Workshop
Innovative Datasets and Models for Improving Welfare Policies

Methodological features of the Italian SILC

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Combining administrative and survey data in It-Silc project

Paolo Consolini
The main objective of the EU-SILC (European Union Statistics on Income and Living Condition) project is to disseminate statistics on the income level and its distribution, or more extensively on the living condition across the EU countries.
Characteristics of It-Silc survey

It-Silc survey is based on the “face to face interview” method of collecting data and uses a linear rotation pattern design with 4 sub-samples or replications. It allows to produce cross-sectional and longitudinal estimates.

<table>
<thead>
<tr>
<th></th>
<th>2004</th>
<th>2005</th>
<th>2006</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>1^a edizione</td>
<td>A</td>
<td>B</td>
<td>C</td>
<td>D</td>
</tr>
<tr>
<td>2^a edizione</td>
<td></td>
<td></td>
<td>B</td>
<td>C</td>
</tr>
<tr>
<td>3^a edizione</td>
<td></td>
<td></td>
<td></td>
<td>C</td>
</tr>
<tr>
<td>4^a edizione</td>
<td></td>
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</tr>
</tbody>
</table>
Combining administrative and survey data

Why do we combine administrative and survey data?
The aim is to improve the data quality on the income components (target variables) and relative earners by means of the imputation of the item non-response and the reduction of the measurement errors.

How is possible to combine administrative and survey data?
By selecting an individual “matching-key” able to link the same unit among different data-sources.

Which is the best “matching-key” to this scope?
The “tax number” (i.e. the personal identification number assigned to each person by the Italian Tax Authority)
**Data Integration framework**

1. **Input data (the survey):** Personal tax numbers and personal items (used to generate them) are retrieved from Sigif.

2. **Input data (the administrative archives):** Personal tax numbers are checked and corrected. Information coming from multiple records and relating to the same person is organized in order to avoid duplications or double counting.

3. **Exact matching procedure and harmonization:** survey and administrative sources are matched using the Personal tax code number as the key variable. The result is a matched file.

4. **Detecting and solving inconsistencies on income in the matched file:** an inconsistency rises whenever survey and administrative sources assign a different kind of income to the same person.

5. **Reconciliation of incoherent income values:** even in presence of a consistent structure of incomes between administrative and survey data, they could display incoherent income levels.
Linkage of administrative and survey records
Data integration process in It-Silc – part I

- Selection of units and variables (tax code, etc.) from SIGIF
- Generator of tax codes (matching-key)
- Release of tax codes file (It-Silc)
- SIGIF Frame of It-Silc sample
- Pension Register (Istat-Inps)
- Exact matching (tax codes)
- Tax Form registers (CUD, 730, Upf)
- Exact matching (tax codes)
- (Tax Agency)
- (Sogei)
Linkage of administrative and survey records
Data integration process in It-Silc – part II

- Units linked
  - Pensioners and pensions File (It-Silc)
    - Detection and correction of duplications (file-P)
  - Tax statements File (Cud, 730, Upf)
    - Reading procedures, detection and correction of duplications (file-F)
- Units not linked
  - Not linked units File
  - Exact matching (It-Silc-Tax Forms Regis.)
  - Units linked

- Integrated database of income data
- Survey income Database (Papi)
- Administrative income database (cleaned data)
- Reconciliation of incoherent income values
Linkage of administrative and survey records
MAIN RESULTS (It-Silc 2008):

The 96.4 % of the people interviewed in It-Silc 2008 has been successfully matched with Personal Tax Annual Register (universe of the Italian tax numbers). The non-linked cases relate to individuals with no enough information to compute the tax number (923) and the household members not included in the frame, but added at the moment of interview (605). The 76.2% of people interviewed and matched with PTAR has a tax statement.
Classification of income components

The framework:

1) Primary classification of the income components based on Cud/770 tax statements;

2) Secondary classification of the income components based on auxiliary information: mod. 730 e Upf tax returns;

3) Reclassification of the income components based on Pension Register
Primary classification of the income components based on Cud/770 tax statements

Variables employed: kind of incomes (DA_9), deductions (art.13 Tuir), type of withholding agents, social contributions (INPS).

Tax form CUD/770
Part B (fiscal data):
Point 1 (…Point 2)

Employed income
Pensions
Not pension cash benefits
Other incomes (otherwise classified)
Secondary classification of the income components based on auxiliary information: mod.730/Upf tax returns

\[ \Omega = A \cup B \cup C \cup D \cup E \]

LEGENDA

- Only 730 tax returns
- Only CUD tax statements
- Only UPF tax returns
- CUD and 730 tax declarations
- CUD and UPF tax declarations
Reclassification of the income components based on Pension register: a simplified scheme

Micro-integration

Units of the It-Silc Frame matched with the Pension Register

Units of the It-Silc Frame matched with both Pension Register and Tax Archives

Units of the It-Silc Frame matched with Tax Archives but not linked with Pension Register

Units of It-Silc Frame matched with Pension Register but not linked with Tax Archives

Units with no-taxable pensions

Units with taxable pensions

Pensions reported in CUD

Pensions reported in 730

Pensions reported in UPF

Attribution of the type of pension

Survivor's pensioner

Old age's pensioner

Net income = Gross income

Net income computed by micro-simulation model
Reclassification & reconciliation of the income components based on Pension register

- It-Silc units matched with Pension register
- It-Silc units matched with Tax Register
  - It-Silc units matched with Pension register but not linked with Tax register
    - Old age and Survivors pensions are almost the same amount in both data sources
    - Old age, Survivors and Disability pensions are almost the same amount in both data sources
    - Old Age, Survivors, Disability Pension Calculated as: 
      \[(\text{Monthly amount}) \times (\text{nr of payments}) \times \text{PR} = (\text{annual gross pension income}) \times \text{CUD}\]
  - It-Silc units matched with Pension register but not linked with Tax register
    - Old age and Survivors pensions are almost the same amount in both data sources
  - It-Silc units matched with Tax register but not linked with Pension register
    - Old age and Survivors pensions are almost the same amount in both data sources
  - It-Silc units matched with Tax register and Pension register
    - Old age, Survivors and Disability pensions are almost the same amount in both data sources
- It-Silc frame matched with both Pension and Tax registers for which are applied other decisional rules
  - (7.47% pens. Eu-Silc’06)
  - (91.62% pens. Eu-Silc’06)
  - (0.91% pens. Eu-Silc’06)
  - (14.33% pensioners Eu-Silc’06)
Consistency analysis on incomes (It-Silc 2008):

<table>
<thead>
<tr>
<th>Tax Agency</th>
<th>YES</th>
<th>%</th>
<th>NO</th>
<th>%</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income reported</td>
<td>33,178</td>
<td>91.6</td>
<td>170</td>
<td>2.0</td>
<td>33,348</td>
</tr>
<tr>
<td>Income not reported*</td>
<td>323</td>
<td>0.9</td>
<td>468</td>
<td>5.4</td>
<td>791</td>
</tr>
<tr>
<td>No tax declaration</td>
<td>1,630</td>
<td>4.5</td>
<td>7,508</td>
<td>87.5</td>
<td>9,138</td>
</tr>
<tr>
<td>NOT LINKED</td>
<td>1,092</td>
<td>3.0</td>
<td>436</td>
<td>5.1</td>
<td>1,528</td>
</tr>
<tr>
<td>TOTAL</td>
<td>36,223</td>
<td>100</td>
<td>8,582</td>
<td>100</td>
<td>44,805</td>
</tr>
</tbody>
</table>

Light blue highlights the “first type” of inconsistency: income is declared in the survey but not to the Tax Agency (5.4%)

The “second type” of inconsistency (Light brown) occurs when income is recorded in the Tax Agency register but not in the survey (2%)
Solution of inconsistencies:

- The strategy adopted to solve the inconsistencies depends on the kind of income.

- Generally the administrative source is assumed to be more reliable than survey data (except for self-employment income).

- In order to derive the "most likely" income pattern to be definitely assigned, several analysis have to be carried out taking into account the professional status of the individual as it results in the survey as well as other information drawn from the fiscal data source.

- By removing inconsistencies of the first and second type is possible to avoid misclassification of the income components and the double counting.
Adjusting for measurement errors: 1st case
Self-employment net income

1st case: Under-reporting > Tax avoidance
=> “After tax income” > Reported “Net income”
=> “After tax income” is closer to true “Disposable income”
Adjusting for measurement errors: 2nd case
Self-employment net income

2nd case: Tax avoidance > Under-reporting

=> Reported “Net income” > ”After tax income”

=> Reported “Net income is closer to true “Disposable income”

Survey data

Administrative data

GROSS TAXABLE INCOME

Deductions

TAXABLE INCOME

AFTER TAX INCOME

Taxes paid & contribut.

DISPOSABLE INCOME

REPORTED INCOME

Under-reporting
Self-employment net income
What's the change of the distribution after imputation and merging?

The final (i.e. integrated) dataset contains a lower percentage of self-employment incomes in the range 2,000 - 12,000 € per year and an higher proportion of incomes > 25,000 € per year. The Administrative source include an higher percentage of small incomes (0-2,000 €)
Self-employment net income
What's the change of the mean after imputation and merging?

1) The Ive-Ware imputation has a greater impact on:
- the mean income of Cooperative stockholders (+12%)
- the mean income of Artisans & shopkeepers (+10%).

2) Merging administrative and survey data has a greater impact on:
- the mean income of Entrepreneurs (+23%)
- the mean income of Not more self-employed persons (+22%).

3) In the sample 1190 persons at present no more self-employed miss self-employment incomes (earned in the year before) out.

<table>
<thead>
<tr>
<th>Professional status:</th>
<th>SURVEY DATA: before the imputation</th>
<th>SURVEY DATA: after the imputation</th>
<th>FINAL DATA: after the integration</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Nr. Obs.</td>
<td>Mean of incomes</td>
<td>Nr. Obs.</td>
</tr>
<tr>
<td>Not more self-employed</td>
<td>556</td>
<td>7,043</td>
<td>762</td>
</tr>
<tr>
<td>Co-Co-Co.</td>
<td>564</td>
<td>9,722</td>
<td>976</td>
</tr>
<tr>
<td>Entrepreneurs</td>
<td>535</td>
<td>20,442</td>
<td>593</td>
</tr>
<tr>
<td>Professionals</td>
<td>1,124</td>
<td>19,650</td>
<td>1,252</td>
</tr>
<tr>
<td>Artisans, shopkeepers etc.</td>
<td>2,950</td>
<td>11,925</td>
<td>3,272</td>
</tr>
<tr>
<td>Co-helpers</td>
<td>121</td>
<td>12,416</td>
<td>191</td>
</tr>
<tr>
<td>Coop. stockholders</td>
<td>353</td>
<td>9,303</td>
<td>591</td>
</tr>
<tr>
<td>Total</td>
<td>6,203</td>
<td>13,315</td>
<td>7,637</td>
</tr>
</tbody>
</table>
Self-employment net income
Main results

OVERALL RESULT

*With respect to the exclusive use of survey data:*

percipients of self-employment incomes
in the integrated dataset:

+15.6%
Self-employment net income

OVERALL RESULT

*With respect to the exclusive use of survey data:*

percipients of self-employment incomes in the integrated dataset: +15.6%

Average self-employment income in the integrated dataset: +11.9%

Rome, May 10th 2011
Enhancements on the estimation of Pensions

Comparisons between the estimated number of pensioners in Italy: Eu-Silc’04 (integrated basis and survey response data) and Pension Register - Year 2003

<table>
<thead>
<tr>
<th>Data sources:</th>
<th>Per 100 Pensioners of the Pension Register (benchmark)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Functions</td>
</tr>
<tr>
<td></td>
<td>Old age</td>
</tr>
<tr>
<td>Eu-Silc’04 survey</td>
<td>102,0</td>
</tr>
<tr>
<td>Integrated database</td>
<td>101,0</td>
</tr>
<tr>
<td>(Eu-Silc’04 survey joined with administrative data)</td>
<td></td>
</tr>
<tr>
<td>Pension Register&lt;sup&gt;(a)&lt;/sup&gt;</td>
<td>100,0</td>
</tr>
<tr>
<td>&lt;sup&gt;(a)&lt;/sup&gt;: For comparability reasons are excluded the beneficiaries aged up to 14 years</td>
<td></td>
</tr>
</tbody>
</table>
Future Developments

- Conversion from Papi to Capi interviews: it will start up from the IT-Silc 2011 wave. Data collection will begin six months ahead of the current date (October 1st);

- Timeliness: reduction of release time of data to Eurostat (from the current 21 months to 15 months). It will involve the advance of the acquisition timing of administrative data.

- Coverage rate improvements: Social security’s database will be acquired in order to cover almost information on unemployment benefits (PY090G/N target variable).
Part II

Microsimulation and integration of survey data and registers for the construction of IT-Silc gross income variables

Gabriella Donatiello
Overview

- Present the core methodological aspects of estimation of IT-SILC gross income variables
- Describe the main futures of Siena Microsimulation Model (SM2)
- Focus on the joint use of a microsimulation model and the integration of survey and administrative data for the construction of gross income target variables
The starting phase

- According to the EU Regulation, EU-SILC gross income variables became compulsory for Italy from survey year 2007.
- Istat set off a Feasibility study in 2004.
- For collecting data on tax and social insurance contributions is possible to use:
  - a survey
  - register data
  - a microsimulation model
- The availability of administrative data in Istat has consented to use both microsimulation and archives in an innovative way.
SM2: Siena Micro Simulation Model [a]

For the net-gross conversion of EU-SILC income variables, the Siena Micro-Simulation Model (SM2) has been adopted as recommended procedure by the European Commission.

Starting from data on household and personal income given in different forms:
- SM2 converts information on income (under specified national tax system) to a standard form (such as the EU-SILC Target Variables)
The SM2 system includes:

- **Standardised set of routines**
  which can handle many type of input data

- **Country-specific routines**
  able to convert the input data into standardised forms, and also to specify parameters of the national tax system

- SM2 is appropriate for multi-country application and it is fully "data based", which means that it does not incorporate simulation of benefits or any other income components
# Gross-to-net algorithm

<table>
<thead>
<tr>
<th>Income measure</th>
<th>total</th>
<th>by component(*)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 GROSS(2)</td>
<td>G=\sum G_i \quad \leftarrow</td>
<td>G_i</td>
</tr>
<tr>
<td>2 Social insurance contribution</td>
<td>S_i=Si(G_i)</td>
<td></td>
</tr>
<tr>
<td>3 GROSS TAXABLE</td>
<td>H=\sum H_i \quad \leftarrow</td>
<td>H_i= G_i - S_i</td>
</tr>
<tr>
<td>4 Component-specific deductions</td>
<td>D_i=D_i(H_i)</td>
<td></td>
</tr>
</tbody>
</table>

Aggregation over components and individuals in tax unit

<table>
<thead>
<tr>
<th>TAXABLE INCOME</th>
<th>Y=\sum Y_i \quad \leftarrow</th>
<th>Y_i= H_i - D_i</th>
</tr>
</thead>
<tbody>
<tr>
<td>6 Common deductions</td>
<td>D_0= D_0(H)</td>
<td></td>
</tr>
<tr>
<td>7 Taxable income(0)</td>
<td>Y_0= Y - D_0</td>
<td></td>
</tr>
<tr>
<td>8 Tax due(0)</td>
<td>W_0= W_d(Y_0)</td>
<td></td>
</tr>
<tr>
<td>9 Common tax credits</td>
<td>C_0= C_d(Y_0)</td>
<td></td>
</tr>
<tr>
<td>10 TAX DUE</td>
<td>W= W_0 - C_0</td>
<td></td>
</tr>
<tr>
<td>11 Component-specific tax credits</td>
<td>C=\sum C_i \quad \leftarrow</td>
<td>C_i=C_i(Y_i)</td>
</tr>
<tr>
<td>12 TAX PAID</td>
<td>X= W - C</td>
<td></td>
</tr>
<tr>
<td>13 TOTAL NET</td>
<td>N=H - X</td>
<td></td>
</tr>
<tr>
<td>14 Tax rate(0)</td>
<td>R_0= X/H</td>
<td></td>
</tr>
<tr>
<td>15 TAX RATE = TAX DUE/ TAXABLE INCOME</td>
<td>R =W/Y</td>
<td></td>
</tr>
</tbody>
</table>

Disaggregation = personal income by component

<table>
<thead>
<tr>
<th>Proportionate tax by component</th>
<th>X=\mathbf{R}^*Y_i - C_i</th>
</tr>
</thead>
<tbody>
<tr>
<td>17 NET BY COMPONENT</td>
<td>N=H_i - X_i</td>
</tr>
</tbody>
</table>
Net-to-gross algorithm: tax rate R

The net to gross conversion process involves a double iterative loop.

R refers to the effective tax rate which applies to pooled income components:
- It can be seen as the common rate which applies to all taxable income which has been pooled and subject to a common tax schedule (W/Y).
- It permits the decomposition of tax paid by income components, and the decomposition of total net income into components.

It is a parameter in the iterative procedure of the model.
### Examples of special deductions and tax credits

<table>
<thead>
<tr>
<th>Form of taxation of component $i$</th>
<th>Special deduction</th>
<th>Special tax credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Tax exempt</td>
<td>$D_i = H_i$</td>
<td>-</td>
</tr>
<tr>
<td>2 Taxed at flat rate $f_i$</td>
<td>$D_i = H_i$</td>
<td>$C_i = -f_i \times H_i$</td>
</tr>
<tr>
<td>3 Tax-exempt at flat rate $f_i$</td>
<td>-</td>
<td>$C_i = +f_i \times H_i$</td>
</tr>
<tr>
<td>4 Deductions for expenses</td>
<td>+common deductions</td>
<td>-</td>
</tr>
<tr>
<td>5 Tax credit for expenses</td>
<td>-</td>
<td>+common tax credits</td>
</tr>
<tr>
<td>6 Special tax not related to income</td>
<td>-</td>
<td>-common tax credits</td>
</tr>
<tr>
<td>7 Double taxation at flat rate $f_i$</td>
<td>-</td>
<td>$C_i = -f_i \times H_i$</td>
</tr>
<tr>
<td>8 Part $\Delta S_i$ of social insurance contributions subject to tax</td>
<td>$-\Delta S_i$</td>
<td>-</td>
</tr>
</tbody>
</table>

\[ \Delta \]
# Examples of special deductions and tax credits: Italy

<table>
<thead>
<tr>
<th>N</th>
<th>Income Components</th>
<th>Social Insurance Contributions (Si)</th>
<th>Tax</th>
<th>Included in common pool</th>
<th>Component-specific Deduction (D_i)</th>
<th>Component-specific Tax Credits (C_i)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Employment income</td>
<td>Employer's S_1(G_1) Employee's S_1(G_1)</td>
<td>IRPEF (1)</td>
<td>X</td>
<td>D_1(Y_1)</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Self-employment income</td>
<td>S_2(G_2)</td>
<td>IRPEF</td>
<td>X</td>
<td>D_2(Y_2)</td>
<td>-f_2(H_2) “IRAP” (2)</td>
</tr>
<tr>
<td>3</td>
<td>Pensions</td>
<td></td>
<td>IRPEF</td>
<td>X</td>
<td>D_3(Y_3)</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Non-financial capital income</td>
<td></td>
<td>IRPEF</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Property (rental and cadastral) income</td>
<td></td>
<td>IRPEF (3)</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Financial Capital income</td>
<td>Taxed at source (flat rate K_6)</td>
<td></td>
<td>H_6</td>
<td>- K_6*H_6</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Education related benefits, Unemployment benefits</td>
<td></td>
<td>IRPEF</td>
<td>X</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Property value</td>
<td>ICI (on value of real estate)</td>
<td></td>
<td></td>
<td>-f_8(value)</td>
<td></td>
</tr>
</tbody>
</table>
The integration of survey data and register data for IT-SILC has the most important aim to reduce the under estimation of income variables on the basis of available information.

Five archives related to employee income, self employment income, pensions and unemployment benefits are used (Tax returns, CUD/770 Tax statements and Pension Registers)
The data production process of gross income: three steps

1. Development of the model SM2-EU-SILC
2. Using the integration of survey data and administrative data in conjunction with microsimulation
3. Validation of the previous steps and construction of the final data set of individual and household gross income target variables
1 – The model SM2-Eu-Silc (a)

- A First version of SM2-Eu-Silc for survey years 2004-2006
- Transition from ECHP to EU-SILC survey
- New procedures for the construction of the input file
- Adjustment of some conversion routines of SM2
  i) estimation of self employment income and the CoCoCo (temporary subcontractors) income
  ii) calculation of IRAP tax (regional tax on productive activities)
  iii) inclusion of the tax reform of year 2005
Main characteristics of SM2-Eu-Silc 2004-2006:

- Better quality of input data
- Methodological improvement due to the use of administrative data for the calculation of tax credits and income deductions
1 - The model SM2-Eu-Silc (c)

- A Final version of SM2-Eu-Silc for survey years 2007-2009
- Archives used not only for the calculation of tax credits and income deductions, but also for the estimation of income tax and as a benchmark for net and gross income variables
- Fiscal rules of the model were updated by the inclusion of 2007 changing in tax rules
2 – RECORD LINKAGE AND MICROSIMULATION [a]

- Incomplete coverage of tax data
- Under-reporting of survey data
- A microsimulation model estimates taxes and social insurance contributions not covered by register data
All the available information (survey and registers) have been used as input file of SM2-EU-SILC and the microsimulation results have been compared with administrative data.

Before using the integrated data set as input file a further procedure of coherence analysis and correction of the net and gross amount and related taxes was needed.
3 – THE FINAL DATA SET OF GROSS INCOME VARIABLES [a]

- The final data set of individual and household gross income variables is the result of a mixed strategy using both microsimulation and tax data.

- Gross income target variables are computed as:
  - net amounts (collected or imputed) plus income taxes provided by register data, if available or
  - net amounts plus income taxes estimated by SM2-EU-SILC
3 – THE FINAL DATA SET OF GROSS INCOME VARIABLES [b]

- The model has estimated the social insurance contributions of workers and employers.

- In order to anonymize the administrative data used, a stochastic component has been added to the withholding taxes and to the taxes paid from registers.
MICROSIMULATION AND ADMINISTRATIVE DATA: A MIXED STRATEGY

Advantages in using a mixed strategy:

- Tax data and microsimulation estimates are both applied for reciprocal comparison and validation.
- SM2-EU-SILC outputs have been evaluated with the available administrative gross figures in order to assess the quality of microsimulation estimates.
- The comparison of the two data sets has been very useful for detecting some inconsistencies in administrative data (i.e. self employed contributions) and after a validation with the National Accounts figures, the SM2-EU-SILC estimates have been preferred.
## EU-SILC Target Variables 2007

<table>
<thead>
<tr>
<th>Income from Work</th>
<th>per capita amount</th>
<th>Ratio</th>
<th>% distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Gross (1)</td>
<td>net (2)</td>
<td>Net/gross (3)</td>
</tr>
<tr>
<td>Income from work</td>
<td>12,733</td>
<td>7,747</td>
<td>60.8</td>
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<tr>
<td>PY010 employee cash or near cash income</td>
<td>6,824</td>
<td>5,504</td>
<td>74.1</td>
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<tr>
<td>employer's SI contribution</td>
<td>2,172</td>
<td></td>
<td>12.4</td>
</tr>
<tr>
<td>employee's SI contribution</td>
<td>606</td>
<td></td>
<td>3.5</td>
</tr>
<tr>
<td>PY021 non cash employee income - company car</td>
<td>13</td>
<td>9</td>
<td>69.2</td>
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<tr>
<td>PY050 cash benefits or losses from self-employment</td>
<td>2,748</td>
<td>2,234</td>
<td>71.6</td>
</tr>
<tr>
<td>Self-employed SI contribution</td>
<td>370</td>
<td></td>
<td>2.1</td>
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<tr>
<td>Property income</td>
<td>457</td>
<td>350</td>
<td>76.6</td>
</tr>
<tr>
<td>interest, dividends, profit from capital investments in unincorporated business</td>
<td>250</td>
<td>197</td>
<td>78.8</td>
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<tr>
<td>HY090 income from rental of a property or land</td>
<td>207</td>
<td>153</td>
<td>73.9</td>
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<tr>
<td>Taxable benefits</td>
<td>4,018</td>
<td>3,434</td>
<td>85.5</td>
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<tr>
<td>PY090 unemployment benefits</td>
<td>274</td>
<td>236</td>
<td>86.1</td>
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<tr>
<td>PY100 old-age benefits</td>
<td>3,483</td>
<td>2,959</td>
<td>85.0</td>
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<tr>
<td>PY110 survivor's benefits</td>
<td>115</td>
<td>99</td>
<td>86.1</td>
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<tr>
<td>PY130 disability benefits</td>
<td>146</td>
<td>140</td>
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<tr>
<td>Tax-exempt benefits</td>
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<td>259</td>
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<tr>
<td>PY140 education-related allowances</td>
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<td>100.0</td>
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<tr>
<td>HY050 family related allowances</td>
<td>109</td>
<td>109</td>
<td>100.0</td>
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<tr>
<td>HY060 social assistance</td>
<td>16</td>
<td>16</td>
<td>100.0</td>
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<tr>
<td>HY070 housing allowances</td>
<td>8</td>
<td>8</td>
<td>100.0</td>
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<tr>
<td>HY080 regular inter-household cash transfer received</td>
<td>112</td>
<td>112</td>
<td>100.0</td>
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<tr>
<td>Total</td>
<td>17,466</td>
<td>11,789</td>
<td>67.5</td>
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</table>
## Comparison with National Accounts

<table>
<thead>
<tr>
<th></th>
<th>EU-SILC 2007 (income reference year 2006)</th>
<th>N.A.</th>
<th>Error (% point)</th>
</tr>
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<tbody>
<tr>
<td>Gross including SI</td>
<td>17,466</td>
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<td>100.0</td>
</tr>
<tr>
<td>SI contributions</td>
<td>3,148</td>
<td>18.0</td>
<td>16.6</td>
</tr>
<tr>
<td>- Employers' contribution</td>
<td>2,172</td>
<td>12.4</td>
<td>11.9</td>
</tr>
<tr>
<td>- Employees' contribution</td>
<td>606</td>
<td>3.5</td>
<td>2.8</td>
</tr>
<tr>
<td>- Self-employment contribution</td>
<td>370</td>
<td>2.1</td>
<td>1.9</td>
</tr>
<tr>
<td>Gross taxable</td>
<td>14,319</td>
<td>82.0</td>
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<tr>
<td>Personal income tax and financial tax</td>
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<tr>
<td>Net income</td>
<td>11,789</td>
<td>67.5</td>
<td>70.3</td>
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</tbody>
</table>

Euro 2006, per capita.
References


3. Consolini P. (2008), “Practical aspect on the harmonization of the definitions, of the variables and units for the EU-SILC project in Italy”, Report of WP2, ESSnet Statistical Methodology Project on the Area: Integration of survey and administrative data, downloadable from the website: http://cenex-isad.istat.it

