Expenditure on social protection
In 1998 in EU-15, expenditure as a percentage of GDP was at a similar level to 1992.

There are major differences between countries:
- as % of GDP: Ireland 16.1% - Sweden 33.3%
- in PPS per capita: Portugal 3110 PPS - Luxembourg 9258 PPS

Social benefits
Expenditure on old-age benefits still predominates.
Unemployment-related expenditure is still decreasing.

Financing of social protection
Large increase in 1998 in general government contributions and fall in social contributions by protected persons in EU-15.

In 1998, expenditure on social protection as a percentage of GDP continued to fall in EU-15 (-0.4 points compared with 1997; -1.2 compared with 1993).

However the trend in expenditure on social protection was not regular during the period 1990-1998.

Between 1990 and 1993, there was a considerable increase (+3.5 points), which peaked at 28.9% in EU-15 in 1993. This was due mainly to the slower rate of growth of GDP and the increasing unemployment level.
Between 1993 and 1996, expenditure on social protection as a percentage of GDP showed a slight downward trend, which was due partly to renewed growth in GDP but also to a slowdown in the growth of social protection expenditure (in particular a decrease in unemployment benefits).

The decrease was most marked in Finland (-2.3 points in 1993 and -2.1 points in 1998) and Ireland (-1.3 and -2.1 points in 1998) respectively. The Netherlands also saw a noticeable reduction in 1998 (-0.9 points).

These trends quickened in 1997 and 1998, when the GDP/expenditure ratio decreased by 0.5 and 0.4 points respectively.

The decrease was most marked in Finland (-2.3 points in 1997 and -2.1 points in 1998) and Ireland (-1.3 and -1.1 respectively). The Netherlands also saw a noticeable reduction in 1998 (-0.9 points). Only Greece and Portugal did the ratio continue to increase.

In Norway and Switzerland too, the ratio increased between 1996 and 1998.

It should be noted that the significant growth of the GDP in recent years explained a large part of the trend in Ireland.

### Table 1: Expenditure on social protection (as % of GDP)

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Source: Eurostat-ESSPROS.

### Table 2: Expenditure on social protection per capita at constant prices (Index 1990=100)

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</table>

Source: Eurostat-ESSPROS.

In contrast, during the period 1993-1996 there was an average increase of 1.7% per year for EU-15 as a whole. In Spain, Sweden and the Netherlands expenditure per capita even decreased in real terms. Only Greece and Germany (as well as Iceland) experienced an increase in their real-terms growth.

The growth rate then fell to 1.0% per year between 1996 and 1998 in EU-15.

In Finland, the Netherlands, Italy and the United Kingdom, per capita expenditure in real terms stabilised in 1998. Luxembourg, Portugal and Greece had growth rates well above the average in 1998. This was also true of Iceland.
Expenditure on social protection: major differences between countries

The EU average for social protection expenditure as a percentage of GDP (27.7% in 1998) conceals major differences between Member States.

Sweden (33.3%), France (30.5%) and Denmark (30.0%) had the highest rates, while Ireland (16.1%) and Spain (21.6%) had the lowest.

In Iceland the ratio was 18.3%.

Expressed in PPS (purchasing power standards) per capita, the differences between countries are more marked.

Luxembourg spends the most (9 258 PPS per capita), followed by Denmark (7 098 PPS per capita). Portugal and Greece recorded the lowest levels (under 3 200 PPS per capita).

The ratio between the country which spends the most and the one which spends the least was thus 3.0:1 in 1998 (compared with 3.7:1 in 1990).

The differences between the countries reflect the differences in social protection systems, demographic changes, unemployment rates and other social, institutional and economic factors.

Figure 2
Expenditure on social protection in PPS per capita, 1998

Source: Eurostat-ESSPROS.

Purchasing power standards (PPS)

To compare expenditure on social protection between countries, we must first express that expenditure in the same currency. It would seem obvious to use the ecu. This gives, for example, a 1998 figure for social protection expenditure of 4664 ecus per capita in Italy and 8784 ecus per capita in Denmark (88% more than Italy).

But this difference is "nominal", since it takes no account of the general level of prices (of goods and services), which in 1998 was 40% higher in Denmark than in Italy.

The difference in real terms (i.e. in terms of purchasing power) was thus only +34% (188/140 = 1.34).

To allow the user to make direct, real-terms comparisons between countries, statisticians show expenditure in "purchasing power standards" (PPS):
- Italy: 5292 PPS per capita in 1998
- Denmark: 7098 PPS per capita in 1998 (34% higher than Italy).
In 1998, in most of the Member States, benefits under the old-age and survivors' functions took the lion's share of expenditure on social protection: 45.7% of total benefits in EU-15 as a whole, or 12.2% of GDP. This was particularly true for Italy, where over 60% of total benefits was accounted for by these functions. One of the reasons for this was the proportion of the population in the over-65 age group (18% compared with an EU-15 average of 16%). In Ireland, on the other hand, benefits in respect of the old-age and survivors' functions represented well under 30%. Ireland is in fact the "youngest" country in Europe, with 32% of the population aged under 20 in 1998 (compared with an EU-15 average of 23%) and only 11% aged 65 and over.

In Portugal, Ireland and Finland, the sickness/health care and disability group of functions had the largest share of total benefits. This was also true for Iceland (more than 50%) and Norway.

The family/children function accounted for 8.3% of total benefits in EU-15, or 2.2% of GDP.

The figure was over 12% in Luxembourg, Denmark, Finland and Ireland (as well as Norway and Iceland), and under 5% in Spain, Italy and the Netherlands.

There are considerable differences between the Member States in the share of unemployment-related benefits in the total. They represented over 13% of total benefits in Ireland and Spain and under 3% in Italy (Iceland and Norway).

It is important to note that the amount of "unemployment" benefits is not always explained by the level of unemployment in the country, since considerable differences remain regarding the coverage and the amount of unemployment benefits.
Between 1990 and 1998, the structure of social benefits showed different rates of growth for the various functions. The variations resulted from evolving needs and changes in social protection legislation.

### Table 4: Social benefits per capita at constant prices in EU-15 (Index 1990=100)

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<tr>
<td>Sickness/health care + Disability</td>
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<td>116</td>
<td>116</td>
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<tr>
<td>Family/children</td>
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<td>113</td>
<td>127</td>
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<td>130</td>
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<td>Housing + Social exclusion n.e.c.</td>
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<td>Total benefits</td>
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Source: Eurostat-ESSPROS.

Between 1990 and 1998, per capita expenditure in EU-15 under the old-age and survivors’ functions increased very steadily by 22% in real terms. In the same period the percentage of the population in the over-65 age group rose from 14.6% in 1990 to 16.0% in 1998.

Expenditure under the sickness/health care and disability group of functions grew at a lower rate than the average increase of 22% in total benefits. This reflects, inter alia, the Member States’ efforts to control costs.

In contrast, family/children-related expenditure increased at a higher rate than the average. This increase (+30% between 1990 and 1998) was particularly marked in 1996, when Germany introduced reforms and extended the system of family benefits.

The trend in unemployment-related expenditure calls for more thorough analysis. Between 1990 and 1998, it rose by 23% in EU-15 (similar to total benefits), but it was not a steady increase, since the total level of these benefits depends broadly on the trend in unemployment.

Between 1990 and 1993, these benefits increased very rapidly in EU-15. Their share of total benefits rose from 7.3% in 1990 to 9.5% in 1993, since the corresponding figures for unemployment-related expenditure during this period increased in all the countries except Greece (showing a decrease) and Belgium (where the share was stable).

The increase was particularly marked in Finland (from 6.1% in 1990 to 16.0% in 1993), where there was a steeper rise in unemployment than elsewhere. Switzerland also experienced a significant increase between 1990 and 1993.

From 1993 on, there was a decrease in unemployment-related benefits in EU-15, resulting partly from a gradual improvement in the economic situation and partly from reforms of the payment system (e.g. limitation of the period during which benefits are payable, changes in the conditions of entitlement to benefits) in some countries.

Between 1993 and 1998, the share of unemployment-related expenditure in total benefits fell from 9.5% to 7.2% in EU-15.

The decrease was more marked in Spain (from 21.7% to 13.5%), Denmark (from 17.9% to 11.7%), Finland (from 16.0% to 12.0%) and the United Kingdom (from 6.8% to 3.6%). There was also a significant decrease in Norway.

### Table 5: Expenditure on unemployment function (as % of total social benefits)

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Source: Eurostat-ESSPROS.
The systems for funding social protection vary considerably between countries

In 1998 for EU-15 as a whole, the main sources of funding for the social protection system were social contributions, which accounted for 60.9% of total receipts followed by tax-funded general government contributions (35.4%). Social contributions are paid partly by employers and partly by the protected persons (employees, self-employed, pensioners and others).

The European average conceals considerable differences between the countries in the structure of social protection funding (Table 7). The proportion derived from social contributions is greater in Belgium, Spain, France and Germany, where this type of funding accounts for over 65% of total receipts.

In contrast, Denmark and Ireland (as well as Norway) finance their social protection systems mainly through taxes, which account for over 60% of total receipts.

The United Kingdom, Luxembourg and Sweden (as well as Iceland) are also heavily dependent on general government contributions.

The proportion of general government contributions increased while that of social contributions decreased.

During the economic slowdown from 1990 to 1993, general government contributions per capita increased in real terms (+20%) in EU-15 more rapidly than the other sources of funding (+9% for total receipts).

In contrast, social contributions showed a slight increase (+4%).

Between 1993 and 1997, when GDP recovered and public expenditure was put under stricter control, general government contributions increased at a lower rate whereas social contributions grew at a faster rate.

In 1998, there was a decrease in social contributions by protected persons, resulting from, inter alia, measures to combat unemployment adopted by several Member States (for example exemption from social contributions, as an incentive to take on workers).

This decrease was compensated by a particularly significant increase in general government contributions, especially in France and Italy. For example, in France sickness contributions by protected persons were replaced, in part or in total, by an increase of the “generalised social contributions” (classified under “earmarked taxes” of the ESSPROS).

Overall, between 1990 and 1998 general government contributions as a proportion of total receipts increased by 5.1 points in EU-15 (Table 7). Particularly in France and Portugal, these contributions increased more rapidly than in the other countries. On the other hand, they accounted for considerably less of the total receipts in Denmark and the Netherlands. Iceland also experienced a significant fall.

Between 1990 and 1998, the share of employers' social contributions fell by 4.0 points in EU-15, decreasing in all the countries except Belgium, the Netherlands and Denmark.

There were particularly large reductions in Portugal and Finland.

Table 6: Receipts of social protection per capita at constant prices in EU-15 (Index 1990=100)

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(1) Employees, self-employed, pensioners and others.

Source: Eurostat-ESSPROS.
Also, the share of social contributions by protected persons fell slightly between 1990 and 1998 in EU-15 as a whole, from 23.3% to 22.7%. On the other hand, they rose by more than 10 points in Denmark, where a new contribution called the "labour market contribution" was introduced in 1994 to finance sickness, unemployment and vocational training insurance.

Table 7: Receipts of social protection by type (as % of total receipts)

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(1) Employees, self-employed, pensioners and others.
Source: Eurostat-ESSPROS.

Methods and concepts

The data on social protection expenditure and receipts have been calculated in accordance with the methodology for the European System of integrated Social PROtection Statistics, the "ESSPROS Manual 1996". Expenditure includes social benefits, administration costs and other expenditure by social protection schemes. Social benefits are classified in the ESSPROS Manual 1996 in the following eight functions: Sickness/health care, Disability, Old age, Survivors, Family/children, Unemployment, Housing, Social exclusion not elsewhere classified (n.e.c.). Social benefits are recorded without any deduction of taxes or other compulsory levies payable on them by beneficiaries. "Tax benefits" (tax reductions granted to households for social protection purposes) are generally excluded.

Abbreviations

The euro-zone (EUR-11) comprises Belgium (B), Germany (D), Spain (E), France (F), Ireland (IRL), Italy (I), Luxembourg (L), the Netherlands (NL), Austria (A), Portugal (P) and Finland (FIN). The European Union (EU-15) comprises the euro-zone countries plus Denmark (DK), Greece (EL), Sweden (S) and the United Kingdom (UK). The European Economic Area (EEA) comprises the countries of the European Union plus Iceland (IS), Norway (NO) and Liechtenstein. No data are available for Liechtenstein. CH = Switzerland.

Notes on the data

Data on benefits and receipts are not available for Sweden for the period 1990-1992. As a consequence the corresponding values for EU-15 and EEA have been estimated by Eurostat. France, Ireland and Portugal record disability pensions paid to persons of retirement age as benefits under the disability function (instead of the old-age function).

For Belgium, Denmark, Germany (as from 1991), France (as from 1995), Ireland (as from 1990), Italy (as from 1995), the Netherlands (as from 1995), Finland, Sweden (as from 1993), the United Kingdom (as from 1990) and Norway figures are calculated according to the new national accounts methodology ESA95; the rest of countries' figures are still calculated according to ESA79. The 1998 data are provisional for B, D, EL, E, F, I, NL, P, FIN, UK and NO.

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