THE SOCIAL ASSISTANCE AND MINIMUM INCOME PROTECTION DATASET (SAMIP)

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SPIN
Social Policy Indicators

Stockholm University

DISCLAIMER

The Social Assistance and Minimum Income Protection Dataset is free to use, but each user need to register at the Social Policy Indicators (SPIN) database homepage to access and analyze data. Each user is also obliged to report any publication resulting from the use of SAMIP data. Preferably, this report is submitted online (www.sofi.su.se/spin).

Although variables in SAMIP have been carefully extracted, processed and analyzed, no warranty is given that the information supplied is free from error. Researchers involved in the establishment of SPIN and SAMIP shall not be liable for any loss suffered through the use of any of this information.

References to data should acknowledge the SPIN research infrastructure (see reference below) and the specific data module.

> *Our empirical analyses are based on data from Social Assistance and Minimum Income Protection Dataset (SAMIP), provided as part of the Social Policy Indicator (SPIN) database (Nelson et al. 2020).*

Nelson, K., Fredriksson, D., Korpi, T., Korpi, W., Palme, J. and O. Sjöberg. 2020. The Social Policy Indicators (SPIN) database. *International Journal of Social Welfare 29*(3), 285-289. https://doi.org/10.1111/ijsw.12418.

THE SOCIAL POLICY INDICATORS (SPIN) DATABASE

SAMIP data is collected within the framework of the Social Policy Indicator SPIN Database, which is major investment in Swedish basic research and an ongoing research infrastructure project at the Swedish Institute for Social Research (SOFI), Stockholm University.

SPIN provides the foundations for new comparative and longitudinal research on causes and consequences of welfare states. SPIN data is oriented towards analyses of institutions as manifested in social policy legislation. Data are carefully collected in a coherent and consistent methodological manner to facilitate quantitative research of social policy across time and space.

The need to move from descriptive to causal analyses of social change has long been recognized in the social sciences. Due to the difficulties of conducting experimental studies, social scientists use comparisons between countries and over time as fruitful strategies to analyze central processes in modern societies.

Lack of relevant and reliable data has hitherto constrained comparative research, particularly in the field of social policy where expenditure data often is used. Comparative research requires more precise indicators on the institutional design of social policies in areas that are crucial for living conditions and capabilities of citizens. This type of institutional information cannot easily be extracted from extant data sources. Instead, a considerable amount of basic research is required concerning both conceptualization and measurement of institutional structures embedded within the welfare state.

The long tradition of comparative social policy infrastructure projects at SOFI provides considerable momentum towards better understanding of the ways in which countries have organized their welfare states. SPIN is a development of the advancements made possible by these investments in basic research.

SPIN is organized in data modules covering different policy areas or geographical regions. SAMIP constitutes one data module specifically designed to facilitate comparative and longitudinal analyses of social assistance and related minimum income benefits. More information about SPIN is found on the homepage (www.sofi.su.se/spin).

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THE SOCIAL ASSISTANCE AND MINIMUM INCOME PROTECTION DATASET (SAMIP)

The Social Assistance and Minimum Income Protection Interim Data-Set (SAMIP) is part of the SPIN database at the Swedish Institute for Social Research (Stockholm University). It is an ongoing research project with the aim to improve the possibilities to conduct large-scale institutionally informed comparative and longitudinal analyses of social policy in general and of social assistance and related policy programs of last-resort in particular. The current version of SAMIP includes detailed information about the generosity of means-tested benefits in 36 countries year-by-year for the period 1990-2022.

ACKNOWLEDGEMENTS

Although institutional information in the Social Assistance and Minimum Income Protection data module is based on national sources and legislation, the gathering of data has benefited extensively from excellent research assistance from a number of persons, including Laure Doctrinal, Florencia Rovira Torres, Katharina Wesolowski, Mari Eneroth, and Sofie Burman. In addition a number of other research projects and reports have been very valuable in collecting SAMIP data, including Benefit and Wages (OECD: various years), The Tax Benefit Position of Production Workers (OECD: various years), Taxing Wages (OECD: various years), The Tax/Benefit Position of Employees (OECD: various years), Social Security Programs Throughout the World (U. S. Department of Health and Human Services: various years), Social Protection in the Member States of the European Union (European Commission: various years), and Eardley et al. (1996a, 1996b). Gratitude also goes to Cantillon and her colleagues for providing access to the country reports established in connection with their study on social assistance developments (see Cantillon et al., 2004). Many thanks also to Ola Sjöberg at the Swedish Institute for Social Research, who helped collecting information in the initial stage on social assistance for Continental and Eastern European countries.

CODING COMMENTS

Levels of social benefits are complicated to compare over time and across countries. The general procedure gradually adopted in comparative research is to follow a type-case or model family approach, where benefit levels are calculated based on national (sometimes regional and local) legislation for certain standardized households (see Korpi, 1989; Esping-Andersen, 1990; Bradshaw et al., 1993; Gough et al., 1997; Scruggs and Alan, 2005). In SAMIP, benefit levels are calculated for three model families: a single adult person below retirement age, a lone parent with two children aged 7 and 14, and a two-parent family with two children aged 7 and 14. The adult persons are assumed to be of working age and involuntary unemployed without access to contributory social benefits, such as social insurance.

All benefits in SAMIP are expressed in national currencies and current prices. In EURO zone countries, old currencies are used, including Austria (Austrian Schillings), Belgium (Belgian Francs), Cyprus (Cypriot Pounds), Estonia (Estonian Kroons), Finland (Finish Markka), France (French Francs), Germany (Deutsche Marks), Greece (Greek Drachmae), Ireland (Irish Pounds),

Italy (Italian Lire), Luxembourg (Luxembourg Francs), Malta (Maltese Liri), Netherlands (Dutch Guilders), Portugal (Portuguese Escudos), Slovakia (Slovak Koruny), Slovenia (Slovenian Tolars) and Spain (Spanish Pesetas).

Currency conversion factors in SAMIP.

	EUR to national	EUR to national	
Austria	ATS	13,7603	0.0727
Belgium	BEF	40,3399	0.0248
Cyprus	CYP	0,585274	1.7086
Estonia	EEK	15,6466	0.0639
Finland	FIM	5,94573	0.1682
France	FRF	6,55957	0.1524
Germany	DEM	1,95583	0.5113
Greece	GRD	340,750	0.0029
Ireland	IEP	0,787564	1.2697
Italy	ITL	1 936,27	0.0005
Latvia	LVL	0,702804	1.4229
Lithuania	LTL	3,45280	0.2896
Luxemburg	LUF	40,3399	0.0248
Malta	MTL	0,429300	2.3294
Netherlands	NLG	2,20371	0.4538
Portugal	PTE	200,482	0.0050
Slovakia	SKK	30,1260	0.0332
Slovenia	SIT	239,640	0.0042
Spain	ESP	166,386	0.0060

Social assistance refers to general means-tested benefits which are open to all or nearly all citizens in need (see Eardley et al., 1996b). Social assistance often consists of a standard benefit adjusted for household size, supplements to cover special needs, and one-off payments for occasional needs. Only standard benefits are considered in SAMIP. Thus, model families are not assumed to have any special or occasional needs, such as disability or funeral expenses. Standard social assistance benefits are most often intended to meet certain basic and regular needs except housing. Social assistance supplements to cover housing expenditure are not taken into consideration for this specific variable, see more below. The programs below (and their predecessors) or legislative frameworks are used to calculate social assistance in SAMIP. In some countries special programs may exist for lone parents.

Social assistance programs included in SAMIP.

Country	Program
Australia	Newstart Allowance
Austria	Bedarfsorientierte Mindestsicherung
Belgium	Revenu d'intégration
Brazil	Bolsa Familia
Bulgaria	Месечна социална помощ
Canada	Ontario Works
Czech Republic	Příspěvek na živobytí
Cyprus	Ελάχιστο εγγυημένο εισόδημα
Denmark	Kontanthjælp
Estonia	Toimetulekutoetus
Finland	Toimeentulotuki

France	Revenu de Solidarité Active
Germany	Arbeitslosengeld II
Greece	Κοινωνικό Εισόδημα Αλληλεγγύης
Hungary	aktív korúak ellátása
Ireland	Supplementary Welfare Allowance
Iceland	Félagslega aðstoð
Italy	Reddito di Inclusione
Japan	Seikatsu hogo
Korea	National Basic Livelihood Security
Latvia	Pabalsts Garantētā Minimālā Ienākuma Līmeņa Nodrošināšanai
Lithuania	Socialinė pašalpa
Luxembourg	REVenu d'Inclusion Sociale
Malta	Ghajnuna Socjali
Netherlands	Participatiewet
New Zealand	Jobseeker Support
Norway	Økonomisk stønad
Poland	Zasiłek okresowy
Portugal	Rendimento Social de Inserção
Romania	Venit Minim Garantat
Slovakia	Pomoc v hmotnej núdzi
Slovenia	denarna socialna pomoč
Spain	Renta Mínima de Inserción
Sweden	Försörjningsstöd
Switzerland	Aide Sociale
United Kingdom	Universal Credit
United States	Supplemental Nutrition Assistance Program (Foodstamps) /Temporary Assistance to Needy Families

In most countries social assistance has nationally uniform scale rates, but in some countries the amount of social assistance shows slight regional variation, as described below. Australia, Belgium, Bulgaria, The Czech Republic, Cyprus, Denmark, Estonia, Finland (since 2008), France, Germany (since 2005), Hungary, Ireland, Italy (since 2016), Lithuania, Luxembourg, Malta, the Netherlands, New Zealand, Poland, Portugal, Romania, Slovakia, Slovenia, Sweden, the United Kingdom and the United States (Food Stamps) have national regulated social assistance standards.

Regional differentiation of social assistance scale rates.

	Regional differentiation	Assumption in SAMIP
Australia	No	
Austria	Yes	Vienna/Zurich
Belgium	No	
Bulgaria	No	
Brazil	No	
Canada	Yes	Ontario
Czech Republic	No	
Cyprus	No	
Denmark	No	
Estonia	No	
Finland	No (since 2008)	
France	No	
Germany	No (since 2005)	

Greece	No program	No program
Hungary	No	
Ireland	No	
Iceland	Yes	Reykjavik
Italy	No (since 2016)	Before 2016, se conding comments.
Japan	Yes	Highest rated bands
Korea	No	
Latvia	Yes	Riga
Lithuania	No	
Luxembourg	No	
Malta	No	
Netherlands	No	
New Zealand	No	
Norway	Yes	Since 2001, national guidelines are used.
Poland	No	
Portugal	No	
Romania	No	
Slovakia	No	
Slovenia	No	
Spain	Yes	Madrid
Sweden	No	Before 1998, national guidelines are used.
Switzerland	Yes	National guidelines
United Kingdom	No	
United States	Yes	For TANF, Michigan is used.

In Germany, social assistance standards used to vary slightly across the 'bundesländer'. Before 2005, the average level of social assistance guaranteed by the länder is used. A few years after the Hartz IV reform in 2005, there were different rates for the old and new länder. The rates for the old länder are used in SAMIP. In both Sweden (until 1998), Norway (after 2001), and Switzerland, national guidelines are used. For Norway, there is an alternative series of social assistance data based on average expenditures per participant. In Austria and Canada benefit scale rates reflect those in Vienna (for more recent years Zurich) and Ontario. In Austria, reforms have been introduced to reduce regional differences in scale rates. Aid to Families with Dependent Children and Temporary Assistance for Needy Families in the United States reflects the situation in Michigan. In Spain benefit rates reflect those of Madrid. The Italian data on social assistance should be treated with extra caution as there are quite extensive regional differences before 2016. The Ministry of Welfare in Iceland provides national guidelines on social assistance rates, but benefits vary across the country. SAMIP uses the rates effective in Reykjavik. To reflect regional differences in living costs, scale rates for social assistance varied geographically in Finland (up to 2008). In Japan, social assistance scale rates still vary geographically due to differences in living costs. In the present study the highest rated bands are used for Japan. Social assistance scale rates vary regionally in Latvia, where SAMIP uses the those applied in Riga.

Social assistance is generally not subject for income taxation. In a few countries, however, recipients have to pay tax on the amount received. Although the tax liability of benefits varies extensively across these countries, social assistance is (or was) subject to some form of taxation in Australia, Belgium, Denmark (since 1994), France, Iceland, Italy, the Netherlands, and New

Zealand. In the Social Assistance and Minimum Income Protection Interim Data-Set, all benefits are measured after taxes and social security contributions. Only the net amounts are reported in the dataset.

In several countries, low-income households are entitled to additional support, which is granted outside social assistance. In so far as these additional benefits do not reduce the social assistance amount in full, they are included together with social assistance in minimum income protection. This may, for example, concern child and housing benefits as well as various forms of refundable tax-credits. *The value reported for the child benefit variable in SAMIP does not necessarily correspond to the actual amount received by households in need.* Only in cases where these additional benefits do not affect the amount of social assistance, they do correspond to actual guaranteed benefits. In Sweden, for example, people receiving social assistance may also receive child benefits. Since the full amount of the child benefit is deducted from social assistance, the child supplement variable in the data-set is coded to zero. If only one third of the child benefit would reduce the level of social assistance, the remaining two thirds of the amount would be reported for the child supplement variable. The rationally for coding variables this way is that it makes calculations easier in situations where benefits are fully deducted from social assistance. For a detailed assessment of child benefits, the Child Benefit Dataset (CBD) in SPIN should preferably be used.

Several countries have additional social assistance supplements to cover housing expenditure. These housing supplements may be granted instead of or in combination with a separate housing benefit. Housing supplements are included in the housing supplement variable together with other types of cash support for rent and mortgage, see more below. Where appropriate, social assistance supplements to cover housing expenditure and housing benefits are estimated on the basis of actual rents in the various countries. Rent levels are based on Eardley et al. (1996b: 114), who asked national informants and experts in a large number of countries to report the rent levels for different sized apartments in 1992 for their respective country. The assumption was that families rented an apartment from a public authority, housing co-operative or housing association, if this was the common procedure in the country. Otherwise, it was assumed that the household rented from a private landlord.

The rent levels in SAMIP are established by adjusting the rent levels in Eardley et al. (1996b) in line with movements in rent indices published by the ILO Bureau of Statistics. For the one-person model family, a one bedroom apartment is used. For the lone parent model family, a two bedroom apartment is used. For the two-parent model family, a three bedroom apartment is used.

COUNTRY DETAILS

Australia

Minimum Income Protection includes basic and additional Family Payment 1996 to 1998, Family Allowance 1998 to 2000, Family Tax Payment, 1997-1998, Family Tax Allowance, 1999, Family Tax Benefit 2000-, and Rent Assistance. The three type-cases qualify for maximum rent assistance. For the lone parent and the two-parent family, rent assistance for the years 1993-

1994, 1996, and 1998 is estimated based on changes in the rates for single persons. Social assistance is subject for income taxation. However, the income of the three type-cases is below the threshold for income tax purposes; see also the calculations on unemployment assistance provided by the OECD, Benefit and Wages, various years. From 2006 and onwards there is an unemployment assistance benefit. The lone parent type-case receives a lone parent benefit instead of social assistance. Due to changes in the calculation of the social assistance and the child supplement variables, it is recommended to use the sum of the two variables.

Austria

A refundable child tax credit was introduced in 1993. Regular family benefits are paid in addition to social assistance standard rates. Housing benefits are also paid in addition to social assistance. Here, the maximum rates of Mietbeihilfe in Vienna is used, which not necessarily covers the whole rent. This benefit was unrelated to the number of household members until 2001, where after the benefit is related to both the number of household members and square meters. A heating benefit is also available. Social assistance changed in 2011 (now termed Guaranteed Minimum Resources) in order to streamline minimum benefits across Austria. For Vienne this resulted in a substantial benefit increase. Basic scale rates now include a housing supplement amounting to 25 percent. Since housing costs are covered by a separate benefit, this housing benefit within the system of social assistance has been deducted. Mietbeihilfe also changed in 2011 and the heating benefit has been abolished, but included in social assistance, equal to 100 EUR. Since January 2013, the heating supplement in social assistance was reformed into an energy support (e.g. replacement of old and energy intensive appliances), which is not modelled in SAMIP.

Belgium

The basic rates of Minimex do not take into account the costs for children. Family allowances do not affect the size of social assistance. For parents with very low income there are certain guaranteed family benefits, which are somewhat higher than the ordinary family allowance. From the seventh month, guaranteed family benefits are added to minimum income protection for the lone parent and the two-parent family. There is no separate housing benefit. Sometimes claimants may receive social assistance supplements to cover housing costs, but there are no general rules. Instead social assistance standard amounts are generally meant to cover housing costs. Thus, minimum income protection does not include any housing supplements or housing benefits. Social assistance is subject to income taxation at a low rate. Taxes on social assistance have been deducted.

Brazil

Rates for 2001-2002 includes Bolsa Escola. The years after included Bolsa Familia. For Bolsa Famila, rate is a basic rate per family, plus additions for eligible children.

Bulgaria

In the SAMIP dataset Bulgaria is included from 2007, when they joined the European Union. Child benefits are added to social assistance. Housing benefits are not universal and only the

lone-parent type case may be eligible. Housing benefits for the lone-parent type-case is not considered here.

Canada

Social assistance includes supplements for housing costs, but housing expenditure is generally not covered in full. Minimum income protection includes the Ontario Sale Tax and Property Tax Credits (Ontario Energy and Property Tax Credit, Ontario trillium benefit (OTB) – including Ontario sales tax credit, Ontario energy and property tax credit (later the Trillium benefit), the Federal Child Tax Benefit, The National Child Benefit Supplement and the Federal Goods and Services Tax Credit. From 2007 and onwards there is a provincial Ontario Child Benefit. The variable corresponding to other supplements includes back to school allowance and winter clothing allowances, abolished in 2008 due to the introduction of the Ontario Child Benefit.

Czech Republic

Formed in 1993. Child benefits are deducted from social assistance and thus not included here. Before 2007 housing supplements to social assistance recipients were also deducted and not included in SAMIP. However, since 2007 housing benefits are provided in addition to social assistance. Rates for Prague (cooperative or private) are used. Since 2007, social assistance is reduced for long-term inactive citizens.

Cyprus

Included since 2004, after they joined the EU. Housing supplements are set to 50 percent of the basic social assistance benefits up to 2014, as reflected in MISSOC and OECD Benefit and Wages. Thereafter calculated per square meter. A lone parent benefit was introduced in 2013, meanwhile the social assistance supplement for lone parents was abolished. Child benefits netted off against social assistance from 2013. Until 2014, available bonuses (e.g. Christmas) is included in social assistance (abolished with the new system of a minimum guarantee in July 2014).

Denmark

Social assistance became individualized and taxable in 1994. Only the net amounts are included in SAMIP. Child benefits do not affect the level of social assistance. There are special child benefit increases for lone parents. Until 1994, housing costs were covered in full, either by social assistance supplements or by a separate housing benefit, or by a combination of both. Since 1994, financial assistance towards housing costs is divided into a general and a special housing benefit, not covering all rent. Regulations covering the housing supplement variable changed in 1994 and in 2004. Since 2004 there has been a special reduction in social assistance after 6 months for two adult families.

Estonia

Estonia regained its independence on 1992, August. Family benefits are taken into consideration for social assistance eligibility, except the needs-based family benefit introduced 1 July 2013 (abolished 2018). Unclear whether any housing assistance was granted in addition to social

assistance for years prior to 2005. Average housing supplement for social assistance recipients is used. Missing data for the years 1992-1994. Years 1995-2003 should be analyzed with caution.

Finland

National social assistance rates were introduced in 1989, but not fully effective until 1994. Gross norms for category one municipalities are used. These norms are higher than those for category two municipalities. Since 2008, there is a single nation-wide basic standard. Since 2012, lone parents are granted a higher basic benefit than single persons. Since 2007 housing costs are covered in full, whereas in earlier years only parts of housing costs (although the clear majority of housing expenditure) were met. Family allowances are taken into consideration in the determination of social assistance and not included here.

France

Social assistance for the years 1990-1997 is estimated based on RMI rates for couples without children (see Cantillon et al. 2004; national report of France). Social assistance is locally taxed by 9 percent, which include costs for water, sewerage and garbage collection (see Cantillon et al. 2004; national report of France). The OECD, Taxing Benefit and Wages, various years and the EU, Social Protection in the Member States of the European Union, MISSOC, various years report somewhat different levels of RMI. MISSOC is used here, which gives somewhat higher amounts than the OECD. The information in MISSOC corresponds with Cantillon et al. (2004: national report for France). Minimum income protection includes housing benefits. Part of the housing benefit is counted as resources for social assistance up to a certain percentage of RMI. Family benefits are counted as income for social assistance and not included here.

Germany

For the years 1990-2004 social assistance includes supplements for heating costs. These heating supplements are the average amounts actually paid to households of the respective type. In order to avoid a break in the series, social assistance for 2005 and onwards is calculated based on benefit increases for each household related to heating (1.1492, si; 1.0738, lp; 1.0678, fa). Child benefits are not included since they are netted of against the level of social assistance. Between 1999 and 2004, parts of child allowance can be retained by parents on social assistance. Housing expenditure is normally met in full as long as they are reasonable and actual rent is included in minimum income protection. The rents used in SAMIP are somewhat above the maximum reasonable monthly expenses for housing in Berlin. In 2005 the Jobseekers Allowance was introduced, which collapsed the former social assistance scheme and unemployment assistance into one program. In 2011 the social assistance rate for adult dependents was reduced. The category other includes the social assistance top-up for lone-parents, and benefits from the education and participation package.

Greece

Social Solidarity Income (SSI) was introduced in February 2017. Family benefits are netted of against SSI. There is no housing benefit in Greece. In 2015 and 2016 there was a temporary housing benefits for people in extreme poverty. This benefit is not considered in SAMIP.

Hungary

This series is based on the benefit for persons in active age, available for work. The maximum housing benefit is included, until 2015 when it was abolished. The series must be updated with correct housing supplements for years prior to 2001.

Iceland

Social assistance benefits are set in accordance with guidelines published by the Ministry of Welfare (Velferðarráðuneytið), although benefit amounts vary across the country. The amounts used here are those of Reykjavik. General taxation applies, but benefits are exempt of social security contributions. Housing allowances are not included in the monthly amounts of social assistance and are calculated separately. Housing benefits were taxable until 2001. Means-tested family allowances are paid to children below 18 years of age. A (taxable) single parent allowance applies to the lone parent model family.

Ireland

Social assistance is normally not paid to the unemployed, who instead receive unemployment assistance. The rates are the same, however, except for the long-term unemployed who receive a few extra pounds per week. In 2001 this amounted to 1.5 pounds (abolished in 2007). The lone parent receives the Lone Parent's Allowance (later One Parent Family Payment). This benefit is taxable, and social assistance is granted as top-up. Child benefits and financial assistance toward housing costs are included in minimum income protection. After housing costs are paid, low-income households are guaranteed at least an amount corresponding to the social assistance standard rates less certain deductions. These amounts are withdrawn from the actual rent to form the housing supplement included in minimum income protection.

Italy

Family benefits are deducted from social assistance and not included here. Social assistance recipients may in some regions receive supplements for housing and heating, but these are not considered either. Between 1998 and 2001 an additional social assistance program (RMI) was in force. RMI is not considered here. The level of social assistance is based on the information provided by Cantillon et al. (2004; national report on Italy). The so-called real-MV series is used here. This series is for a couple without children. From this series it has been possible to estimate yearly benefit rate increases, which subsequently have been used to estimate social assistance for the three type-cases. The baseline has been the actual social assistance rates for each type-case in 1995 and 1997. Local taxes (water and garbage) are deducted from social assistance, corresponding to 3 percent of the rate for single persons. The same flat-rate amount is deducted for the lone parent and the two-parent family. Local taxes reflect the average tax rate for the three type-cases in 1992 and 2001 (see Cantillon et al., 2004; national report on Italy). The years 2002-2009 are only preliminary estimates based on the yearly benefit increases for the period 1999-2001. Family benefits are netted of against social assistance and therefore not included in minimum income protection. Due to the problems involved in the computation of social assistance for Italy, the data should be treated with extreme caution. To illustrate this, the series 10x shows the level of social assistance Minimo Vitale or Reddito Minimo according to information provided by MISSOC. The average of the minimum and maximum social assistance

levels of the regions is used, and since 2000 at least benefits have not been uprated. In September 2016, Sostegno per l'Inclusione Attiva" (SIA) was introduced, replaced by Reddito diInclusione (REI) in 2018. SIA does not apply for the single person model family in SAMIP. Family benefits are deducted from the REI amount, and thus not included in SAMIP. For the housing supplement, SAMIP includes the tax credit for rented accommodation.

Japan

Social assistance is differentiated according to the age of each household member. Adults are assumed to be between 20-40 years. Social assistance category 1.1 rates are used. This category applies, for example, to the Tokyo area. There is a lone parent benefit included in minimum income protection. Since 2004, there is a child benefit for children below ten years of age, which is also added to minimum income protection. A housing aid is available, covering housing costs up to ¥ 13 000 per month until the early 2000s, when it was substantially raised. A winter supplementary allowance is available from 2001, included in social assistance.

Korea

In 1996, social assistance was set at 80 per cent of half the minimum wage. In 1999, social assistance was only provided during the winter. National Basic Livelihood Security (NBLS) was introduced in September 1999. An integrated housing benefit was also introduced, which was netted of against NBLS. In 2015, a stand-alone housing benefit was introduced. Data before 2001 should be used cautiously. Data for years before 1995 are missing.

Latvia

Latvia is included in SAMIP as from 2004, when they joined the EU. Local housing benefits exist. Child benefits are netted of against social assistance.

Lithuania

Included in SAMIP as from 2004, after succession to the EU. Before 2018, child benefits were netted off against social assistance. The housing supplement variable includes supplements for water and heating. Social assistance for the years 1990 and 1991 are estimated according to yearly changes in subsequent years. Questions have been sent to national authorities about actual levels and figures will be updated accordingly.

Luxembourg

Social assistance is taxed. Child benefits and housing supplements are added to social assistance. The three type cases qualify for maximum housing supplements.

Malta

Malta is included in SAMIP as from 2004, when they joined the EU. Child benefits and housing supplements are added to social assistance. Social assistance includes available bonus payments. Housing benefits changed in 2019.

Netherlands

Social assistance is taxable and only the net benefits are reported. Social assistance for 1996 is interpolated. Social assistance for 1990 is estimated based on benefit increases in subsequent years. Rent allowances are added to social assistance and included in minimum income protection. Rent allowances for the early-1990s are estimated.

New Zealand

Social assistance is subject for income taxation. The net amounts are included in SAMIP. Family support refundable tax credits are added together with social assistance for minimum income protection. The years 1993 and 1995 are interpolated. Accommodation supplements are included in minimum income protection, which covers part of the actual rent up to certain maximums. When the model families reach these thresholds, area three with lower maximums than area one is used (see OECD, Benefits and Wages, various years). The single person stops receiving maximum rent assistance in 2005. Actual figures for 1993 and 1999 and onwards are used, while remaining years are interpolated. Tt should be noted that accommodation supplements were introduced in 1993, but there was cash support for tenants also earlier, but these are not included here. Lone Parents generally qualify for the Sole Parent Domestic Purposes Benefit instead of Unemployment Assistance. However, the benefit rates are the same.

Norway

There is limited information about the actual rates of social assistance in the various municipalities. Until 2001, there were not even any national guidelines. Two series are presented for Norway. The first series includes the average social assistance amounts actually paid by local authorities. These amounts are differentiated according to type of household and based on data provided by the Nordic Social Statistical Committee, Social Protection in the Nordic Countries, various years, and Statistics Norway. Social assistance for the years 1991, 1994, and 1995 are interpolated. Family benefits are deducted in full from social assistance, and hence not included in minimum income protection. Housing rent is assumed to be covered in full, either by supplements to social assistance or as a separate housing benefit, or in combination (see Fridberg et al., 1993). The second series provide alternative data for Norway, based on the guideline rates of social assistance introduced in 2001. Child benefits are added to these rates, as are the total rent if reasonable. However, it should be noted that in many Norwegian municipalities, child benefits are netted off against social assistance.

Poland

All other income is netted of against social assistance, i.e. family benefits and housing benefits. The system changed in 2004 with the introduction of maximum social assistance benefits, and in 2016 when an additional child benefit was introduced. From 2016, child benefits plus housing benefits are higher than the social assistance maximum.

Portugal

General social assistance was introduced as an experiment in 1996. It became a universal right in 1997. The scale of equivalence has changed multiple times. Child benefits are granted in addition to social assistance. From 2003, there is an additional month of child benefit for school

children. From 2008 there is a special lone parent child benefit. Housing benefits are nearly absent in Portugal and therefore not included in the calculations.

Romania

Romania is included in SAMIP as from 2007, when they joined the EU. Family benefits are netted of against social assistance, and thus not included. However, for the lone parent family, the sum of family benefits exceeds social assistance in the most recent years, and the difference is added to the child supplement variable in SAMIP.

Slovakia

Slovakia became independent in 1993. Until 2004 child benefits were deducted in full from social assistance and therefore coded to zero. Regulations changed in 2000, 2003 and 2004. Until 2000 housing benefits were included in social assistance. In 2003 basic scale rates were substantially reduced. From 2004 low income households may in addition to regular social assistance receive child benefits, a health care allowance, a protective allowance, and an activation allowance. The health care and protective allowances are not included.

Slovenia

Slovenia gained independence in 1991. Until 2014, family benefits were granted in addition to social assistance. Since 2014, Child allowance is taken into account, with the exception of the additional amount for a one-parent family, and the addition for children who are not enrolled in kindergarten, minus 20% of the amount of child allowance for the first child in the first income bracket. Housing benefits are added. Housing benefits for years prior to 2005 should be treated with caution. Social assistance may be granted for a maximum of 12 months only if special circumstances apply (not considered here). The supplementary allowance is not included in the calculations.

Spain

Social assistance for the years 1990-1996 and 1997-2001 is estimated based on changes in the rates for Catalonia and Aragon. Social assistance for 2005 is estimated at an increase rate of 2 percent. There are no additional housing benefits. Instead there is a housing benefit supplement included in the rates for social assistance. This supplement is added to the social assistance variable. In addition to social assistance, recipient households with children also receive a child benefit. Social Assistance is subject to national and local income taxes. However, the three type-cases have income below the threshold for tax purposes.

Sweden

The actual rates of social assistance may differ somewhat between municipalities, especially before 1998 when there were no national established minimum levels. In 1998 when the new nationally uniform and binding minimum norms were introduced, some budget items were left out of the calculations. These items (electricity and housing insurance) continued to be granted as social assistance supplements on a regular basis in the various municipalities. They are therefore included in the social assistance variable. Housing costs are covered in full by a combination of housing benefits and social assistance supplements, and added to minimum

income protection. Child benefits are granted in addition to the Social Welfare Allowance, but since they reduce the amount of social assistance in full they are not considered here. It should be noted that unemployed citizens without access to earnings-related contributory unemployment insurance benefits are entitled to a basic unemployment benefit (formerly known as Cash Labour Market Support), which is higher than the social assistance standard for a single person household. The two-parent type-case household would receive the double amount. Citizens receiving the basic unemployment benefit may still qualify for the income-tested housing benefit and they may also receive social assistance as top-up (for example when there is children in the household). The basic unemployment benefit is taxed like ordinary work income. The levels of the basic unemployment benefit before taxes and social security contributions were (per month) 3770 SEK (1990), 4138 SEK (1991), 4290 SEK (1992), 4550 SEK (1993, until June), 4290 SEK (1993, from July), 5308 SEK (1994), 4983 SEK (1995-1997), 5200 SEK (1998-2001), 5850 SEK (2002), 6933 (2003-2005). In each particular case, the user of the Social Assistance and Minimum Income Protection Dataset should carefully decide whether to use these amounts of the basic unemployment benefit instead of the social assistance standards included in the data-set.

Switzerland

SAMIP uses the recommended social assistance norms of the Swiss Conference of Public Assistance Institutions (CSIAP). The years 1996, 1998 and 2000 are interpolated. Housing costs are usually met in full and added to minimum income protection. From 2010, SAMIP includes the housing benefit for social assistance recipients. In certain canons, family benefits are sometimes paid in addition to social assistance. Family benefits are not taken into consideration here.

United Kingdom

Family Benefits are netted of against any social assistance provided and not included in minimum income protection until the introduction of the Child Tax Credit in 2003. From 2003 and onwards both the Child Benefit and the Child Tax Credit is added to social assistance basic rates. In April 2017, the family element in the credit was abolished. Rent is covered in full by a housing benefit and included in minimum income protection. This also applies to council tax. In the United Kingdom, low income households may receive a Council Tax Benefit. This benefit was formerly known as the Community Charge Benefit (abolished in 1993). The Community Charge Benefit only covered 80 percent of the Council tax for income support recipients. The Council Tax Benefit covers the whole amount. Council tax is estimated to 1.5 times monthly rent per year. The Council Tax Benefit was abolished in April 2013, and is now provided at local level in the form of Council Tax Support (with regional variation). The maximum in York (as used here) is 77.5 percent of council tax liabilities for those of working age. This yields a substantial increase in the support for council taxes in the United Kingdom.

United States

The maximum shelter deduction is used in the calculations of Food Stamps. There is no housing benefit (cash assistance towards rent or mortgage). Since the late 1990s able bodied single household are only eligible for Food Stamps for a three months period.

VARIABLES

National currencies are used (old currencies for EURO area).

Country

Value Labels:
036=Australia
040=Austria
056=Belgium
076=Brazil
100=Bulgaria
124=Canada
196=Cyprus
203=Czech Republic
208=Denmark
233=Estonia
246=Finland
250=France
276=Germany
300=Greece
348=Hungary
352=Iceland
372=Ireland
380=Italy
392=Japan
410=Korea
428=Latvia
440=Lithuania
442=Luxembourg
470=Malta
528=Netherlands
554=New Zealand
578=Norway
616=Poland
620=Portugal
642=Romania
703=Slovakia
705=Slovenia
724=Spain
752=Sweden
756=Switzerland
826=United Kingdom

	840=United States
Year	1990-2013
SAsi	Social assistance standard rates for a single adult person below retirement age and without children. Average monthly amounts. Excluding housing costs, special needs benefits and occasional payments. See documentation for details.
SAlp	Same as SAsi but for a lone parent type-case with two children. See documentation for details.
SAfa	Same as SAsi but for a two-parent family with two children. See documentation for details.
SAsiy	Same as SAsi but yearly amounts.
SAlpy	Same as SAlp but yearly amounts.
SAfay	Same as SAfa but yearly amounts.
SAavey	The average of SAsiy, SAlpy, and SAfay.
CSUPPlp	Child supplement for the lone parent type-case. Average monthly amounts. See documentation for details.
CSUPPfa	Child supplement for the two parent type-case. Average monthly amounts. See documentation for details.
HSUPPsi	Housing supplement for the single person without children. Average monthly amounts. See documentation for details.
HSUPPlp	Housing supplement for the lone parent type-case. Average monthly amounts. See documentation for details.
HSUPPfa	Housing supplement for the two parent type-case. Average monthly amounts. See documentation for details.
TCREDsi	Refundable tax credits for the single person without children. Average monthly amounts. See documentation for details.
TCREDlp	Refundable tax credits for the lone parent type-case. Average monthly amounts. See documentation for details.

TCREDfa	Refundable tax credits for the two-parent type-case. Average monthly amounts. See documentation for details.
OTHsi	Other benefits beside those above for the single person household without children. Average monthly amounts. See documentation for details.
OTHlp	Other benefits beside those above for the lone parent type-case. Average monthly amounts. See documentation for details.
OTHfa	Other benefits beside those above for the two-parent type-case. Average monthly amounts. See documentation for details.
CSUPPlpy	Same as CSUPPlp but yearly amounts.
CSUPPfay	Same as CSUPPfa but yearly amounts.
HSUPPsiy	Same as HSUPPsi but yearly amounts.
HSUPPlpy	Same as HSUPPlp but yearly amounts.
HSUPPfay	Same as HSUPPfa but yearly amounts.
TCREDsiy	Same as TCREDsi but yearly amounts.
TCREDlpy	Same as TCREDlp but yearly amounts.
TCREDfay	Same as TCREDfa but yearly amounts.
OTHsiy	Same as OTHsi but yearly amounts.
OTHlpy	Same as OTHlp but yearly amounts.
OTHfay	Same as OTHfa but yearly amounts.
MIPsi	Minimum income protection for the single person household without children. Average monthly amounts. The sum of SAsi, HSUPPsi, TCREDsi, and OTHsi.
MIPlp	Minimum income protection for the lone parent type-case. Average monthly amounts. The sum of SAlp, CSUPPlp, HSUPPlp, TCREDlp, and OTHlp.

MIPfa	Minimum income protection for the two-parent family type-case. Average monthly amounts. The sum of SAfa, CSUPPfa, HSUPPfa, TCREDfa, and OTHfa.
MIPsiy	Same as MIPsi but yearly amounts.
MIPlpy	Same as MIPlp but yearly amounts.
MIPfay	Same as MIPfa but yearly amounts.
MIPavey	The average of MIPsiy, MIPlpy, and MIPfay.
FAlp	Family Assistance for the lone parent type-case. Same as Minimum income protection but less housing supplements (MIPlp-HSUPPlp). Average monthly amounts.
FAfa	Family Assistance for the twoparent family type-case. Same as Minimum income protection but less housing supplements (MIPlp-HSUPPlp). Average monthly amounts.
FAlpy	Same as FAlp but yearly amounts.
FAfay	Same as FAfa but yearly amounts.
FAavey	The average of FAlpy and FAfay.
FAlpy	Same as FAlp but yearly amounts.
FAfay	Same as FAfa but yearly amounts.
FAavey	The average of FAlpy and FAfay.

ABBREVIATIONS

N.A. = Not applicable
M.D. = Missing Data