Statistics Norway
Statistisk sentralbyrå

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Documents

Towards a Register-based Income Statistics

The Construction of the Norwegian Income Register

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1. Introduction

In 1994 all local Tax Authorities in Norway introduced computer assisted tax assessment for all personal tax payers. An important consequence of this was that all income data from the tax return now became available as an administrative register. This new register constitutes the backbone of Statistics Norway's register-based income statistics, and makes it possible to have detailed information on income - at the micro level - for the whole population. The advantage of such a comprehensive register is obvious, for instance the possibility to produce income statistics for very small groups of the population or for small areas of the country, to provide better estimates of income and property totals, and to supply good income data to the many social surveys that are conducted.

The main object of this paper is to give a description of the build-up of this income register, and to present the many different administrative registers that are linked in order to construct such a comprehensive register of personal income. In addition, some problems with the use of administrative registers are discussed, as well as the prospects.

2. Administrative registers included in the Income Register

In 1964 a central population register was established in Norway. In order to facilitate the administration of the register, a unique 11-digit Personal Identification Number was assigned to every person residing in the country.[1] This Personal Identification Number is the key that links individuals to all the administrative registers described below.

2.1. The Population Statistics System

This register provides important background information on all persons residing in Norway. The most important variables extracted from the PSS to be included in the Income Register are:

- Family number
- Municipality
- Sex
- Age
- Country of birth
- Citizenship
- Immigrant status
- Marital status

2.2. The Tax Register for Personal Tax Payers

This register covers all individuals above the age of 12, irrespective of whether they have any taxable income or not. Some of the basic variables included in the Income Register are:

- Assessed income and property taxes
- Net taxable income
- Occupational income
- Parent's tax deductions
- Personal codes (Head, spouse, children)

Both assessed taxes and parent's tax deductions are used in the construction of after-tax income.

[1] The initiative to introduce a national identification number in Norway did not come from Statistics Norway, however. Instead it was suggestions from the trade and industry organisations to the central government that lead to the decision. A unique number for each individual would help rationalize their reporting to public authorities (Skiri 1995).

2.3. The Tax Return Register

This is a comprehensive register comprising all available information on income and property from the personal tax return. The Tax Return Register thus provides information on all kinds of taxable income(s). In the register-based income statistics the following variables are included:

- Wages and salaries
- Entrepreneurial income
- Property income
- Taxable income from public and private pensions
- Alimonies
- Interest payments

2.4. The State Educational Loan Fund

This register comprises all current students receiving support from the State Educational Loan Fund. In addition, former students paying interest and repaying debt are included. The following variables are included in the income register:

- Scholarship (annual amount received)
- Loan (annual amount received)

2.5. The State Housing Bank

This register provides information on:

- Annual amount of dwelling support received.

2.6. The Social Assistance Register

This register gives information on annual amount received of:

- Social assistance payment
- Social assistance loan

2.7. The National Insurance Administration

All persons receiving some kind of benefit from the National Insurance System are registered in the national insurance data base. No income amount is collected from this register, instead this register makes it possible to distinguish different types of social security recipients. The following variables are included the income register:

- Pension type (i.e. old-age pension, disability pension, survivor's pension, etc.)
- Disability status
- Family allowance
- Basic grants
- Assistance grants
- Maternity allowance to mothers without prior employment

2.8. The Register for End-of-the-Year Certificates

This is a register that provides detailed information on different kind of wage and salary income, as well as taxable social security benefits. This register provides more detailed information on both wages and social security benefits than the Tax Return Register. In the income register the following variables have been included:

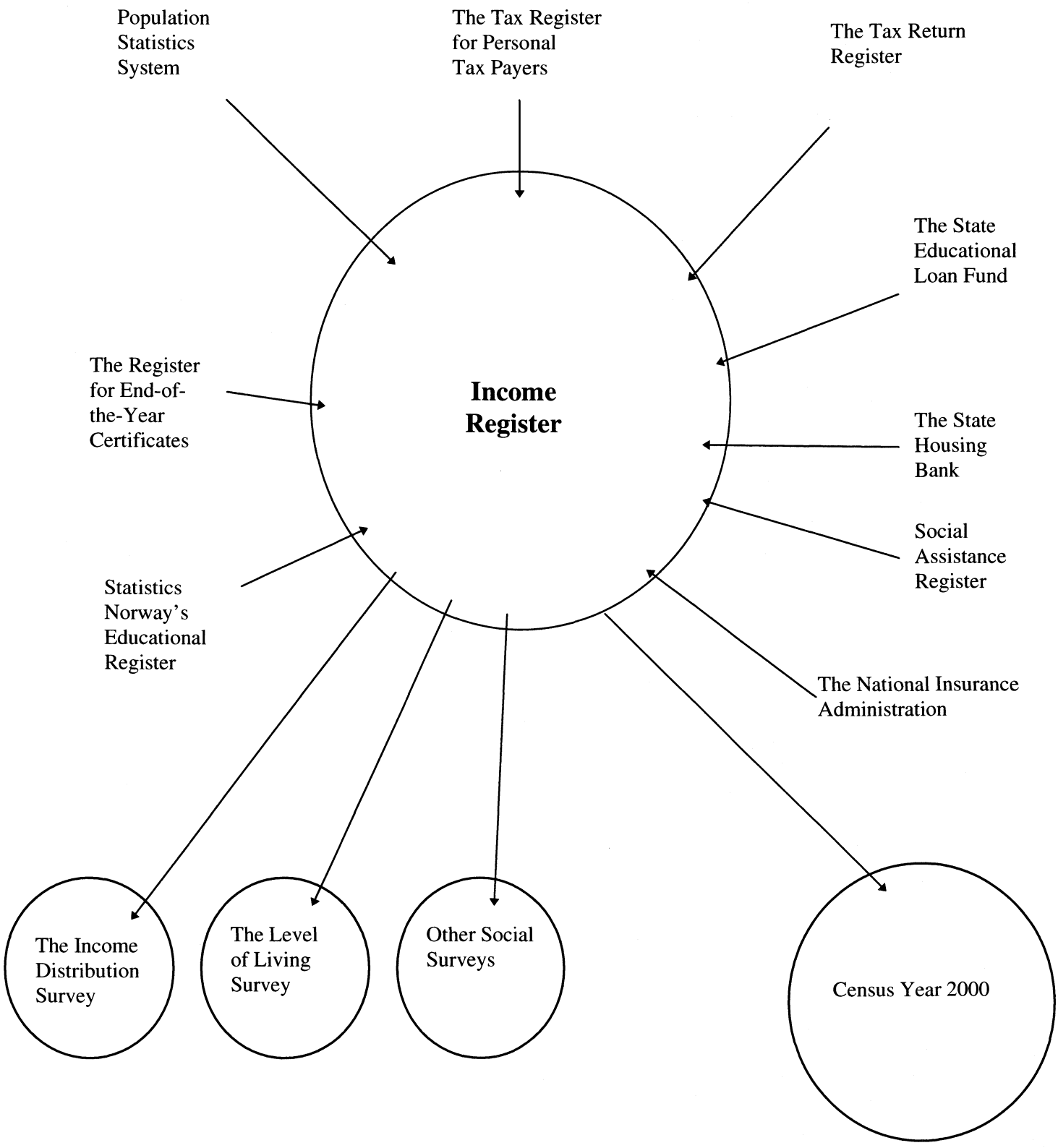
- Unemployment benefit
- Old-age pension
- Disability pension
- Survivor's pension
- Sickness benefit
- Other tax-free income

2.9. Statistics Norway's Educational Register

This register supplies information on the highest level of completed education for all individuals, as well as education that is still going on. The following variables are included in the Income Register:

- Highest level of completed education
- Type of education (main subject, etc.)
- Current education (level)

Figure 1. The Construction and Utilisation of the Income Register



3. The construction of after-tax income

After-tax income is in the Income Register constructed in the following way:

1. Wages and salaries (from the Tax Return Register)
   +Net entrepreneurial income (from the Tax Return Register)

2. Property income (from the Tax Return Register)
   Interest received
   +Share dividends received
   +Profits from life insurance received
   +Realised capital gains/losses
   +Other property income

3. Transfers received
   Taxable transfers
   Social security benefits (from the Tax Return Register)
   +Service pensions, annuities (from the Tax Return Register)
   +Alimonies (from the Tax Return Register)
   +Unemployment benefit (from the End-of-the-Year Certificates)
   Tax-free transfers
   Family allowance (from the National Insurance Administration)
   +Dwelling support (from the State Housing Bank)
   +Scholarship (from the State Educational Loan Fund)
   +Parent's tax deduction (from the Tax Register for Personal Tax Payers)
   +Basic amount (from the National Insurance Administration)
   +Additional amount (from the National Insurance Administration)
   +Social assistance (from the Social Assistance Register)
   +Maternity allowance (from the National Insurance Administration)
   +Other tax-free income(s) (from the End-of-the-Year Certificates)

4. Total income (1 + 2 + 3)

5. Taxes and negative transfers
   Assessed taxes (from the Tax Register for personal tax payers)
   +Paid maintenance (from the Tax Return Register)
   +Mandatory contributions to pension fund (from the Tax Return Register)

6. After-tax income (4 - 5)

Memorandum:

7. Interest payments and housing income
   -Interest paid (the Tax Return Register)
   -Share of expenses in building's society (the Tax Return Register)
   +Imputed rent own dwelling/second home (the Tax Return Register)
   +Share of income in building's society (the Tax Return Register)

8. Income after tax and interest payments (6 - 7)

The Income Register includes all major monetary income items that are available to Norwegian households. However, there are some minor income items still missing in the Income Register (e.g. some minor social benefits provided to single parents, or some means-tested benefits administered by the municipalities). The reason for not including these incomes is either that there is no administrative register available, or that the quality of the register has been considered to be too low. It has, however, been estimated that these missing income items constitute less than one per cent of total income for the household sector of the National Accounts (Andersen et.al. 1995).

The income concept «after-tax income» in the Income Register diverges, however, in some respect from the definition of disposable income provided in the UN provisional guidelines on income statistics (UN, 1977). These guidelines recommend that interest payment related to investment in own dwelling should be subtracted from income and that the rental value of owner-occupied dwelling should be imputed. Debt interest has, however, not been deducted here for the following reasons: First, the UN Guidelines recommend that an estimate be made of the rental value of owner-occupied dwellings corresponding to the amount that would otherwise have been obtained if the dwelling had been rented at market price, less any expenses for upkeep, etc. In the Norwegian Tax Return, however, the imputed rent of owner-occupied housing is only valued at 2.5 per cent of the dwelling's assessed value less a tax-free allowance of nkr 50 000 (1995). Since the assessed value of dwellings in most cases is far below the market value, this means that the rental value of owner-occupied dwellings is clearly underestimated.

Second, it is virtually impossible in the income statistics to separate debt interest relating to housing investment from other types of debt interest. Moreover, for a number of households part of the loans raised to purchase a private dwelling is also used for private consumption. Similarly, for the self-employed it is often difficult to separate loans for business purposes from private consumption.

Information on interest payments and imputed rent of owner-occupied dwelling from the tax return is, however, provided in the income account as memorandum items.

4. Advantages of administrative data

Administrative data provide a number of advantages relative to other ways of data collection, for instance, interview-based data collection.

Precise amount of income reported
One advantage of administrative data is that there is no item nonresponse in the reporting of income data. It is a source of error in all interview data that the respondents are not able, or willing, to give exact information on all income items and the correct size of these. This will cause uncertainty in the estimates and probably lead to an underestimation of income. Comparisons with external sources, for instance the National Accounts, often show that there are great discrepancies between survey estimates and independent sources. This is particularly true in respect to self-employment income and property income (Atkinson, Rainwater & Smeeding 1995. Appendix 6).

Low data collection costs
Compared with interview data, register data is cheap. They are already available from public authorities and only small resources are needed to adjust them to statistical purposes.

Possibilities of combining survey data and register data
Income is an important dimension of economic well-being, and it is a crucial variable in any social survey. In Norway it has always been the practice to collect income data from the tax authorities in order to produce income statistics. The annual Income Distribution Survey used to collect its income data by sending duplicates of the tax return form to the local tax authorities, in order to collect income data for the individuals in the sample. This was a very time-consuming task for the local tax authorities, and put restrictions on the sample sizes. The introduction of computerized tax assessment and the establishment of the annual Income Register put an end to this practice. Now the procedure is to extract all income data for all sample persons by making an one-to-one linkage by simply linking the sample to tax data. This enable us to have larger sample sizes in the future.

In addition, the availability of the Income Register facilitates the collection of income data in other social surveys too. Questions related to income often lead to refusal or item nonresponse in social surveys. When income data can be collected by linking the sample to administrative registers this will lessen the burden on respondents and may boost response rates. In addition, the quality of the income data will be improved.

Most of Statistics Norway's household surveys now collect income data from administrative registers.

Statistics for small groups and small areas
One obvious advantage of administrative data is the ability to identify and produce statistics for small groups of special interest. Data from the Income Register have, for instance, been used to analyse the income level of the immigrant population in Norway (Kirkeberg, 1995). In addition, the Income Register opens for the possibility to produce income statistics for small regions like, for example, counties and municipalities.

Increase in the availability of administrative data
The possibilities of using more register information for statistical purposes are expected to increase in the future, due to further computerization in public administration. This is facilitated by the Statistical Act of Norway which, in brief, permits Statistics Norway to utilize any administrative register for statistical purposes.

5. Some problems in the use of administrative data

Statistics based on administrative data are not without disadvantages, however. Compared to traditional surveys administrative data may have some limitations in respect to both flexibility and speed. In addition, there may be a problem how to define the appropriate population for analytic purposes from administrative registers.

Lack of flexibility
Since the primary object of administrative registers is not to supply statistical information, the statisticians more or less are dependent on the definitions and concepts used in the registers. It is, for example, a problem that income concepts may change over time due to changes in tax rules, etc. In Norway both the wage and salary income concept and the property income concept were expanded on during the 1980s, when some previous tax-free income (e.g. the benefit of using a company car, etc.) became taxable income.

None of these changes made much impact on the level of total income, however (Andersen et.al. 1995), but they illustrate the vulnerability of having to depend on administrative definitions and classifications.

When the aim is to study changes in income distribution it is sometimes useful to identify different sources of income, e.g. income from work, property income and transfer income. Income data from administrative sources do not always permit such detailed classification, however. It is, for instance, not possible to distinguish sick pay from ordinary wages/salary in the tax return register. Thus, it will not be possible to classify sick pay as transfer income in the income account based on register data. It is instead included in wage/salary. The reason for this is that sickness benefit is treated exactly like wages when it comes to income taxation. Consequently, there is no need for the tax authorities to distinguish this type of income from ordinary wages. This was also the case in respect to certain kind of self-employment income. For self-employed with income from work earned in a non-residential municipality the residential tax office placed this income item as «other kind of taxable income» in the tax return form, and not as self-employment income. From the income year 1996, however, this practice will be changed and there will now be an uniform treatment of self-employment income.

Lack of speed
The Income Register collects most of its data from the tax authorities. This implies that before the data are transmitted to Statistics Norway, the local tax authorities must have finished the tax assessment for all tax payers. In Norway all personal tax payers are obliged to return their tax return form by 31 January (for the self-employed the date is one month later). The taxation work is usually completed by October, which is also when the tax files are transmitted to Statistics Norway. The period of data processing, merging of files and data checking then proceeds from October to early summer the next year. This means that income data will only be available 15 months after the reference year.

There is good hope that the Income Register may be operational at an even earlier date in the future, because of more computerization in public administration and because more experience has been gained from producing the first rounds of statistics based on the Income Register. Income collected from tax data will, however, never be able to compete with traditional surveys when it comes to speed.

Data quality
The quality of the income data from administrative registers is generally considered to be good in Norway. The routines for reporting income to the tax authorities have, for instance, clearly improved over the last decade. All Norwegian credit institutions like, for instance, banks and insurance companies are now obliged to report the amount of property income received as well as assets of all personal tax payers to the central tax authorities. Property income from investments in foreign banks are, on the other hand, not always

reported in the tax return form, and foreign banks have no obligation to report this income to Norwegian tax authorities. This may cause some underreporting of property income in Norwegian tax data.

By far the most important problem with tax data, however, is the lack of information on income earned from informal, or «black», work. There exist no official statistics on either the amount or the distribution of such income in Norway. There is, however, reason to believe that such income might not be fully reported in household surveys either.

Population coverage

The Income Register covers all individuals residing in the country and all individuals residing abroad, but with some kind of taxable income in Norway. The register also covers the institutional population. The Income Register can produce income for the family unit, but not the actual household. The family unit can be constructed by the help of the family number from the Population Statistics System. The main difference between the family unit from register and the actual household is that the family unit cannot identify people living in a consensual union (unless they have common children). A result of this is that the family register classifies cohabiting couples as either two singles (if there are no children) or as one single and one single parent family (in cases where there are children that belong to one of the partners). This clearly puts a restriction on the usefulness of the Income Register to produce household related statistics in its own right. Income statistics for the family unit have been and will be produced, but primarily restricted to certain sub-groups of the populations where there are only minor differences between the household definition and the family unit, for instance, married couples with and without children (Strand, 1991). In order to produce household statistics covering the whole population, one still has to rely on sample surveys where the household composition is established from the interview.

6. Future work

The Income Register is the first attempt to provide a comprehensive income data base for the total population of Norway. The first round provides income data for the income year 1993, and became operational in 1995. The introduction of the annual income register is a great step forward in the production of individual income statistics in Norway. This does not, however, mean that there is not room for further improvements.

One could, for instance, wish that the Income Register in the future could give more precise information on certain income items. We have already mentioned the impossibility of distinguishing sickness benefit from ordinary wage/salary. In addition it would be useful - in particular in respect to tax research - to have information on depreciation available from an administrative register. So far this information is only available on paper forms. But the aim is - according to the tax authorities - that even this kind of information will be available as an administrative register in the future.

The Income Register can only produce income statistics for the individual or the family unit derived from administrative registers. The best unit for analysis of economic well-being is, however, considered to be the household. But so far there is no administrative register available that can provide information on the household. In order to produce household statistics one still has to rely on sample surveys. If a household register was to be established, and some suggestions have in fact been made on how to establish a register of all dwellings in the country (Statistics Norway 1995), then one would be able to fully exploit the possibilities that the Income Register gives.

References

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United Nations (1977): Provisional Guidelines on Statistics of the Distribution of Income, Consumption and Accumulation of Households, Study M 61.

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********** VARIABLE LIST FOR THE INCOME REGISTER **********

****

****** 1995 *****

The number of records: approx. 4.5 million
Name of file: PL244.S3465.J0A1A1.Gnn00.V00K

********** FROM THE POPULATION STATISTICS SYSTEM (PSS) **********				
1 -	11	A	(11)	Personal Ident. Number(encoded in final version)
12 -	22	A	(11)	Family number (encoded in final version)
23 -	23	A	(1)	Register status in PSS 1 = Resident of Norway 2 = Dead 3 = Emigrated 4 = Missing, presumed dead 5 = Non-resident ' ' = Not included in the PSS
24 -	29	A	(6)	Reg. date for the persons reg.status (Year-Month-Day)
30 -	30	A	(1)	Special Reg. status (special codes according to the Central Population Register) 1 = Diplomat 2 = Military personnel sent abroad 3 = Persons residing on Spitsbergen 4 = Client relations (e.g. prisoner and persons committed to institutions for more than 6 months due to mental illness or alcoholism/drug abuse etc.) ' ' = Not included in PSS
31 -	36	A	(6)	Reg. date for special reg. status
37 -	40	A	(4)	Residential municipality (as per 31/12)
41 -	44	A	(4)	Regional code (GRUNNKRETS)
45 -	46	A	(2)	Municipal councils in Oslo
47 -	47	A	(1)	Sex '1' = Men '2' = Women
48 -	50	N	(3)	Age
51 -	56	A	(6)	First date of residence (Year-Month-Day)
57 -	59	A	(3)	Country of birth
60 -	62	A	(3)	Ethnic ancestry (own, mothers, of fathers country of birth)
63 -	65	A	(3)	Citizenship (current)
66 -	66	A	(1)	Marital status (current) 1 = Unmarried 2 = Married 3 = Widow/widower 4 = Divorced 5 = Separated 6 = Partnership contracted 7 = Separated partner 8 = Divorced partner 9 = Widowed partner ' ' = Not included in PSS

67 -	67	A	(1)	Immigrant status A = No immigrant status B = 1. gen. immigrant C = 2. gen. immigrant D = Adopted from abroad E = Born abroad, one of the parents from Norway F = Born in Norway, one of the parents born abroad G = Born abroad, both parents born in Norway ' ' = Not in the PSS
68 -	68	A	(1)	Country of birth - Regions of the world 0 = Norway 1 = The Nordic countries 2 = Western-Europe except Turkey 3 = Eastern-Europe 4 = North-America, Oceania 5 = Asia, Africa, Middle- and South-America, Turkey ' ' = Not categorised
69 -	69	A	(1)	Ethnic ancestry - Regions of the world 0 = Norway 1 = The Nordic countries 2 = Western-Europe except Turkey 3 = Eastern-Europe 4 = North-America, Oceania 5 = Asia, Africa, Middle- and South-America, Turkey ' ' = Not categorised
70 -	73	A	(4)	Main reason for immigration 7 = Refugee 8 = Other reasons
74 -	74	A	(1)	Rural/urban
75 -	85	A	(11)	Cohabitant number
86 -	86	A	(1)	Family type 1 = Single 2 = Married couple, no children 3 = Married couple, with children 4 = Single mother 5 = Single father 6 = Cohabitants with common children 7 = Partnership contracted with/without children 9 = Others 0 = NA
87 -	88	A	(2)	The number of persons in the family

********** **From the Tax register for personal tax payers** **********

89 -	92	A	(4)	Municipality of taxation 1995
93 -	94	N	(2)	Codes for tax subject 10 = residential 12 = children 13 = emigrated 14 = foreigner 15 = commuter 18 = continental shelf (special tax rules for the oil industry) 20 = non-residential(entrepreneurial income) 21 = non-residential (holiday house) 28 = residential, continental shelf

				30 = residence abroad (entrepreneurial income) 31 = residence abroad (holiday house) 40 = estate of a deceased 60 = seamen 70 = diplomat(Oslo, only) 71 = foreign seamen 99 = not included in the register
95 -	105	A	(11)	Succession number
106 -	106	A	(1)	Personal code '1' = Head '2' = Spouse '3' = Children ' ' = not included in tax register
107 -	110	P	(4)	Income base, sur tax (100 KR)
111 -	114	P	(4)	Income base, social security contribution - low rate
115 -	115	A	(1)	Exemption group ' ' = no assessment '0' = class 0 '1' = class 1 '2' = class 2 '9' = not in tax register
116 -	119	P	(4)	Personal income, wage/salary (100 KR)
120 -	123	P	(4)	Estimated personal income, primary industry
124 -	127	P	(4)	Estimated personal income, other industries (100 KR)
128 -	132	P	(5)	Total assessed taxes (KRONER)
133 -	135	P	(3)	Parent's tax deductions (KRONER)
136 -	139	P	(4)	Ordinary income (100 KRONER)
140 -	143	P	(4)	Special deduction (KRONER)
144 -	147	P	(4)	Net property assessment, central government
148 -	148	A	(1)	Links between PSS and tax files '1' = MATCH '2' = Only in PSS '3' = Only in tax file ' ' = No match

****************** From the State Educational Loan Fund **************************

149 -	155	N	(7)	Scholarship (KRONER)
156 -	162	N	(7)	Loan (KRONER)
163 -	163	A	(1)	Links between income register and S.E.L.F. '1' = MATCH '2' = Only in inc. reg. '3' = Only in S.E.L.F. ' ' = No match

******************** From the State Housing Bank *******************************

164 -	172	N	(9)	Dwelling support (KRONER)
173 -	173	A	(1)	Links between inc. reg. and S.H.B. '1' = MATCH '2' = Only in inc. reg. '3' = Only in S.H.B. ' ' = No match

******************* From the Social Assistance register **************************

174 -	174	A	(1)	Blanks
175 -	181	N	(7)	Social assistance (KRONER)

182 -	188	N	(7)	Loan (KRONER)

******************** From the National Insurance Administration ********************

189 -	189	A	(1)	Links between inc. reg. and N.I.A. '1' = Match '2' = Only in inc.reg. '3' = Only in N.I.A. ' ' = No match
190 -	190	A	(1)	Type of pension 1 A = Old-age B = Orphan E = Survivor F = Supported spouse J = Surviving nurse L = Supported child N = Child pension, (one parent dead) Q = Disabled, orphan R = Disabled, child pension, (one parent dead) U = Disability pension V = Rehabilitation D = Repayment, deceased G = Spouse of a pensioner ' '= End of pension of no pension
191 -	191	A	(1)	Type of pension 2 E = Survivor F = Supported spouse N = Zero pension O = Intermediate support P = Pension S = Unified pension, both spouses are pensioners Y = Youngest child • = Other children Q = Disabled, orphan M = Income at least 4 G U = Income less than 4 G R = Reduced additional child benefit ' '= No pension
192 -	194	A	(3)	Pension status
195 -	197	A	(3)	Level of disability
198 -	203	N	(6)	Code for receivers of a special supplement (all pensioners with a special supplement receive the minimum benefit from the national insurance) (5 dec.)
204 -	210	N	(7)	Waiting supplement
211 -	216	N	(6)	Basic amount (KRONER)
217 -	222	N	(6)	Additional amount (KRONER)

********************* Family allowance *************************************

223 -	223	A	(1)	Personal code (derived) '1' = Head '2' = Spouse '3' = Children ' ' = Missing
224 -	230	N	(7)	Family allowance (KRONER)

****From the Educational register (highest level of compl. edu. as per 1/10/95)****

231 -	231	A	(1)	Links between the inc.reg. and the Educat. reg.) '1' = Match

'2' = Only in inc.reg.
'3' = Only in ed.reg.
' ' = No match

232 -	233	A	(2)	Education
232 -		A	(1)	Level:

'0' = No education/pre-school education
'1' = Primary school (1-6 years)
'2' = Second level, first stage (7-9 ys.)
'3' = Second level, sec. stage (10 ys.)
'4' = ------->---------- (11-12 ys.)
'5' = Third level I (university, 13-14 ys.)
'6' = Third level II (15-16 ys.)
'7' = Third level III (17-18)
'8' = Third level, second stage (18+)
'9' = missing

233 -		A	(1)	Type of education:

1 = General subject
2 = Arts, divinity and aesthetic subjects
3 = Teacher training
4 = Commercial, business adm.,social science and law
5 = Trade, craft, natural science maths. and engineering
6 = Transport and communication
7 = Public health
8 = Agriculture, forestry and fishery programmes
9 = Service and military programmes

234 -	234	A	(1)	Current education:

' ' = Not in education, i.e. completed education
'3-9' As for pos. 232
'A' = Not in register

********** **From the register for end-of-the-year certificates** **********

235 -	235	A	(1)	Links between inc.reg. and e-o-y certificate reg.

'1' = MATCH
'2' = Only in inc.reg.
'3' = Only in e-o-y
' ' = No match

236 -	240	P	(5)	Unemployment benefit (KRONER)
241 -	245	P	(5)	Sick pay, maternity allowance etc.(KRONER)
246 -	250	P	(5)	Old-age pension (KRONER)
251 -	255	P	(5)	Disability pension (KRONER)
256 -	260	P	(5)	Additional soc. sec. benefit, married couples
261 -	265	P	(5)	Child pension (KRONER)
266 -	270	P	(5)	Intermediate support (KRONER)
271 -	275	P	(5)	Survivor's pension/intermediate support
276 -	280	P	(5)	State subsidised pension pursuant to agreement (KRONER)
281 -	285	P	(5)	Payment, private pension insurance
286 -	290	P	(5)	Tax-free payments

********** **From the Tax Return register** **********

291 -	291	A	(1)	Links between the inc.reg. and T.R.R.

'1' MATCH
'2' = Only in inc.reg.
'3' = Only in TRR

292 -	297	P	(6)	Wage/salary (Incl. unemployment benefit and sick pay)
298 -	303	P	(6)	Net entrepreneurial income (KRONER)
304 -	309	P	(6)	Housing income (tax values)(Kroner)

310 -	315	P	(6)	Gross interest income (KRONER)
316 -	321	P	(6)	Dividend (KRONER)
322 -	327	P	(6)	Profit life-insurance (KRONER)
328 -	333	P	(6)	Interest paid (KRONER)
334 -	339	P	(6)	Part of expenses, building society (kroner)
340 -	345	P	(6)	Other property income(s) (KRONER)
346 -	351	P	(6)	Social security benefits (Old-age, disability etc.) (KRONER)
352 -	357	P	(6)	Occupational pension etc. (KRONER)
358 -	363	P	(6)	Alimonies etc. (KRONER)

********** **Derived variables (accor. to income account)** **********

364 -	369	P	(6)	Total income (KRONER)
370 -	375	P	(6)	After-tax income (KRONER)

**********END OF FILE**********

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Tillatelse nr.
159 000/502

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ISSN 0805-9411

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