REPUBLIC OF CROATIA
CROATIAN BUREAU OF STATISTICS

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QUALITY REPORT FOR STATISTICAL SURVEY

European System of Integrated Social Protection Statistics (ESSPROS module on Net Social Protection Benefits – Restricted Approach) for 2024.

Organisation unit: Crime Administration System and Social Protection Statistics Department
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0. Basic information

- Purpose, goal, and subject of the survey

  The main objective of the survey is the calculation of social protection expenditures in net amounts received by beneficiaries. The ESSPROS Module on Net Social Protection Benefits is closely related to the principal survey – the ESSPROS Core System, in which data on gross expenditures on social protection are collected.

  Taxes and social contributions applied to certain social protection benefits reduce the amounts of benefits received by beneficiaries. Net amounts of social protection expenditures contribute to a better comparability of social protection expenditures between countries, since the influence of national fiscal measures, which is included in the ESSPROS Core System, is excluded from the net module. Therefore, the objective of the ESSPROS module on net social protection benefits is to collect information on the influence of the fiscal system to some social protection benefits in gross amount and thus provide data on net amounts of social protection benefits.

- Reference period

  Calendar year

- Legal acts and other agreements

  Commission Regulation (EU) No 110/2011 of 8 February 2011 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 appropriate formats for the transmission of data, the results to be transmitted and the criteria for measuring quality for the ESSPROS module on net social protection benefits (OJ L 34, 9.2.2011)

  Commission Regulation (EU) No 263/2011 of 17 March 2011 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 launch of full data collection for the ESSPROS module on net social protection benefits (OJ L 71, 18.3.2011)

  Official Statistics Act (NN, No 25/20, 155/23, 124/25 – corr. and 69/26)

- Classification system

  Eurostat Classification of ESSPROS schemes

  Eurostat Classification of ESSPROS benefits

- Statistical concepts and definitions

  The main statistical variables are the following:

  a) Total social protection expenditures in net amount. Total expenditures include the following:

  – social protection benefits – transfers, in cash or in kind, by social protection schemes to households to relieve them of the financial burden of a defined set of risks or needs

  – administrative costs – costs charged to the scheme for management and administration thereof

  – other expenditures – miscellaneous expenditures by social protection schemes. They are broken down into payment of property income and other expenditures. Total social protection expenditures in net amount are broken down by social protection functions, ESSPROS schemes and with regard to social benefit characteristics (for example, means-tested and non means-tested benefits).

Social protection functions have been determined according to the risk they cover. These functions are: disability, sickness/health care, old age, survivors, family/children, unemployment, housing and social exclusion.

b) Social benefits subject to taxes and social contributions

c) Total amount of taxes paid from the social benefit – income tax applied to amounts higher than personal tax deduction

d) Total amount of contributions paid from the social benefit – the subject of the survey are contributions that burden the beneficiary of the social benefit, while contributions that burden the payer of the benefit (state, employer or other payer of social benefits) are excluded

e) Reduction index – an indicator that provides information on to what extent taxes or contributions reduce the total gross amount of benefits

f) Net amounts of social benefits – the amount of social benefits left after applying taxes and contributions.

- Statistical units

Observation units, as in the ESSPROS Core System, are social protection schemes. A social protection scheme is a distinct set 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 that come under several functions.

For this survey, it can also be said that observation units, in a narrow sense, are scheme expenditures, i.e. social benefits subject to taxes and contributions from the benefit (pensions – first pillar, pensions – second pillar, subsidy for a stay-at-home parent, severances and salary compensation for sick leave that burdens the employer).

The Croatian Bureau of Statistics currently collects data for 18 different 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 the war and members of their families

15 Rights of military personnel disabled during the war and members of their families

16 Other social assistance at the local level

17 Social protection provided by non-profit institutions

18. Social protection in case of natural disasters.

The survey is particularly focused on the following schemes:

2 Pension insurance – first pillar

9 Social welfare in the City of Zagreb

10 Employers' social protection

11 Pension insurance – second pillar, due to the fact that these schemes include benefits subject to taxes and contributions from benefit.

- Statistical population

  Data collected in the survey refer to the total net financial amount spent on financing the social protection.

  The survey is particularly focused on social benefits subject to taxes and contributions from the benefit.

1. Relevance

1.1 Data users

International users: OECD

1.1.1 User needs

OECD requires information on the method of taxation of benefits and tax rates as well as on tax deductions in the Republic of Croatia.

1.1.2 User satisfaction

The first user satisfaction survey of the Croatian Bureau of Statistics was carried out in 2013, and since 2024, the survey has been conducted annually. The survey results are available on the Croatian Bureau of Statistics website under User satisfaction surveys.

1.2. Completeness

Data required by Eurostat are defined by Commission Regulation (EU) No 110/2011 of 8 February 2011 implementing Regulation (EC) No 458/2007 of the European Parliament and of the Council, Commission

Regulation (EU) No 263/2011 of 17 March 2011 implementing Regulation (EC) No 458/2007 of the European Parliament and of the Council and by the ESSPROS Manual. The document referred to in relevant regulations is the ESSPROS Manual, which contains a description of the whole methodology and the classification for the ESSPROS system.

The Croatian Bureau of Statistics delivers data on all benefits that fall under the scope of the ESSPROS Module on Net Social Protection Benefits, that is, all benefits whose gross amount recorded in the survey ESSPROS Core System, and they are subjected to taxes and contributions.

1.2.1 Data completeness rate

Data completeness rate is 100%. All required data are delivered to Eurostat.

2. Accuracy and reliability

2.1. Sampling error

The indicator is not applicable.

2.1.1 Sampling error indicators

The indicator is not applicable.

2.2. Non-sampling error

Considering a smaller number of benefits subject to taxes and contributions from the benefit and, consequently, a smaller number of reporting units and ESSPROS schemes that include such benefits, the calculation of most numerical quality indicators is not feasible. The survey is particularly focused on four ESSPROS schemes containing benefits subject to taxation (pensions – first pillar, pensions – second pillar, subsidy for stay-at-home parent and employers' social protection). There are no unit and item non-response rates.

As there is no adequate data source for registering gross and net sick leave benefits paid by employers, nor for registering amounts of taxes and contributions paid for those benefits, the Crime Administration System and Social Protection Statistics Department estimates these data on the basis of available information, as follows: the total number of hours spent on sick leave financed by employers (up to 43 days of sick leave), average gross and net earnings, estimated salary reduction rate due to sick leave, income tax and tax deductions, and the amount of contribution from the benefit. The estimation is done on a general level due to the fact that detailed data on each beneficiary, such as gross salary and personal tax deduction, which depends on the number of supported family members, are not available. Moreover, the salary reduction rate due to sick leave has to be estimated because each employer determines the rate separately. The Mandatory Health Insurance Act only prescribes that the sick leave benefit cannot be lower than 70% of the salary. New methods of collecting data on gross and net sick leave amounts paid by employers are explored on a regular basis.

Sick leave benefit paid by employers is the only case of data estimation for which there is no input of reporting units available. Other cases of data estimations are mostly related to the breakdown of a certain aggregate amount to individual items. For that purpose, all information available is used in order to contribute to a quality calculation.

Collected data are verified individually in comparison with the previous year and with regard to legal regulations. However, it should be pointed out that Eurostat developed an application used for running the initial data validation (detecting oscillations in a determined minimal relative difference and missing of individual figures recorded in previous periods or recording of a new item). Furthermore, it contacts the Crime Administration System and Social Protection Statistics Department for all significant oscillations or inconsistent data, which then performs additional validation by contacting the reporting units or consulting the relevant legislation.

2.2.1. Coverage error

There is no under-coverage or over-coverage.

2.2.2. Over-coverage rate

The indicator is not applicable.

2.2.3. Measurement error

The ESSPROS survey is carried out at the national level without a developed data processing programme, so each item is verified individually in comparison with the previous year and with regard to legal regulations. However, it should be pointed out that Eurostat developed an application used for running the initial data validation (detecting oscillations in a determined minimal relative difference and missing of individual figures recorded in previous periods or recording of a new item). Furthermore, it contacts the Crime Administration System and Social Protection Statistics Department for all significant oscillations or inconsistent data, which then performs additional validation by contacting the reporting units or consulting the relevant legislation.

2.2.4. Non-response error

All reporting units deliver data on time, so there are no unit and item non-responses.

2.2.5. Unit non-response rate

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

Weighted non-response rate is 0%. All reporting units submit the questionnaire.

2.2.6. Item non-response rate

The indicator is not applicable.

2.2.7. Processing error

The survey is not based on a sample or selection, and, consequently, data on all benefits that fall under the coverage of the survey, in line with methodology, are collected. Considering a smaller number of benefits subject to taxes and contributions from the benefit and, consequently, a smaller number of reporting units and ESSPROS schemes that include such benefits, the calculation of most numerical quality indicators is not feasible. The survey is particularly focused on four ESSPROS schemes containing benefits subject to taxation (pensions – first pillar, pensions – second pillar, subsidy for stay-at-home parent and employers' social protection). There are no unit and item non-response rates.

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2.2.8. Imputation rate

The indicator is not applicable.

2.2.9. Model assumption error

The indicator is not applicable.

2.3. Data revision

2.3.1. Data revision – policy

The Croatian Bureau of Statistics does not publish data collected in this survey. The data are transmitted to Eurostat, which publishes them regularly at the annual level (the Croatian Bureau of Statistics has no

information on dissemination schedule) and sets the rules for informing the data users about possible revisions.

2.3.2. Data revision – practice

Revisions of data that are the focus of this survey (benefits subject to taxes and contributions) are possible only in exceptional circumstances, that is, if information that would lead to an enhanced quality of data estimations or to finding a new data source containing exact amounts of taxes and contributions, which are currently being estimated, became available.

Revisions of the total net amount of social protection and amounts by ESSPROS functions and schemes that also include benefits that are not subject to taxes always follow up possible data revision of the gross amount (ESSPROS Core System), whereby regular and unplanned revisions are possible.

2.3.3. Data revision – average size

The indicator is not applicable.

2.4. Seasonal adjustment

Data are not seasonally adjusted.

3. Timeliness and Punctuality

3.1. Timeliness

Submission of data to Eurostat (there is no information on the planned publication of Eurostat data):

– ESSPROS Module on Net Social Protection Benefits (quantitative questionnaire): agreed time for data delivery – T + 24 (in months); realised delivery date – T + 23

– ESSPROS Module on Net Social Protection Benefits (quality report): agreed time for data delivery – T + 25 (in months); realised delivery date – T + 23

3.1.1. Time lag – first results

The indicator is not applicable.

3.1.2. Time lag – final results

The indicator is not applicable.

3.2. Punctuality

The Croatian Bureau of Statistics does not publish data collected in this survey. The data are transmitted to Eurostat, which publishes them regularly at the annual level (the Croatian Bureau of Statistics has no information on the dissemination schedule).

3.2.1. Punctuality – delivery and publication

The indicator is not applicable.

4. Accessibility and clarity

The Croatian Bureau of Statistics does not publish data collected in this survey. Eurostat publishes data in electronic form on its official website https://ec.europa.eu/eurostat/web/social-protection/database.

4.1. News release

The Croatian Bureau of Statistics does not publish data collected in this survey. At an annual level, Eurostat publishes data in electronic form on its official website https://ec.europa.eu/eurostat/web/social-

protection/database. Commission Regulation (EU) No 110/2011 of 8 February 2011 does not specify the exact date of publishing data on net social benefits.

4.2. On-line database

Eurostat publishes the database of net social benefits on its official website https://ec.europa.eu/eurostat/web/social-protection/database.

4.3. Micro-data access

ESSPROS statistics data are collected as already aggregated financial amounts that cannot be connected, directly or indirectly, with individual beneficiaries of social benefits covered by the survey.

4.4. Documentation on methodology

The notes on methodology are currently available only in English (under the title: ESSPROS Manual – The European System of Integrated Social Protection Statistics) on Eurostat's official website http://ec.europa.eu/eurostat/web/social-protection/methodology.

5. Comparability over time

5.1. Asymmetry for mirror flows statistics

The indicator is not applicable.

5.2. Comparability - over time

The statistics are fully comparable and harmonized for the period from 2008 to 2024. It should be noted that pension contributions were introduced in 2009, and their monitoring within this research began at that time. The same contributions were abolished in April 2023, so that their impact on net pensions was already reduced in the reference year 2023.

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

Data for the period from 2008 to 2024 are available and there were no breaks in time series so far.

5.3. Coherence – subannual and annual statistics

The indicator is not applicable.

5.4. Coherence – national accounts

The indicator is not applicable.

5.5. Coherence – administrative sources

The indicator is not applicable.

6. Cost and burden

6.1. Cost

Costs are minimal, as all data are collected by e-mail. The costs of data processing can include a proportional part of the working hours of two employees working on this survey in the Crime Administration System and Social Protection Statistics Department.

6.2. Burden

Information on time spent on data delivery is not available.