

Glossary: Average itemised tax rate (AITR)

Statistics Explained

The AITR for a benefit (or group of benefits) is defined as the sum of taxes paid on that benefit by recipients divided by the total income from that benefit (i.e. gross benefits received). A [social benefit](#) that is not liable to taxes will always have an AITR of zero.

Further information

[European system of integrated social protection statistics - ESSPROS. Manual and user guidelines. 2019 edition](#)