



2025/2251

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COMMISSION IMPLEMENTING REGULATION (EU) 2025/2251

of 10 November 2025

on the measures on exhaustiveness for the purpose of Regulation (EU) 2019/516 of the European Parliament and of the Council on the harmonisation of gross national income at market prices, and repealing Commission Decision 94/168/EC, Euratom

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2019/516 of the European Parliament and of the Council of 19 March 2019 on the harmonisation of gross national income at market prices and repealing Council Directive 89/130/EEC, Euratom and Council Regulation (EC, Euratom) No 1287/2003 (GNI Regulation) ⁽¹⁾, and in particular Article 5(3) thereof,

Whereas:

- (1) The measures on exhaustiveness are one of the issues listed in Commission Delegated Regulation (EU) 2020/2147 ⁽²⁾.
- (2) Since the entry into force of Commission Decision 94/168/EC, Euratom ⁽³⁾, significant improvements have been made in the harmonisation and quality of the measures on exhaustiveness applied by Member States. Despite these improvements, for the data on gross national income (GNI) to be reliable, exhaustive and comparable, the measures on exhaustiveness need to be further harmonised, taking into account the results of verification in this field. In particular, GNI verification has revealed a need to further harmonise the measures relating to: (i) the comparison between employment data according to demographic sources and employment underlying estimates of gross domestic product at market prices (GDP); (ii) statistical adjustments pertaining to income in kind and tips or gratuities; (iii) the use of information from fiscal audits for improving the exhaustiveness of GDP estimates; and (iv) the statistical adjustments pertaining to illegal economic activities.
- (3) Demographic sources (such as the labour force survey, population censuses) are an efficient means of validating the employment underlying GDP estimates (pertinent to GDP compilations by the production and income approaches) or of making adjustments to GDP for non-observed production and income. The labour force survey has been conducted in a consistent manner in all Member States based on Regulation (EU) 2019/1700 of the European Parliament and of the Council ⁽⁴⁾ and on Commission Implementing Regulation (EU) 2019/2240 ⁽⁵⁾. Business statistics sources, such as structural business statistics and statistical business registers, used to compile GDP in all Member States comply with Regulation (EU) 2019/2152 of the European Parliament and of the Council ⁽⁶⁾ (the 'EBS Regulation') and with Commission Implementing Regulation (EU) 2020/1197 ⁽⁷⁾.

⁽¹⁾ OJ L 91, 29.3.2019, p. 19, ELI: <http://data.europa.eu/eli/reg/2019/516/oj>.

⁽²⁾ Commission Delegated Regulation (EU) 2020/2147 of 8 October 2020 supplementing Regulation (EU) 2019/516 of the European Parliament and of the Council by defining the list of issues to be addressed in every verification cycle (OJ L 428, 18.12.2020, p. 9, ELI: http://data.europa.eu/eli/reg_del/2020/2147/oj).

⁽³⁾ Commission Decision 94/168/EC, Euratom of 22 February 1994 on measures to be taken for the implementation of Council Directive 89/130/EEC, Euratom on the harmonisation of the compilation of gross national product at market prices (OJ L 77, 19.3.1994, p. 51, ELI: <http://data.europa.eu/eli/dec/1994/168/oj>).

⁽⁴⁾ Regulation (EU) 2019/1700 of the European Parliament and of the Council of 10 October 2019 establishing a common framework for European statistics relating to persons and households, based on data at individual level collected from samples, amending Regulations (EC) No 808/2004, (EC) No 452/2008 and (EC) No 1338/2008 of the European Parliament and of the Council, and repealing Regulation (EC) No 1177/2003 of the European Parliament and of the Council and Council Regulation (EC) No 577/98 (OJ L 261I, 14.10.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/1700/oj>).

⁽⁵⁾ Commission Implementing Regulation (EU) 2019/2240 of 16 December 2019 specifying the technical items of the data set, establishing the technical formats for transmission of information and specifying the detailed arrangements and content of the quality reports on the organisation of a sample survey in the labour force domain in accordance with Regulation (EU) 2019/1700 of the European Parliament and of the Council (OJ L 336, 30.12.2019, p. 59, ELI: http://data.europa.eu/eli/reg_impl/2019/2240/oj).

⁽⁶⁾ Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics (OJ L 327, 17.12.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/2152/oj>).

⁽⁷⁾ Commission Implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics (OJ L 271, 18.8.2020, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2020/1197/oj).

- (4) Income in kind and tips or gratuities are phenomena present in all Member States, and the estimates of GDP may require adjustments to capture them.
- (5) Personal and corporate income tax and value added tax systems, together with corresponding fiscal audit mechanisms, exist in all Member States. Information from fiscal audits may be used to make adjustments for misreported production and income.
- (6) Since the entry into force of Regulation (EU) No 549/2013 of the European Parliament and of the Council ⁽⁸⁾ (‘ESA 2010’), all Member States have made adjustments to GDP, where appropriate, to account for illegal economic activities that fall within the production boundary.
- (7) Statistical and administrative infrastructure that enables a further harmonisation of those measures on exhaustiveness therefore exists in all Member States.
- (8) GNI aggregates and their components should comply with the relevant definitions and accounting rules of ESA 2010.
- (9) To further harmonise the measures on exhaustiveness, the measures laid down in Decision 94/168/EC, Euratom should be replaced, and Decision 94/168/EC, Euratom should therefore be repealed.
- (10) The measures set out in this Regulation are in accordance with the opinion of the European Statistical System Committee,

HAS ADOPTED THIS REGULATION:

CHAPTER 1

Purpose and scope

Article 1

The purpose of this Regulation is to improve the exhaustiveness of GDP as a major component of the GNI of Member States as regards economic activity that falls within the production boundary of ESA 2010. This includes economic activity that is legal in itself but is not carried out in compliance with tax and social security regulations, as well as economic activity that is illegal according to national legislation, provided that all units involved enter the actions by mutual agreement, as laid down in ESA 2010 paragraph 1.79.

Article 2

Apart from the measures provided for under Chapters 4 to 7 of this Regulation, Member States may take additional country-specific measures to address their exhaustiveness gaps.

CHAPTER 2

Exhaustiveness

Article 3

1. GNI and GDP estimates are ‘exhaustive’ when they cover:
 - (a) production, primary income and expenditure that are directly observed in statistical surveys or administrative files; and

⁽⁸⁾ Regulation (EU) No 549/2013 of the European Parliament and of the Council of 21 May 2013 on the European system of national and regional accounts in the European Union (OJ L 174, 26.6.2013, p. 1, ELI: <http://data.europa.eu/eli/reg/2013/549/oj>).

- (b) production, primary income and expenditure that are not directly observed and relate to one or more of the following phenomena:
 - (i) absence of economically active units from statistical files;
 - (ii) evasion of the payment of taxes and/or social security premiums;
 - (iii) exemption from the obligation to submit information to the tax and social security authorities;
 - (iv) statistical deficiencies in the data.
- 2. The absence of economically active units from statistical files referred to in paragraph (1)(b)(i) entails the non-recording in statistical files of economically active units registered with the fiscal or social security authorities, and of economically active units that deliberately failed to register in order to avoid tax and social security obligations or because they are involved in illegal activities.
- 3. The evasion of the payment of taxes and/or social security premiums referred to in paragraph (1)(b)(ii) entails the submission of figures to tax or social security authorities that contain omissions or are falsified.
- 4. The exemption from the obligation to submit information to the tax and social security authorities, referred to in paragraph (1)(b)(iii), is related to one or more of the following:
 - (a) the existence of minimum thresholds for the compulsory registration of certain activities or transactions;
 - (b) the exemption of specific groups of persons or enterprises;
 - (c) the submission of partial returns that do not breach the regulations governing tax and social security systems.
- 5. The statistical deficiencies in the data affecting the exhaustiveness, referred to in paragraph (1)(b)(iv), relate to one or more of the following shortcomings:
 - (a) data that are incomplete, not collected or not directly collectable;
 - (b) data that are incorrectly handled, processed or compiled by statisticians.
- 6. Exhaustiveness is the state of the GDP (and consequently GNI) estimate being exhaustive.
- 7. Non-exhaustiveness is the state of the GDP (and consequently GNI) estimate not being exhaustive because of the failure to make appropriate exhaustiveness adjustments.

CHAPTER 3

Descriptions of calculations and adjustments ensuring the exhaustiveness of GDP estimates

Article 4

Member States are to provide an inventory of the sources and methods used to produce GNI aggregates and their components in accordance with ESA 2010 ('GNI Inventory', as laid down in Commission Implementing Regulation (EU) 2020/1546)⁽⁹⁾. In their respective GNI Inventory, Member States shall include a description of the identified exhaustiveness gaps and of the methods applied to ensure exhaustiveness of their GDP estimates and state the value of the adjustments made. This description shall include the following elements:

- (a) identification of types of non-exhaustiveness for which adjustments are needed due to absence, evasion or exemption, or due to statistical deficiencies in the data;

⁽⁹⁾ Commission Implementing Regulation (EU) 2020/1546 of 23 October 2020 establishing the structure and detailed arrangements of the inventory of the sources and methods used to produce gross national income aggregates and their components in accordance with the European System of Accounts (OJ L 354, 26.10.2020, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2020/1546/oj).

- (b) identification of the individual elements of non-exhaustiveness within each type of non-exhaustiveness referred to in point (a);
- (c) presentation of how the identified types and elements of non-exhaustiveness are connected to the methods applied to ensure exhaustiveness and presentation of an overview of adjustments made for the different types and elements of non-exhaustiveness;
- (d) description of the exhaustiveness methods applied to address the identified types and elements of non-exhaustiveness.

Article 5

1. The types of non-exhaustiveness referred to in Article 4(a) shall be those listed in Annex I to this Regulation. These types are pertinent to the situation where the source data are obtained from surveys or administrative collections of producers. Therefore, these types shall be first and foremost applied in the analysis of exhaustiveness in the context of GDP compilation by the production approach. They can also be applied to the analysis by the income and expenditure approaches to GDP provided that the source data are also obtained from surveys or administrative collections of producers.
2. The individual elements of non-exhaustiveness within each type of non-exhaustiveness, referred to in Article 4(b), may be (but are not limited to) those examples described in Annex I to this Regulation.
3. Connecting the identified types and elements of non-exhaustiveness to the methods applied to ensure exhaustiveness and the presentation of the overview of adjustments made for the different types and elements of non-exhaustiveness referred to in Article 4(c) shall make use of the overview tables whose required content is set out in Annex II to this Regulation. This shall be done first and foremost for the components of the production approach to GDP and, provided that the source data are obtained from surveys or administrative collections of producers, for the relevant components of the expenditure and income approaches to GDP.

CHAPTER 4

Comparison between employment data according to demographic sources and employment underlying GDP estimates

Article 6

Member States shall compare employment data according to demographic sources (supply of labour) with the employment underlying GDP estimates (demand for labour). The results of this comparison shall be used to make explicit exhaustiveness adjustments for non-observed production and income or to validate the GDP estimates. The comparison shall be made at least every five years, starting with the 2025-2029 GNI verification cycle.

Article 7

1. The demographic sources for the supply of labour referred to in Article 6 shall be the labour force survey or the population census (including the underlying administrative data).
2. The data on the demand for labour referred to in Article 6 shall be derived from the business statistics sources used to compile GDP, which include structural business statistics, the statistical business register, other business-related sources, administrative data or combinations of them.
3. When the results of the comparison referred to in Article 6 are used to validate the GDP estimates, the employment figures underlying the GDP estimates shall be the final employment estimates in national accounts.

Article 8

The concept of employment to be applied is defined in ESA 2010 paragraphs 11.11 to 11.19 (corresponding to domestic occupied population). As the demographic sources use a different concept of employment (employment on national basis), Member States shall take measures to align it with the ESA 2010 definition for the purpose of the comparison referred to in Article 6. These measures shall involve at least the following aspects:

- (a) inclusion of non-residents working for resident units, such as non-resident migrant workers, non-resident cross-border workers and seasonal workers;
- (b) exclusion of residents employed by non-resident producers, such as resident cross-border workers and seasonal workers;
- (c) inclusion of resident workers living permanently in an institution; they can live and work in communal establishments (such as prisons or long-term care facilities), collective households (such as religious institutions) and accommodation for military forces;
- (d) inclusion of persons in own-use production work (e.g. agricultural activities).

Article 9

When performing the comparison referred to in Article 6, Member States shall apply measures to:

- (a) determine the scope of economic activities to be considered for the comparison, using the statistical classification of economic activities in the European Community ('NACE'), as established by Regulation (EC) No 1893/2006 of the European Parliament and of the Council ⁽¹⁰⁾, and harmonise the NACE coding of employment data in the sources for the supply and demand of labour;
- (b) compute the employment data in terms of 'hours worked' (as defined in ESA 2010 paragraph 11.27) or 'full-time equivalence' (as defined in ESA 2010 paragraph 11.32);
- (c) determine the appropriate ratios of gross value added or output per unit of labour to be applied to the derived labour gap (the difference between the employment data according to demographic sources aligned in accordance with Article 8 and the employment underlying GDP estimates) if explicit exhaustiveness adjustments for non-observed production (to gross value added and its components) are made as a result of the comparison.

Article 10

Member States shall provide in the GNI Inventory a description of the performed comparison referred to in Article 6. This shall start with the GNI Inventory following the 2025-2029 GNI verification cycle. If the comparison results in explicit exhaustiveness adjustments, Member States shall state the value of the adjustments made. If no explicit exhaustiveness adjustments are made following this comparison, Member States shall provide a justification in the GNI Inventory along with information on how the results of the comparison have been used to validate the GDP estimates.

CHAPTER 5

Statistical adjustments pertaining to income in kind and tips or gratuities

Article 11

Member States shall review various types of income in kind and types of activities where tipping is most common with the view to making exhaustiveness adjustments to GDP where appropriate. Member States shall also review the methods for those adjustments to ensure their reliability. These reviews shall be made at least every five years, starting with the 2025-2029 GNI verification cycle.

⁽¹⁰⁾ Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (OJ L 393, 30.12.2006, p. 1, ELI: <http://data.europa.eu/eli/reg/2006/1893/oj>).

Article 12

The review of various types of income in kind referred to in Article 11 shall cover the following items:

- (a) the services of vehicles or other durables provided for the personal use of employees;
- (b) meals and drinks, including those consumed when travelling on business;
- (c) price reductions obtained in free or subsidised canteens, or obtained with luncheon vouchers;
- (d) transportation to and from work;
- (e) goods and services produced as outputs from the employer's own processes of production, for instance, food and drinks;
- (f) free accommodation/housing contributions;
- (g) loans to employees at reduced rates of interest;
- (h) all other types of income in kind that are deemed quantitatively significant.

Article 13

The review of activities where tipping is most common, referred to in Article 11, shall cover the following:

- (a) taxis;
- (b) restaurants;
- (c) hotels;
- (d) hairdressers;
- (e) all other activities for which tipping is deemed quantitatively significant.

Article 14

Member States shall compare their estimates of income in kind with the results of the four-yearly EU labour cost surveys as the surveys also include information on income in kind. This comparison shall be made each time the results of the EU labour cost survey become available.

Article 15

1. Member States shall include in the GNI Inventory an outline description of the tax rules applicable to income in kind and tips or gratuities. The GNI Inventory shall also include an explanation of the manner in which the estimation of GDP takes due account of these rules (e.g. by considering how they impact the source data and consequently the potential need for adjustments). This shall start with the GNI Inventory following the 2025-2029 GNI verification cycle.
2. If adjustments for specific items are made, the data sources and the method of calculation shall be described and the value of the adjustment shall be stated.
3. Member States shall also describe in the GNI Inventory the results of the reviews referred to in Article 11 and the results of the comparison referred to in Article 14 and provide a justification and description of related modifications, where appropriate. This shall start with the GNI Inventory following the 2025-2029 GNI verification cycle.

CHAPTER 6

Investigating the use of information from fiscal audits for improving the exhaustiveness of GDP estimates*Article 16*

Member States shall analyse the feasibility of using fiscal audits to improve the exhaustiveness of GDP estimates. This analysis shall be carried out at least every five years, starting with the 2025-2029 GNI verification cycle.

Article 17

1. Member States shall describe the results of the analysis referred to in Article 16 in the GNI Inventory, starting with the GNI Inventory following the 2025-2029 GNI verification cycle.
2. This description shall conclude whether the fiscal audit information may be used to make adjustments for misreported production and income (quantitatively) or to determine the patterns of such misreporting (qualitatively).
3. If exhaustiveness adjustments are made based on the fiscal audits (quantitative use), the description shall explain the manner of adapting the information derived from the fiscal audits to fit this purpose, and the value of the adjustments shall be stated.
4. If fiscal audits are used qualitatively, the description shall explain the manner in which the identified patterns of misreporting are applied to exhaustiveness adjustments derived from other exhaustiveness methods. If fiscal audits are not used in the exhaustiveness work, the description shall explain the underlying reasons.

CHAPTER 7

Statistical adjustments pertaining to illegal economic activities*Article 18*

Member States shall review the types of illegal economic activities that fall within the production boundary of ESA 2010 with the view to making exhaustiveness adjustments to GDP where appropriate and review the methods used for those adjustments to ensure their reliability. These reviews shall be made at least every five years, starting with the 2025-2029 GNI verification cycle.

Article 19

The review of the types of illegal activities referred to in Article 18 shall cover the following activities:

- (a) prostitution (if illegal according to national legislation);
- (b) production and trafficking of drugs (if illegal according to national legislation);
- (c) smuggling of alcohol and tobacco products;
- (d) all other types of illegal economic activity that are deemed quantitatively significant.

Article 20

Member States shall describe in the GNI Inventory, starting with the GNI Inventory following the 2025-2029 GNI verification cycle, the results of the analysis referred to in Article 18. The GNI Inventory shall include a justification and description of related modifications, where appropriate. If adjustments for specific illegal economic activities are made, the data sources and method of calculation shall be described and the value of the adjustment shall be stated.

Article 21

1. Decision 94/168/EC, Euratom is repealed.
2. References to the repealed decision shall be construed as references to this Regulation.

Article 22

This Regulation shall enter into force on the twentieth day following that of 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, 10 November 2025.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Types of non-exhaustiveness referred to in Article 5

The division of all productive activities according to their potential for non-exhaustiveness is to be based on a standard set of types of non-exhaustiveness. The types are labelled N1-N7. A description of each non-exhaustiveness type (N1-N7) and examples of individual elements of non-exhaustiveness within those types are given in the table below.

Label	Type	Description of non-exhaustiveness types and their elements
N1	Producer should have registered (underground producer)	— Producer fails to register in order to avoid tax and social security obligations. These are often small producers with turnovers that exceed the thresholds above which they should register their income. — Producers that fail to register because they are involved in illegal activities fall under N2, rather than N1. — N1 does not include all underground activities – some are associated with N6.
N2	Producer carries out illegal economic activities and fails to register	— N2 covers activities of illegal producers that avoid registration entirely. — N2 excludes illegal activities by registered legal entities or entrepreneurs that report (or misreport) their activities under legal activity codes.
N3	Producer is not obliged to register	— Producer is not required to register because they have no market output. Typically, these are non-market household producers involved in: (i) production of goods for their own consumption or for their own fixed capital formation; and (ii) construction of and repairs to dwellings. — Producer has some market output, but it is below the level at which the producer is expected to register as an entrepreneur.
N4	Registered legal person is not included in the statistics	— The legal person may not be included in the statistics for a variety of reasons. For example: (i) the business register is out of date, or the updating procedures are inadequate; (ii) the classification data (activity, size or geographic codes) are incorrect; or (iii) the legal person is excluded from the survey frame because its size is below a certain threshold.
N5	Registered entrepreneur is not included in the statistics	— A registered entrepreneur may not be included in the statistics for many reasons. For example, the administrative source with lists of registered entrepreneurs may not always send complete or up-to-date lists to the statistical office. — Even if there is a regular flow of accurate and comprehensive information from the administrative source to the statistical office, the registered entrepreneur may not be included in the business register for several reasons (see those given under N4).
N6	Producer misreports the data	— Misreporting usually means that output is under-reported and/or intermediate consumption is over-reported in order to evade (or reduce) income tax, value added tax or social security contributions. — Misreporting often involves: (i) maintaining two sets of books; (ii) payments of envelope salaries that are recorded as intermediate consumption; (iii) payments in cash without receipts; and (iv) VAT fraud.

Label	Type	Description of non-exhaustiveness types and their elements
N7	The data are subject to statistical deficiencies	— N7 is subdivided into: (i) N7a – data that are incomplete, not collected or not directly collectable; and (ii) N7b – data that are incorrectly handled, processed or compiled by statisticians. This distinction is useful for better understanding the wide range of possible statistical deficiencies. However, in practice, N7a and N7b cannot always be easily distinguished. — Statistical deficiencies: the following list is not comprehensive, but these topics should be investigated for non-exhaustiveness: — handling non-response to surveys; — production for own final use by market producers; — tips; — wages and salaries in kind; — secondary activities. — Clearly, not all statistical deficiencies result in the underestimation of GDP. The focus here is to illustrate those areas that are likely to lead to non-exhaustiveness in the national accounts.

Types N1 to N7 are pertinent to the situation where the source data are obtained from surveys or administrative collections of producers. Therefore, their main application is in the analysis of exhaustiveness in the context of GDP compilation by the production approach. These types can also be applied to the analysis by the income and expenditure approaches, but this is more easily done if these data are obtained from surveys or administrative collections of producers.

To ensure that the types of non-exhaustiveness are distinct and separate, the logic underlying their formulation is to divide productive activities according to their potential for being non-observed. This is achieved by examining readily observable characteristics of producers, with each characteristic being divided into a mutually exclusive, exhaustive set of categories. The characteristics should be drawn up based on the following questions:

- (a) is the producer registered with the administrative authorities or not?
- (b) is the producer included in the statistical business register or not?
- (c) what is the basic data source: a producer survey, an administrative collection or another source?
- (d) is the producer a legal person, an entrepreneur or a non-market household producer?
- (e) does the producer respond to surveys or not?
- (f) does the producer report correctly or do they misreport?
- (g) are all the data required for the national accounts collected or not?

In combination, these characteristics underpin the descriptions of types N1-N7 and provide a comprehensive breakdown of potential non-exhaustiveness. The derivation of types N1-N7 and their relationships are described below.

It should be first considered whether or not a producer is subject to survey or administrative collection. A producer may not be subject to survey or administrative collection because:

- (a) they deliberately fail to register because they are involved in underground (N1) or illegal (N2) activities;
- (b) they do not need to register (non-market household producers) (N3);
- (c) they are a legal person but not surveyed (N4);
- (d) they are a registered entrepreneur but not surveyed (N5).

If the producer is subject to survey, the data obtained may not be exhaustive because either:

- (a) the producer deliberately misreports (N6);
- (b) the required data are not collected or properly processed (statistical deficiency) (N7).

ANNEX II

Templates of the overview tables referred to in Article 5

Types and elements of non-exhaustiveness by exhaustiveness method applied – overview of exhaustiveness adjustments to output (analogous template shall be used for intermediate consumption and gross value added and, provided that the source data are obtained from surveys or administrative collections of producers, for the relevant components of the expenditure and income approaches to GDP)

Types and elements of non-exhaustiveness	Exhaustiveness methods								Total
	Method 1	Method 2	Method 3	Method 4	Method 5	Method 6	Method 7	Method 8	
N1									
— Element 1									
— Element 2									
— ...									
N2									
— Element 1									
— ...									
N3									
— Element 1									
— ...									
N4									
— Element 1									
— ...									
N5									
— Element 1									
— ...									
N6									
— Element 1									
— ...									
N7									
— Element 1									
— ...									
Total									
%									100 %