

## Annex 2: Reference population and reference period for income, 2022

Table 1: The national concepts used and possible differences in the reference population, household definition and membership

CC	Reference population	Private household definition	Household membership	Statistical population not covered
<b>AT</b>	The reference population of EU-SILC are all private households and their current members residing in the territory of Austria at the time of data collection. Persons living in collective households and in institutions are generally excluded from the target population. There is no difference to the standard EU-SILC concept.	Accommodations with at least one person aged 16 or older who has her/his main residence (Hauptwohnsitzmeldung) in these accommodations. Institutional housing facilities, dwelling units where no person with his/her main residence in the dwelling is 16 years or older are not included. There is no difference to the standard EU-SILC concept.	Person living permanently in the accommodation, i.e., at least three months. If a person has her/his main residence not in the household, they are treated as members of the household. There is no difference to the standard EU-SILC concept.	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.
<b>BE</b>	The reference population is all citizens officially living at Belgian territory (population de jure). This means that the source of the sample is the central population register. This register includes all private households and their current members residing in the territory. Persons living in collective households and in institutions are excluded from the target population.	The definition of household that Eurostat recommends is used. Household is defined as a person living alone or a group of people who live together in the same dwelling and share expenditures including the joint provision of the essentials of living.	The definition of household membership is the same as mentioned in the Eurostat document EU-SILC065 about the description of target variables, with a small deviation for tertiary students. Tertiary students often residence at a private address in their university town, while coming back home during the weekend. They remain officially registered at their parents' address. In BE-SILC, they belong to their parents' household. If we would follow the guidelines, they would have to be interviewed at their private address in the university town. However, they are not registered there, and can consequently only be sampled from their parents' household. All household members of 16 year and older at the end of the income reference period, are selected for a personal interview.	All household members of 16 year and older at the end of the income reference period, are selected for a personal interview.

CC	Reference population	Private household definition	Household membership	Statistical population not covered
<b>BG</b>	<p>All citizens officially living at Bulgarian territory (population de facto). The source of the sample is the Register prepared for the Population Census 2011. This Register includes all private households and their current members residing in the territory, independently of any socio-economic characteristics they may have. Persons living in collective households and in institutions are excluded from the target population.</p>	<p>The definition of household that Eurostat recommends is used. Household is defined as a person living alone or a group of people who live together in the same dwelling and share expenditures including the joint provision of the essentials of living. Family members living together but not sharing their income and expenditure with other family members make up separate households.</p>	<p>All household members aged 16 years and more at the time of the interview, are selected for a personal interview.</p>	<p>The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.</p> <p>Persons living in collective households and in institutions are generally excluded from the target population. The population moved out of territory of country, the person that have not a usual residence or who have moved to an institution from the previous wave are not covered.</p>
<b>CH</b>				
<b>CY</b>	<p>There is no difference to the standard EU-SILC definition, hence the reference population is defined as all the households and their members living in the government-controlled areas of Cyprus. Population in collective households and institutions is excluded.</p> <p>No deviation from the standard EU-SILC definition. A private household is a person living alone or a group of persons living together in the same dwelling sharing expenses, including the joint provision of the essentials of living. The definition of household membership is the one recommended by</p>	<p>No deviation from the standard EU-SILC definition. A private household is a person living alone or a group of persons living together in the same dwelling sharing expenses, including the joint provision of the essentials of living.</p>	<p>The definition of household membership is the one recommended by EUROSTAT. Students (either in Cyprus or abroad) are considered to be members of their parents' household given they are fully financially supported by them.</p>	<p>The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.</p>

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	EUROSTAT. Students (either in Cyprus or abroad) are considered to be members of their parents' household given they are fully financially supported by them.			
<b>CZ</b>	fully comparable	fully comparable	fully comparable	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.
<b>DE</b>	All persons living in "a private household at main residence". Those households include at least one person at the age of 16 or older and being registered at the main place of residence at the sampled address.	A person living alone or a group of persons living together and sharing household expenses or daily needs form a private household.	Every person living in the sampled household. Persons are also members when temporarily absent. Belonging to a household is independent of the registered main place of residents. During fieldwork the household self-assess the household members.	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.
<b>DK</b>	Persons with their legal address within Denmark	Persons living in private households and thereby excluding persons living in institutions, prison or the homeless.	The composition of the household with regards to household membership is defined by the respondent at the time of interview and is based upon information about who lives on the address and whether or not they share expenses on living conditions and food.	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year. The population that is no longer within the territory of country, the population that do not have a usual residence, living in institutions or who have

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				moved to an institution from the previous wave are not covered.
<b>EE</b>	Persons living in collective households are included in the reference population. The share of persons who are living in collective households and who are not at the same time members of some other private household is likely to be very low. Additionally, there is no feasible way to estimate their share in the total population. Thus, the exclusion of these persons is unlikely to affect the comparability and reliability of the estimates.	There were no divergences from the common definition.	There were no divergences from the common definition.	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.
<b>EL</b>	<p>The target population is private households and all persons composing these households. The source of our sample is the Census Population. This Census includes all private households and their current members residing in the territory independently of any socio-economic characteristics they may have.</p> <p>Persons living in collective households and in institutions are excluded from the target population as well as households with diplomatic missionaries as members.</p>	The definition of household that Eurostat recommends is used. Household is defined as a person living alone or a group of persons living together in the same dwelling and sharing income or expenditures including the joint provision of the essentials of living.	<p>All household members aged 16 years and over at the time of the interview are selected for a personal interview.</p> <p>Subject to the further and specific conditions shown below, if the following persons share household expenses, must be regarded as household members:</p> <ul style="list-style-type: none"> <li>Persons usually residents, related to other members</li> <li>Persons usually residents, not related to other members</li> <li>Resident boarders, lodgers, tenants</li> <li>Visitors</li> <li>Line-in domestic servants, au-pairs</li> <li>Persons usually resident, but temporarily absent from the dwelling (for reasons of holiday travel, work, education or similar)</li> <li>Children of the household being educated away from home</li> </ul> <p><b>Persons absent for long periods, but having household ties: persons working away from home</b></p> <ul style="list-style-type: none"> <li>Persons temporarily absent but having household ties: persons in hospitals, homes or other institutions</li> </ul>	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.

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			<p>Further conditions for inclusion as household members are as follows:</p> <p>(a) Categories 3,4 and 5: Such persons must currently have no private address elsewhere, or their actual or intended duration of stay must be six months or more.</p> <p>(b) Category 6: Such persons must currently have no private address elsewhere and their actual or intended duration of absence from the household must be less than six months.</p> <p>(c) Category 7 a) for primary/secondary students away from home during the week but returning to family home for weekends, b) for tertiary students, they either have to leave in a collective household (student dormitories) and receive income from the family home or leave in a private address irrespectively of their source of income:</p> <p>(d) Category 8: Irrespective of the actual or intended duration of absence, such persons must currently have no private address elsewhere, must be the partner or child of a household member and must continue to retain close ties with the household and consider this address to be their main residence.</p> <p>(e) Category 9: Such persons must have clear financial ties to the household and must be actually or prospectively absent from the household for less than six months.</p>	

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<b>ES</b>	<p>The target population was members of private households residing at main family addresses, and the households themselves.</p> <p>(No differences between national and EU-SILC concept)</p>	<p>An individual or a group of people occupying in common a main family address or a part of it and consuming and/or sharing food or other goods paid for out of a common budget.</p> <p>(No differences between national and EU-SILC concept)</p>	<p>The reference in the definition of ‘household member’ is to apply the Eurostat guidelines.</p>	<p>The sub-populations that are not covered by the data collection includes: those who moved out of the country’s territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.</p>
<b>FI</b>	<p>Private households and all the persons composing the private household and who are permanently resident in Finland. Persons permanently institutionalised living, in collective households, or in residential homes are not included in the concept.</p> <p>Those persons who according to the Population Information System had a legal domicile in Finland on 31 December belong to the permanent resident population (Municipality of Residence Act 201/1994). Persons are domiciled if their stay is intended to last or has lasted at least one year.</p>	<p>Private household refers to the common housekeeping unit. Private household includes a person residing alone, or all the persons, related or not, who reside and have their meals together or otherwise use their income together.</p>	<p>See the private household definition. Persons who are temporarily absent from the household's main dwelling and from home are counted in household members if they have close family ties to the household and they do not form a household of their own. Such persons are as follows:</p> <p>Persons conducting military service or conscript service</p> <p>Persons residing and working in another locality or abroad if they are involved in the acquisition and use of household income</p> <p>Persons residing and studying in another locality if they use income received mostly from their parents</p> <p>Persons temporarily in institution, on holiday or travelling</p> <p>The following persons form a household of their own:</p> <p>Subtenants</p> <p>Domestic staff</p> <p>Students living on their own if they live mostly on their own income or on a student loan</p> <p>Students residing in dormitories, unless they are married or officially cohabiting</p>	<p>The sub-populations that are not covered by the data collection includes: those who moved out of the country’s territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.</p>

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<b>FR</b>	<p>The reference population for the survey is comprised of all ordinary households (excluding institutions) for which the primary residence is located in France. For the first time in 2022, the survey also covers 4 overseas departments: Guadeloupe, Martinique, French Guiana and Réunion.</p> <p>In 2013, 2.3% of people in metropolitan France were living in communes or institutions or were homeless.</p>	<p>The French survey uses the European definition of a household, which is based on the sharing of budgets rather than simply living in the same dwelling. This means that two living units that have separate budgets within the same dwelling would fill in two household questionnaires.</p> <p>A group of people (whether related or not) who usually share the same dwelling and who have a joint budget are considered to be a household, in other words:</p> <ul style="list-style-type: none"> <li>- they provide income to cover expenses incurred in the daily life of the household;</li> <li>- and/or simply benefit from these expenses</li> </ul> <p>Fewer than 1% of the dwellings included in the SILC survey contain several households constituting independent living units.</p>	<p>Individuals living in the same habitual residence and sharing a budget are classed as belonging to the same household. In the first wave, we only question those living units whose primary residence falls within the sample (these are the dwellings drawn from the sample)</p> <p>If a household has multiple residences, we ask whether the dwelling being surveyed is their primary residence (the question is asked at the household level). All members of a household who consider the surveyed dwelling to be their primary residence are surveyed. Therefore, some members of the household may be questioned, even if they spend more than half of their time living in another dwelling: this may be the case for students living in a different dwelling during the week in order to undertake their studies, for example.</p>	<p>The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.</p>
<b>HR</b>	<p>The reference population of EU-SILC is all private households and their current members residing in the territory of Croatia at the time of data collection. Persons living in collective households and in institutions are excluded from the target population.</p> <p>No differences between the national and the standard EU-SILC concept.</p>	<p>Household is every family or other community of individuals who live together and jointly spend their income in order to meet the basic existential needs (accommodation, food etc.).</p> <p>A household is also considered every person who lives alone (one-person household).</p> <p>No differences between the national and the standard EU-SILC concept.</p>	<p>No differences between the national and the standard EU-SILC concept.</p>	<p>The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.</p>
<b>HU</b>	<p>The same concept used as in the corresponding regulation</p>	<p>the same as in the corresponding regulation</p>	<p>the same as in the corresponding regulation</p>	<p>The sub-populations that are not covered by the data collection includes: those</p>



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				who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.
<b>IE</b>	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.	A sample of dwellings is taken from the population and data is then collected on everyone within a household. The sample therefore excludes individuals living in public institutions (e.g., prisons, hospitals, nursing homes, etc.), communal accommodation and persons of no fixed abode. Up until 2019 in defining a 'household', the national IE SILC used an 'address' concept (i.e., All persons living at the same address treated as a single household). From 2020 the national IE SILC definition of a household uses a shared income and expenditure concept.	All current members of a selected private household. Up until 2019 in defining a 'household', the national IE SILC used an 'address' concept (i.e., all persons living at the same address treated as a single household).  From 2020 the national IE SILC definition of a household uses a shared income and expenditure concept. Flatmates or housemates that don't share expenditure will now be considered as separate households, and students living away from home and substantially supported by their parents will be considered members of the parent household.	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.
<b>IT</b>	Same definition as standard EU-SILC	In accordance with the Commission Implementing Regulation (EU) 2019/2181 (Article 2), IT uses the following household definition: "a person or a group of two or more persons that usually reside together in a housing unit or part of a housing unit and share income or household expenses with the other household members, where sharing household income means contributing to the private household income or benefitting	IT does not include live-in domestic or caregiving personnel au pairs that do not share income or expenses	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.



CC	Reference population	Private household definition	Household membership	Statistical population not covered
		from the private household income, or both.		
<b>LT</b>	No difference to the common definition.	No difference to the common definition.	No difference to the common definition.	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.
<b>LU</b>	The reference population comprises all the persons who currently resided within the national territory of Luxembourg in June 2022, except: - the persons living in collective households or institutions (retirement homes, prisons etc.)	Same definition as that set out in the 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	Same definition as in EU-SILC DocSILC065 (2022 operation version 6)	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.
<b>LV</b>	There were no divergences from the common definition. Persons living in private households within national territory were the reference population of the EU-SILC survey.	There were no divergences from the common definition.	There were no divergences from the common definition. Due to the complexity of household membership several practical and comprehensive explanations based on specific cases (examples) were given to interviewers.	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.

CC	Reference population	Private household definition	Household membership	Statistical population not covered
<b>MT</b>	No departure from the common definition i.e., the reference population is composed of all private households and their current members residing in Malta at the time of data collection. Persons living in institutions are excluded from the target population.	No departure from the common definition i.e., a private household is defined as a person living alone or a group of people who live together in the same private dwelling and share expenditures, including the joint provision of the essentials of living.	A person is a household member if s/he is usually resident in that particular dwelling and shares in household expenses. Persons who are temporarily absent for reasons of holiday, travel, work, health, education or similar are included as long as the persons do not intend to stay away for more than 12 months.	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year.
<b>NL</b>	The reference population of EU-SILC is all private households and their current members residing in the Netherlands at the time of data collection. Persons living in collective households and in institutions are excluded from the target population	No difference to the common definition	There are some minor differences in the treatment of special categories like lodgers or people temporarily away (e.g., students). These people are only included as a household member if they are registered at the households' address. According to the EU-definitions resident boarders, lodgers and tenants should be included if they share expenses, have no private address elsewhere or their actual/intended duration of stay must be six months or more. Statistics Netherlands does not apply this limit of six months.	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year. Homeless people are excluded from the statistical population. In the Netherlands, this concerns about 30 thousand people. In 2022, 263 thousand people lived in an institution.
<b>PL</b>	The survey unit was a household and all the household members at least 16 years old at the end of the income reference period. The survey did not cover collective households or institutions.	Household means a person living alone or a group of people having their usual residence in private household. 'Multi-person household' means a group of two or more persons usually reside together and share income or household expenses with the other household members. 'One-person household' means a person usually resides alone in a separate housing unit but does not join with any of the other	The household composition accounts for: <ul style="list-style-type: none"> <li>• persons living together and sharing their income and expenditure who have been in the household for at least twelve months (either the real or the intended time of staying in the household should be considered),</li> <li>• persons at the age of up to 18 years (inclusive), absent from the household for education purposes, living in boarding houses or private dwellings,</li> <li>• persons at age more than 18 years absent from the household for education purposes if their</li> </ul>	The sub-populations that are not covered by the data collection: persons living in collective accommodation establishments.

CC	Reference population	Private household definition	Household membership	Statistical population not covered
		occupants to form part of a multi-person household.	<p>stay outside the household is less than twelve months or if they are not financially independent and take part in household's income and/or expenditure,</p> <ul style="list-style-type: none"> <li>• persons absent from the household because of their occupation, if their earnings are collected to the household's expenditure, and are considered as members of surveyed household (not another one),</li> <li>• persons absent from the household at the time of the survey, staying at education centres, welfare houses or hospitals, if their real or intended stay outside the household is less than twelve months.</li> </ul>	
<b>RO</b>	<p>The Quality of Life Survey is carried out throughout the country and only individual households are interviewed. The reference population is the population residing in private households. Thus, the survey covered persons with usual residence in Romania, for a period of at least 12 months, members of the households from the selected dwellings. All the provisions related to the inclusion among the household members of certain categories of people were applied according to Regulation 2181/2019.</p>	<p>Household means the group of two or several persons who are usually residing together, providing themselves with food and other essentials for living and sharing income or household expenses with other household members. The person who does not belong to a household and who declares to live alone and manages the house by himself is considered as a single person household. Persons living for 12 months or more in collective units for elderly, persons with disabilities, workers hostels, sanatoria etc., are not included in the survey.</p>	<p>A person will be considered a usually resident member of the household if they spend most of their daily night-rest there, evaluated over the past 12-months.</p>	<p>The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year. The survey does not include institutionalized persons (in homes for the elderly, collective housing), persons who have permanent residence (domicile) in Romania but who have their usual residence abroad.</p>
<b>SE</b>	<p>The reference population is all private households and all persons composing these households, having their usual residence in Sweden. A person has his/her usual residence in Sweden if the person has his/her actual place of residence in the country. The person</p>	<p>The household definition is in line with the EU-SILC regulation.</p>	<p>The EU-SILC regulation definition is applied.</p>	<p>The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence.</p>

CC	Reference population	Private household definition	Household membership	Statistical population not covered
	must be listed in the Swedish population register and be in Sweden for six consecutive months or more. Short-term visits to another country do not shorten the duration of stay in Sweden.			
<b>SI</b>	The reference population is defined with the persons in the Central Register of Population, which are aged 16 years or more. The individuals with Slovenian citizenship as well as foreigners were included in the sampling frame.	There were no divergences from the common definition.	A household member must be a member for at least 12 months. Students are household member if they have relations with the primary home, not taking into account if he/she live in dormitory or private address. If student do not have contact with the primary home, he/she has own household. There were no other divergences from the common definition.	The sub-populations that are not covered by the data collection includes: those who moved out of the country's territory; or those with no usual residence; or those living in institutions or who have moved to an institution compared to the previous year. The population moved out of territory of country, the population that have not a usual residence, living in institutions or who have moved to an institution from the previous wave are not covered.
<b>SK</b>	fully comparable	fully comparable	fully comparable	The population moved out of territory of country, the population that have not a usual residence, living in institutions or who have moved to an institution from the previous wave are not covered.

Source: National SILC SIMS 2022

The national SIMS 2022 for PT, CH, NO, IS, AL, ME, MK, RS, TR and UK are not submitted until October 2023. These countries will be included in an updated version of comparative SIMS 2022.

Table 2: The reference period used for incomes

Country	Period for taxes on income and social insurance contributions	Income reference periods used	Reference period for taxes on wealth	Lag between the income ref period and current variables
AT	The reference period for taxes on income and social insurance contributions for EU-SILC 2022 was 2021. Also, for the survey years 2019-2021 (which are part of the longitudinal component of the reconciled data) the year preceding the survey year was used as the reference period. There is no difference to the standard EU-SILC concept.	The income reference year for EU-SILC 2022 was 2021. Also, for the survey years 2019-2021 that are part of the longitudinal component of the reconciled data the year preceding the survey year was used as the income reference period. There is no difference to the standard EU-SILC concept.	There are no taxes on wealth in Austria.	This refers to the lag between the income reference period and the household interview date. In EU-SILC 2022 and EU-SILC 2021 the fieldwork phase lasted from February to July. The fieldwork of EU-SILC 2020 was carried out from February to June and for EU-SILC it 2019 took place from February to July.
BE	A fixed twelve-month period, namely the previous calendar year. For SILC 2022, the period is the year 2021.	A fixed twelve-month period, namely the previous calendar year. For SILC 2022, the period is the year 2021.	A fixed twelve-month period, namely the previous calendar year. For SILC 2022, the period is the year 2021.	The income reference period is the previous calendar year (year 2021) and the current variables refer to the fieldwork period (February-August 2022). Therefore, the lag is at minimum 2 months and at maximum 8 months.
BG	The reference period for income tax repayment and compulsory social insurance contributions is the previous calendar year.	The income reference period is the previous calendar year.	The reference period for taxes on wealth is the previous calendar year.	The lag between the income reference period and current variables is at minimum 3 months and at maximum 7 months.
CY	The period for taxes payments/refunds and social insurance contributions was 2021. Tax refunds received during 2021 referred to income received in previous years.	For EU-SILC 2022 the income reference period was 2021.	The reference period for taxes on wealth was 2021.	Since EU-SILC 2022 was carried out the period April to October 2022, the time lag between the income reference period and current variables varied between 2 to 8 months
CZ	calendar year 2021	calendar year 2021	calendar year 2021	The fieldwork started on the 29th of January and ended on 12th June. The lag is 2 to 6 months.
DE	The income reference period is the previous calendar year (t-1). The same applies to taxes and social insurance contributions paid on this income.	previous calendar year (t-1)	In Germany, taxes on wealth (HY120) are taxes on real estate, as no other taxes on wealth exist in Germany at present. The reference period for the taxes on real estate is t-1.	The fieldwork period (February-August 2022). Therefore, the lag is at minimum 1 month and at maximum 8 months.

Country	Period for taxes on income and social insurance contributions	Income reference periods used	Reference period for taxes on wealth	Lag between the income ref period and current variables
DK	2021	2021	2021	2-5 months lag depending on interview date
EE	There were no divergences from the common definition. Tax on income and social insurance contributions, as well as tax repayments and receipts refer to the income received during the income reference period (previous calendar year).	There were no divergences from the common definition. Taxes on wealth paid during the income reference period (previous calendar year) were recorded.	There were no divergences from the common definition. Taxes on wealth paid during the income reference period (previous calendar year) were recorded.	Fieldwork period was 01.02.2022 - 31.05. 2022. The lag between the income reference period and current variables ranges from 1 to 5 months, thus not exceeding 8 months stipulated in the regulation.
EL	The income reference period is a fixed twelve-month period, namely the previous calendar year. Tax refunds received during 2021 refer to income received in previous years.	For SILC 2022, the income reference period is the year 2021.	The reference period for taxes on wealth was 2021.	The income reference period is the previous calendar year (year 2021), while current variables refer to the fieldwork period (July - November 2022). Therefore, the lag may vary from 7 to 11 months.
ES	Taxes received/paid during the income reference period are considered. In the case of tax adjustments, these taxes usually refer to income received during the income reference period. (No differences between national and EU-SILC concept)	The income reference period is the previous calendar year. (No differences between national and EU-SILC concept)	We considered the tax received/paid during the income reference period. In the case of the taxes paid on ownership of the household main dwelling (IBI) the reference period is the last 12 months.	From 31 December of the year prior to the survey to the time of data collection (April-August). The lag thus ranged from 4 to 8 months.
FI	2021	2021	2021	0 - 5 months.
FR	The taxes paid in 2021 on income received during the course of that year are collected at the household level. The social security levies relate to income received in 2021.	The survey was conducted between February and April 2022. The reference year for income is 2021. The income received during 2021 is collected at the individual and household level.	We take account of the amount of property wealth tax paid in 2021. This relates to property held as of 1 January 2021.	Some variables, such as variables relating to the cost of housing, relate to the collection period, i.e., the months of February to April 2022, which differs from the reference period for income relating to 2021 (declared income).
HR	Calendar year 2021	Calendar year 2021	Calendar year 2021	Four to six months
HU	T-1	T-1	T-1	Fieldwork was in February- May 2021. The lag is min 2- to 5 months.

Country	Period for taxes on income and social insurance contributions	Income reference periods used	Reference period for taxes on wealth	Lag between the income ref period and current variables
<b>IE</b>	Income reference period.	Up until 2019 the IE SILC income reference period was the 12-month period immediately preceding the sample household's interview date. This resulted in a 24-month income reference period for each annual SILC survey. Commencing with the 2020 IE SILC, the SILC income reference period will be the T-1 calendar year.	Income reference period	Data collection is the first six months of the year. The income reference period is the T-1 calendar year. Thus, the lag between income reference period and the current variables can be up to six months.
<b>IT</b>	Same definition as standard EU-SILC	Same definition as standard EU-SILC	Same definition as standard EU-SILC	In 2022 data collection, current variables refer to the moment of the interview, that is the period from April 19th to September 30th, 4-9 months after the income reference period.  Concerning the previous surveys involved in the longitudinal component, the lag between the income reference period and current variables is about 6 months in 2017, about 7 months in 2018, about 13 months in 2019, about 12 months in 2020 and 11 months after the income reference period in 2021.
<b>LT</b>	last calendar year	last calendar year	last calendar year	0-4 months
<b>LU</b>	The whole year 2021.	Calendar year: income received between the 1st January 2021 and the 31st December 2021.	No more household wealth tax since 2007.	The fieldwork was conducted between September 2022 and December 2022. Therefore, the lag between the income reference period and current variables ranges between 9 and 12 months.
<b>LV</b>	In Latvia taxes and social insurance contributions refer to the income received during the income reference period (2021). The only exception is repayments or receipts for tax adjustment. These are taxes and social insurance	There were no divergences from the common definition. In Latvia the income reference period is the previous calendar year (2021).	In Latvia the reference period for taxes on wealth refer to the income reference period (2021).	The lag between the end of the income reference period and current variables is from 2 to 7 months.



Country	Period for taxes on income and social insurance contributions	Income reference periods used	Reference period for taxes on wealth	Lag between the income ref period and current variables
	contributions, which have been received/paid during the income reference period but may refer to previous years. Those repayments/receipts are included in variable HY140 (tax on income and social contributions).			
<b>MT</b>	The tax on income and social insurance contributions reference period was the same as the income reference period i.e., calendar year 2021.	The income reference period used for EU-SILC 2022 was calendar year 2021.	The variable on regular taxes on wealth is not applicable for Malta.	The bulk of the data collection was carried out between end of June and September. Thus, the lag between income reference period and current variables spans between 6 and 9 months, depending on the date of interview for each household.
<b>NL</b>	Taxes on income and social contributions are based on the 'income received' in the income reference year (accrual basis) and do not refer to the amounts actually paid in the income reference year.	The income data of EU-SILC refer to the previous calendar year.	There are no taxes on wealth in the Netherlands.	The EU-SILC fieldwork period started in February 2022 and ended in September. Therefore, the lag is at minimum 2 months and at maximum 9 months.
<b>PL</b>	The reference period for income tax prepayment and compulsory social insurance contributions is the year 2021. The account clearance with the Treasury Office (including payments and returns) effected in 2020 refers to the income for 2020.	The income reference period was the previous calendar year (2021).	Taxes on wealth paid during the income reference period (2021) were recorded.	The field work was from April to June, therefore the lag between income variables and other variables is from 4-6 months.
<b>RO</b>	January 2021 - December 2021	January 2021 - December 2021	January 2021 - December 2021	The fieldwork period (9 - 31 May 2022). Therefore, the lag is 5 months.
<b>SE</b>	2021 (year N-1)	2021 (year N-1)	NA	The fieldwork period (January-June 2022). Therefore, the lag is at minimum 1 month and at maximum 6 months.
<b>SI</b>	Year 2021	Year 2021	Year 2021	The fieldwork period (January-August 2022). Therefore, the lag is 1 to 8 months.

<b>Country</b>	<b>Period for taxes on income and social insurance contributions</b>	<b>Income reference periods used</b>	<b>Reference period for taxes on wealth</b>	<b>Lag between the income ref period and current variables</b>
<b>SK</b>	2021	2021	2021	Therefore, the lag is at minimum 2 months and at maximum 8 months. (Start of survey is February 2022 and end August 2022)

Source: National SILC SIMS 2022

The national SIMS 2022 for PT, CH, NO, IS, AL, ME, MK, RS, TR and UK are not submitted until October 2023. These countries will be included in an updated version of comparative SIMS 2022.