



Swedish Institute for Social Research  
106-91 Stockholm  
Sweden

## Documentation



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

**Version: 2.6 Beta  
August 2013**

By

Kenneth Nelson  
Kennethn@sofi.su.se

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

## *Introduction*

The Social Assistance and Minimum Income Protection Interim Data-Set (SaMip) is an ongoing research project at the Swedish Institute for Social Research (Stockholm University). The aim of the data-set is to improve the possibilities to conduct large-scale institutionally informed comparative and longitudinal analyses of social policy in general and of social assistance and related policy programs of last-resort in particular. The current data-set (Beta Version 2.5) contains detailed information regarding the level of means-tested benefits in 34 industrialized welfare democracies year-by-year for the period 1990-2013.

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

- descriptive analyses of the evolution of targeted social policy programs and welfare state institutional structures,
- causal analyses on welfare reform, and
- assessments of institutional influence on household income and living conditions more generally.

In cases where the SaMip data-set is used in any of these research areas, it can fruitfully be combined with other macro- and micro-level data-sets.

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

The Social Assistance and Minimum Income Protection Interim Data-Set is free to use, but each user is kindly asked to send a copy of the final paper to Kenneth Nelson. Comments and suggestions on corrections and modifications to the data-set can also be sent to Kenneth Nelson at the following address: Associate Professor, Ph.D. Kenneth Nelson, Swedish Institute for Social Research, Stockholm University, 106 91 Stockholm, Sweden. It is also possible to send papers and comments attached to an e-mail. The address is [kennethn@sofi.su.se](mailto:kennethn@sofi.su.se).

Citations to the data can be made by giving reference to any of the following papers:

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

Nelson, K. 2008. 'Minimum income protection and European Integration: Trends and Levels of Minimum Benefits in Comparative Perspective 1990-2005', *International Journal of Health Services* 38(1).

2010 "Social assistance and minimum income benefits in old and new EU democracies", *International Journal of Social Welfare* 19(4).

2013 'Social Assistance and EU Poverty Thresholds 1990-2008. Are European Welfare Systems Providing Just and Fair Protection Against Low Income?', *European Sociological Review* 29(2).

#### *Acknowledgements*

Although institutional information in the Social Assistance and Minimum Income Protection Interim Data-Set is based on national sources and legislation, the gathering of data has benefited extensively from excellent research assistance from a number of persons, including Laure Doctrinal, Florencia Rovira Torres and Katharina Wesolowski.

In addition a number of other research projects and reports have been very valuable in collecting SaMip data, including Benefit and Wages (OECD: various years), The Tax Benefit Position of Production Workers (OECD: various years), Taxing Wages (OECD: various years), The Tax/Benefit Position of Employees (OECD: various years), Social Security Programs Throughout the World (U. S. Department of Health and Human Services: various years), Social Protection in the Member States of the European Union (European Commission: various years), and Eardley *et al.* (1996a, 1996b).

Gratitude also goes to Cantillon and her colleagues for providing access to the country reports established in connection with their study on social assistance developments (see Cantillon *et al.*, 2004). Gratitude also goes to Associate Professor Ola Sjöberg at the Swedish Institute for Social Research, who helped to collect information about social assistance for the Eastern European countries.

### *The Type-Case Approach*

Levels of social benefits are complicated to compare over time and across countries. The general procedure gradually adopted in this type of research is to follow a type-case or model family approach, where benefit levels are calculated based on national (sometimes regional and local) legislation for certain standardized households (see Korpi, 1989; Esping-Andersen, 1990; Bradshaw *et al.*, 1993; Gough *et al.*, 1997; Scruggs and Alan, 2005). In the Social Assistance and Minimum Income Protection Interim Data-Set benefit levels have been calculated for three type-case households: a single adult person below retirement age, a lone parent with two children aged 7 and 14, and a two-parent family with two children aged 7 and 14. The adult persons are assumed to be of working age and involuntary unemployed without access to contributory social benefits, such as social insurance.

### *Benefits*

All benefits in SaMip are expressed in national currencies and current prices. In EURO zone countries, old currencies are used, including Austria (Austrian Schillings), Belgium (Belgian Francs), Cyprus (Cypriot Pounds), Estonia (Estonian Kroons), Finland (Finish Markka), France (French Francs), Germany (Deutsche Marks), Greece (Greek Drachmae), Ireland (British Pounds), Italy (Italian Lire), Luxembourg (Luxembourg Francs), Malta (Maltese Liri), Netherlands (Dutch Guilders), Portugal (Portuguese Escudos), Slovakia (Slovak Koruny), Slovenia (Slovenian Tolars) and Spain (Spanish Pesetas).

### *Social Assistance*

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

The following programs (and their predecessors) are covered by the social assistance variable in the various countries:

- Special Benefit* (Australia)
- Bedarfsorientierte Mindestsicherung* (Austria)
- Revenu d'intégration* (Belgium)
- Месечна социална помош* (Bulgaria)
- Ontario Works* (Canada)
- Systém pomoci v hmotné nouzi* (Czech Republic)
- Δημόσιο Βοήθημα* (Cyprus)
- Kontanthjælp* (Denmark)

*Toimetulekutoetus* (Estonia)  
*Living Allowance* (Finland)  
*Revenu de Solidarité Active* (France)  
*Grundsicherung für Arbeitsuchende/ Hilfe zum Lebensunterhalt* (Germany)  
*Rendszeres Szociális Segély* (Hungary)  
*Supplementary Welfare Allowance* (Ireland)  
*Minimo Vitale* (Italy)  
*Public Assistance* (Japan)  
*Pabalsts Garantētā Minimālā Ienākuma Līmeņa Nodrošināšanai* (Latvia)  
*Piniginė Socialinė Parama* (Lithuania)  
*Revenu Minimum Garanti* (Luxembourg)  
*Għajjuna Soċjali* (Malta)  
*Wet Werk en Bijstand, WWB/ Algemene Bijstand* (Netherlands)  
*Jobseeker Support* (New Zealand)  
*Økonomisk Stønad* (Norway)  
*Zasilek Okresowy* (Poland)  
*Rendimento Social de Inserção* (Portugal)  
*Venit Minim Garantat* (Romania)  
*Dávka v hmotnej* (Slovakia)  
*Denama Socialna Pomoc* (Slovenia)  
*Ingreso Mínimo/Renta Mínima de Inserción*, (Spain)  
*Ekonomiskt bistånd/Försörjningsstöd* (Sweden)  
*Aide Sociale* (Switzerland)  
*Income Support* (United Kingdom)  
*Supplemental Nutrition Assistance Program (Foodstamps) / Temporary Assistance to Needy Families* (USA).

In most countries social assistance has nationally uniform scale rates, but in some countries the amount of social assistance shows slight regional variation. Australia, Belgium, Bulgaria, Cyprus, and Denmark, France, Ireland, Lithuania, Luxembourg, Malta, the Netherlands, New Zealand, the United Kingdom and the United States (Food Stamps) have national regulated social assistance standards. In Germany, social assistance standards vary slightly across the country. The average level of social assistance guaranteed by the provinces is used here. In both Sweden (until 1998) and Switzerland, national guidelines are used. In Austria and Canada benefit scale rates reflect those in Vienna and Ontario. In Austria, reforms were recently introduced to social assistance in order to reduce regional differences in scale rates. Aid to Families with Dependent Children and Temporary Assistance for Needy Families in the United States reflects the situation in Michigan. In Spain benefit rates reflect those of Madrid. The Italian data on social assistance should be treated with extra caution as there are quite extensive regional differences. The data used in this study concerns benefit rates effective in Milano only. On account of regional differences in living costs, scale rates for social assistance vary geographically also in Finland (until 2008) and Japan. In the present study the highest rated bands are used.

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

#### *Minimum Income Protection*

In several countries, low-income households are entitled to additional support, which is granted outside the social assistance regulations. In so far as these additional benefits do not reduce the social assistance amount in full, they are included together with social assistance to form the variable titled minimum income protection. This may, for example, concern child and housing benefits as well as various forms of refundable tax-credits.

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

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

#### *Housing*

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

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

#### *To do list*

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

- Continue to replace estimates with actual figures. Questions have been sent to various national agencies asking for more detailed information regarding certain aspects of relevant program regulations.
- Adding even more countries to the data-set. This include latecomers of the OECD countries, such as Mexico and South Korea.
- Adding historical files for Canada, Germany, Sweden, the United Kingdom, and the United States. This data describe the evolution of social assistance and minimum income protection from 1960 and onwards. Work has already been initiated in this area and examples of analyses using this data are Nelson (2003).
- Adding new type-cases. Most notably, it is warranted to include a type-case household representative for the elderly population.

#### *Country Specific Information*

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

*Australia:* Minimum Income Protection includes basic and additional Family Payment 1996 to 1998, Family Allowance 1998 to 2000, Family Tax Payment, 1997-1998, Family Tax Allowance, 1999, Family Tax Benefit 2000-, and Rent Assistance. The

three type-cases qualify for maximum rent assistance. For the lone parent and the two-parent family, rent assistance for the years 1993-1994, 1996, and 1998 is estimated based on changes in the rates for single persons. Social assistance is subject for income taxation. However, the income of the three type-cases is below the threshold for income tax purposes; see also the calculations on unemployment assistance provided by the OECD, Benefit and Wages, various years. From 2006 and onwards unemployment assistance.

*Austria:*

The refundable child tax credit introduced in 1993 is netted off against social assistance and not included in the calculation. Regular family benefits are paid in addition to social assistance standard rates. Between 2008 and 2010 families received an extra month of family benefits each year. Beginning in 2011 families instead received an extra 100 EUR per child 6-15 years. Housing benefits are also paid in addition to social assistance. Here, the maximum rates of Mietbeihilfe in Vienna is used, which not necessarily covers the whole rent. This benefit was unrelated to the number of household members until 2001, where after the benefit is related to both the number of household members and square meters. A heating benefit is also available. Social assistance changed in 2011 (now termed Guaranteed Minimum Resources) in order to streamline minimum benefit across Austria. For Vienna this resulted in a substantial benefit increase. Basic scale rates now include a housing supplement amounting to 25 percent. Since housing costs are covered by a separate benefit, this housing benefit within the system of social assistance has been deducted. Mietbeihilfe also changed in 2011 and the heating benefit has been abolished. Now there is a heating supplement within social assistance, equal to 100 EUR. This benefit is added to the housing supplement in SaMip. Housing supplements for 2012 and 2013 are estimated.

*Belgium:*

The basic rates of Minimex do not take into account the costs for children. Family allowances do not affect the size of social assistance. For parents with very low income there are certain guaranteed family benefits, which are somewhat higher than the ordinary family allowance. From the seventh month, guaranteed family benefits are added to minimum income protection for the lone parent and the two-parent family. There is no separate housing benefit. Sometimes claimants may receive social assistance supplements to cover housing costs, but there are no general rules. Instead social assistance standard amounts are generally meant to cover housing costs. Thus, minimum income protection does not include any

housing supplements or housing benefits. Social assistance is subject to income taxation at a low rate. Taxes on social assistance correspond to 1.15 percent of the social assistance standard, irrespective of family size (see Cantillon *et al.*, 2004; national report on Belgium). These taxes have been deducted from social assistance.

*Bulgaria*

In the SaMip dataset Bulgaria is included 2007, when they joined the European Union. Child benefits are netted of against social assistance. Housing benefits are not universal and only the lone-parent type case may be eligible. Housing benefits for the lone-parent type-case is not considered here. However, heating assistance (Nov-Mar) is included in social assistance.

*Canada:*

Social assistance includes supplements for housing costs, but housing expenditure is generally not covered in full. Minimum income protection includes the Ontario Sale Tax and Property Tax Credits (Ontario Energy and Property Tax Credit, Ontario trillium benefit (OTB) - includes Ontario sales tax credit, Ontario energy and property tax credit and Northern Ontario energy credit), the Federal Child Tax Benefit, The National Child Benefit Supplement and the Federal Goods and Services Tax Credit. From 2007 and onwards there is a provincial Ontario Child Benefit. Minimum income protection for the lone parent is somewhat overestimated since the figures have been proportionally estimated from a series relating only to a single individual with one dependent child (except for the Federal Child Tax Benefit). The weight factor has been established by taking into consideration the difference in social assistance between a lone parent with one and two children. This correction factor corresponds to 1.129. The variable corresponding to other supplements includes back to school allowance and winter clothing allowances, abolished in 2008 due to the introduction of the Ontario Child Benefit.

*Czech Republic:*

Formed in 1993. Child benefits are deducted from social assistance and thus not included here. Before 2007 housing supplements to social assistance recipients were also deducted and not included here. However, since 2007 housing benefits are provided in addition to social assistance. Rates for Prague (cooperative or private) are used here. Housing supplements for 2012 and 2013 are estimated. Since 2007, social assistance is lowered for long-term inactive citizens.

- Cyprus* In SaMip included in 2004 and onwards, after they joined the EU. Housing supplements are set to 50 percent of the basic social assistance benefits, as reflected in MISSOC and OECD Benefit and Wages. A lone parent benefit was introduced in 2013, meanwhile the social assistance supplement for lone parents was abolished.
- Denmark:* Social assistance became individualized and taxable in 1994. Only net amounts are included here. Child benefits do not impact the level of social assistance. There are special child benefit increases for lone parents. Until 1994, housing costs were covered in full, either by social assistance supplements or by a separate housing benefit, or by a combination of both. Since 1994, financial assistance toward housing costs is divided into a general and a special housing benefit, not covering all rent. Regulations covering the housing supplement variable changed in 1994 and in 2004. Since 2004 there has been a specific reduction in social assistance after 6 months for two adult families.
- Estonia:* Estonia regained its independence on 1992, August. Family benefits are taken into consideration for social assistance eligibility. Unclear whether any housing assistance was granted in addition to social assistance for years prior to 2005. Average housing supplement for social assistance recipients is used. Missing data for the years 1992-1994. Years 1995-2003 should be treated with caution.
- Finland:* National social assistance rates were introduced in 1989, but not fully effective until 1994. Gross norms for category one municipalities are used. These norms are higher than those for category two municipalities. Social assistance for 1994 is interpolated. Since 2012, lone parents are granted a higher basic benefit than single persons. Since 2007 housing costs are covered in full, whereas in earlier years only parts of housing costs (although the clear majority of housing expenditure) were met. Family allowances are taken into consideration in the determination of social assistance and not included here.
- France:* Social assistance for the years 1990-1997 is estimated based on RMI rates for couples without children (see Cantillon *et al.* 2004; national report of France). Social assistance is locally taxed by 9 percent, which include costs for water, sewerage and garbage collection (see Cantillon *et al.* 2004; national report of France). The OECD, Taxing Benefit and Wages, various years and the EU, Social Protection in the Member States of the European Union, MISSOC, various years report

somewhat different levels of RMI. MISSOC is used here, which gives somewhat higher amounts than the OECD. The information in MISSOC corresponds with Cantillon *et al.* (2004: national report for France). Minimum income protection includes housing benefits. Part of the housing benefit is counted as resources for social assistance up to a certain percentage of RMI. Housing benefits for France should be treated with caution and needs to be recalculated (re-calculations are to be published soon). Family benefits are counted as income for social assistance and not included here. Family benefits only shift where money comes from, not the level of financial provision provided.

*Germany:* For the years 1990-1998 national social assistance data includes supplements for heating costs. These heating supplements are the average amounts actually paid to households of the respective type. In order to avoid a break in the series, social assistance for 1999 and onwards is calculated based on benefit increases for each household. Child benefits are not included since they are netted off against the level of social assistance. Since 1999 at least, parts of child allowance and child tax credit can be retained by parents on social assistance. Housing expenditure is normally met in full as long as they are reasonable and actual rent is included in minimum income protection. In 2005 the Jobseekers Allowance was introduced, which collapsed the former social assistance scheme and unemployment assistance into one program. In 2011 the social assistance rate for adult dependents was reduced.

*Greece:* No program.

*Hungary:* Since 2007 there is a maximum placed on social assistance, set at the net level of public minimum wages. This ceiling caused an effective drop in social assistance for the lone-parent and two-parent type-cases in 2012. The lone parent type case and the family type case reaches this maximum. The minimum housing is added to social assistance. The series must be updated with housing supplements for years prior to 1998.

*Ireland:* Social assistance is normally not paid to the unemployed, who instead receive unemployment assistance. The rates are the same, however, except for the long-term unemployed who receive a few extra pounds per week. In 2001 this amounted to 1.5 pounds (abolished in 2007). The lone parent receives the Lone Parent's Allowance or the One Parent Family Payment. This benefit is taxable, and social assistance is

granted as top-up. Child benefits and financial assistance toward housing costs are included in minimum income protection. After housing costs are paid, low-income households are guaranteed at least an amount corresponding to the social assistance standard rates less certain deductions. These amounts are withdrawn from the actual rent to form the housing supplement included in minimum income protection.

*Italy:*

Family benefits are deducted from social assistance and not included here. Social assistance recipients may in some regions receive supplements for housing and heating, but these are not considered either. Between 1998 and 2001 an additional social assistance program (RMI) was existent. RMI is not considered here. The level of social assistance is based on the information provided by Cantillon *et al.* (2004; national report on Italy). The so-called real-MV series is used here. This series is for a couple without children. From this series it has been possible to estimate yearly benefit rate increases, which subsequently have been used to estimate social assistance for the three type-cases. The baseline has been the actual social assistance rates for each type-case in 1995 and 1997. Local taxes (water and garbage) are deducted from social assistance, corresponding to 3 percent of the rate for single persons. The same flat-rate amount is deducted for the lone parent and the two-parent family. Local taxes reflect the average tax rate for the three type-cases in 1992 and 2001 (see Cantillon *et al.*, 2004; national report on Italy). The years 2002-2009 are only preliminary estimates based on the yearly benefit increases for the period 1999-2001. Family benefits are netted off against social assistance and therefore not included in minimum income protection. Due to the problems involved in the computation of social assistance for Italy, the data should be treated with extreme caution. To illustrate this, the series 10x shows the level of social assistance Minimo Vitale or Reddito Minimo according to information provided by MISSOC. The average of the minimum and maximum social assistance levels of the regions is used, and since 2000 at least benefits have not been updated. The Italian series should be treated with caution.

*Japan:*

Social assistance is differentiated according to the age of each household member. Adults are assumed to be between 20-40 years in this case. Social assistance category 1.1 rates are used. This category applies, for example, to the Tokyo area. There is a lone parent benefit included in minimum income protection. Since 2004, there is a child benefit for children below ten

years of age, which also is added to minimum income protection. A Housing Aid is also available, which covered housing costs up to ¥ 13 000 per month until the early 2000s, when it was substantially raised..

*Lithuania:* Included in SaMip as from 2004, after succession to the EU. Child benefits are netted off against social assistance. The housing supplement variable includes supplements for water and heating. Social assistance for the years 1990 and 1991 are estimated according to yearly changes in subsequent years. Questions have been sent to national authorities about actual levels and figures will be updated accordingly.

*Luxembourg* Social assistance is taxed. Child benefits and housing supplements are added to social assistance. The three type cases qualify for maximum housing supplements. Housing benefits for 1990 and 1991 are set to 1992 levels. Housing benefits for 1993 and 1994 are set to 1995 levels. The maximum housing benefit has not changed for many years. Benefits for heating are included in housing supplements as from 2001 until 2008. In 2009 the heating supplement was abolished and replaced by a new social assistance benefit that was tax free.

*Latvia* Latvia is included in SaMip as from 2004, when they joined the EU. Local housing benefits exist and imputed are the values in OECD Benefit and Wages Dataset. Housing supplements for 2012 and 2013 are estimated. Child benefits are netted of against social assistance.

*Malta* Malta is included in SaMip as from 2004, when they joined the EU. Child benefits and housing supplements are added to social assistance.

*Netherlands:* Social assistance is taxable and the net rates are used here. Social assistance for 1996 is interpolated. Social assistance for 1990 is estimated based on benefit increases in subsequent years. Rent allowances added to social assistance and included in minimum income protection. Rent allowances for the early-1990s are estimated. Rent allowances for 2012 and 2013 are estimated.

*New Zealand:* Social assistance is subject for income taxation. Taxes on social assistance have been estimated based on information from the OECD, Tax/Benefit Position of Production Workers, various years and Taxing Wages, various years. The net benefit has following proportions of the gross benefit; for

the single person about .85, for the lone parent between .81 and .83, and for the family with two children .85. Social assistance for 2005 is estimated based on the yearly average increase of benefits 2002-2005. Also the other income components are estimated for 2005. Family support refundable tax credits are added together with social assistance for minimum income protection. The years 1993 and 1995 are interpolated. Accommodation supplements are included in minimum income protection, which covers part of the actual rent up to certain maximums. When the type-cases reach these thresholds, area two with lower maximums than area one is used (see OECD, Benefits and Wages, various years). The single person stops receiving maximum rent assistance in 2005. Actual figures for 1993 and 1999 and onwards are used, while remaining years are interpolated. Values for 1990-1993 are estimated based on this interpolation. Here, it should be noted that Accommodation supplements were introduced in 1993. There was cash support for tenants in private rented houses also earlier, but these are not included here. Lone Parents generally qualify for the Sole Parent Domestic Purposes Benefit instead of Unemployment Assistance. However, the benefit rates are the same.

*Norway:*

There is limited information about the actual rates of social assistance in the various municipalities. Until 2001, there were not even any national guidelines. The average social assistance amounts actually paid by local authorities are used here. These amounts are differentiated according to type of household. Information on the level of social assistance is based on the data provided by the Nordic Social Statistical Committee, Social Protection in the Nordic Countries, various years, and Statistics Norway. Social assistance for the years 1991, 1994, and 1995 are interpolated. Family benefits are deducted in full from social assistance, and hence not included in minimum income protection. Housing rent is assumed to be covered in full, either by supplements to social assistance or as a separate housing benefit, or in combination (see Fridberg et al., 1993). The rows 14x are alternative data for Norway, based on the new guideline rates of social assistance from 2001 and onwards. Child benefits are added to these rates, as the total rent if reasonable. The Norwegian series should be treated with caution.

*Poland:*

All other income is netted of against social assistance, i.e. family benefits and housing benefits. The system changed in 2001 with the introduction of maximum benefits in social assistance. This had consequences for both the lone parent

family and the two parent family, who now reached the maximum benefit. With the introduction of child supplements for lone parents in 2004, the lone parent type case no longer reaches the social assistance maximum. Coded according to principles in the OECD Benefit and Wages dataset, whereby households receives above the maximum due to receiving also other benefits, hence housing benefits and family benefits. Family benefits and housing benefits are included in the social assistance amounts.

*Portugal:* General social assistance was introduced as an experiment in 1996. It became a universal right in 1997. The square of equivalence changed in 2012. Child benefits are granted in addition to social assistance. Housing benefits are nearly absent in Portugal and therefore not included in the calculations.

*Romania:* Romania is included in SaMip as from 2007, when they joined the EU. The Complementary Family Allowances is added to social assistance, whereas the State Allowance for Children is not. The heating allowance is not included here.

*Slovakia:* Slovakia became independent in 1993. Until 2004 child benefits were deducted in full from social assistance and therefore coded to zero. Until 2000 housing benefit is included in social assistance. Regulations changed in 2000 and in 2004. In 2004 low income households may in addition to regular social assistance now receive child benefits, health care allowance, protective allowance, and activation allowance. The health care allowance and protective allowance are not included here.

*Slovenia:* Slovenia gained independence in 1991. Family benefits are granted in addition to social assistance. Housing benefits added to social assistance, no more than 25 percent of basic minimum income. Housing benefits for 2010-2013 are estimated. Family supplements and housing supplements for years prior to 2005 needs to be calculated. Years 1992-1998 and 2000-2003 should be treated with caution.

*Spain:* Social assistance for the years 1990-1996 and 1997-2001 is estimated based on changes in the rates for Catalonia and Aragon. Social assistance for 2005 is estimated at an increase rate of 2 percent. There are no additional housing benefits. Instead there is a housing benefit supplement included in the rates for social assistance. This supplement is added to the social assistance variable. In addition to social assistance,

recipient households with children also receive a child benefit. Social Assistance is subject to national and local income taxes. However, the three type-cases have income below the threshold for tax purposes.

*Sweden:*

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

*Switzerland:*

Here we use the recommended social assistance norms of the Swiss Conference of Public Assistance Institutions (CSIAP). The years 1996, 1998 and 2000 are interpolated. Housing costs are usually met in full and added to minimum income protection. In certain canons, family benefits are sometimes

paid in addition to social assistance. However, family benefits are not taken into consideration here.

*United Kingdom:* Family Benefits are netted off against any social assistance provided and not included in minimum income protection until the introduction of the Child Tax Credit in 2003. From 2003 and onwards both Child Benefit and Child Tax Credit is added to social assistance basic rates. Rent is covered in full by a housing benefit and included in minimum income protection. This also applies to council tax. In the United Kingdom, low income households may receive a Council Tax Benefit. This benefit was formerly known as Community Charge Benefit. The Community Charge Benefit only covered 80 percent of the Council tax for income support recipients. The Council Tax Benefit covers the whole amount. Council tax is estimated to 1.5 times monthly rent per year.

*United States:* The maximum shelter deduction is used in the calculations of Food Stamps. There is no housing benefit (cash assistance toward rent or mortgage). Since the late 1990s able bodied single household are only eligible for Food Stamps for a three months period.

### References

Bradshaw, J.; Ditch, J.; Holmes, H.; Whiteford, P. 1993. *Support for Children: A Comparison of Arrangements in Fifteen Countries*. London: HMSO.

Cantillon, B.; Marx, I.; Van den Bosch, K.; Van Mechelen, N. 2004. *The Evolution of Minimum Income Protection in 15 European Countries 1992-2001*. Antwerpen, Centrum voor Sociaal Beleid Herman Deleeck.

Eardley, T.; Bradshaw, J.; Ditch, J.; Gough, I.; Whiteford, P. 1996a. *Social Assistance Schemes in OECD Countries: Volume I Synthesis Report* (Department of Social Security Research Report No. 46). London, HMSO.

Eardley, T.; Bradshaw, J.; Ditch, J.; Gough, I.; Whiteford, P. 1996b. *Social Assistance Schemes in OECD Countries: Volume I Synthesis Report* (Department of Social Security Research Report No. 46). London, HMSO.

Esping-Andersen, G. (1990), *The Three Worlds of Welfare Capitalism*. Princeton: Princeton University Press.

European Commission. Various Years. *Social Protection in the Member States of the Community*. Cologne: European Commission.

- European Commission. Various Years. *Social Protection in the EU Member States and the European Economic Area*. Cologne: European Commission.
- Gough, I.; Bradshaw, J.; Eardley, T.; Whiteford, P. 1997. 'Social Assistance in OECD Countries', in *Journal of European Social Policy*, Vol. 7, No. 1.
- Korpi, W. 1989. 'Power, Politics, and State Autonomy in the Development of Social Citizenship: Social Rights During Sickness in Eighteen OECD-countries Since 1930' in *American Sociological Review*, vol. 54. Nr. 3.
- Nelson, K. 2003. *Fighting Poverty: Comparative Studies on Social Insurance, Means-tested Benefits and Income Redistribution* (Swedish Institute for Social Research Dissertation Series No. 60). Edsbruk: Akademitryck AB.
- Nelson, K. 2007a. 'Universalism versus Targeting: The Vulnerability of Social Insurance and Means-Tested Minimum Income Protection in 18 Countries 1990-2002', in *International Social Security Review*, Vol. 60, Nr. 1 (forthcoming).
- Nelson, K. 2007b. "Minimum Income Protection and European Integration: Trends and Levels of Minimum Benefits in Comparative Perspective 1990-2005", *International Journal of Health Services*, Vol. 38(1).
- Nordic Social-Statistical Committee (NOSOSCO). Various Years. *Social Protection in the Nordic Countries*. Copenhagen: NOTEX.
- OECD. Various Years. *The Tax/Benefit Position of Production Workers*. Paris: OECD.
- OECD. Various Years. *Taxing Wages*. Paris: OECD.
- OECD. Various Years. *The Tax/Benefit Position of Employees*. Paris: OECD.
- OECD. Various Years. *Benefits and Wages*. Paris: OECD.
- Saunders, P. Halleröd, B. Matheson, G. 1994. "Making Ends Meet in Australia and Sweden: A Comparative ANalysis Using Subjective Poverty Line Methodology". *Acta Sociologica*, 37:3-22.
- Scruggs, L.; Allan, J. 2005. "Welfare-state De-commodification in 18 OECD Countries: A Replication and Revision", in *Journal of European Social Policy*, Vol. 16, No. 1.
- U. S. Department of Health and Human Services. Various Years. *Social Security Programs Throughout the World*. Washington: U. S. Government Printing Office.