493,5	2050,0		12972,9	3,0			12975,9	
waarvan: 1.1. Werkelijke sociale verzekeringspremies.	7000,9	159,9	2053,5	2050,0		11264,3	-			11264,3	
1.2. Fictieve sociale verzekeringspremies.	268,6	-	1440,0	-		1708,6	3,0			1711,6	
2. Bijdragen van gezinshuishoudingen. Totaal	8416,7	7,7	895,0	707,0	706,7	10734,1				10734,1	
waarvan: 2.1. Werknemers.	7587,4	7,7	881,5	707,0	24,3	9207,9				9207,9	
2.2. Niet-werknemers.	727,2	-	-	-	386,9	1114,1				1114,1	
2.3. Gepensioneerden of andere personen.	102,1	-	14,5	-	205,5	412,1				412,1	
3. Diverse bijdragen.	989,0	-	454,6	141,0	197,1	1780,7		129,2	1973,2	3883,1	
4. Overige lopende ontvangsten. waarvan: 4.1. Huurgelden.	276,4	14,9	897,5	1208,0		2396,8				2396,8	
4.2. Kapitaalopbrengsten.	276,4	14,9	897,5	1147,0		2335,8				2335,8	
4.3. Diversen.	-	-	-	61,0		61,0				61,0	
5. Totaal.	16950,6	182,5	5741,6	4106,0	503,8	27854,5	3,0	129,2	1973,2	23983,9	
6. Overdrachten.	356,1	-	-	-	132,3	493,4				488,4	
7. Totaal van de ontvangsten.	17306,7	182,5	5741,6	4106,0	1036,1	28372,9	3,0	129,2	1973,2	30473,3	

Tabel A-2: Werkloos van de sociale verzekeringsinstellingen van werkgevers
 (in miljoenen guldens)

Nederland
 Jaari 1970

of werkbelijde sociale verzekeringsinstellingen

	Stelsels van het type											Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D			
1	2	3	4	5	6	7	8	9	10	11		
1. Bedrijven	6643,9	159,9	412,0	2016,0		9231,8					9231,8	
2. Overheid	357,0		1641,5	34,0		2032,5					2032,5	
waarvan: 2.1 Centrale Overheid	191,0		405,5	1,0		598,5					598,5	
2.2 Plaatselijke Overheidslichamen	123,0		1224,0	6,0		1359,0					1359,0	
2.3 Organen voor sociale zekerheid	37,0		11,0	27,0		75,0					75,0	
3. Particuliere organen												
4. Gezinswinsthoudingen												
5. Suitenland												
Totaal												
waarvan: 5.1 Lidstaten van de E.G.												
5.2 Overige landen												
6. Totaal	7000,9	159,9	2053,5	2050,0		11264,3					11264,3	

Tabel A-2: Herkomst van de sociale verzekering/premien van werkers

Nederlands
Jaar: 1970

(in miljoenen Gld)

b: Fictieve sociale verzekeringspremies.

	Stelsels van het type											Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D			
1	2	3	4	5	6	7	8	9	10	11		
1. Bedrijven	268,6		42,0			310,6	3,0				313,6	
2. Overheid			1398,0			1398,0					1398,0	
waarvan: 2.1 Centrale Overheid			718,0			718,0					718,0	
2.2 Plaatselijke Overheidslichamen			666,0			666,0					666,0	
2.3 Organen voor sociale zekerheid			14,0			14,0					14,0	
3. Particuliere organen												
4. Gezinswinsthoudingen												
5. Euitenland												
Totaal												
waarvan: 5.1 Lidstaten van de E.G.												
5.2 Overige landen							3,0				3,0	
6. Totaal	268,6		1440,0			1708,6					1711,6	

Tabel A-2: Werkloos van de sociale verzekeringsinstellingen van verzuim
(in miljoen gulden)

Nederlands
Jaar: 1970

c: Totaal sociale verzekeringsinstellingen van verzuim

	Stelsoorten van het type											Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D	Totaal		
1	2	3	4	5	6	7	8	9	10.	11		
1. Bedrijven	6912,5	159,9	454,0	2016,0		9542,4	3,0				9545,4	
2. Overheid	357,0		3039,5	34,0		3430,5					3430,5	
Totaal												
2.1 Centrale Overheid	191,0		1124,5	1,0		1316,5					1316,5	
2.2 Plaatselijke Overheidsinstellingen	129,0		1800,0	5,0		2025,0					2025,0	
2.3 Organen voor sociale zekerheid.	37,0		25,0	27,0		89,0					89,0	
3. Particuliere organen												
Gezinshuishoudingen												
Buitenland												
Totaal												
4. waaraan: 5.1 Lidstaten van de E.G.												
5.2 Overige landen												
5. Totaal	7269,5	159,9	3193,5	2050,0		12972,9	3,0				12975,9	

Tabel A-3: Herkomst van de diverse bijdragen
(in miljoenen gulden)

Nederlands
Maart 1970

	Stelsels van het type										Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D		
1	2	3	4	5	6	7	8	9	10	11	
1. Zedrijven											
2. Overheid	342,9		454,6	141,0	197,1	1735,6	-	128,2	1895,8	3759,6	
Totaal											
2.1 Centrale Overheid	942,9		454,6	135,0	197,1	1730,6	-	128,2	741,8	2600,6	
2.2 Plaatselijke Overheidslichamen	-		-	5,0	-	5,0	-	-	1154,0	1159,0	
3. Particuliere organen											
4. Gezins huishoudingen	45,1		-	-	-	45,1	-	1,0	77,4	123,5	
5. Buitenland											
Totaal											
5.1 Lidstaten van de E.G.											
5.2 Overige landen											
6. Totaal	988,0		454,6	141,0	197,1	1780,7	-	129,2	1973,2	3883,1	

Tabel A-4: Lopende uitgaven
(in miljoenen gulden)

Nederland
Jaar: 1970

	Stelsels van het type										Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D		
1	2	3	4	5	6	7	8	9	10	11	
1. Sociale voordelen	15550,4	187,9	3233,8	1057,0	1005,5	21014,6	3,0	125,4	1851,0	22594,0	
2. Beheerskosten	570,6	6,6	43,1	68,0	30,1	718,4	-	3,8	129,2	851,4	
Totaal	368,6	4,7	30,6	49,0	21,7	472,6	-	2,7	92,7	568,0	
waarvan: 2.1 Beloning van werknemers	204,0	1,9	12,5	19,0	8,4	245,8	-	1,1	36,5	283,4	
2.2 Aankoop van goederen en diensten	-	-	-	-	-	-	-	-	-	-	
3. Andere lopende uitgaven	-	-	-	-	-	-	-	-	-	-	
4. Totaal	16121,0	174,5	3276,9	1125,0	1035,6	21733,0	3,0	129,2	1980,2	23845,4	
5. Overdrachten	455,3	33,1	-	-	-	489,4	-	-	-	489,4	
6. Totaal van de uitgaven	16576,3	207,6	3276,9	1125,0	1035,6	22221,4	3,0	129,2	1980,2	24333,8	

Tabel A-5: Sociale voorzelen
(in honderd guldens)

Nederland
Jaar: 1970

a: Aard van de sociale voorzelen

	Stelsels van het type										Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D		
1	2	3	4	5	6	7	8	9	10	11	
1. Uitkeringen	1244,5	156,9	3039,0	1057,0	3,0	16700,4	3,0	125,4	1648,0	18476,8	
Totaal											
waarvan: 1.1 periodiek	12321,2	156,9	3003,0	1001,0	3,0	16490,1	3,0	125,4	1648,0	18266,5	
1.2 eenmalig	123,3	-	31,0	56,0	-	210,3	-	-	-	210,3	
2. Terugbetaling van door de gezinshuishoudingen gekochte goederen en diensten	-	11,0	194,8	-	-	205,8	-	-	-	205,8	
3. Tegenwaarde van de aan de ge- zinshuishoudingen verschaft voederen en diensten	3105,9	-	-	-	1002,5	4109,4	-	-	203,0	4311,4	
4. Totaal	15550,4	167,9	3233,8	1057,0	1005,5	21014,6	3,0	125,4	1851,0	22994,0	

Tabel A-5: Sociale voordelen

(in milj. guldens)

Norfolkland

Jaar: 1970

b: Functie van de sociale voordelen

	Steiscels van het type											Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D			
1	2	3	4	5	6	7	8	9	10.	11		
I. Gezondheid	6799,9	10,8	1136,4	59,0	991,3	8997,4		56,9	684,1	9548,4		
waarvan:	4803,0	10,8	913,4		991,3	6718,5			141,1	6559,6		
1.1 Ziekte	1604,4		223,0	59,0		1886,4		56,9		1943,3		
1.2 Invaliditeit	302,5					302,5			543,0	845,5		
1.3 Lichamelijk of Gees- telijk Gebrek												
1.4 Arbeidsongevallen												
1.5 Beroepsziekten												
II. Ouderdom	5421,0		1137,0	788,0	3,0	7329,0	3,0		466,4	7798,4		
Totaal	757,5		496,0	174,0		1427,5		66,5		1456,0		
I. waerwan: 3.1 Overlijden												
II. waerwan: 3.2 Nabestaanden	757,5		496,0	174,0		1427,5		66,5		1456,0		
III. Gezin	2382,2	0,2	337,4		11,2	2791,0			480,2	3211,2		
waerwan: 4.1 Moederschap	109,7	0,2	3,4		11,2	124,5				124,5		
4.2 Overige voordelen voor het Gezin	2272,5		334,0			2606,5			480,2	3086,7		
IV. Werkgelegenheid	279,8	156,9	127,0			563,7			200,8	764,5		
Totaal												
waerwan: 5.1 Beroepsopleiding van volwassenen												
5.2 Arbeidsbemiddeling	279,8	156,9	127,0			563,7			200,8	764,5		
5.3 Werkloosheid												
V. Huisvesting												
VI. Diversen				55,0		56,0			19,5	75,5		
VII. Totaal sociale voordelen	15550,4	167,9	3733,8	1057,0	1005,5	21014,6	3,0	125,4	1851,0	22994,0		

Tabel A-6: Aard en functie van de sociale voordelen
(in miljoenen gulden)

Nederland
Jaar: 1970

Functie	Aard	Uitkeringen				Terugbetaling van door gezinshuishoudingen gerooide en dienst	Terkenwarde van aan gezinshuishoudingen verschaafte goederen en diensten	Totaal
		Totaal	periodiek	eenmalig				
1		2	3	4	5	6	7	
1. Gezondheid	Totaal	5410,7	5599,9	10,8	202,2	4035,5	9649,4	
waarvan:	1.1. Ziekte	2938,2	2938,2	-	202,2	3719,2	6679,6	
	1.2. Invaliditeit	1927,5	1916,7	10,8	-	15,8	1943,3	
	1.3. Lichamelijk of geestelijk gebrek	545,0	545,0	-	-	320,5	865,5	
	1.4. Arbeidsongevallen	-	-	-	-	-	-	
	1.5. Beroepsziekten	-	-	-	-	-	-	
2. Ouderdom	Totaal	7711,4	7573,7	137,7	-	87,0	7795,4	
	3. Nabestaanden	1495,0	1490,2	5,8	-	-	1495,0	
	waarvan:	-	-	-	-	-	-	
	3.1. Overlijden	1495,0	1490,2	5,8	-	-	1495,0	
	3.2. Nabestaanden	-	1490,2	-	-	-	1490,2	
4. Gezin	Totaal	3018,7	3018,7	-	3,0	188,9	3211,2	
	4.1. Moederschap	48,0	48,0	-	3,6	72,9	124,5	
	4.2. Overige voordelen voor het gezin.	2970,7	2970,7	-	-	116,0	3086,7	
5. Verkelegenheid	Totaal	764,5	764,5	-	-	-	764,5	
	5.1. Beroepsopleiding van volwassenen	-	-	-	-	-	-	
	5.2. Arbeidsbemiddeling	764,5	764,5	-	-	-	764,5	
	5.3. Werkloosheid	-	-	-	-	-	-	
6. Investing		-	-	-	-	-	-	
7. Diversen		75,5	19,5	56,0	-	-	75,5	
8. Totaal sociale voordelen		18476,8	18266,5	210,3	205,8	4311,4	22994,0	

Tabel A-1: Lopende ontvangsten (in miljoenen gulden)

Jaar: 1975

	Stelcols van het type										Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D		
1	2	3	4	5	6	7	8	9	10	11	
1. Sociale verzekeringspremies van werkgevers. Totaal	16399,1	80,4	7628,1	4728,0		29335,6	1,0			29336,6	
waarvan: 1.1. Werkelijke sociale verzekeringspremies.	16399,1	80,4	4339,1	4728,0		25546,6	-			25546,6	
1.2. Fictieve sociale verzekeringspremies.	500,0		3289,0			3789,0	1,0			3790,0	
2. Bijdragen van gezinshuishoudingen. Totaal	19511,9		2056,4	1389,0	1534,9	24491,1				24491,1	
waarvan: 2.1. Werknemers.	17629,7		2012,1	1388,0	37,6	21067,4				21067,4	
2.2. Niet-werknemers.	1432,4		-	-	846,5	2278,9				2278,9	
2.3. Gepensioneerden of andere personen.	449,8		44,3	-	650,7	1144,8				1144,8	
3. Diverse bijdragen.	2512,1		564,9	236,0	538,3	4851,2		496,0	6973,5	12320,7	
4. Overige lopende ontvangsten. Totaal	540,8	80,1	2678,0	3081,0	-	6381,9				6381,9	
waarvan: 4.1. Huurgelden.	540,8	80,1	2678,0	2941,0	-	6239,9				6239,9	
4.2. Kapitaalopbrengsten.	-	-	-	142,0	-	142,0				142,0	
4.3. Diversen.	-	-	-	9435,0	2073,1	65059,8	1,0	496,0	6973,5	72530,3	
5. Totaal.	40463,9	160,5	12927,3	9435,0	2073,1	65059,8	1,0	496,0	6973,5	72530,3	
6. Overdrachten.	1013,1	-	-	369,7	414,3	1797,1	-	-	-	1797,1	
7. Totaal van de ontvangsten.	41477,0	160,5	12927,3	9804,7	2487,4	66556,9	1,0	496,0	6973,5	74327,4	

Tabel A-2: Werkloos van de sociale verzekeringssystemen van landen
(in miljoenen guldens)

België 1975
Jaars.

	Stelsels van het type										Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D		
1	2	3	4	5	6	7	8	9	10.	11	
1. Bedrijven	15502,1	80,4	816,0	4640,0		21038,5					21038,5
2. Overheid	897,0		3523,1	88,0		4508,1					4508,1
waarvan: 2.1 Centrale Overheid	490,0		873,1	2,0		1365,1					1365,1
2.2 Plaatselijke Overheidsinstellingen	301,0		2629,0	11,0		2941,0					2941,0
2.3 Organen voor sociale zekerheid	106,0		21,0	75,0		202,0					202,0
3. Particuliere organen											
4. Gezinshuishoudingen											
5. Buitenland											
Totaal											
waarvan: 5.1 Lidstaten van de E.G.											
5.2 Overige landen											
6. Totaal	16399,1	80,4	4339,1	4728,0		25546,6					25546,6

Tabel A-2: Handboek van de sociale verzekeringswetgeving van Nederland
 (in miljoenen guldens)

Nederland
 1975

b: Nietieve sociale verzekeringsinstellingen.

	Stelsels van het type											Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D			
1	2	3	4	5	6	7	8	9	10		11	
1. Bedrijven	500,0		60,0			560,0	1,0				561,0	
2. Overheid			3229,0			3229,0					3229,0	
waarvan: 2.1 Centrale Overheid			1705,0			1705,0					1705,0	
2.2 Plaatselijke Overheidslichamen			1512,0			1512,0					1512,0	
2.3 Organen voor sociale zekerheid			12,0			12,0					12,0	
3. Particuliere organen												
4. Gezinshuishoudingen												
5. Buitenland												
Totaal												
6. waarvan: 5.1 Lidstaten van de E.G.												
5.2 Overige landen												
7. Totaal	500,0		3789,0			3789,0	1,0				3790,0	

Tabel A-2: Herkomst van de sociale verzekeringsbijdragen van werknemers

(in miljoenen gulden)

Nederlands

Jaar: 1975

c: Totaal sociale verzekeringsbijdragen van werknemers

	Bijdragen van het type											Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D			
1	2	3	4	5	6	7	8	9	10	11		
1. Bedrijven	16002,1	80,4	876,0	4640,0		21598,5	1,0				21599,5	
2. Overheid	897,0		6752,1	89,0		7737,1					7737,1	
waarvan: 2.1 Centrale Overheid	490,0		2578,1	2,0		3070,1					3070,1	
2.2 Plaatselijke Overheidslichamen	307,0		4141,0	11,0		4459,0					4459,0	
2.3 Organen voor sociale zekerheid	105,0		33,0	75,0		213,0					213,0	
3. Particuliere organen												
4. Gezinsbijsluitingen												
5. Eritenland												
Totaal												
waarvan: 5.1 Lidstaten van de E.G.												
5.2 Overige landen												
6. Totaal	16899,1	80,4	7628,1	4728,0		29335,6	1,0				29336,6	

Tabel A-5: Verdeling van het totaal (in miljoenen gulden)

Moderniteit
Jaari 1975

	Stelsels van het type											Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D			
1	2	3	4	5	6	7	8	9	10	11		
1. Bedrijven												
2. Overheid	3283,4		564,8	236,0	538,3	4622,5		496,0	6720,5	11899,0		
Totaal												
waarvan: 2.1 Centrale Overheid	3283,4		564,8	226,0	538,3	4612,5		496,0	6630,5	11139,0		
2.2 Plaatselijke Overheidslichamen	-			10,0		10,0			790,0	760,0		
3. Particuliere organen												
4. Gezinshuishoudingen	228,7					228,7		0,0	193,0	421,7		
5. Buitenland												
Totaal												
waarvan: 5.1 Lidstaten van de E.G.												
5.2 Overige landen												
6. Totaal	3512,1		564,8	236,0	538,3	4851,2		496,0	6573,5	12320,7		

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Tabel A-4: Lopende uitgaven
(in miljoenen gulden)

1	Stapels van het type										Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D	10.	
1. Sociale voordelen	37306,3	7,3	7293,5	2101,0	2469,4	49177,5	1,0	493,0	6529,6	56301,1	
2. Hefferskosten	1253,7	6,1	105,8	138,0	67,3	1570,9		3,0	343,9	1917,8	
waarvan: 2.1 Beloning van werknemers	836,3	4,5	78,3	101,5	49,4	1070,0		2,0	230,0	1302,0	
2.2 Aankoop van goederen en diensten	417,4	1,6	27,5	36,5	17,9	500,9		1,0	113,9	615,8	
3. Andere lopende uitgaven	-	-	-	-	-	-		-	-	-	
4. Totaal	38560,0	13,4	7399,3	2239,0	2536,7	50748,4	1,0	496,0	6973,5	58218,9	
5. Overdrachten	1794,9	2,2	-	-	-	1797,1		-	-	1797,1	
6. Totaal van de uitgaven	40354,9	15,6	7399,3	2239,0	2536,7	52545,5	1,0	496,0	6973,5	60016,0	

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Cabel A-5: Sociale voorzolen
 (in miljoenen gulden)
 Nederland
 Jaare 1975
 n: aard van de sociale voorzolen

	Stelsels van het type											Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D			
1	2	3	4	5	6	7	8	9	10	11		
1. Litteringen	28823,5	7,3	6775,0	2101,0	3,2	37510,0	1,0	493,0	5852,6	43855,6		
waarvan: 1.1 periodiek	28562,5	7,3	6693,0	1981,0	3,2	37217,0	1,0	493,0	5852,6	43593,6		
1.2 eenmalig	51,0	-	82,0	120,0	-	263,0	-	-	-	263,0		
2. Terugbetaling van door de gezinshoudingen gekochte voedoren en diensten	-	-	518,5	-	-	518,5	-	-	-	518,5		
3. Teferwaarde van de aan de ge- zinshoudingen verschaft voedoren en diensten	8682,8	-	-	-	2466,2	11149,0	-	-	777,0	11926,0		
4. Totaal	37306,3	7,3	7293,5	2101,0	2469,4	49177,5	1,0	493,0	6629,6	56301,1		

Tabel A-5: Sociale voordelen

(in miljoenen guldens)

Nederland
Jaars 1975

b: Functie van de sociale voordelen

	Stelsels van het type											Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D	Totaal		
1	2	3	4	5	6	7	8	9	10	11	11	
Totaal	1830,4		3111,5	92,0	2449,5	23551,4		223,0	1765,0	25062,4		
Gezondheid	11855,0		2354,5		2449,5	16659,0			449,0	17168,0		
waarvan: 1.1 Ziekte	5445,2		757,0	92,0		6234,2		223,0		6517,2		
1.2 Invaliditeit												
1.3 Lichamelijk of Geestelijk Gebrek	1001,2					1001,2			1335,0	2337,2		
1.4 Arbeidsongevallen												
1.5 Beroepszaken												
Onderdom	11732,9		2338,0	1497,0	3,2	15571,1	1,0		1697,0	17269,1		
Totaal	1580,8		1063,0	392,0		2930,8		270,0		3250,8		
waarvan: 3.1 Overlijden	1580,8		1063,0	392,0		2930,8		270,0		3250,8		
3.2 Nabestaanden												
Totaal	4146,2		542,0		16,7	4734,9			1513,6	6218,5		
waarvan: 4.1 Moederschap	210,1		8,0		16,7	234,8				234,8		
4.2 Overige voordelen voor het gezin	3936,1		534,0			4470,1			1513,6	5983,7		
Werkgelegenheid	1545,0	7,3	294,0			1846,3			1526,0	3372,3		
Totaal												
waarvan: 5.1 Beroepsopleiding van volwassenen												
5.2 Arbeidsbemiddeling												
5.3 Werkloosheid	1545,0	7,3	294,0			1846,3			1526,0	3372,3		
Kuisvesting												
Diversen												
Totaal sociale voordelen	37306,3	7,3	7293,5	2101,0	2469,4	45177,5	1,0	433,0	6625,5	56301,8		

Tabel A-6: Uitkeringen functie van de sociale voorzorgen
(in miljoenen gulden)

Nederlands

Jaar: 1975

Functie	Aard	Uitkeringen			Terugbetaling van door gezinshuishoudingen gemaakte goederen en diensten	Terpenwaarde van aan gezinshuishoudingen verschafte goederen en diensten	Totaal
		Totaal	periodiek	eensmalig			
1		2	3	4	5	6	7
1. Gezondheid	Totaal	14433,7	14425,6	8,1	510,5	31019,2	25552,4
waarvan:	1.1. Ziekte	6594,0	6594,0	-	510,5	9993,5	17199,0
	1.2. Invaliditeit	6400,7	6392,6	8,1	-	116,5	6517,2
	1.3. Lichaamelijk of geestelijk gebrek	1339,0	1339,0	-	-	998,2	2337,2
	1.4. Arbeidsongevallen	-	-	-	-	-	-
	1.5. Beroepsziekten	-	-	-	-	-	-
2. Ouderdom	Totaal	16842,1	16715,2	126,9	-	427,0	17269,1
3. Nabestaanden	Totaal	3250,8	3242,8	8,0	-	-	3250,8
waarvan:	3.1. Overlijden	-	-	-	-	-	-
	3.2. Nabestaanden	3250,8	3242,8	8,0	-	-	3250,8
4. Gezin	Totaal	5729,7	5729,7	-	8,0	480,8	6218,5
waarvan:	4.1. Koederschap	96,0	96,0	-	8,0	130,8	234,8
	4.2. Overige voordelen voor het gezin	5633,7	5633,7	-	-	350,0	5883,7
5. Verkregenheid	Totaal	3372,3	3372,3	-	-	-	3372,3
waarvan:	5.1. Beroepsopleiding van volwassenen	-	-	-	-	-	-
	5.2. Arbeidsbemiddeling	-	-	-	-	-	-
	5.3. Werkloosheid	3372,3	3372,3	-	-	-	3372,3
6. Huinvesting		-	-	-	-	-	-
7. Diversen		228,0	108,0	120,0	-	-	228,0
8. Totaal sociale voordelen		43856,5	43593,6	263,0	518,5	11926,0	56301,1

Tabel A-1 lopende ontvangsten (in miljoenen guldens) Nederland
Jaari: 1980

	Streeks van het type										Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D		
1	2	3	4	5	6	7	8	9	10	11	
1. Sociale verzekeringspremies van verzekers. Totaal	30555	215	12877	7881	-	51528	1			51529	
waarvan: 1.1. Werkelijke sociale verzekeringspremies.	29805	215	6941	7881	-	44842	-			44842	
1.2. Fictieve sociale verzekeringspremies.	750	-	5936	-	-	6686	1			6687	
2. Bijdragen van gezinshoudingen. Totaal	34283		3722	2171	2602	42778				42778	
waarvan: 2.1. Werknemers.	30544		3641	2171	45	36401				36401	
2.2. Niet-werknemers.	2881		-	-	1500	4381				4381	
2.3. Jepensioneerders of andere personen.	858		81	-	1057	1996				1996	
3. Diverse bijdragen.	7042		625	331	1538	9536		1018	12856	23410	
4. Overige lopende ontvangsten.	511	88	5314	6566	-	12479				12479	
waarvan: 4.1. Huurgeden.	511	88	5314	6386	-	12299				12299	
4.2. Kapitaalopbrengsten.	-	-	-	180	-	180				180	
4.3. Diversen.	-	-	-	-	-	-				-	
5. Totaal.	72391	303	22538	16949	4140	116321	1	1018	12856	130196	
6. Overdrachten.	2682	-	-	-	896	3578	-	-	-	3578	
7. Totaal van de ontvangsten.	75073	303	22538	16949	5036	119899	1	1018	12856	133774	

Tabel 1-0: Herkomst van de sociale overlevingsproblemen van de burgers
 1980

1	Stapels van het type							8
	2	3	4	5	6	7	8	
1. Bedrijven	27084	215	1305	7738		36342		36342
2. Overheid	2721		5636	143		8500		8500
2.1 Centrale Overheid	1614		1391	-		3005		3005
2.2 Plaatselijke Overheidslichamen	898		4215	16		5129		5129
2.3 Organen voor sociale zekerheid	209		30	127		366		366
3. Particuliere organen								
4. Gezinsbuisshoudingen								
5. Buitenland								
5.1 Lidstaten van de B.G.								
5.2 Overige landen								
6. Totaal	29805	215	6941	7881		44842		44842

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Tabel A-2: Herkomst van de sociale verzekeringspremies van Mexicoveren

(in miljoenen pesos)

1980

b: Fictieve sociale verzekeringspremies

	Soort van het type										Totaal	
	1	2	3	4	5	6	7	8	9	10		
1. Bedrijven	750											844
2. Overheid				93			843	1				5843
waarvan: 2.1 Centrale Overheid				5843			5843					5843
2.2 Plaatselijke Overheidslichamen				3092			3092					3092
2.3 Organen voor sociale zekerheid				2741			2741					2741
3. Particuliere organen				10			10					10
4. Gezinswinsthoudingen												
5. Buitenland												
waarvan: 5.1 Lidstaten van de E.G.												
5.2 Overige landen												
6. Totaal	750			5936			6686	1				6687

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Tabel A-21 Herkomst van de sociale verzekeringspremie van verzekering
 (in miljoenen gulden)

Maand: 1980

of: Totaal sociale verzekeringspremie van verzekering

	Soort van het type									
	1	2	3	4	5	6	7	8	9	10
1. Bedrijven	27834	215	1398	7738	37185	1				37186
2. Overheid	2721		11479	143	14343					14343
waarvan: 2.1 Centrale Overheid	1614		4483	-	6097					6097
2.2 Plaatselijke Overheidslichamen	898		6956	16	7870					7870
2.3 Organen voor sociale zekerheid	209		40	127	376					376
3. Particuliere organen										
4. Gezinshuishoudingen										
5. Buitenland										
waarvan: 5.1 Lidstaten van de E.G.										
5.2 Overige landen										
6. Totaal	30555	215	12877	7881	51528	1				51529

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Tabel A-3: Herkomst van diverse bijdragen
(in miljoenen gulden)

Maandcijfers
Jaar: 1980

1	Bijdragen per het type										Totaal	
	A 1	A 2	A 3	A 4	A 5	6	7	8	9	10		
I. Bedrijven												
II. Overheid	6633	-	625	331	1538	9127		-	1018	12676	22821	
2.1 Centrale Overheid	6633	-	625	316	1538	9112		-	1018	10844	20974	
2.2 Plaatselijke Overheidslichamen	-	-	-	15	-	15		-	-	1832	1847	
III. Particuliere organen												
IV. Gezinsbijdragen	409	-	-	-	-	409		-	0	180	589	
V. Buitenland												
5.1 Lidstaten van de E.G.												
5.2 Overige landen												
VI. Totaal	7042	-	625	331	1538	9536		-	1018	12856	23410	

Tabel 4-4: Lozenke uitgaven
(in miljoenen guldens)

1980

	Stelbels van het type										Totaal
	A.1	A.2	A.3	A.4	A.5	A.6	A.7	A.8	A.9	A.10	
1. Sociale voordelen	67650	220	12913	3808	4901	89492	1	972	12094	102559	
2. Beheerskosten	2258	12	198	223	123	2814	-	46	762	3622	
3. Beloning van werknemers	1508	9	145	165	90	1917	-	31	512	2460	
4. Aanloop van goederen en diensten	750	3	53	58	33	897	-	15	250	1162	
5. Andere lopende uitgaven	-	-	-	-	-	-	-	-	-	-	
6. Overdrachten	69908	232	13111	4031	5024	92306	1	1018	12856	106181	
7. Overdrachten	3506	72	-	-	-	3578	-	-	-	3578	
8. Totaal van de uitgaven	73414	304	13111	4031	5024	95884	1	1018	12856	109759	

Tabel A-5: Stoelwaarde

(in miljoenen gulden)

Referentie

Jaar: 1980

de tabel van de eerste voorbeelden.

	Stoelwaarde van 201 t/m 2010										Totaal
	1	2	3	4	5	6	7	8	9	10	
1. Uitkeringen	51366	220	11925	3808	3	67322	972	11064	79359		
waarvan: 1.1 periodiek:	51291	220	11755	3628	3	66897	972	11064	78934		
1.2 eenmalig	75	-	170	180	-	425	-	-	425		
2. Terugbetaling van door de gezinshuishoudingen gekochte voeders en diensten	-	-	988	-	-	988	-	-	988		
Tegenwaarde van de aan de ge- zinshuishoudingen verschaft voeders en diensten	16284	-	-	-	4898	21182	-	1030	22212		
Totaal	67650	220	12913	3808	4901	89492	972	12094	102559		

of

Tabel A-5: Sociale voordelen
(in miljoenen guildens)

Nederland
Jaar: 1980

b: Functie van de sociale voordelen

	Steeds in van het type											Totaal
	A 1	A 2	A 3	A 4	A 5	A	B	C	D	E		
1	2	3	4	5	6	7	8	9	10	11		
1. Gezondheid waarvan: 1.1 Slechte	37673											52369
1.2 Invaliditeit	21216		5920	151	4876	48620		627	3122		52369	
1.3 lichamelijk of geestelijk gebrek	14529		4436	-	4876	30528		-	655		31183	
1.4 arbeidsongevallen	1928		1484	151	-	16164		627	-		16791	
1.5 beroepsziekten	-		-	-	-	1928		-	2467		4395	
	-		-	-	-	-		-	-		-	
2. Oudenzorg	20075		3971	2620	3	26669	1	-	3035		29705	
3. Nabestaanden	2596		1607	836	-	5039		305	-		5344	
waarvan: 3.1 Overlijden	-		-	-	-	-		-	-		-	
3.2 Nabestaanden	2596		1607	836	-	5039		305	-		5344	
4. Gezin	5903		845	-	22	6770		-	3239		10009	
waarvan: 4.1 Meesterschap	309		15	-	22	346		-	-		346	
4.2 Overige voordelen voor het gezin	5594		830	-	-	6424		-	3239		9663	
5. Werkloosheids	1403	220	570	-	-	2193		-	2488		4681	
waarvan: 5.1 Beroepsopleiding van volwassenen	-		-	-	-	-		-	-		-	
5.2 arbeidsbemiddeling	1403	220	570	-	-	2193		-	2488		4681	
5.3 Werkloosheids	-		-	-	-	-		-	-		-	
6. Pensioenen	-		-	-	-	-		-	-		-	
7. Diversen	-		-	201	-	201		40	210		451	
8. Overige sociale voordelen	67650	220	12913	3808	4901	89492	1	972	12094		102559	

Tabel A-6: Aard en functie van de sociale voordelen
(in miljoenen guldens)

Kedertjaar

Jaar: 1980

Functie	Aard	Ditkeringen			Terugbetaling van door gezinshuishou- dingen gekochte goe- deren en diensten	Tefenwaarde van aan gezinshuis- houding ver- schafte goederen en diensten	Totaal
		Totaal	periodiek	eenmalig			
1		2	3	4	5	6	7
1. Gezondheid	Totaal	30386	30382	4	973	21010	52369
waarvan:	1.1. Ziekte	11605	11605	-	973	18605	31183
	1.2. Invaliditeit	16311	16307	4	-	480	16791
	1.3. Lichamelijk of geestelijk gebrek	2470	2470	-	-	1925	4395
	1.4. Arbeidsongevallen	-	-	-	-	-	-
	1.5. Beroepsziekten	-	-	-	-	-	-
2. Onderdom	Totaal	29135	28904	231	-	570	29705
3. Nabestaanden	Totaal	5344	5334	10	-	-	5344
waarvan:	3.1. Overlijden	5344	5334	10	-	-	5344
	3.2. Nabestaanden	-	-	-	-	-	-
4. Gezin	Totaal	9362	9362	-	15	632	10009
waarvan:	4.1. Moederschap	159	159	-	15	172	346
	4.2. Overige voordelen voor het gezin.	9203	9203	-	-	460	9663
5. Werkgelegenheid	Totaal	4681	4681	-	-	-	4681
waarvan:	5.1. Beroepsopleiding van volwassenen	-	-	-	-	-	-
	5.2. Arbeidsbemiddeling	-	-	-	-	-	-
	5.3. Werkloosheid	4681	4681	-	-	-	4681
6. Huisvesting		-	-	-	-	-	-
7. Diversen		451	271	180	-	-	451
8. Totaal sociale voordelen		79359	78934	425	988	22212	102559

S E C O N D E U R O P E A N

S O C I A L B U D G E T

N A T I O N A L R E P O R T

U N I T E D K I N G D O M

EEC SOCIAL BUDGET : UNITED KINGDOM NATIONAL REPORT

This submission is in two parts. Part I provides a general description of social services in the UK within the field of the Social Budget, their recent development and the projection to 1980. Part II presents the detailed estimates and a full account of changes between 1970 and 1975* and the methods and assumptions used in making the projections to 1980.

PART I

Introduction

1. The basic social security system in Britain is made up of the National Insurance Scheme; other non-contributory Social Security benefits including Child Benefit (formerly Family Allowances), and the National Health Service. The National Insurance Scheme provides benefits in sickness, industrial disablement, maternity, unemployment, bereavement and old age, it is contributory and covers virtually the whole working population. Child benefit, the National Health Service and help for the disabled outside the NI scheme are also universal, but are financed mainly from taxation. These schemes are supplemented, on the one hand by private additional benefits, especially pensions, and on the other hand by provision for the relief of poverty when national insurance benefits, for one reason or another, are not payable or are exhausted or together with other resources are inadequate to meet reasonable needs. The main scheme here is Supplementary Benefit which covers people not in full time employment. In the case of heads of families who are in employment, but with inadequate incomes, there is the Family Income Supplement. In addition there are the personal social services looking after the old and children without parents or with inadequate parents and providing help for people of all ages who are mentally or physically handicapped, mentally ill or in social difficulty, and a number of special schemes for children and others.

* All estimates are for fiscal years 1970-71, 1975-76 and 1980-81; but, for brevity, references in the text are frequently to 1970, 1975 and 1980.

2. The Social Services thus provided are summarised in four tables in the same format as those in Social Protection Accounts.

Table 1 summarises social expenditure by the type of scheme and nature of payment including an analysis of administration expenditure.

Table 2 is a summary of social benefit by the type of need met within each scheme.

Table 3 is a two way analysis of social benefit by the function and nature of the expenditure.

Table 4 analyses the current receipts in each scheme by the nature of the receipt and the sector which finances that receipt.

3. The following section describes the individual schemes in a little more detail, Section 3 discusses the main changes and Section 4 sets out the assumptions and methods used in making projections to 1980-81. In Part II the past changes and the projections are explained in more detail. Some activities which seem to fall within the scope of the Social Budget are excluded for lack of information, among them private (including church) charitable organisations which make a major contribution in some fields, including social work; some Government grants to these organisations are however included, as are payments by local authorities for the support in their homes of children for whose care the authorities accept responsibility.

Section 2 A brief description of the system

A Insurance or Social Security Schemes

A1 General Scheme

4. The National Insurance Scheme applies, in general, to everyone over school leaving age. The scheme provides benefits in specified contingencies where contribution condition have been fulfilled. These benefits are payable in the event of unemployment, incapacity for work, confinement, retirement, widowhood and death. Retirement pensions are paid to retired men of 65 and women of

years and over. Certain benefits are payable to widows, depending on their age and the age of their children. The scheme is financed mainly by contributions from insured persons and employers and partly by a contribution made by the State out of general taxation. Contributions originally depended on sex and age (under or over 18 years), but now vary only with earnings, up to an earnings maximum equal to about $1\frac{1}{2}$ times the earnings of the average male manual worker. (This will change in 1978 to about 7 times the standard retirement pension rate in force at the beginning of any year). Benefits are mainly flat rate but long term benefits for incapacity, widowhood and retirement will, from 1979, increasingly relate to the earnings related contributions actually paid while in other cases such as unemployment and sickness benefit there may also be an addition which is directly related to the level of previous earnings.

5. There is a Redundancy Fund, towards which employers but not employees contribute. Employers are obliged to compensate an employee dismissed because of redundancy, according to the length of his employment with them and his earnings, but half of this compensation is reimbursed to them from the Fund.

6. Child benefit (formerly family allowances) is paid out of general taxation according to the number of dependent children in the family. Child benefit succeeded family allowances in April 1977. Unlike family allowances it covers all children including the first and is tax free. A child is regarded as dependent until the end of its full-time secondary education or its 19th birthday whichever occurs first. The rate of child benefit will be progressively increased between 1977 and 1979 as tax allowances for children are phased out. A higher rate of benefit is paid for the first child in the case of one-parent families.

7. The National Health Service is comprehensive, including the hospital services, the family practitioner services, the school health services and the community health services. These comprise a range of home and clinic

services for the prevention of ill health and for treatment or care. It is available to all, without regard to any insurance qualification but a small percentage of the national insurance contribution payable by insured persons and employers is allocated to the National Health Service. It was originally free to users, but various charges for family practitioner services have been introduced since; some of these charges are however waived for certain groups, for example children, pensioners over 65, and all those in receipt of supplementary benefit or family income supplement (see below). The amounts shown in the table are net of receipts in respect of such charges. The service is otherwise financed out of general taxation.

A2 Special Schemes

8. Under these headings are included the Ministry of Defence health services, which are independent of the National Health Service and linked to the military medical services, and a scheme in which payments are made to employees who retire prematurely from the dock labour force, which is overstaffed.

A4 Supplementary Schemes *

9. Under this heading are included all supplementary pension and sick pay schemes in both the private and public sectors. The pension schemes are generally (with the major exception of the military and civil services) funded and have expanded rapidly in recent years. This explains the wide discrepancy between receipts and expenditure. Sick pay and sickness schemes are financed in various ways, but to a considerable extent from the current income of the employer; in the table receipts are taken as equal to expenditure.

10. Also included in this category is the coal miners' redundancy scheme. The miners redundancy scheme is a means of providing special compensation for miners, particularly the older ones, when pits are closed, as many have been in recent years.

* Category A3 covers supplementary schemes for certain categories of public employees which do not exist in the UK. Sick pay and pension arrangements for UK public employees other than those universally provided through the National Insurance Funds are included here in category A4.

C. Benefits to victims of political incidents

11. War pensions are paid to people disabled in the wars of 1914-1918, 1939-1946, both members of the armed forces and civilians, and to the widows of men killed in those wars. Pensions are also paid in respect of death or disablement arising from other service in the armed forces since 1946.

D Other social measures: Government social aid

12. The largest item under this heading is non-contributory benefits and this includes Supplementary Benefit payments, that is, for the relief of poverty and distress in cases where national insurance and similar benefits are not payable or are not sufficient, and the Family Income Supplement. Supplementary Benefit is in general paid at a rate sufficient to raise the beneficiary's income to the level of his needs. These are calculated as his (reasonable) rent or other housing costs, together with standard amounts for various types and sizes of families but by the use of "discretion" benefit is moulded even more closely to the needs of the individual. This system is designed for persons not in work. Relief of poverty due to low earnings is dealt with by the Family Income Supplement scheme, under which families receive half the amount by which the total family income falls below the level prescribed for families of the size of theirs.

13. Most of the other measures listed under this heading involve the provision of support in kind rather than by monetary grants. They include the provision of free milk to certain school children and of subsidised mid-day meals at State schools - the latter are also free to children of parents unable to pay without hardship; welfare foods at reduced prices to mothers with small children; training, retraining and rehabilitation schemes for the unemployed, disabled, etc and employment services to find them suitable work; and the personal social services.

14. The personal social services are largely administered by local authorities and provide assistance and advice to people in all sorts of social difficulties. Children and old people constitute the great majority of the

beneficiaries of these services, which include institutional care as well as domiciliary help and, in the case of children, the representation of their interests when adoptions are arranged. But they also have special responsibilities for the physically and mentally disabled and for the homeless.

Section 3 Recent Changes

15. Much of the increase in the British Social Budget between 1970-71 and 1975-76 reflects simply the increase in costs and prices. Between those years the consumer price index rose by 85 per cent and average earnings by 115 per cent. In some cases increased costs had a direct and automatic effect on expenditure. In general this is true of services provided in kind as distinct from money payments. Expenditure on the National Health Service, for instance, is in the short term largely determined by the level of doctors' and nurses' pay, and the price of medical and other supplies. Increases in National Insurance benefit rates on the other hand require specific Government measures. Expenditure is also affected by changes in the size and composition of the population, the number of births and deaths, and the state of the economy, affecting the number of unemployed, and to a lesser extent, the number retiring. Finally expenditure is affected by policy decisions to increase rates of benefit or assist additional classes of the population. This Section describes some of the major specific measures and developments affecting changes in the budget between 1970 and 1975.

A. Insurance and social security schemes

16. There were a number of legislative changes affecting the National Insurance Schemes during the period. Benefit rates have been increased six times between 1971 and 1975. Since October 1973 long term benefits have been increased by at least the better of the movement of prices or earnings and short term benefits by at least the movement of prices. For the main long term benefits these increases were 166 per cent in total and 122 per cent for short term benefits compared with an increase of 107 per cent in prices and 145 per cent in average earnings since November 1969 when the rates in force at the beginning of the year 1970-71 were introduced. In addition there have been a number of extensions and modifications to the system. Expenditure was

also affected by demographic changes and the deterioration in the employment situation; the increase in the number unemployed accounted for more than a quarter of the increase from £ 136 million to £ 409 million in payments of national insurance unemployment benefit.

17. The Health Services expanded between 1970 and 1975, by some 3.6 per cent per annum in real terms, compared with a population increase of about 0.1 per cent per annum; the proportion of elderly people who need more medical care than the young is however increasing.

18. Redundancy payments to dockers reached a peak in the middle of the period 1970 to 1975, but the levels of expenditure at the start and end of the period were roughly the same, at around $4\frac{1}{2}$ million. This peak resulted from a special Government financed severance scheme aimed at securing a substantial reduction in the overstaffed dock labour force. The normal severance scheme operated by employers continued but, because of the special scheme, expenditure under it fell.

19. Payments, including administration and other costs, from occupational pension schemes, which are supplementary to the National Insurance retirement pension, have increased between 1970 and 1975 by 107 per cent. Receipts into their funds have increased by 143 per cent. Benefits paid have increased by 110 per cent.

D Other Social Measures

20. In this category there were particularly marked increases in non-contributory benefits, in expenditure on the personal social services and, on a smaller scale, in expenditure on vocational training.

21. The increase in non-contributory benefits from £609 million to £ 1,408 million was partly due to an increase in the number eligible to receive benefits on the 1970 basis, and the rest being due to a number of extensions of the schemes.

22. The most radical innovation (though expenditure on it was relatively small) was the introduction in 1971 of the Family Income Supplement, designed to alleviate poverty among the employed. There was no provision in the Supplementary Benefit Scheme to help those whose full time earnings were inadequate to support their families, though they were helped in a number of special ways, for instance by family allowances, the provision of free school meals and sometimes by rent rebates if they lived in local authority-owned dwellings. The Family Income Supplements scheme provides a weekly cash benefit for families bringing up children on low incomes. The amount of benefit payable is half the difference between the family's total gross weekly income and an amount prescribed by Parliament varying according to the size of family. Initially the supplement was awarded for a period of six months regardless of any change in the family's circumstances; the award period was extended subsequently to twelve months, also without review upon any change of circumstances. The income scale is increased regularly.

23. The main extensions have been in the provision of cash allowances for the disabled. Attendance allowances for the care of the very sick were introduced in December 1971. This was followed by non-contributory invalidity pension (NCIP), mobility allowance and invalid care allowance. NCIP for men and single women who have been incapable of work for 6 months and are not eligible for a contributory invalidity pension commenced in November 1975 and was extended to married women who are incapable of performing household duties in November 1977. Invalid care allowance is a benefit for men and single women of working age who stay at home to care for a severely disabled relative in receipt of attendance allowance. Payment of this benefit commenced in July 1976. Mobility allowance is an allowance which is being progressively introduced from January 1976 and is payable to persons aged 5 or over but under pension age who by reason of physical disablement are unable, or virtually unable to walk.

24. Expenditure on the personal social services increased over the period by some 12 per cent per annum in real terms. This expansion was associated with a major re-organisation of these services within the local authorities. There were previously several separate services, but these are now amalgamated with the object of providing a single co-ordinated service to the whole family, for social problems are believed to be generally family problems. There has also been additional legislation requiring local authorities to provide certain services for the handicapped.

25. Increased emphasis has been laid on vocational training for the disabled and for the unemployed and poorly employed and expenditure on these services more than doubled over the period.

Section 4 Projections to 1980 -81

26. A variety of different methods were used in preparing the projections to 1980-81. They took account of the economic assumptions about increases in prices and earnings, in the size of the labour force and in employment and unemployment. They also took account of the official projections of the population, but in some cases, particularly where services rather than grants are provided, the volume of services provided may be determined by constraints on public expenditure. Supply conditions may also be a leading factor. This is particularly important in the case of the Health Services where the supply of doctors and nurses is often an important limit, and the supply of qualified social workers in the extension of the personal social services.

27. The economic assumptions are shown in the following table. The economic forecasts for 1980 were provided by the EEC Commission in February 1977.

ECONOMIC AND DEMOGRAPHIC ASSUMPTIONS

Economic

		Average Annual Growth %	
i)	Consumer prices 1970-1975	13.0	
	1975-1980	11.2	
ii)	Earnings per Head 1970-1975	16.5	
	1975-1980	11.6	
iii)	Gross Domestic Product	1970	1975
	National Income	44578	97336
		40534	86782
		1980 £million	
		195336	

Demographic

ACTIVE POPULATION (Thousands)

		Unemployed(1)	Employed(2)	Total Working Population
Great Britain	1970	598	23713	24682
	1980(3)	1300	24550	25950
Northern Ireland	1970	35	543	578
	1980(3)	50	550	600

TOTAL POPULATION (UK) - Mid-Year Estimates (Thousands)

Age Group	0 - 19	20 - 59	60 - 64	65+	Total	
1970	Males	8,826	14,141	1,480	2,724	27,171
	Females	8,411	14,115	1,693	4,421	28,640
	Persons	17,238	28,256	3,173	7,145	55,811
1975	Males	8,839	13,936	1,488	3,035	27,298
	Females	8,374	13,868	1,690	4,794	28,725
	Persons	17,213	27,804	3,177	7,829	56,023
1980 (4)	Males	8,344	14,301	1,316	3,235	27,196
	Females	7,895	14,120	1,495	5,049	28,559
	Persons	16,239	28,421	2,811	8,284	55,755

These assumptions, while believed to provide a reasonable working basis for the projections, should not be regarded as forecasts of the development of the British economy.

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- 1) Unemployed is the number of wholly unemployed, seasonally adjusted, excluding School leavers.
 - 2) Employed is the number of employees in employment, plus the number of self-employed.
 - 2) Employment/Unemployment figures for 1980 are rounded to the nearest 50,000.
 - 4) Mid 1976 -based 1980 projections.

28. There is a Government commitment - made statutory from 1975 - to review the rates of the main benefits annually. Short term benefits are linked to price movements so that as a minimum they retain their real value and long term benefits are increased by the better of the movement of prices or earnings in any year. It is for decision annually whether the Government increase benefits by more than these minima.
29. In these projections the actual short and long term benefit rates have been used for 1976 and 1977 (these were higher than the minimum statutory requirements), and for the remaining years the benefits have been increased in line with the minimum commitment.
30. Family allowance, a taxable allowance, which was only increased at very infrequent intervals was replaced from April 1977 by child benefit, a non-taxed benefit. Child benefit is also paid in respect of the first child in a family whereas family allowance was not. In the first year most of the additional cost of child benefit over family allowances was met by the partial phasing out of child allowances on income tax. Further phasing out of child tax allowances with compensating increases in child benefit will continue over the following two years and by 1979 the child tax allowance for younger children will have been eliminated. Phasing out of the residual child tax allowances for older children will follow. The Government is required to review the rates of child benefit each year and decide whether or not to increase them in the light of the national economic situation, the general standard of living and any other relevant matter. The rate will be increased in April 1978 over and above the amount required to replace the phasing out of child tax allowances. No further increase in the rate has been taken into account in the projections other than the elimination of tax allowances for younger children in 1979.
31. Mobility allowance was increased in November 1977 and there is a statutory obligation to review the rate annually but there is no actual commitment to increase the allowance. The projection does not try to anticipate the cost of any further increases after November 1977.
32. The estimates for the health services allow for an increase of about 1.7 per cent per annum up to 1979-80 in the volume of hospital services provided, the greater part of which will go towards maintaining existing

standards in the face of demand from the increasing number of elderly people. It is anticipated that the family practitioner services will not expand so fast, one important factor being the supply of doctors and dentists. Local authorities are expanding particularly their provision of health centres and family planning services.

33. The increase in non-contributory benefits projected between 1975 and 1980 is in line with prices or earnings as appropriate, and assumes that the Supplementary Benefit needs standards will be increased by the same sums as the corresponding National Insurance benefit rates. In the case of the Family Income Supplement it is assumed that the prescribed amounts will broadly increase in line with prices.

Al. General Schemes

(a) NATIONAL INSURANCE

1. Legislative Changes 1970 to 1975

Reduction in the qualifying age for widows pension from 50 years to age of 40; effective from April 1971. (1) *

Sickness, unemployment and injury benefit not to be paid first three days absence from employment. Formerly payment was made for these days if the absence lasted two weeks. Effective from August 1971. (6)

Introduction of invalidity benefit in place of sickness benefit for sickness continuing after 6 months, consisting of an invalidity pension and an additional invalidity allowance for persons falling sick more than five years before pensionable age. Effective from September 1971. (4)

Increased National Insurance Benefits and age addition for retirement pensioners over 80 and in contribution levels from employers, employees and the State. (4) (8) (14) (16) (21) (23) and (33)

Provided lump-sum payment of 10.00 for pensioners and others in certain years, but not 1975. (10), (15) and (18).

Introduced fully earnings-related contributions for employers and employees, partially earnings-related contributions for the self-employed and voluntary contributions for the non-employed; new qualifying tests for benefits; annual reviews of benefits and contributions; and winding-up of the graduated pension scheme. (14) Subsequently modified and consolidated. (22)

Forecast Methodology and Legislative Changes 1975-80

2. In addition to the economic assumptions set out in Part I, Section 4, account has been taken of the Social Security Pensions Act 1975 (24) which

* References are to the legislation listed in Annex A. This applies generally to Great Britain. Corresponding legislation in Northern Ireland is not listed.

deals with the "new pension" scheme starting in 1978. This Act is now law and it would be unrealistic not to take account of the legislation in forecasting expenditure for 1980-81.

3. The figures for 1980-81 reflect annual increases in benefits as outlined in Part I Section 4, Paragraph 28.
4. The National Insurance scheme is financed on a "pay as you go" system under which the object is to ensure an approximate balance between income and outgo over short periods of years. The contribution income from insured persons, employers and the State estimated for 1980 is on the basis of contribution rates for employers and employed earners laid down in the Social Security Pensions Act 1975 and in the Social Security (Contributions, Re-rating) Order 1977 for other contributors, but the income actually required will depend on the amount of increase in benefits between November 1977 and the end of the financial year 1980-81.
5. The Social Security Pensions Act 1975 (24) gives effect to the Government proposals for the future development of State and occupational pension provision. The main change is the provision of an earnings related system of pensions for retirement, widowhood and invalidity made up of two components - a basic and an additional component. The basic component will be comparable with the present basic pension and will be payable in full to everyone with a virtually full National Insurance record and in all invalidity cases. The additional component will be a quarter of the difference between the full basic component and the pensioner's "average weekly earnings". "Average weekly earnings" is, for this purpose, average earnings over his twenty years of highest real earnings, subject to a maximum of about seven times the basic pension level. There will be full protection against inflation, both in the initial fixing of the pension and to maintain its real value subsequently, when the scheme commences in 1978. Good occupational pension schemes will be able to contract their members out and pay lower contributions to the State scheme. It has been assumed that 8 million will contract out in the UK. This has been taken into account in the projection but as the scheme will not mature for 20 years the effect is greater on receipts in 1980 than on expenditure where there is as yet little built-up of the additional component. There are numerous other improvements mainly in respect of women who can now

quali for the same pension as a man. Men and women will also have equal access to occupational pension schemes.

6. Changes have been made in the earnings rule for pensioners and others.
(4), (16), (21), (36)

Analysis of changes in expenditure

7. A quantification of the changes described above and of the effect of economic and demographic changes relating to the National Insurance Fund is given below.

(b) CHILD BENEFIT - FAMILY ALLOWANCE

8. Family allowance was replaced by child benefit from April 1977. Child benefit is tax-free and paid to the first child whereas family allowance was not but child tax allowances on income tax are being phased out (see paragraph 30 Pt I). The effect of child benefit is to transfer cash from the father's wage packet to the mother's purse. As the new benefit is tax-free it has the advantage that the poorest families who did not get the full benefit of child tax allowances (or in some cases no benefit at all) will get as much support for their children as other families. (27) The rate is to be increased in April 1978 over and above the amount required to phase out part of the child tax allowance that year. (38) No further increases in the rate have been taken into account in the projection other than the elimination of tax allowances for younger children in 1979.

9. The increased expenditure on family allowance and subsequently child benefit can be accounted for as follows :-

	Cause of Change %			Total Change %
	Numbers etc.	Uprating and earnings increases	Other Legislative Changes	
1970-75	-1	59	-	57
1975-80	-12	97	120	280

(c) NATIONAL HEALTH SERVICE

10. Hospital Services

No legislative changes affect significantly the figure quoted. The increase in expenditure between 1975-76 and 1980-81 reflects gradual general development of the service; the planned expansion is assessed in the light of forecast national resources.

11. Family Practitioner Service

Increasing number of doctors and dentists, coupled with higher demand due to increased population and a higher proportion of elderly people has increased the overall costs.

12. Other Central Services

The increase is due to greater training activity. (The bulk of this section is 'training'.)

(d) REDUNDANCY FUND

13. The Terms and Conditions of Employment Calculation of Redundancy Payments Order 1974 raised the upper limit on weekly pay used in calculating an employee's redundancy payment from £ 40 to £ 80. Equivalent legislation was

introduced in Northern Ireland under the Redundancy Payment Order (Northern Ireland) 1974.

14. It is expected that the Redundancy Rebates Bill, now in its final stages before Parliament, will empower variation of the rate of rebate to employers from the Redundancy Fund. From 1976-77 the Redundancy Fund has also borne the cost of payments made under insolvency provisions of the Employment Protection Act 1975. The volume of all types of payments from the Redundancy Fund is expected to decrease slowly from 1976-77 and the 1980-81 forecasts are based on the assumption that the rebate to employers will be, on average, 41% of their redundancy payments to employees, instead of the present 50%.

A2 Special Schemes

(a) MINISTRY OF DEFENCE HEALTH SERVICES

15. The increase in expenditure over the periods 1970 to 1975 and 1975 to 1980 reflects mainly the increase in prices. The fall in expenditure, in real terms, stems from successive cuts in the defence programme which have reduced both the number of service personnel for which the Ministry of Defence health services cater and the number of areas overseas where these services are provided.

(b) NATIONAL VOLUNTARY SEVERANCE SCHEMES

16. Dockers are not covered by the Redundancy Payments Act and have their own National Voluntary Severance Scheme. Numbers severed vary annually, increasing when the terms of severance improve. There is no provision for expenditure in 1980.

A4 Supplementary Schemes

(a) CHILD GUIDANCE AND OTHER HEALTH SERVICES

17. The large reduction shown in the figures between 1970 and 1980 (at 1975 prices) is due to the greater part of the Schools Health Service being transferred to Area Health Authorities under the reorganisation of the National Health Service with effect from 1 April 1974. This is now covered in schemes of type A1. The remainder, under control of Education Authorities, has been renamed Child Guidance and Other Health Services.

(b) MINeworkERS REDUNDANCY SCHEME

18. Payments to redundant mineworkers were originally authorised for mineworkers made redundant up to the end of March 1971. Subsequent legislation in 1971 and 1973 extended this period to March 1978 and a Bill currently in

progress will enable payments to be made to mineworkers made redundant up to the end of March 1982.

19. The scheme under which payments were made and which was provided for by the above legislation, was amended in 1972 to allow for cost of living increases and was further amended in 1973 to enable new benefits to be introduced. The scheme has also been updated from time to time to keep pace with changes in wages, general social benefits etc.

20. Although the flood of pit closures of the 1960s has now declined, there will continue to be closures in the foreseeable future as pits become exhausted. Thus the redundancy payments and associated social grants will continue for the next few years at least and financial provision has been made for between $3\frac{1}{2}$ and $4\frac{1}{2}$ thousand redundants each year. Expenditure in 1980 reflects the expected movement in average earnings and consumer prices.

(c) OCCUPATIONAL PENSION SCHEMES

21. The provisions of the Social Security Act 1973 relating to the preservation of pension rights for those who change jobs before their normal pension age came into operation on 6 April 1975. This new requirement affects expenditure of all occupational pension schemes whether in the public or private sectors.

22. Public Authorities Superannuation

Broadly speaking there are three types of pension scheme in operation in the public authorities' sector; non-funded (Civil Service, Armed Forces, Fire and Police Services), notionally funded (eg Teachers and Health Service employees) and actually funded (Local authority employees). The Civil Service Scheme was reorganised in 1971 and arrangements made to uprate pension payments to maintain their value. This provision was made in each of the other schemes also.

The projections to 1980 of contributions and of the investment income of pension funds were made in line with earnings and the growth of numbers of employees covered by the funds. Pension payments were projected in line with prices, the growth of the number of recipients and the upward movement of the average, over the pensioner population, of the earnings used to calculate the basic pension entitlement.

23. Non-Government sector pension schemes

There was no legislation affecting expenditure between 1970 and 1975.

The estimate of pension benefits paid takes into account the increases in the

number of pensioners, in particular the maturing of relatively young pension schemes, and the increase in the average level of pensions which is likely to follow partly from the increases in prices so far as pensions are price protected, and partly from past increases in earnings which will result in new pensioners having larger pensions than pensioners reaching the end of their lives. Expenditure on the management of the schemes is assumed to increase, so far as labour costs are concerned, in line with earnings, and in other respects in line with prices. Contributions from members of pension schemes and their employers are assumed to increase with the extension of schemes and the increase in earnings. Income from investments depends on the size of the funds and the rate of return on them. The rate of return is assumed to be constant and receipts will reflect changes in prices through the appreciation of the assets and changes in earnings through the expansion of the funds.

(d) EMPLOYER'S SICK PAY, SICKNESS SCHEMES AND HEALTH SERVICES

24. There was no legislation affecting expenditure between 1970 and 1975. The figures must be regarded as very approximate. The forecast to 1980 is based on the observed trend from 1970 to 1975 and it is assumed that amounts of sick pay etc will increase in line with average earnings.

C. Benefits to victims of political incidents

WAR PENSIONS AND ARMED FORCES DISABILITY PENSIONS

25. The difference in expenditure on the war pensions scheme for disablement and death can be accounted for as follows :-

		Cause of change -%		Total Change %
	Numbers etc,	Uprating and Earnings Increases	Other Legislative Changes	
1970-75	-17	143	-	102
1975-80	-18	73	-	46

D Other Social Measures

(a) NON-CONTRIBUTORY BENEFITS

26. These consist of seven separate benefits, one of long standing and of a general nature; the remaining six more specific and introduced since 1970. All are financed from general revenue.

(i) Supplementary benefits

27. Expenditure on supplementary benefits being a means tested benefit depends to some extent on the income received from other sources.

As the increases in supplementary benefit levels have kept broadly in line with national insurance increases, where a person is in receipt of both, the effect of increasing insurance benefit and the supplementary benefit level simultaneously by the same amount is to increase the national insurance benefit whilst leaving the amount of supplementary benefit undisturbed. The higher supplementary benefit expenditure arising from uprating of benefits is for persons who are fully dependent on supplementary benefit and are not in receipt of a national insurance benefit.

Legislation in the period provided for increases in the rates of benefit from November 1970 (2), September 1971 (5), October 1972 (9), October 1973 (12), July 1974 (17), April 1975 (29), November 1975 (30), November 1976 (32) and November 1977 (41). The projection of expenditure to 1980 assumes increases remain in line with the appropriate national insurance benefit rates.

(ii) Old persons' pensions

28. This benefit introduced from November 1970 provided for retirement pension to be paid to persons who were not entitled to national insurance benefit because they were already over pensionable age on 5 July 1948 when the national insurance scheme was introduced. (1)

further legislation provided for

- payment of a retirement pension to persons over the age of 80 who are entitled to non-contributory pension or only one at a reduced rate. (4)
- The introduction of an age addition on all pensions to persons over age 80. (4) The pension but not the age addition is reviewed annually and uprated in line with the movement of earnings or prices whichever is the greater.

(iii) Family income supplement

29. A scheme introduced from August 1971 provided a new benefit for families with at least one child where the head of the family is in full time work and the total family income is below a certain prescribed level. (3) Further legislation provided for

- the extension of the period of payment without review of the Family Income Supplement from 6 months to one year. (10)

- Increases in the prescribed amounts below which family income supplement is payable. Effective from April 1972 (7), April 1973 (11), October 1973 (15), July 1974 (20), July 1975 (31), July 1976 (34), July 1977 (33) and November 1977 (39).
- disregarding child benefit as income for the purpose of the scheme (40) and corresponding adjustments to the prescribed amounts.(37)

The projection of expenditure assumes further increases in the prescribed levels broadly in line with prices movements.

(iv) Attendance allowance

30. This benefit commenced in December 1971 and provides for financial assistance to the physically or mentally severely disabled who require frequent attention by day and night and have been in such need for a period of six months. (1) The allowance was extended in 1973 to provide payments at a lower rate to those requiring attention by day or night. (8) The allowance is reviewed annually and uprated in line with the movement of earnings.

(v) Non-contributory invalidity pension

31. This new benefit came into payment in November 1975. It is payable without a means test to men and single women of working age who have been incapable of work for more than 28 weeks but who are not eligible for contributory invalidity pensions because they have not been able to pay sufficient contributions to qualify. The rate of payment is lower than for the contributory pension. Additions are payable for dependants. Recipients of the pension are credited with national insurance contributions to help protect their record for retirement pension purposes. (22) The benefit was extended from November 1977 to include married women who are both incapable of paid work and incapable of performing normal household duties. (22)

32. The benefit is reviewed annually and uprated in line with earnings.

(vi) Mobility allowance

33. This new benefit is payable to persons age 5 and over but below minimum pension age who, by reason of physical disablement, are unable or virtually unable to walk. The benefit provides help for non-drivers for the first time. It replaces existing private car allowances but those who have the three-

wheeler invalid car may retain it as an alternative. The new benefit is being introduced in stages by age group and payment to the first group commenced on 1 January 1976. The projection assumes all groups will be covered by the end of 1979 but makes no provision for uprating the benefit beyond the November 1977 level.

(vii) Invalid care allowance

34. This benefit was payable from July 1976 without a means test to men and single women of working age who would be breadwinners in paid employment but for the need to stay at home and care for severely disabled relatives in receipt of attendance allowance. The projection assumes upratings in line with the movement of earnings.

35. A quantification of the changes affecting this group of benefits is given below

	Cause of change %			Total Change %
	Numbers etc.	Uprating and earnings increases	Other legislative changes	
1970-75				
Supplementary benefit	2	110	4	123
1975-80				
Supplementary benefit	9	70	11	106
Old persons' pension	-43	85	-	6
Family Income supplement	-	146	-	146
Attendance allowance and invalid care allowance	31	88	5	159
Non-contributory invalidity pension	}	Not in payment for the whole of the base year		
Mobility allowance				

(b) LOCAL AUTHORITY PERSONAL SOCIAL SERVICES

36. The personal social services were formed and have developed following the coming into force of the Local Authority Social Services Act 1970 on 1 April 1971. They comprise the former authority welfare services for the elderly and the handicapped, local authority health services for the mentally disordered and the child care services. The main other legislative changes up to 31 December 1975 were the Chronically Sick and Disabled Persons Act 1970 and the setting up of community homes for children in care under the Children and

Young Persons Act 1969. Development between 1975-76 and 1980-81 at about 2% per annum allows for demographic changes (particularly the increased numbers of elderly people over 75) and for increases expected in the number of children in care.

(c) WELFARE FOODS

37. The introduction of a new scheme in April 1970, limiting benefits, previously universally available, to those in the lower income groups and to certain other beneficiaries has resulted in a lower cost.

(d) SCHOOL MEALS AND MILK

38. Legislation affects the figures in the period by

- raising the basic charge for school meals from 9p to 12p with effect from April 1971. This charge was further raised to 15p in April 1975
- withdrawing the provision of free milk from primary school pupils aged 7 or over except those judged to have a medical need for it. Effective from September 1971.

39. The reduction in expenditure on school meals in 1975 prices, between 1970-71 and 1980-81 reflects Government policy announced in Cmnd 6393 and restated in Cmnd 6721 - II to halve the present level of subsidy - about 63% on average - by 1980. Under this policy the standard charge will increase to 25p at the start of the 1977-78 school year and will reach about 44p by 1980.

40. The forecast expenditure on school milk takes account of Section 3 of the Education (Scotland) Act 1976 which repeals the requirement of education authorities to make an economic charge for school milk other than that provided as a duty, as laid down in the Education (Milk) Act 1971. Similar legislation in England and Wales exists under Section 9 of the Education Act 1976, but this has not yet been implemented. Inflation to 1980-81 was by a weighted average of the indices of average earnings and consumer prices, depending on the wages and salaries content of expenditure.

(e) OTHER CENTRAL AND MISCELLANEOUS SERVICES

41. The bulk of this expenditure is research and a general expansion of research programmes has increased the total cost.

(f) SERVICES FOR THE DISABLED

42. The increase in expenditure is mainly due to a hearing aid programme which began in 1974-75. There has also been an increase in the number of invalid vehicles and wheelchairs supplied, but the cash provision of mobility allowance under the Social Security (Miscellaneous Provisions) Act 1977 has now replaced the issue of invalid vehicles to new beneficiaries.

(g) EMPLOYMENT EXCHANGE SERVICES

43. Transference schemes have been developed as a means of increasing labour mobility by encouraging work people in the assisted areas to move to areas of greater opportunity and, at the same time, to assist industry in those areas to meet their labour requirements.

The Transference Schemes comprise the Employment Transfer Scheme (ETS, prior to 5.4.72 known as the Resettlement Transfer Scheme), and the Key Workers and Nucleus Labour Force Schemes. The ETS is much the principal scheme and bears the bulk of the cost, although the expenditures quoted include all schemes. The levels of grants and allowances apply equally to all schemes.

The following gives a chronological order of events in so far as they affect expenditure:-

- 1.4.71 - To maintain their value increases in grants and allowances were applied.
- 5.4.72 - in an effort to further stimulate labour mobility, substantial changes were made to the Resettlement Transfer Scheme, which was renamed the Employment Transfer Scheme. These changes involved more people coming into scope of the scheme, the payment of enhanced rates of grants and allowances and the introduction of a new Disturbance Allowance for unemployed single people transferring to work from assisted areas.
- September 1972 - an overnight subsistence allowance became payable to workers proceeding for an employment interview involving an unavoidable overnight absence from home.
- 12.9.73 - increases in allowances rates and some grants. A speculative temporary transfer scheme was introduced.
- 1.6.74 - the scope of the ETS was extended to allow a free forward fare to employment for unemployed workers who did not satisfy

all the basic ETS conditions. This superseded the arrangement whereby the cost of a fare was advanced on a part recoverable basis.

- 14.8.74 - some grants and allowances increased.
- 5.11.75 - to help to combat rising unemployment by further encouraging the movement of unemployed workers to jobs in other areas, the rates of grants and allowances were increased to levels beyond the percentage rise in the Retail Price Index, an experimental (one year only) enhanced rehousing grant of £ 1,000 was introduced for transferees with families who became first time home buyers.

Placing in Employment	Nos. benefitting	Total change %
1970-1975	8,000 in 1970 rising to 16,000 in 1975	227%
1975-1980	16,000 in 1975 rising in 1976 to 22,000 but reducing to 20,000 in 1980	70%

44. Enterprise Ulster was established as a statutory corporation under the Enterprise Ulster (Northern Ireland) Order 1973. A sum of £ 15 million has been set aside to fund its activities for 5 years. Additional funds have been sought to help combat the current high level of unemployment by maintaining the present workforce to 1978-79. Only token expenditure is included for 1980, therefore, to recognise the inevitable continuation of the organisation.

Due to the present economic recession and civil unrest in N. Ireland the full financial provision on assistance to take up approved employment has not been taken up, but it is assumed that, with a return to normality, demand for the benefits of this assistance will increase.

(h) REHABILITATION AND VOCATIONAL TRAINING

45. Legislative authority for the provision of rehabilitation services falls within the Employment and Training Act 1973 but was previously contained within sections 2 to 5 of the Disabled Persons (Employment Act) 1944. This did not involve any change in rehabilitation activities or have any bearing on costs.

1.4.70 to 31.3.76 During this period the number of nominal places in Employment Rehabilitation Centres (formerly termed 'Industrial Rehabilitation Centres') increased from 2257 to 2542, there being three new centres opened. This brings the number of centres up to 26.

In the field of Agency rehabilitation one centre closed but an adjacent ERC made facilities available to maintain continuity of the form of rehabilitation which the Agency body had been performing.

There were several increases in allowances - these following those awarded in respect of social security benefits. From 1974 women rehabilitees without dependants were paid the same rate of allowances as men without dependants.

1976-77 to 1980-81

There were increases in rehabilitation allowance rates in 1976 to maintain the differential consequent upon increases in the social security rates. From August 1977 allowances, in being increased to bring them into line with Training allowances, contain certain changes consequent upon the need to bring the rates into conformity with the intentions of the Sex Discrimination Act 1975.

It is expected that further increases within the period will continue to follow changes in social security rates which are of course related to changes in the cost of living.

A further expansion of ERC facilities is envisaged in the forthcoming opening of a new, partly residential 200 place centre, and in the provision of a smaller 60 place centre. Two mini-centres are also envisaged for coming into gradual operation from 1980.

There has been the establishment, in January 1977, of a Rehabilitation Research Centre in Birmingham to examine the needs for and effect of employment rehabilitation. Forecasts take account of expected occupancy rates of the centres and this has a considerable bearing on the planning of new centres.

Allowances and purchases of goods and services have been inflated to 1980 prices in line with the Index of Consumer Prices while staff salaries have been inflated by the Index of Average earnings.

The following indicates the changes in cash benefits :-

<u>Physical or Mental Disability</u>	<u>Numbers receiving Benefit</u>	<u>Total %</u>
1970 to 1975	1970 - 15,300	53.12% increase in 1975 over 1970
	1975 - 15,400	
1975 to 1980	1975 - 15,400	81% increase in 1980 over 1975
	1980 - 17,000	

(i) TRAINING SERVICES FOR THE DISABLED

46. In 1971, knowing that measures to reflate the economy and reduce unemployment would increase industry's needs for skilled labour, the Government undertook a major review of training. The issue of a consultative document in February 1972 and a White Paper in March 1973 foreshadowed the Employment and Training Act 1973 which established an independent Manpower Services Commission (MSC) to be responsible to the Secretary of State for Employment for the employment and training services formerly operated by the Department of Employment.

The Commission's activities are financed by grant-in-aid from the Government. It is responsible for planning, developing and operating the public employment services through the Employment Service Agency (ESA) and for promoting training for employment through the Training Services Agency (TSA).

The ESA and TSA are the two executive arms of the MSC. The MSC took office on 1 January 1974; the TSA came under its control on 1 April 1974 and the ESA on 1 October 1974.

One of the main aims of the TSA is to help individuals through training to fulfil the needs and aspirations they have for their own employment. These needs are met through the operation of the Training Opportunities Scheme (TOPS) which introduced in August 1972 to replace the Vocational Training Scheme which had concentrated mainly on skilled craft training in Government Training Centres (now known as Skillcentres) for certain categories of unemployed people. The training of disabled persons for open employment is given under the TOPS schemes including courses at Residential Training Colleges for disabled with mobility difficulties. Disabled Persons may also be trained on courses supported by the Training Services Agency but excluded from the TOPS schemes (e.g. courses of more than a year's duration) to meet their resettlement needs.

The TSA has carried out a review of its training services for disabled people to ensure their comprehensive development over the next ten years.

Since TOPS was introduced the numbers in training have expanded progressively. For 1970 the total trained under the Vocational Training Scheme was 14,411. In 1976 the total trained reached 89,651. During the period 1977-1980 this rapid rate of expansion will not be maintained as the Government's target of 90,000 adults trained annually by 1980 should easily be achieved. However, the number of young people trained directly by the TSA under the Government's measures to alleviate the effects of high unemployment will be increased in time with the report of a Working Party on Young People and Work which has just been published.

In Northern Ireland a new unit for training and rehabilitation of the disabled was opened in 1976 and with the expansion of the resettlement service, an increase in the number of persons attending the unit is expected.

(j) OTHER SERVICES FOR THE DISABLED

47. The major factor affecting expenditure between 1970-71 and 1975-76 (at constant prices) has been the increase in the number employed in sheltered workshops. Similarly the forecast increase in expenditure to 1980-81 is predominantly as a result of the forecast growth in numbers in this employment.

Estimates of the number employed are

1970-71	-	12,346;	1975-76	-	13,275;	1980-81	-	14,240
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In Northern Ireland, full-time Disablement Resettlement Officers have been appointed as part of the Development Plan. It is anticipated that these officers will engender a greater utilisation of the services provided.

(k) LEGAL AID AND CRIMINAL INJURY COMPENSATION

48. The increase in expenditure from 1970 to 1975 is predominantly due to the Divorce Reform Act 1969. In most cases one of the parties was legally aided. An advice and assistance scheme, introduced by the Legal Advice and Assistance Act 1972, also entailed an increase in expenditure.

With effect from 1 January 1972, criminal legal aid in the new Crown Courts of Scotland became a direct charge on central funds as a result of the Courts Act 1971. Additional increases of expenditure in Scotland are as a result of District Courts (Scotland) Act 1975 which allowed for the provision of legal aid before the District Courts.

Payments of Criminal Injury Compensation are ex-gratia payments from public funds to the victims of crimes of violence and those hurt in attempts to arrest offenders or prevent offences. There have been no significant changes in its scope since 1970-71 and none are foreseen. The annual intake of applications has been steadily increasing and future intake is estimated from past figures.

The most important influence on the cost of Legal Aid and Advice in the period 1975 to 1980 is likely to be the restriction of Legal Aid in undefended divorce cases from 1st April 1977. In Scotland, the implementation of the recommendations of the James Committee is expected to reduce the growth of expenditure on Legal Aid in Crown Courts from 1978-79 onwards.

General costs have been inflated to 1980 prices in line with consumer prices. While administration costs also incorporate an allowance for the movement in average earnings.

(1) BEEF AND BUTTER SUBSIDIES

49. These schemes were of limited duration and did not exist in 1970-71, nor are they expected to recur in 1980-81.

References to legislation

1. NATIONAL INSURANCE (OLD PERSONS' AND WIDOWS PENSIONS AND ATTENDANCE ALLOWANCE) ACT 1970
2. SUPPLEMENTARY BENEFIT (DETERMINATION OF REQUIREMENTS) REGULATIONS 1970
3. FAMILY INCOME SUPPLEMENTS ACT 1970
4. NATIONAL INSURANCE ACT 1971
5. SUPPLEMENTARY BENEFIT (DETERMINATION OF REQUIREMENTS) REGULATIONS 1971
6. SOCIAL SECURITY ACT 1971
7. THE FAMILY INCOME SUPPLEMENTS (COMPUTATION) REGULATIONS 1972
8. NATIONAL INSURANCE ACT 1972
9. SUPPLEMENTARY BENEFIT (DETERMINATION OF REQUIREMENTS) REGULATIONS 1972
10. PENSIONERS AND FAMILY INCOME SUPPLEMENT PAYMENTS ACT 1972
11. THE FAMILY INCOME SUPPLEMENTS (COMPUTATION) REGULATIONS 1973
12. NATIONAL INSURANCE AND SUPPLEMENTARY BENEFIT ACT 1973
13. THE FAMILY INCOME SUPPLEMENTS (COMPUTATION) (NO 2) REGULATIONS 1973
14. SOCIAL SECURITY ACT 1973
15. PENSIONERS' PAYMENTS AND NATIONAL INSURANCE ACT 1973
16. NATIONAL INSURANCE ACT 1974
17. SUPPLEMENTARY BENEFIT (DETERMINATION OF REQUIREMENTS) REGULATIONS 1974
18. PENSIONERS' PAYMENTS ACT 1974
19. SOCIAL SECURITY AMENDMENT ACT 1974
20. THE FAMILY INCOME SUPPLEMENTS (COMPUTATION) REGULATIONS 1974
21. SOCIAL SECURITY BENEFITS ACT 1975
22. SOCIAL SECURITY ACT 1975
23. SOCIAL SECURITY BENEFITS UP-RATING ORDER 1975
24. SOCIAL SECURITY PENSIONS ACT 1975
25. INDUSTRIAL INJURIES AND DISEASES (OLD CASES) ACT 1975
26. SOCIAL SECURITY (CONSEQUENTIAL PROVISIONS) ACT 1975
27. CHILD BENEFIT ACT 1975
28. SOCIAL SECURITY (CONTRIBUTIONS, RE-RATING) ORDER 1975
29. SUPPLEMENTARY BENEFIT (DETERMINATION OF REQUIREMENTS) REGULATIONS 1975
30. SUPPLEMENTARY BENEFIT (DETERMINATION OF REQUIREMENTS) (N° 2) REGULATIONS 1975

31. THE FAMILY INCOME SUPPLEMENTS (COMPUTATION) REGULATIONS 1975
32. SUPPLEMENTARY BENEFITS ACT 1976
33. SOCIAL SECURITY BENEFITS UP-RATING ORDER 1976
34. THE FAMILY INCOME SUPPLEMENTS(COMPUTATION)REGULATIONS 1976
35. SOCIAL SECURITY (CONTRIBUTIONS,RE-RATING)ORDER 1977
36. SOCIAL SECURITY (MISCELLANEOUS PROVISIONS)ACT 1977
37. THE FAMILY INCOME SUPPLEMENTS(COMPUTATION) REGULATIONS 1977
38. CHILD BENEFIT AND SOCIAL SECURITY(FIXING AND ADJUSTMENT OF RATES)
AMENDMENT (N° 2) REGULATIONS 1977
39. THE FAMILY INCOME SUPPLEMENTS(COMPUTATION)(N° 2) REGULATIONS
1977
40. THE FAMILY INCOME SUPPLEMENTS(GENERAL)AMENDMENT REGULATION 1977
41. SUPPLEMENTARY BENEFITS(DETERMINATION OF REQUIREMENTS)REGULATIONS
1977

NATIONAL INSURANCE FUND

TYPE OF BENEFIT	CAUSE OF CHANGE -%			TOTAL CHANGE %
	Numbers etc*	Uprating and earnings increases	Other Legislative Changes	
SICKNESS				
1970 - 1975	1	114	3	123
1975 - 1980	4	70	6	87
INVALIDITY				
1970 - 1975	included with	sickness		
1975 - 1980	5	88	4	105
EMPLOYMENT INJURY				
1970 - 1975	-11	121	-3	91
1975 - 1980	-6	82	-	71
OLD AGE				
1970 - 1975	9	140	3	169
1975 - 1980	5	86	2	99
DECEASE				
1970 - 1975	36	-	-	36
1975 - 1980	13	-	-	13
SURVIVORS				
1970 - 1975	-17	140	18	135
1975 - 1980	-2	88	-3	79
MATERNITY				
1970 - 1975	-15	54	5	37
1975 - 1980	5	65	40	142
FAMILY				
1970 - 1975	34	145	-	228
1975 - 1980	2	48	-30	6
UNEMPLOYMENT				
1970 - 1975	52	100	-1	201
1975 - 1980	2	70	4	80

* Figures in this column show the effect, not only of demographic developments but also of changes in eligibility, due not to new legislation but, for example, to increases in the number of people having paid sufficient contributions to qualify for benefit.

ECONOMIC AND DEMOGRAPHIC ASSUMPTIONS - 38 -

<u>Economic</u>		Average Annual Growth %		
i) Consumer prices	1970 - 1975	13.0		
	1975 - 1980	11.2		
ii) Earnings per Head	1970 - 1975	16.5		
	1975 - 1980	11.6		
iii) Gross Domestic Product National Income	1970	1975	1980 £million	
	44578	97336	195336	
	40534	86782		

Demographic

ACTIVE POPULATION (Thousands)

		Unemployed ¹⁾	Employed ²⁾	Total Working Population
Great Britain	1975	1008	24294	25379
	1980 ³⁾	1300	24550	25950
Northern Ireland	1975	43	533	598
	1980 ³⁾	50	550	600

TOTAL POPULATION (UK) - Mid-Year Estimates (Thousands)

Age Group	0 - 19	20 - 59	60 - 64	65+	Total	
1970	Males	8,376	14,141	1,430	2,724	27,171
	Females	8,411	14,115	1,693	4,421	28,640
	Persons	17,238	28,256	3,123	7,145	55,811
1975	Males	8,839	13,936	1,438	3,035	27,298
	Females	8,374	13,868	1,690	4,794	28,725
	Persons	17,213	27,804	3,127	7,829	56,023
1980 ⁴⁾	Males	8,344	14,301	1,316	3,235	27,196
	Females	7,895	14,120	1,495	5,049	28,559
	Persons	16,239	28,421	2,811	8,284	55,755

These assumptions, while believed to provide a reasonable working basis for the projections, should not be regarded as forecasts of the development of the British economy.

- 1) Unemployed is the number of wholly unemployed, seasonally adjusted, excluding School leavers.
- 2) Employed is the number of employees in employment, plus the number of self-employed.
- 3) Employment/Unemployment figures for 1980 are rounded to the nearest 50,000.
- 4) Mid 1976-based 1980 projections.

TABLE 1
SECOND SOCIAL SCIENCE
SOCIAL EXPENDITURE BY SCHEME AND MATRINE

MATRINE SCHEME	1 PRINCIPAL PAYMENTS	2 TRAVEL EXPENSES	3 SALARIES	4 SOCIAL SECURITY CONTRIBUTIONS	5 RENTALS AND UTILITIES	6 RESEARCH EXPENSES	7 TOTAL EXPENDITURE	ADMINISTRATION COSTS			TOTAL EXPENDITURE (\$ million)	TOTAL MATRINES
								PAY	COOBS	OTHERS		
1971/72 A	203	91	-	-	107	21	502	75	79	2	506	22
1972/73 A	167	5	-	-	53	1	59	85	-	-	64	-
1973/74 A	490	144	-	-	20	15	709	161	79	2	702	22
1974/75 A	114	4	-	-	1919	37	6781	3	24	-	1142	-
1975/76 A	564	55	-	-	1	9	1056	225	105	2	8277	22
1976/77 A	563	262	-	-	2189	47	7946	155	146	3	10129	119
1977/78 A	573	172	-	-	4203	37	5835	-	-	-	120	-
1978/79 A	3135	82	-	-	103	3	100	181	147	3	3732	-
1979/80 A	8714	264	-	-	53	31	3610	337	4	3	14400	119
1980/81 A	215	7	-	-	4274	73	1213	124	200	3	245	-
1981/82 A	1335	101	-	-	1	13	236	466	224	3	2225	119
1982/83 A	10165	372	-	-	4599	87	15932	196	224	6	16572	55
1983/84 A	7551	232	-	-	4878	56	12637	132	1	-	105	-
1984/85 A	2455	176	-	-	93	3	105	323	225	6	17635	56
1985/86 A	13347	362	-	-	9	28	3721	6	4	-	228	-
1986/87 A	217	5	-	-	5005	97	16226	80	309	6	3112	-
1987/88 A	1420	101	-	-	1	15	258	514	216	6	26556	42
1988/89 A	12034	465	-	-	6074	111	19357	231	1	-	30	-
1989/90 A	5045	150	-	-	5750	67	14633	328	216	8	15551	42
1990/91 A	3572	150	-	-	23	3	90	319	1	-	470	-
1991/92 A	15713	303	-	-	8	47	4731	246	3	-	15501	42
1992/93 A	212	5	-	-	5446	117	19039	5	30	2	240	-
1993/94 A	1700	122	-	-	1132	13	231	282	90	8	362	-
1994/95 A	14295	323	-	-	6536	130	22748	327	367	10	23434	103
1995/96 A	13371	256	-	-	3249	116	25074	-	1	-	156	-
1996/97 A	6203	265	-	-	132	4	156	222	1	-	7547	103
1997/98 A	22274	323	-	-	14	82	7324	664	363	10	33557	103
1998/99 A	351	8	-	-	9515	202	32574	9	6	-	408	-
1999/00 A	2593	213	-	-	2	22	393	154	538	3	6228	42
2000/01 A	23023	744	-	-	11476	224	25724	923	538	13	46193	42

All the figures are rounded to the nearest £ million and the detail may therefore not add to the totals shown

SECOND SOCIAL BUDGET
SOCIAL BENEFITS BY SCHEME AND FUNCTION

- 35 -

SCHEME	FUNCTION											TOTAL SOCIAL BENEFIT					
	5-11	5-12	5-13	5-14	5-15	5-2	5-31	5-32	5-41	5-42	5-51		5-52	5-53	5-6	5-71	5-72	5-8
1970/71	1631	205	221	107	-	1821	20	169	26	570	-	-	222	-	9	-	5002
1970/71 prices	54	-	-	-	-	1280	-	-	-	-	-	5	-	-	-	-	59
	409	205	221	107	-	3101	20	169	26	570	-	12	238	-	9	-	1700
	15	87	97	-	-	396	16	40	44	307	-	78	-	17	27	-	6761
	2109	317	312	107	-	6	37	218	70	879	-	31	316	26	27	-	1056
	3469	403	905	202	-	3369	38	320	51	1112	-	-	392	23	23	-	9883
	111	-	-	-	-	2716	-	-	-	-	-	9	15	-	-	-	120
	875	403	905	202	-	6035	38	320	51	1112	-	419	-	23	-	-	3610
	4455	155	154	-	-	767	30	16	75	620	-	65	144	31	50	-	12613
	28	43	184	202	-	6953	68	414	126	1735	-	65	563	54	50	-	238
	4481	601	689	202	-	4833	15	432	363	740	-	-	634	37	9	-	15902
	3926	649	711	234	2	2637	-	-	-	-	-	4	28	-	-	-	105
	101	-	-	-	-	7570	15	432	363	740	-	-	666	37	9	-	3781
	5059	649	711	234	2	897	20	14	2	1005	-	90	397	16	99	-	16528
	5096	163	431	2	-	8467	35	534	365	1746	-	90	1064	52	108	-	258
	34	54	1143	237	2	5711	10	449	411	1356	-	574	1064	54	10	-	3672
	5130	872	774	240	3	8530	10	449	411	1356	-	574	1064	54	10	-	19537
	4282	734	774	240	3	2818	-	-	-	-	-	27	1027	-	-	-	14608
	90	-	-	-	-	9711	-	-	-	-	-	602	1064	54	10	-	199
	1366	724	774	240	3	8530	10	449	411	1356	-	602	1064	54	10	-	4231
	5758	152	516	2	-	9711	15	17	2	931	-	111	514	39	105	-	16927
	40	113	516	2	-	9501	25	544	413	2258	-	111	1116	93	115	-	231
	5793	599	1291	242	3	9711	17	764	716	2306	-	111	1116	93	115	-	3538
	7455	1260	1357	411	5	9711	17	764	716	2306	-	980	1116	95	17	-	22548
	156	-	-	-	-	4879	-	-	-	-	-	47	1027	-	-	-	199
	2379	1260	1357	411	5	14520	17	764	716	2306	-	47	1027	95	17	-	25094
	10009	258	283	4	-	1661	25	28	4	1560	-	191	374	67	179	-	156
	68	192	2240	414	5	16251	43	926	720	3249	-	191	1901	162	196	-	7324
	10078	1710	2240	414	5	16251	43	926	720	3249	-	191	1901	162	196	-	3574
																	323
																	5757
																	38724

All the figures are rounded to the nearest £ million and the detail may therefore not add to the totals shown.

SECOND SOCIAL BUDGET
SOCIAL BENEFITS BY FUNCTION AND NATURE

FUNCTION	NATURE											TOTAL SOCIAL BENEFIT					
	5-11	5-12	5-13	5-14	5-15	5-2	5-31	5-32	5-41	5-42	5-51		5-52	5-53	5-6	5-71	5-72	5-8
1 Periodic payments	577	235	45	95	-	3312	9	213	-	549	-	1	223	-	5	3	5262
2 Single payments	3	5	2	2	-	58	28	1	6	-	-	-	92	-	6	-	202
3 Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Socia/market services	41	70	1	10	-	2	-	-	118	-	10	20	-	-	24	-	239
5 Non-market services	1486	70	264	10	-	92	-	4	206	-	20	-	-	-	15	-	2199
6 To non-residents	2	7	-	-	-	33	-	4	-	-	-	-	-	-	-	47	47
TOTAL	2109	317	312	107	-	3496	37	218	879	-	31	316	-	-	27	-	7946
1 Periodic payments	1167	424	83	176	-	6	17	405	1012	-	1	404	-	11	5	-	10165
2 Single payments	4	9	4	4	-	116	51	2	11	-	2	158	-	11	11	-	372
3 Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Socia/market services	88	-	1	-	-	3	-	-	238	-	20	1	-	-	-	-	470
5 Non-market services	3218	159	601	22	-	209	-	8	474	-	42	1	-	32	45	-	4809
6 To non-residents	5	9	-	-	-	64	-	-	-	-	-	-	-	-	-	87	87
TOTAL	4283	607	659	202	-	6553	68	414	1735	-	65	563	-	54	50	-	15703
1 Periodic payments	1353	615	202	186	-	7840	-	523	1005	-	2	828	-	1	7	-	12204
2 Single payments	14	8	7	-	-	125	35	1	10	-	4	234	-	14	-	-	459
3 Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Socia/market services	115	-	-	50	-	9	-	-	397	-	-	2	-	-	74	-	599
5 Non-market services	3642	239	934	50	-	467	-	10	332	-	84	-	-	37	26	-	6074
6 To non-residents	4	10	-	-	-	85	-	-	2	-	-	-	-	-	-	111	111
TOTAL	5130	872	1143	237	-	8467	35	534	1746	-	90	1064	-	52	108	-	19857
1 Periodic payments	1667	726	298	188	-	8753	-	532	1693	-	3	956	-	-	9	-	14665
2 Single payments	24	8	5	-	-	158	25	2	17	-	5	167	-	12	-	-	433
3 Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Socia/market services	150	-	-	54	-	487	-	-	233	-	33	-	-	-	96	-	514
5 Non-market services	3552	257	937	54	-	487	-	10	341	-	70	2	-	81	10	-	6586
6 To non-residents	4	9	-	-	-	102	-	-	4	-	-	-	-	-	-	130	130
TOTAL	5798	999	1291	242	-	9901	25	544	2280	-	111	1116	-	93	115	-	22548
1 Periodic payments	2373	1233	508	319	-	14904	-	906	2878	-	6	1609	-	-	16	-	25422
2 Single payments	42	13	9	-	-	273	43	3	28	-	8	237	-	20	1	-	744
3 Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4 Socia/market services	260	-	-	-	-	-	-	-	367	-	57	-	-	-	163	-	850
5 Non-market services	6856	449	1722	94	-	937	-	17	587	-	121	4	-	142	17	-	11476
6 To non-residents	7	15	-	1	-	177	-	-	7	-	20	-	-	-	11	-	224
TOTAL	10078	1710	2240	414	-	16251	43	926	3063	-	191	1901	-	162	196	-	38724

36-

26172
26172
26172

2092

182

All the figures are rounded to the nearest £ million and the detail may therefore not add to the totals shown

TABLE 4

SECOND SOCIAL BUDGET
CURRENT RECEIPTS BY SCHEMES,
NATURE AND SOURCE

£ million

Schemes	1970/71 @ 1970/71 prices					1970/71 @ 1975/76 prices					1975/76 @ 1975/76 prices					TOTALS										
	Total					Total					Total															
	A1	A2	A4	C	D	A1	A2	A4	C	D	A1	A2	A4	C	D											
1. Employers contributions	1407	59	1778	-	-	3244	2597	120	3646	6763	-	-	-	-	-	6563	4218	105	4795	9185	-	-	-	-	9185	
1.1. Actual social contributions	1371	5	1061	-	-	2436	2334	9	2079	4622	-	-	-	-	-	4822	4150	4	3825	7440	-	-	-	-	7440	
a) Enterprises	1111	5	862	-	-	1977	2032	9	1654	3655	-	-	-	-	-	3895	3202	4	2463	5659	-	-	-	-	5659	
b) Central Government	110	-	60	-	-	170	205	-	134	339	-	-	-	-	-	239	393	-	67	460	-	-	-	-	460	
c) Local Government	147	-	159	-	-	286	273	-	311	584	-	-	-	-	-	584	544	-	594	1138	-	-	-	-	1138	
d) Social Security funds	2	-	-	-	-	2	4	-	-	4	-	-	-	-	-	4	11	-	161	172	-	-	-	-	172	
e) Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1.2. Imputed social contributions	37	54	717	-	-	808	63	112	1567	1741	-	-	-	-	-	1741	98	101	1546	1745	-	-	-	-	1745	
a) Enterprises	37	-	319	-	-	356	63	-	687	750	-	-	-	-	-	750	97	-	789	886	-	-	-	-	886	
b) Central Government	-	54	274	-	-	328	-	112	608	720	-	-	-	-	-	720	-	101	561	662	-	-	-	-	662	
c) Local Government	-	-	113	-	-	113	-	-	247	247	-	-	-	-	-	247	-	-	190	190	-	-	-	-	190	
d) Social Security funds	-	-	11	-	-	11	-	-	24	24	-	-	-	-	-	24	-	-	6	6	-	-	-	-	6	
2. Households social contributions	1286	-	457	-	66	1809	2339	-	843	3222	-	121	-	-	-	3354	2743	-	1250	3928	-	-	-	101	4073	
a) Employees	1179	-	457	-	-	1636	2190	-	843	3074	-	-	-	-	-	3074	2547	-	1250	3727	-	-	-	-	3727	
b) Self-employed	97	-	-	-	-	97	181	-	-	181	-	-	-	-	-	181	186	-	-	186	-	-	-	-	186	
c) Pensioners, others	10	-	10	-	66	76	18	-	-	18	-	121	-	-	-	139	14	-	-	14	-	-	-	101	115	
3. Miscellaneous contributions	2472	-	41	2513	133	3009	5219	-	76	5296	245	2070	-	-	-	7611	6199	-	37	6237	268	-	-	3204	9708	
a) Central Government	2418	-	12	2470	133	3023	5035	-	19	5114	245	1632	-	-	-	6391	6199	-	28	6223	268	-	-	2551	9017	
b) Local Government	51	-	29	85	-	204	124	-	58	182	-	414	-	-	-	596	-	-	9	9	-	-	-	-	626	
c) Social Security funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1820	
d) Private administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	635	
e) Households	-	-	-	-	13	13	-	-	-	-	-	24	-	-	-	24	-	-	-	-	-	-	-	-	16	
f) Rest of the world	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	
4. Income from capital	69	-	776	-	49	894	129	-	1553	1682	-	90	-	-	-	1772	199	-	1377	1576	-	-	-	-	76	
5. Other receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6. TOTAL RECEIPTS excluding transfers	5235	59	3052	8346	133	1178	10333	120	6119	16572	245	2283	-	-	-	19101	13394	105	7495	20995	268	-	-	-	24644	
of which																										
a) Enterprises	1147	5	1161	2336	-	2335	2115	9	2422	4445	-	-	-	-	-	4445	3299	4	3252	6555	-	-	-	-	6555	
b) Central Government	2526	54	246	2959	133	3046	5299	112	761	6172	245	1632	-	-	-	8650	6592	101	657	7350	268	-	-	-	10170	
c) Local Government	201	-	281	482	-	686	398	-	615	1013	-	414	-	-	-	1427	544	-	793	1337	-	-	-	-	626	
d) Social Security funds (1)	72	-	787	859	-	49	133	-	1778	1710	-	90	-	-	-	1600	210	-	1544	1754	-	-	-	-	1820	
e) Households	1286	-	457	1745	-	79	2337	-	843	3232	-	145	-	-	-	3378	2748	-	1250	3998	-	-	-	-	4115	
f) Miscellaneous (2)	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-	-	-	-	-	10	
7. Transfers	57	-	6	63	-	63	105	-	12	117	-	-	-	-	-	117	38	-	18	56	-	-	-	-	56	

(1) As usual, this heading comprises total incomes from capital regardless of the sector in which the institutions referred to in the statistics are included.

(2) For 1975/76 only, this heading includes contributions from the Rest of the world of £103 for beef and butter subsidies.

The figures are all rounded to the nearest £million and the detail may therefore not add to the totals shown.

TABLE 4 continued

SECOND SOCIAL BUDGET
CURRENT RECEIPTS BY SCHEMES,
NATURE AND SOURCE OF SOURCE

Scheme	1980/81 @ 1975/76 prices					1980/81 @ 1980/81 prices				
	Total					Total				
	A1	A2	A4	A	TOTAL	A1	A2	A4	A	TOTAL
1. Employers contributions	4644	90	5164	10098	10098	7916	156	9285	17357	17357
1.1. Actual social contributions	4574	-	3543	8117	8117	7794	-	6134	13928	13928
a) Enterprises	3559	-	2721	6280	6280	6015	-	4711	10726	10726
b) Central Government	436	-	87	503	503	745	-	116	859	859
c) Local Government	595	-	594	1189	1189	1014	-	1028	2042	2042
d) Social Security funds	13	-	161	174	174	22	-	279	301	301
e) Households	-	-	-	-	-	-	-	-	-	-
1.2. Imputed social contributions	71	90	1821	1981	1981	122	156	3151	3420	3420
a) Enterprises	70	-	963	1033	1033	121	-	1667	1788	1788
b) Central Government	-	90	601	692	692	1	156	1041	1197	1197
c) Local Government	-	-	248	248	248	1	-	430	431	431
d) Social Security funds	-	-	8	8	8	-	-	14	14	14
2. Household social contributions	3077	-	1257	4334	4334	3244	-	2137	7181	7181
a) Employees	2855	-	1257	4071	4071	4870	-	2137	6967	6967
b) Self-employed	230	-	20	250	250	391	-	391	391	391
c) Partners, others	13	-	13	88	101	23	-	23	149	172
3. Miscellaneous contributions	7606	-	36	7642	7642	13164	-	62	13225	13225
a) Central Government	7636	-	28	7664	7664	13164	-	48	13211	13211
b) Local Government	-	-	8	8	8	-	-	14	14	14
c) Private Administration	-	-	-	-	-	-	-	-	-	-
d) Households	-	-	-	-	-	-	-	-	-	-
e) Rest of the world	-	-	-	-	-	-	-	-	-	-
4. Income from capital	126	-	1334	1460	1460	214	-	2310	2524	2524
5. Other receipts	-	-	-	-	-	-	-	-	-	-
6. TOTAL RECEIPTS excluding transfers	19453	90	7991	23534	24035	26537	156	13794	40487	40887
of which										
a) Enterprises	3500	-	3624	7224	7224	6136	-	6287	12514	12514
b) Central Government	8042	90	696	8828	8828	13908	156	1204	15268	15268
c) Local Government	595	-	851	1446	1446	1014	-	1472	2486	2486
d) Social Security funds (1)	159	-	1503	1642	1642	276	-	2602	2878	2878
e) Households	3077	-	1257	4334	4334	5244	-	2137	7381	7381
f) Miscellaneous	-	-	-	-	-	-	-	-	-	-
7. Transfers	38	-	24	62	62	66	-	41	107	107

(1) As usual, this heading comprises total incomes from capital, regardless of the sector in which the institutions referred to in the statistics are included

The figures are all rounded to the nearest million and the detail may therefore not add to the totals shown.