

## ASSESSMENT OF SOURCES AND METHODS USED IN THE PROVISION OF BASIC INFORMATION FOR THE CALCULATION OF SPECIFIC INDICATORS FOR A65 PURPOSES

COUNTRY: NL 

Version: 29 March 2017

### CONTEXT

1. This report is written in the context of the implementation of Article 65 and Annex XI of the Staff Regulations of Officials and Conditions of Employment of Other Servants of the European Union, as most recently amended by Regulation 1023/2013 of the European Parliament and of the Council.
2. Article 12 of Annex XI states that "*...It shall be the task of Eurostat to monitor the quality of basic data and statistical methods used to work out the factors taken into account for the update of remuneration. In particular, it shall make any assessments or carry out any studies required for such monitoring...*"
3. A methodology manual has been developed to describe the calculation of specific indicators in accordance with Article 65 of the EU Staff Regulations. There have been various editions over time; the most recent version is document A6465/14/26rev2, dated May 2016.
4. This methodological documentation is supplemented with interpretation guidelines and specific agreements for individual Member States reached during each annual data collection exercise.
5. With effect from 2010, detailed documentation is drawn up for each Member State which aims to give a full description of the manner in which basic data is compiled and transmitted to Eurostat to allow the calculation of Specific Indicators.

Twenty-two of these draft "inventories" (at different stages of completion) were presented at the meeting of the Working Group on Articles 64 and 65 of the Staff Regulations in Luxembourg in March 2015. A further progress report was reviewed at the meeting in Luxembourg in March 2016.

6. Previous assessment reports for this country have been prepared as follows: None
7. The current assessment report is based on the following information:
  - a. pro-forma document A6465\_16\_03 ;
  - b. data provided by the national statistical authorities in the Standard Remuneration Questionnaire for the year 2015 ;
  - c. the "inventory", version dated 10.03.2015 (status: validated 02.12.2015) ;
  - d. other resources identified in connection with the work to establish Specific Indicators, including the NL government civil service website ;

e. N/A

#### ORGANISATIONAL ISSUES (SUMMARY)

8. The names of the national delegates to the Working Group on Articles 64 and 65 are communicated to Eurostat by the Directorate for Public Sector Employment of the Ministry of the Interior and Kingdom relations, after agreement with CBS.(= national statistical institute).
9. The national data required for the calculation of Specific Indicators is transmitted to Eurostat by the Ministry of the Interior and Kingdom  
The contact person has remained constant in recent years.
10. The national data is compiled from the following national sources: central government website ([www.rijksoverheid.nl](http://www.rijksoverheid.nl)), pension fund website ([www.abp.nl](http://www.abp.nl)), website on taxes ([www.belastingdienst.nl](http://www.belastingdienst.nl)) and social security website ([www.svb.nl](http://www.svb.nl)).
11. This compilation involves collaboration with the following departments/organisations:  
National statistical office = CBS.
12. The following information is publicly available:
  - information on salary, taxes and social security via websites (see above);
  - child allowances ([www.svb.nl](http://www.svb.nl));
  - report on the Dutch public service (most recent publication: January 2016);
  - general information also available on [www.government.nl](http://www.government.nl).
13. The standard remuneration questionnaire for the year 2015 was transmitted via *eDamis* on 31.7.2015.
14. The following tables in the standard remuneration questionnaire for the year 2015 were incomplete:  
  
T1 

NOT complete
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Comment:
  - T1 ESA2010 "staff number in central government administration" figure not supplied;
15. The national validation of the Specific Indicator calculated by Eurostat for the year 2015 was transmitted via eMail on 22.09.2015

#### OVERALL ASSESSMENT

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 Comply

#### QUALITY ASSESSMENT – STAFF NUMBERS

16. Comments regarding the sample population for which staff numbers are supplied:  
In 2015, as in previous years, figures were provided per grade for the total number of relevant staff working in the civil service.
17. Comments regarding the total population from which the sample is selected:
  - The reported population data concerns permanent civil servants working in the central public administration, at fte (full time equivalent). Permanent officials represent around 12% of the total number of employees working in central public administration.
  - Sample and reference population are the same figures.
18. Comments regarding supply of the number of employees for the total central public administration (ESA 2010 s.1311) :
  - CBS should be contacted to supply the ESA2010 variable "number of employees in central government administration" to allow more accurate calculation of the control indicator required by the Staff Regulations.

#### QUALITY ASSESSMENT – GROSS SALARY DATA

19. Comments regarding the supply of a figure for gross remuneration for each grade:
  - Remuneration data is reported for the same grades as those for which staff numbers are reported;
  - Data are provided for the minimum/middle/maximum step for every grade.
  - Data are provided for single and married-with-two-children civil servants.
  - The SRQ worked example (Table 4), provides a calculation of gross pay for all steps and grades.
  - Gross salary consists of the basic salary + holiday allowance + end-of-year allowance.
20. Comments regarding additional payments eg. state benefits:  
Child benefits are included in the calculations for a married couple with 2 children.

#### QUALITY ASSESSMENT – STATUTORY DEDUCTIONS

Calculations are provided in detail in the SRQ transmitted to Eurostat.

21. Comments regarding the calculation of personal income tax:
  - Dutch civil servants are taxed in a similar way as other employees.
  - income tax withheld by the employer from the salary (= wage tax).
  - two types of tax credit: general tax credit (= algemene heffingskorting) and labour tax credit (= loonheffingskorting). Both tax credits depend on the income and both have a maximum.
  - different tax treatment for married couples with children.
  - "décôte" (tax rebate) for lower salaries.

22. Comments regarding the calculation of occupational pension contributions:
- Pensions are indexed annually, in principle in accordance with average salary development for the public sector. Change in rate depends on the pension fund's financial situation;
  - Two obligatory deductions:
    - \* Old age pension (OP-NP) contribution: around 6.50% of gross salary;
    - \* Invalidity pension (IPBW) contribution: around 0.1% of gross salary.
23. Comments regarding the calculation of medical insurance contributions:  
The following percentages are deducted from the salary at the same time as the taxes on income: ZVW contribution: employer pays 6.75% and employee 9.65%.
24. Comments regarding the calculation of other social security contributions: N/A.
25. Comments regarding the calculation of other statutory deductions: N/A.

#### QUALITY ASSESSMENT – OTHER ASPECTS

26. N/A.

#### ACTION POINTS

27. See 18.