COMMISSION REGULATION (EU) No 110/2011
of 8 February 2011
implementing Regulation (EC) No 458/2007 of the European Parliament and of the Council on the European system of integrated social protection statistics (ESSPROS) as regards the appropriate formats for the transmission of data, the results to be transmitted and the criteria for measuring quality for the ESSPROS module on net social protection benefits
(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

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

Whereas:

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

(2) Pursuant to Article 7(2) of Regulation (EC) No 458/2007, implementing measures relating to the formats for the transmission of data, the results to be transmitted and the criteria for measuring quality for the module on net social protection benefits should be adopted.

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

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

HAS ADOPTED THIS REGULATION:

Article 1

1. The formats for the transmission of data and the results to be transmitted for the module on net social protection benefits shall be as laid down in Annex I.

2. The criteria for measuring the quality of data relating to the module on net social protection benefits shall be as laid down in Annex II.

Article 2

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

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

Done at Brussels, 8 February 2011.

For the Commission

The President

José Manuel BARROSO

(1) OJ L 113, 30.4.2007, p. 3.
FORMATS FOR THE TRANSMISSION OF DATA RELATING TO THE MODULE ON NET SOCIAL PROTECTION BENEFITS AND RESULTS TO BE TRANSMITTED

1. DATA TO BE TRANSMITTED

The net social protection benefits data (restricted approach) shall be transmitted according to the format provided by the Commission.

The variables to be transmitted are the following:

1.1. Average itemised tax rates (AITR) and average itemised social contribution rates (AISCR) broken down simultaneously by:

- the detailed classification of cash social protection benefits only, as specified in Appendix 1 to the ESSPROS Manual,
- the schemes listed in the ‘list of schemes’ table provided for in Annex I to Commission Regulation (EC) No 1322/2007 (1).

1.2. Residual fiscal benefits (to be provided only if they are not directly accounted for in AITR and/or AISCR).

Each residual fiscal benefit should be split by function corresponding to the list of risks and needs, which is defined in Article 2(b) of Regulation (EC) No 458/2007, at the first level of classification.

Data for residual fiscal benefits shall be provided in national currency.

1.3. Net social benefits (restricted approach) data broken down simultaneously by:

- the detailed classification of social protection benefits, as specified in Appendix 1 to the ESSPROS Manual,
- the schemes listed in the ‘list of schemes’ table provided for in Annex I to Regulation (EC) No 1322/2007 (data at ‘all schemes level’ equal to the sum of all the schemes should also be reported).

Net social benefits should be obtained by connecting the gross social protection benefits provided for in Annex I to Regulation (EC) No 1322/2007 to the variables listed in points 1.1 and 1.2.

2. REFERENCE MANUAL

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

ANNEX II

A. CRITERIA FOR MEASURING THE QUALITY OF DATA RELATING TO THE MODULE ON NET SOCIAL PROTECTION BENEFITS

In line with Article 12 of Regulation (EC) No 223/2009 of the European Parliament and of the Council (1), the annual quality assessment of the net social protection benefits collection shall apply the following quality criteria: relevance, accuracy, timeliness, punctuality, accessibility and clarity, comparability and coherence.

B. INFORMATION TO TRANSMIT

Member States shall provide information concerning:

1. Contact
   1.1. Details of the data compiler.

2. Accuracy
   2.1. Coverage of data sources: the types of sources used (registers or other administrative sources, surveys, estimates); details of the schemes/functions covered by the different types of sources; reports on problems of coverage of data sources which lead to estimation of data.

   2.2. Methodologies and assumptions used in the estimates and in the event of incomplete coverage of data sources:
       — administrative data,
       — survey,
       — modelling,
       — other (specify).

   2.3. Revision of statistics:
       — changes in the data sources used,
       — changes in the methods and assumptions used for estimating data,
       — revisions of data due to conceptual adjustments (for example, adjustments of national accounts),
       — revisions of data due to availability of final statistics,
       — revisions of data due to quality review actions,
       — description of the data revision policy adopted.

3. Comparability
   3.1. Geographical comparability:
       — deviations from complete coverage of the final data,
       — deviations from the ESSPROS methodology,
       — details on the reasons for deviation and the methods used,
       — estimation of the impact of these deviations on comparability.

   3.2. Comparability over time:
       — description of the correspondence between the coverage of the historical data and the coverage of the current data,
       — description of the comparability of the historical data and the current data.

4. **Accessibility and clarity**

4.1. Description of the data dissemination policy adopted by the country.

4.2. Description of the metadata/methodology supplied to the users.

5. **Relevance**

5.1. Description of how the statistical information meets users’ current and potential needs.

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C. **TIMETABLE FOR THE PRODUCTION OF THE QUALITY REPORTS**

The quality reports on the net social protection benefits module are annual.

The report on year N shall be transmitted to the Commission (Eurostat) by 31 January of year N + 3.

D. **FORMAT FOR THE TRANSMISSION OF QUALITY REPORTS**

Information concerning the quality of the data shall be transmitted according to the format provided by the Commission (Eurostat).