

Social contributions are paid on a compulsory or voluntary basis by employers, employees and self- and non-employed persons.

Under [ESA 2010](#) , **net social contributions** include **employers' actual social contributions** , **households' actual social contributions** , **imputed social contributions** and **households' social contribution supplements** . **Social insurance scheme service charges** are deducted from the items above to reach net social contributions.

There are two types of social contributions, actual and imputed, paid by the employer for the benefit of their employees:

- **employers' actual social contributions** consist of payments made by employers for the benefit of their employees to insurers (social security funds, general government and private funded schemes). These payments cover statutory, conventional, contractual and voluntary contributions in respect of insurance against social risks or needs;
- employers' **imputed social contributions** represent the counterpart to unfunded social benefits paid directly by employers to their employees or former employees and other eligible persons without involving an insurance enterprise or autonomous pension fund, and without creating a special fund or segregated reserve for the purpose.

Both these types paid by the employer are considered in the national accounts to be part of the compensation of employees.

Statistical data

- [Government finance statistics](#)
- [Tax revenue statistics](#)
- [Social protection statistics - overview](#)