



REPUBLIC OF CROATIA  
CROATIAN BUREAU OF STATISTICS



**QUALITY REPORT FOR STATISTICAL SURVEY**

**European System of Integrated Social Protection Statistics  
(Core System and Module on Pension Beneficiaries)  
for 2024.**

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March 2026

## 0. Basic information

- Purpose, goal, and subject of the survey

Main objective of the statistical survey is the calculation of statistical indicators on expenditure and receipts intended for social protection within ESSPROS system on the level of social protection scheme and on the level of entire system, also the calculation of shares of social protection expenditure in certain aggregated structures (like gross domestic product), information on characteristics of social protection benefits, on the source of their financing etc. Social protection encompasses all interventions from public or private bodies intended to relieve households and individuals of the financial burden of the defined set of risks or needs. All schemes that are based on individual arrangement or simultaneous reciprocal agreements are not considered as social protection. The ESSPROS is a harmonised system that serves as an instrument of the analysis and comparison of financial flows of the social protection. The objectives of the ESSPROS are to provide a comprehensive and coherent description of the social protection in the EU Member States and candidate states for the membership in the European Union, financing of social benefits and their coverage, and to establish a system suitable for the international comparability and harmonisation with other statistics. Core system includes stable annual collection of data on receipts and expenditure of social protection in the Republic of Croatia. Survey output represents financial amounts that refer to social protection and indicators like the share of social protection and functions in GDP, that can serve for proper analysis of social protection system and contribute to the making of social policy guidelines. Data are comparable with other EU Member States and EU average which is important for valuation of system and improvements in this field. Results of the survey that refer to ESSPROS functions can provide information on areas within social protection which require more attention. Furthermore, breakdown of benefits on means tested and non- means tested provide information on the focus of social benefits to the most indigent population. Receipts structure of ESSPROS schemes provides information to what extent the contributions cover the expenditure of certain social protection scheme, to what extent is the government financing necessary, and what are the sources for schemes financing. While the Core System consists of standard information on receipts and expenditure of the social protection, modules provide additional sets of statistical information on particular forms of the social protection. Each module has its own methodology and it is based on European Commission regulation. Subjects included in the modules are determined on the needs expressed by the European Commission and the Member States. Objective of the Module on Pension Beneficiaries is to calculate total number of beneficiaries for each type of pension (old age, anticipated old age, disability and survivors') and by ESSPROS functions (Disability, Old age and Survivors'). Focus of this module is aimed at beneficiaries that receive at least one type of pension, without double counting. Furthermore, breakdown of beneficiaries by gender should also be recorded.

- Reference period

Calendar year

- Legal acts and other agreements

Regulation (EC) No 458/2007 of the European Parliament and of the Council of 25 April 2007 on the European system of integrated social protection statistics (ESSPROS) – (OJ L 113, 30.4.2007)

Commission Regulation (EC) No 1322/2007 of 12 November 2007 implementing Regulation (EC) No 458/2007 of the European Parliament and of the Council of the European system of integrated social protection statistics (ESSPROS) as regards the appropriate formats for transmission, results to be transmitted and criteria for measuring quality for the ESSPROS core system and the module on pension beneficiaries (OJ L 294, 13.11.2007)

Commission Regulation (EC) No 10/2008 of 8 January 2008 implementing Regulation (EC) No 458/2007 of the European Parliament and of the Council on the European system of integrated social protection statistics (ESSPROS) as regards the definitions, detailed classifications and updating of the

rules for dissemination for the ESSPROS core system and the module on pension beneficiaries (OJ L 5, 9.1.2008)

Official Statistics Act (NN, No. 25/20, 155/23 and 124/25 – corr.)

- Classification system

Eurostat Classification of ESSPROS schemes; Eurostat Classification of ESSPROS receipts and expenditure

- Statistical concepts and definitions

Receipts of social protection schemes include:

a) social contributions — social contributions are defined as the costs incurred by employers on behalf of their employees or by protected persons to secure entitlement to social benefits.

b) general government contributions — general government contributions are costs to general government of running government-controlled non-contributory schemes, and financial support provided by general government to other resident social protection schemes.

c) transfers from other schemes — transfers from other schemes mean unrequited payments received from other social protection schemes. They are broken down into re-routed social contributions, which represent payments that a social protection scheme makes to another scheme in order to maintain or accrue the rights of its protected people to social protection from the recipient scheme and contributions made by one scheme to reduce the deficit of another. Value of transfers is recorded as an expenditure of the scheme where they occurred and as receipt of the scheme that received the payment, and therefore are not included in calculation of total aggregates.

d) other receipts — other receipts include miscellaneous current receipts of social protection schemes. They are broken down into receipts of property income and other. In practice, it refers mainly to actual interest and dividends. Receipts from property income also include any entrepreneurial income, such as the proceeds from the exploitation of dwellings, credited to the scheme by the institutional unit that runs it. The category Other groups miscellaneous receipts not otherwise attributable, such as proceeds of collections (mainly gifts from households), net proceeds from private lotteries, claims on insurance companies and large gifts such as legacies from the private sector.

Social protection scheme expenditure are classified by type. Primarily, expenditure is broken down into:

a) social protection benefits — transfers, in cash or in kind, by social protection schemes to households and individuals to relieve them of the burden of a defined set of risks or needs. The risks or needs of social protection refer to the ESSPROS functions that are comprehensive. Social protection benefits are broken down by ESSPROS functions according to the risk they cover. Further breakdown refers to means tested and non-means tested benefits. Beside this breakdown, benefits can be classified as benefits in cash or in kind. Cash benefits can be periodic or paid as a lump-sum.

b) administration costs — costs charged to the scheme for management and administration thereof.

c) transfers to other schemes — unrequited payments made to other social protection schemes.

d) other expenditure — miscellaneous expenditure by social protection schemes. These are broken down into payment of property income and other expenditure.

Pension beneficiaries are defined as persons receiving one or more periodic cash benefits that correspond to four types of pension defined by Pension Insurance Act, but a beneficiary that receives more than one type of pension, is counted just once to avoid double counting.

- Statistical units

The observation units are social protection schemes and pension beneficiaries. The social protection scheme is a distinct body of rules, supported by one or more institutional units, governing the provision of social protection benefits and their financing. Social protection schemes should at all times meet the condition that it must be possible to draw up a separate account of receipts and expenditures. Preferably, social protection schemes are chosen in such a way that they provide protection against a single risk or need and cover a single specific group of beneficiaries. However, in practice, many schemes provide benefits which come under several functions. For practical reasons, small-scale, informal and incidental types of support that do not require regular management and accounting are conventionally excluded from the scope of ESSPROS.

Croatian Bureau of Statistics, at the moment, collects data for 18 social protection schemes:

1. Job mediation and unemployment rights
2. Pension insurance – first pillar
3. Health insurance – basic
4. Health insurance – supplemental (Croatian Health Insurance Fund)
5. Family benefits
6. Social welfare
7. Assistance in settling of housing costs
8. Assistance in settling of heating costs
9. Social welfare in the City of Zagreb
10. Employers' social protection
11. Pension insurance – second pillar
12. Rights of Croatian Homeland War defenders and members of their families
13. Health protection at work
14. Rights of civilian victims disabled during war and members of their families
15. Rights of military personnel disabled during war or peace-time period and members of their families
16. Other social assistance at the local level
17. Social Protection provided by non-profit institutions and
18. Social protection in case of natural disasters.

- Statistical population

Data collected with this survey corresponds to total financial amount spent on financing the social protection and to the number of pension beneficiaries.

## **1. Relevance**

### **1.1 Data users**

National users of data:

- Ministries and other public administration bodies use main indicators published in the First Release "Social Protection in the Republic of Croatia", like the share of social protection in GDP and other
- Institute of Public Finance

- Faculty of Law

International users:

- OECD
- UNICEF

#### 1.1.1 User needs

Data is delivered to UNICEF for the needs of TransMonee database. Requested data include total expenditure on social protection broken down into contributory and non-contributory schemes and expenditure for social benefits in the Family/Children function. OECD usually requests data on social protection system (amounts of benefits, conditions for acquiring benefits, special rules for certain categories of beneficiaries) and tax deductions system, which serves as a basis for analysis of the influence on total income of household and individuals. Ministries and other government bodies use the data from ESSPROS survey for monitoring the area of social protection, making reports for national purposes and for fulfilling international reporting obligations on improvements in this area, as well as for creating the strategies for improvements of the system. Also, researchers working in the area of social protection use the data collected with ESSPROS survey for analyses and studies. In line with regulations, ESSPROS represents macroeconomic accounting frame consisted of larger financial amounts, relatively stable during time period.

#### 1.1.2 User satisfaction

The first user satisfaction survey of the Croatian Bureau of Statistics was conducted in 2013, then in 2015 and 2022, and the last one at the end of 2024. The results of the satisfaction survey can be checked on the website of the Croatian Bureau of Statistics – [User satisfaction surveys](#).

Eurostat conducts regular correspondence with main foreign data users and collects information on users satisfaction and requests. Main data users (DG EMPL, ISG-SPC, DG ECFIN and OECD) regularly participate on working group meetings for ESSPROS statistics and hold presentations where they present the manner in which they use the survey data, and also propose improvements which Eurostat includes in meeting agenda and intends to put them into practice, in cooperation with member countries.

### 1.2. Completeness

Data requested by Eurostat are defined by Regulation (EC) No 458/2007 of the European Parliament and of the Council of 25 April 2007, Commission Regulation (EC) No 1322/2007 of 12 November 2007, Commission Regulation (EC) No 10/2008 of 8 January 2008 and ESSPROS Manual. All requested questionnaires and reports defined by regulations are delivered to Eurostat. Delivered data includes receipts and expenditure of social protection schemes broken down by social protection functions and ESSPROS classification, number of pension beneficiaries by functions and gender, corresponding quality reports and descriptions of data.

#### 1.2.1 Data completeness rate

The data completeness rate is 100%. All requested data are delivered to Eurostat.

## 2. Accuracy and reliability

### 2.1. Sampling error

Not applicable.

#### 2.1.1 Sampling error indicators

Indicator for this survey is not applicable.

## 2.2. Non-sampling error

It is necessary to indicate that on the national level, the ESSPROS survey is conducted without developed program for processing the data and that the survey is not based on sample or selection, and therefore the calculation of the most of the numerical quality indicators cannot be done. Also, the method of calculation for most of the numerical indicators is not applicable on the ESSPROS survey considering bigger number of variables, lesser number of reporting units and the fact that the certain variables are distinctive for just one reporting unit (for example pensions, unemployment benefit and alike). All reporting units deliver the data regularly, therefore the unit non-response rate is equal to 0.

It is necessary to make the estimations of data in cases when there is no information on certain benefit, or when the reporting unit is not in the position to make proper breakdown of data in line with the ESSPROS methodology. All available sources and information that contribute to more quality calculation are used for this purpose, and we consider that variations from actual data are not significant.

Sources for possible estimation errors are following:

- data used for estimations is available just on general or aggregated level, but they are used for the estimation of items in more detailed level
- lack of any information necessary for estimation, in which case, proxy amounts from previous year are recorded for the reference year
- breakdown of employers' imputed social contributions by sectors is estimated according to breakdown of actual social contributions
- data sources are not detailed enough for proper calculation of separate ESSPROS item. For example, when one item in database includes more separate ESSPROS items, and it is either not possible to make breakdown or breakdown can be made just partially.
- inability of precise identification of amounts that have to be excluded from the coverage of separate scheme or survey, to avoid double counting of data. In this case, it is possible to exclude from the coverage, also the amounts properly recorded, but not in some significant value.

Methods for enhancing quality of estimations are investigated regularly, or in case of availability of other data sources, avoiding estimations entirely.

### 2.2.1. Coverage error

Data that is missing from the survey coverage refer to social housing provided on a local level. For now, there is no adequate data source for this benefit. Except for this, there is no under-coverage or over-coverage of the scope.

### 2.2.2. Over-coverage rate

Indicator for this survey is not applicable.

### 2.2.3. Measurement error

It is necessary to indicate that on the national level, the ESSPROS survey is conducted without developed program for processing the data and that the survey is not based on sample or selection, therefore the calculation of most of the numerical quality indicators cannot be done. Also, the method of calculation for most of the numerical indicators are not applicable for the ESSPROS survey considering bigger number of variables, lesser number of reporting units and the fact that the certain variables are distinctive for just one reporting unit (for example pensions, unemployment benefit and alike). Reporting units deliver the data in excel questionnaires containing set of rules for aggregation, so that statistical data for each variable are calculated automatically which rules out most of the potential numeration errors. Data are

verified in comparison with previous year and with regard to legislation, and in case of inconsistencies or higher oscillations, reporting units are asked to verify the data. Eurostat uses a program application to make the initial validation of data (warning for oscillations in determined minimal relative difference, missing data that was recorded in previous periods or recording of new item) and for all significant oscillations or inconsistent data contacts the Service for Crime and Social Security Statistics. After carrying out such verification steps, it was determined that number of errors regarding the data entry is insignificant.

#### 2.2.4. Non-response error

All reporting units deliver the data regularly, therefore the unit non response rate is equal to 0. Item non-response rate occurs, but the method of calculation for most of the numerical indicators is not applicable on the ESSPROS survey considering bigger number of variables, lesser number of reporting units and the fact that the certain variables are distinctive for just one reporting unit (for example pensions, unemployment benefit and alike). Item non-response is solved by consulting additional data sources or with estimations.

#### 2.2.5. Unit non-response rate

Unweighted non-response rate is 0%. All reporting units fill in the questionnaire.

Weighted non-response rate is -.

#### 2.2.6. Item non-response rate

Indicator for this survey is not applicable.

#### 2.2.7. Processing error

It is necessary to indicate that on the national level, the ESSPROS survey is conducted without developed program for processing the data and that the survey is not based on sample or selection, therefore the calculation of most of the numerical quality indicators cannot be done. Also, the method of calculation for most of the numerical indicators is not applicable on the ESSPROS survey considering bigger number of variables, lesser number of reporting units and the fact that the certain variables are distinctive for just one reporting unit (for example pensions, unemployment benefit and alike).

#### 2.2.8. Imputation rate

Indicator for this survey is not applicable.

#### 2.2.9. Model assumption error

Not applicable.

### 2.3. Data revision

#### 2.3.1. Data revision – policy

Data is published annually in the First Release as final data. Information on possible revisions of previous reference years are provided in each First Release.

### 2.3.2. Data revision – practice

Revisions are mainly done for part of health care data (ESSPROS scheme 3 – Health insurance – basic), which are estimated when disseminating the latest reference year, and in the following dissemination they are replaced with the final data. Furthermore, revisions of shares of social protection and each ESSPROS function in GDP are also possible. Cause for this revision is that in the moment of processing the data and publishing the First Release, only preliminary GDP data is available. Difference in values between the two figures (shares) is most often insignificant. Irregular revisions are also possible for improvement of the survey scope, development of the ESSPROS methodology, harmonising the data with methodology, analysis of data quality and using new data sources.

### 2.3.3. Data revision – average size

Indicator for this survey is not applicable.

## 2.4. Seasonal adjustment

Data is not seasonally adjusted.

## 3. Timeliness and Punctuality

### 3.1. Timeliness

Dissemination on national level: 14 months (t+14).

Transmission of data to Eurostat (information on planned dissemination of data by Eurostat is not available):

– ESSPROS Core System (Quantitative questionnaire): deadline for data transmission –t+18 (in months); as a rule, actual time of data transmission is – t+15

– ESSPROS Core System (Qualitative questionnaire): deadline for data transmission – t+18 (in months); as a rule, actual time of data transmission is – t+15

– ESSPROS Core System (Quality report): deadline for data transmission – t+21 (in months); as a rule, actual time of data transmission is – t+15

– ESSPROS Pension Beneficiaries (Questionnaire on pension beneficiaries): deadline for data transmission – t+17 (in months); as a rule, actual time of data transmission is – t+15

– ESSPROS Pension Beneficiaries (Quality report): deadline for data transmission – t+20 (in months); as a rule, actual time of data transmission is – t+15. Data is transmitted before the agreed deadline, but the actual time of transmission depends on other priorities of the ESSPROS department, number of questionnaires that have to be delivered (in case of data revision) and other circumstances. In any case, data is always delivered according to the deadlines determined in the ESSPROS directives.

#### 3.1.1. Time lag – first results

Indicator for this survey is not applicable.

#### 3.1.2. Time lag – final results

Time lag - final results is T + 14 (in months)

### 3.2. Punctuality

There is no deviation between planned and actual dissemination.

### 3.2.1. Punctuality – delivery and publication

Delivery and publication is 1.

## 4. Accessibility and clarity

First Releases which are published on annual level, as well as Statistical Report for period 2008 – 2010, can be found on the website of Croatian Bureau of Statistics. From 2017, more detailed data are being published in excel tables (Statistics in Line).

### 4.1. News release

Regular publications:

First Release – [Social Protection in the Republic of Croatia, 2024, ESSPROS methodology](#) is published on annual level, end of February

Statistics in Line (it is published on annual level, end of February):

<https://podaci.dzs.hr/media/t2qbi4ou/msi-socijalna-za%C5%A1tita-osnovni-pokazatelji.xlsx>

<https://podaci.dzs.hr/media/42wfdn3g/socijalna-za%C5%A1tita-prema-esspros-programima.xlsx>

Ad-hoc publication:

Statistical Report – Social protection in the Republic of Croatia 2008 – 2010 (published on 22. January of 2013).

Data published in the First Release refer to reference year and two prior years, while the tables that are published within the statistics in line include the data for all years of data collection. Publication of data for 2024, also includes the revised data for period 2018 – 2023.

### 4.2. On-line database

There is no online database.

### 4.3. Micro-data access

Survey results are not available in the form of microdata. ESSPROS statistics data is published as already aggregated financial amounts that cannot be connected, directly or indirectly, with individual beneficiaries of social benefits covered by the survey. Consequently, the majority of collected data is published in regular publications of Croatian Bureau of Statistics.

### 4.4. Documentation on methodology

Basic methodological information are provided in each publication – in the First Release (chapter – Notes on Methodology), available on the website of Croatian Bureau of Statistics. Complete methodological information are available in English in digital format on the Eurostat's website: <https://ec.europa.eu/eurostat/web/social-protection/methodology> (title of the document: “ESSPROS Manual – The European System of integrated Social Protection Statistics”).

## 5. Comparability over time

### 5.1. Asymmetry for mirror flows statistics

Not applicable.

## **5.2. Comparability - over time**

For period 2008 - 2024.

### **5.2.1. Length of comparable time series**

Length of comparable time series is 17 (in years).

### **5.2.2. Reasons for break in time series**

For the time being, there was no breaks in time series.

## **5.3. Coherence – subannual and annual statistics**

Indicator for this survey is not applicable.

## **5.4. Coherence – national accounts**

Indicator was not computed for this survey.

## **5.5. Coherence – administrative sources**

Indicator for this survey is not applicable.

## **6. Cost and burden**

### **6.1. Cost**

Costs are not significant, as all of the data is collected by e-mails in excel questionnaires. Costs include proportionate part of working hours of two employees conducting this survey in the Crime Administration System and Social Protection Statistics Department. Also, certain proportion of working hours of employees in the Publishing Department and Information Technologies Directorate, working with this survey, should be added to the costs.

### **6.2. Burden**

Information on the time spent for the data delivery is not available.