

# Content

<b>Part 1: ESSPROS: General principles and core system .....</b>	<b>3</b>
<b>1 Introduction to the ESSPROS System .....</b>	<b>4</b>
<b>2 The conventional definition of social protection .....</b>	<b>8</b>
2.1 Introduction.....	8
2.2 General definition .....	8
2.3 Further explanation.....	9
<b>3 Accounting structure and classifications in the core system .....</b>	<b>14</b>
3.1 Introduction.....	14
3.2 Delimitations of the Core System .....	14
3.3 The accounting structure .....	15
<b>4 Definition and grouping of social protection schemes .....</b>	<b>17</b>
4.1 The statistical unit.....	17
4.2 Grouping of Social protection schemes.....	18
<b>5 Receipts of social protection schemes.....</b>	<b>25</b>
5.1 Introduction.....	25
5.2 Types of receipts .....	25
5.3 Classification of institutional sectors from which receipts originate .....	30
<b>6 Expenditure of social protection schemes.....</b>	<b>33</b>
6.1 Introduction.....	33
6.2 Types of expenditure .....	33
<b>7 Social benefits, main classifications.....</b>	<b>36</b>
7.1 Classification by function .....	36
7.2 Classification by type.....	38
7.3. Means-testing .....	40
<b>8 Accounting conventions .....</b>	<b>41</b>
8.1 Introduction.....	41
8.2 The principles of exhaustiveness and consistency.....	41
8.3 Valuation.....	41
8.4 Time of recording and the accounting period .....	44
8.5 Netting and consolidation .....	44
8.6 Recognising the principal party .....	45
<b>9 The rest of the world.....</b>	<b>46</b>
9.1 Transactions with the rest of the world .....	46
9.2 The definition of residence .....	46
<b>Part 2: Classification of benefits in the core system .....</b>	<b>49</b>
<b>1 Introduction .....</b>	<b>50</b>
<b>2 Social benefits in the Sickness/health care function.....</b>	<b>52</b>
2.1 Introduction.....	52

2.2 Description of the types of benefit .....	54
2.3 Further guidance .....	55
<b>3 Social benefits in the Disability function .....</b>	<b>56</b>
3.1 Introduction .....	56
3.2 Description of the types of benefit .....	57
3.3 Further guidance .....	58
<b>4 Social benefits in the Old age function .....</b>	<b>60</b>
4.1 Introduction .....	60
4.2 Description of the types of benefit .....	61
4.3 Further guidance .....	62
<b>5 Social benefits in the Survivors' function .....</b>	<b>64</b>
5.1 Introduction .....	64
5.2 Description of the types of benefit .....	65
5.3 Further guidance .....	65
<b>6 Social benefits in the Family/Children function .....</b>	<b>66</b>
6.1 Introduction .....	66
6.2 Description of the types of benefit .....	66
6.3 Further guidance .....	67
<b>7 Social benefits in the Unemployment function .....</b>	<b>69</b>
7.1 Introduction .....	69
7.2 Description of the types of benefit .....	70
7.3 Further guidance .....	71
<b>8 Social benefits in the Housing function .....</b>	<b>72</b>
8.1 Introduction .....	72
8.2 Description of the types of benefit .....	72
8.3 Further guidance .....	73
<b>9 Social benefits in the function Social exclusion not elsewhere classified .....</b>	<b>74</b>
9.1 Introduction .....	74
9.2 Description of the types of benefit .....	75
9.3 Further guidance .....	75
<b>Appendices .....</b>	<b>77</b>
APPENDIX I: The ESSPROS questionnaire detailed classification .....	78
APPENDIX II: Qualitative information by scheme and detailed benefit .....	102
APPENDIX III: Methodology of the module on pension beneficiaries .....	107
APPENDIX IV: Methodology of the module on net social protection benefits (restricted approach) .....	137
APPENDIX V: List of social protection schemes in the Member States .....	149
APPENDIX VI: Differences between the ESSPROS and the national accounts (ESA 1995) .....	206
APPENDIX VII: The classification of various government disbursements .....	208
APPENDIX VIII: The treatment of taxes and social contributions payable on benefits .....	211