

**DISTRIBUTIONAL INFORMATION ON HOUSEHOLD INCOME, CONSUMPTION AND
SAVING IN LINE WITH NATIONAL ACCOUNTS**

REPORTING INSTRUCTIONS

Version – January 2024

Prepared by the Statistics and Data Directorate of the OECD

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INTRODUCTION

1. This document provides national compilers with practical instructions on how to complete the EG DNA template for distributional estimates on household income, consumption and saving in line with national accounts' totals. More detailed compilation guidance, including a description of the underlying conceptual framework, the various compilation steps, and an overview of the various items included in the work are available in the EG DNA Handbook (OECD, 2024).

SET-UP OF THE TEMPLATE

2. The template consists of six sheets: a 'read me' sheet with instructions on how to fill out the questionnaire; a sheet for general information; three tables for the collection of the data ('income', 'consumption & saving', and 'socio-demographic information'); and a sheet for the metadata.

Sheet 1: Read me sheet

3. The first sheet of the template provides instructions on how to fill out the questionnaire. It contains explanations of the separate sheets as well as general information on some of the conventions and technical features used in the template. Some of them are explained in more detail below.

Missing data and zero values

4. A first convention is how to deal with missing data and zero values in the data sheets. For missing data, the values should be reported either as "NAP" (i.e., non-applicable) if it is not applicable for a country, or as "NAV" (i.e., non-available) if it is applicable but not compiled in the exercise. Zero values ("0") should only be reported when data are applicable and actually computed as equal to zero. No cells in the data field should be left blank.

5. Please see the following examples, showing a breakdown of an aggregate into its underlying components, which explain how to correctly fill out the template (more examples are provided in Annex 2):

Wrong: a cell is empty where the value of "10" should have been reported.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	10
D122R	Employers' imputed social contributions (counterpart in D612)	

Wrong: a cell is empty where either a numeric value greater than "10" or "NAV" (according to country-specific circumstances) should have been reported.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	NAV
D122R	Employers' imputed social contributions (counterpart in D612)	NAV

Wrong: a cell is empty where "NAV" should have been reported.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	
D122R	Employers' imputed social contributions (counterpart in D612)	NAV

Wrong: a cell is empty where the value of "10" should have been reported.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	NAP
D122R	Employers' imputed social contributions (counterpart in D612)	NAP

Wrong: a cell reports a wrong value where either "NAP" or the value of "0" (according to country-specific circumstances) should have been reported.

D1R	Compensation of employees	30
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	20
D122R	Employers' imputed social contributions (counterpart in D612)	NAV

Correct: all the cells are filled in properly and the identity $D1=D11R+D121R+D122R$ holds.

D1R	Compensation of employees	30
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	20
D122R	Employers' imputed social contributions (counterpart in D612)	NAP

6. With regard to the micro source column in the data sheets (discussed in detail hereinafter in this section), data compilers are encouraged to report a "NAP" for those items that are not relevant in micro data sources (e.g., not usually available from the surveys or other micro data sources), rather than a "NAV". This practice will avoid possible error messages in the checking and processing the data. As micro data sources are usually based on different concepts, some of the national accounts' items are in that respect 'not applicable' from the point of view of the micro data source.

Signs

7. A second convention used in the template is that all values should be reported with a positive sign, even for those transactions which negatively contribute (components on the 'use' side, coded with 'P' for 'paid') to the computation of the aggregates and/or the balancing items (such as B5, B6, B8 etc.).

8. The only exceptions are (i) data for FISIM on the 'use' side (D41P_FISIM) on the "Income" sheet, which should always be reported with a negative sign, and (ii) data for those transactions which might assume a negative value by definition. The latter can be reported with a negative sign if these turn negative as a consequence of the compilation process. On the "Income" sheet this concerns items B2Rg+B3Rg, B2Rn+B3Rn, B2Rg, B2Rn, B2R1g, B2R2g, B3Rg, B3Rn, B3R1g, B3R2g, B3R3g, D4N, D43R, B5g, B5n, D7N, D72R-D71P, D75N, D75x, B6g, B6n, B7g and B7n; On the "Consumption & Saving" sheet it concerns items CP071, P33-P34, B7g, B7n, D8R, B8g, B8n, D2-D3, D21-D31, D29-D39, CD, CD1 and CD2. On the "Socio-demographic Information" sheet all items should be reported with a positive sign.

Embedded formulas

9. Tables in the data sheets already include formulas for the calculation of certain aggregates and sub-aggregates. This is done for convenience, but the results can be overwritten if countries do not have the appropriate underlying detail available. In that case, users can delete the formula and report the value directly.

Reporting practices

10. The files are set-up to collect data on a specific reporting year. For that reason, compilers are requested to use separate Excel template files for each year for which they wish to report the data (i.e., not adding extra sheets within a single file to report data for additional years). Furthermore, as we automatically process the files, we also ask you to not insert or delete transactions.

Sheet 2: General information sheet

11. This sheet allows for reporting of general information on the year, the currency and the unit of measurement used in the questionnaire. It also includes a section on the contact details. Countries can

indicate two contact persons: the first is typically a senior official overseeing the whole estimation process, whereas the second is a more hands-on official able to directly address any technical question that might arise during the validation process.

12. The Secretariat recommends using information for the most recent year available for micro data sources (if information referring to the same year is also available for annual national accounts data). However, breakdowns on income and consumption components should preferably be compiled for the same year within a country; otherwise estimating savings rates may not be possible. The handbook provides some guidance on how to deal in case data is not available for the same year.

13. Furthermore, for the purpose of analyses, it is important that results from the current data collection and the previous exercise(s) are comparable. When countries have made significant changes in their methodologies or use different data sources compared with the previous one(s) (or if there are other changes that lead to incomparability of the results), which lead to incomparability between the results of the exercises, they are kindly requested to provide updated results for the years covered in the previous exercise(s).

Sheets 3 and 4: Data sheets for ‘income’ and ‘consumption & saving’

14. Data are collected for income in one sheet and consumption and saving in another. The two data sheets share the same structure (see Table 1) with the aggregates in the columns and the transactions in the rows.¹

Table 1: Data sheets

Transactions		SNA household aggregates				Micro Source	Discrepancy (D=B3-C)	Adjusted household aggregates broken down by decile				
		Original (A)	Total of S14 (B1=B2+B3)	Institutional households (B2)	Private households (B3)	Aggregate (c)		D1	D2	...	D9	D10
Transaction Codes	1 st level											
	2 nd level											
	3 rd level											
	1 st level											
	...											
	1 st level											
	2 nd level											
	3 rd level											

15. The first block of columns includes the SNA aggregates, with the original value of the aggregate (income, consumption or saving depending on the table) followed by the scope-adjusted aggregate (correcting for NPISH, expenditure of non-residents, and institutional households²). The second block includes the total values of the corresponding item in the micro source on the basis of which the discrepancy can be derived for the relevant items. Finally, the last block is dedicated to the

¹ Please note that the part on SNA household aggregates slightly differs between the income sheet and the consumption and saving sheet, as the starting point differs for both sheets, requiring slightly different adjustments. Please see the handbook for more information.

² Information on institutional households may provide insight into the relative importance of this group for certain transactions and may help in presenting distributional results for them for countries that wish to do so. In line with the guidelines, Private households (B3) remain the main focus of the work, so the quintile and/or decile results are expected to add up to B3.

distributional information. Ideally, the Secretariat would like to receive distributional information by income decile, but if this is not (yet) feasible, countries can also provide data by income quintile, adding up to the total of private households (B3). Furthermore, if feasible, countries are also encouraged to also provide data broken down by household type and main source of income. These are included as optional breakdowns in the template.

16. Transactions are reported in the rows and are broken down into multiple levels.³ The first level concerns the main balancing items which are the ones that will be mainly targeted by users. The second level focuses on breakdowns at a first digit level of items. It corresponds to the typical level of detail reported in institutional sector accounts and broadly aligns with what is included in the publication tables. The third level contains further breakdowns that have been identified as very useful because they have a direct link with other variables in the exercise or are critical in the micro-macro matching exercise. However, as not all information is directly needed, part of these extra details is only included as optional. This is highlighted by using specific colours and patterns. Most of these breakdowns are also not part of the publication tables.

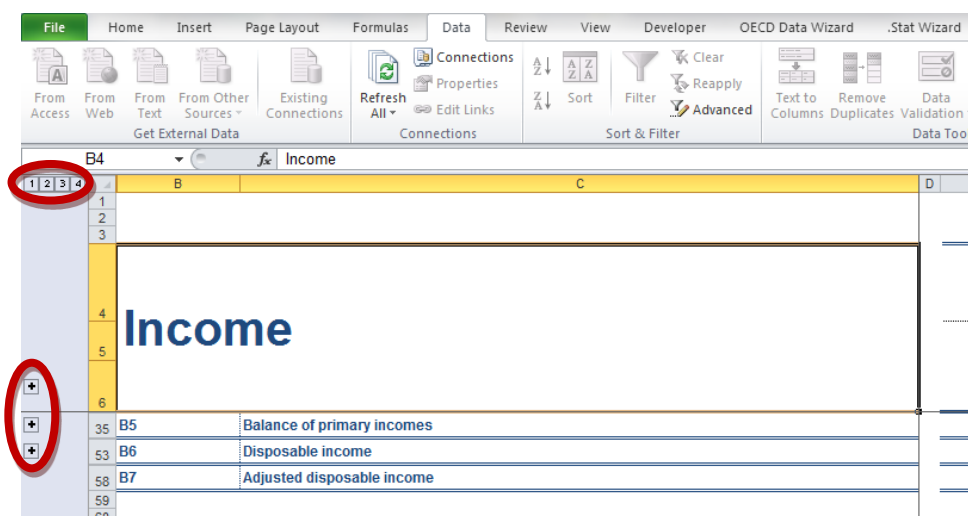
17. Cells without a pattern are part of the core data as collected by the Secretariat, whereas the cells with a pattern are optional (e.g., breakdowns by household type and main source of income, or items such as on consumption of fixed capital and taxes and subsidies on production and imports). Furthermore, blue cells denote information aimed for publication, whereas the grey cells are auxiliary information that is included to either aid the compilers in deriving the relevant results or to check the consistency of the data. As some information is of particular interest to the Secretariat for quality assurance, the relevant cells have been highlighted in yellow. Countries are strongly encouraged to at least provide these in addition to the blue cells, although the Secretariat would also like to receive the grey cells if possible.

18. When filling out the template, compilers should first assess which blocks they are aiming to provide (i.e., the core data only or also some of the optional blocks) and then within those blocks prioritise blue cells over yellow cells and yellow cells over grey cells.

19. In the data sheets, the compiler has the possibility to group and ungroup transactions by clicking on the numbers (corresponding to the different hierarchical levels) or the pluses (“+”) as reported in Figure 1 as an example. The same applies to the quintile and decile breakdowns. Here, compilers are requested to ungroup the breakdown for which they will provide the distributional results.

³ Annex 1 provides an overview of the full set of items, including insights how they link together. See for more information the handbook.

Figure 1: Example of using hierarchical levels in the template



20. In reporting distributional information at the different levels, one has to make sure that the results of the household groups add up to the totals for private households as a whole.⁴ There are generally four methods to break down the totals into the underlying components and to ensure this alignment:

- A: The transaction values in micro sources are scaled up or down so that their totals match the corresponding totals in national accounts;
- B: Indirect method based on proxies. Missing or unreliable micro information is estimated by using the distribution of a different component as a proxy, therefore assuming that the two are distributed in the same way. Adjustment is made at the micro level before benchmarking aggregates to the national accounts totals;
- C: Indirect method based on external data. Missing or unreliable micro information is estimated using exogenous information (e.g., socio-demographic information) available at the individual and at the household levels and making assumptions (in cases no micro information at all is available) before applying the distribution to SNA totals; and
- D: The national accounts total is distributed among all households at the end of the calculation process in a manner that the inclusion or exclusion of the component does not have an impact on the commonly used distributional indicators. However, this should only be used as a last resort.

21. As the allocation method used for the various items provides useful information, compilers are asked to report the specific methods used in column D. As for some transactions, multiple methods may be used (for example in case micro data information is available that matches only part of the national accounts item and an imputation has to be made for the missing part)⁵, the column also provides an

⁴ Furthermore, one needs to make sure that the aggregate items are equal to the sum of their underlying components. This need not necessarily be the case if the scaling is done separately for the aggregates and for the underlying components. This is due to the fact that the distribution of micro data, as well as the size of the micro-macro gap may differ per underlying item. As aligning at the more detailed level is usually understood to gain the most reliable results, countries are encouraged to derive the aggregates as the sum of the underlying components.

⁵ The main benefit of this feature is that it will provide a more accurate overview of the way in which the data have been compiled, providing a more accurate overview of the actual micro-macro gaps that compilers had to deal with and the amounts for which compilers had to rely on proxies or auxiliary information. This

opportunity to report multiple methods. In that case, compilers should select “mixed”. Four auxiliary rows will then automatically be added so that the compiler can specify the specific methods used in arriving at the distributional results for the relevant item. An example is provided in Annex 3.

Sheet 5: Socio-demographic information sheet

22. The Secretariat recommends providing additional socio-demographic information for the various household groups on the number of consumption units and the number of households. This will allow the Secretariat converting the reported totals into the per consumption unit and per household figures. Furthermore, for the income decile/quintile breakdown, the sheet asks for the breakdown of households per decile/quintile into household type⁶ and housing status⁷, and for the breakdown of persons per quintile into age group⁸, gender, labour market status⁹, and highest level of education achieved¹⁰.

Sheet 6: Metadata sheet

23. The metadata sheet allows reporting of any deviations from the guidelines that might impair the international comparability of the data, or deviations from the previous exercise, which might hamper comparability over time. The sheet is built around a set of questions organised into sections, addressing some key issues characterising the various steps of the proposed procedure. Issues addressed in the metadata sheet include:

- The cut off data for the micro and macro data used as input for the calculations, i.e., at what data did you extract the relevant data. This is of relevance as data may be revised over time,
- The reference year used, i.e., whether the same reference year is applicable to both micro and macro data as well as across income and consumption,
- The population scope of the data and information on any adjustments made to arrive at this scope, e.g., do the original data include data on NPISH, are amounts related to non-residents covered at specific levels of detail, and how have institutional households been treated,

will help both compilers and users to better assess the quality of the estimates and the possible margin of error surrounding the results.

⁶ Categorizing households into eight groups, i.e., a) single less than 65 years old, b) single 65 and older, c) single with children living at home, d) two adults less than 65 without children living at home, e) two adults at least one 65 or older without children living at home, f) two adults with less than 3 children living at home, g) two adults with at least 3 children living at home, and h) others.

⁷ Categorizing households into three groups, i.e., a) rental, b) owner-occupied with mortgage, and c) owner-occupied without mortgage.

⁸ Categorizing individuals into six age groups, i.e., a) 0-14, b) 15-24, c) 25-34, d) 35-44, e) 45-64, and f) 65+.

⁹ Categorizing individuals according to their main activity, distinguishing a) unemployed, b) employee, c) employer, d) own-account worker, e) unpaid family worker, f) member of producer’s cooperative, g) student, h) retired, and i) not classifiable by status. These categories are derived on the basis of the ILO International Classification by Status in Employment (ICSE) 1993.

¹⁰ Categorizing individuals according to the highest level of education achieved. The categories used in the template are derived on the basis of the International Standard Classification of Education (ISCED-2011) which distinguishes nine categories, i.e., 0) less than primary education, 1) primary education, 2) lower secondary education, 3) upper secondary education, 4) post-secondary non-tertiary education, 5) short-cycle tertiary education, 6) bachelor’s or equivalent level, 7) master’s or equivalent level, 8) doctoral or equivalent level, and 9) not elsewhere classified. In the template, some of these levels are combined to arrive at a smaller level of detail, distinguishing a) low (corresponding to levels 0-2 of the ISCED-A, 2011), b) middle (3-5), c) high (6-8), and d) not elsewhere classified (9). As individuals that never attended an education program (including small children) are classified in category zero according to the ISCED-A, they have to end up in category ‘low’ in the EG DNA template.

- The household definition and classification used, i.e., is the definition consistent with the SNA, have the EG DNA default equivalence scales been used or a different one, and are the optional breakdowns available,
- The available level of breakdown for income and consumption and how data is linked across different data sources,
- The treatment of STiK on health, i.e., whether the insurance approach has been used to distribute the data,
- Imputation methods used, e.g., have specific adjustments been made for illegal and underground activities and for possibly missing rich, have imputations been made at the micro or macro level, and information on possible proxies and auxiliary information used when applying methods B and/or C,
- Permission to publish results and to share them with the other international organisation (i.e., to share data on EU countries with the OECD and to share data on non-EU countries with Eurostat),
- The comparability of the data in relation to previous exercises. If the answers with regard to the methodological questions have not changed in comparison with the previous exercise, these can be left empty.
- Any (other) deviations from the handbook. Here, we would mainly like to hear from compilers whether they may have applied different methodology in certain areas that may have significantly affected the comparability of the results with other countries or with earlier years.

CONTACT

24. In case of any questions or comments regarding the template, EU countries are requested to contact the Eurostat Secretariat at ESTAT-SECTOR-QUERY@ec.europa.eu and non-EU countries the OECD Secretariat at EGDNA@OECD.org.

REFERENCES

Eurostat, IMF, OECD, UN, World Bank (2009), “System of National Accounts 2008”.

International Labour Organisation (1993), “Resolution concerning the International Classification of Status in Employment (ICSE), adopted by the Fifteenth International Conference of Labour Statisticians”.

OECD (2023), “Handbook on compiling distributional results on household income, consumption and saving consistent with national accounts”.

UNESCO Institute for Statistics (2012), “International Standard Classification of Education (ISCED-2011)”.

United Nations Economic Commission for Europe (2011), “Canberra Group Handbook on Household Income Statistics – Second Edition 2011”.

ANNEX 1: Income, consumption and saving: transactions and relationships in the national accounts framework using the associated codes

INCOME

B2Rg+B3Rg	Gross operating surplus and mixed income	
B2Rg	Gross operating surplus	= B2R1 + B2R2
B2R1g	Owner occupied dwellings	
B2R2g	Leasing of dwellings	
B3Rg	Gross mixed income	= B3R1 + B3R2 + B3R3
B3R1g	Own account production	
B3R2g	Underground production	
B3R3g	Mixed income excluding underground and own account production	
D1R	Compensation of employees	= D11R + D121R + D122R
D11R	Wages and salaries	
D121R	Employers' actual social contributions	Counterpart in D611
D122R	Employers' imputed social contributions	Counterpart in D612
D4N	Net property income received	= D4R - D4P
D4R	Property income received	= D41R + D42R + D43R + D44R + D45R
D41R	Interest received	= D41R' + D41R FISIM
D41R'	Interest received (not adjusted for FISIM)	
D41R_FISIM	Adjustment for FISIM (positive sign)	
D42R	Distributed income of corporations	
D43R	Reinvested earnings on foreign direct investment	
D44R	Investment income disbursements	= D441R + D442R + D443R
D441R	Investment income attributable to insurance policy holders	= D441AR + D441BR
D441AR	Property income received attributed to non-life insurance policy holders (optional)	Included in D71
D441BR	Property income received attributed to life insurance policy holders (optional)	
D442R	Investment income payable on pension entitlements (optional)	Included D614
D443R	Investment income attributable to collective investment funds shareholders (optional)	
D45R	Rent received	
D4P	Property income paid	= D41P + D45P
D41P	Interest paid	= D41P' + D41P FISIM
D41P'	Interest paid (not adjusted for FISIM)	
D41P_FISIM	Adjustment for FISIM (negative sign)	
D45P	Rent paid	
B5g	Balance of primary incomes	= B2R + B3R + D1R + D4N
D5P	Current taxes on income and wealth	
D61P	Net social contributions paid	D611P + D612P + D613P + D614P - D61xP
D611P	Employers' actual social contributions	Counterpart in D121R
D612P	Employers' imputed social contributions	Counterpart in D122R
D613P+D614P	Households' social contributions (actual and supplements)	Including D442R
D613P	Households' actual social contributions	
D614P	Households' social contribution supplements	Including D442R
D61xP	Social insurance scheme service charges	
D61R	Net social contributions received	D611R + D612R
D611R	Employers' actual social contributions	
D612R	Employers' imputed social contributions	
D62P	Social benefits other than STiK paid	
D62R	Social benefits other than STiK received	
D7N	Other current transfers (net)	= D72R - D71P + D75N
D72R-D71P	Net non-life insurance claims minus premiums	
D72R	Non-life insurance claims	
D71P	Non-life insurance premiums	Including D441AR
D75N	Net miscellaneous current transfers received	= D75R - D75P
D75R	Miscellaneous current transfers received	
D75P	Miscellaneous current transfers paid	
D75x	Of which transfers between resident households	
B6g	Disposable income	= B5 - D61P + D61R - D62P + D62R + D7N
D63R	Social Transfers in Kind	
D63R1	Education	
D63R2	Health	

D63R3	Other	
B7g	Adjusted disposable income	= B6 + D63R

Memorandum items

P51c	Consumption of fixed capital	
P51cB2	concerning gross operating surplus	
P51cB3	concerning gross mixed income	
B2Rn+B3Rn	Net operating surplus and mixed income	
B2Rn	of which: net operating surplus	= B2Rg - ...
B3Rn	of which: net mixed income	= B3Rg - ...
B5n	Net balance of primary incomes	= B5g - P51c
B6n	Net disposable income	= B6g - P51c
B7n	Net adjusted disposable income	= B7g - P51c

CONSUMPTION

CP010	Food and non-alcoholic beverages	
CP020	Alcoholic beverages, tobacco and narcotics	
CP030	Clothing and footwear	
CP040	Housing, water, electricity, gas and other fuels	= CP041 + CP042 + CP043 + CP044 + CP045
CP041	Actual rentals on housing	
CP042	Imputed rentals on housing	
CP043	Maintenance and repair of dwellings	
CP044	Water supply and miscellaneous	
CP045	Electricity, gas and other fuels	
CP050	Furnishings, household equipment and routine household maintenance	
CP060	Health	= CP061 + CP062 + CP063
CP061	Medical products, appliances and equipment	
CP062	Out-patient services	
CP063	Hospital services	
CP070	Transport	= CP071 + CP072 + CP073
CP071	Purchases of vehicles	
CP072	Operation of personal transport equipment	
CP073	Transport services	
CP080	Communication	
CP090	Recreation and culture	
CP100	Education	
CP110	Restaurants and hotels	
CP120	Miscellaneous goods and services	= CP12x + CP1261 + CP125
CP12x	Miscellaneous (less FISIM, less insurance)	
CP1261	FISIM	
CP125	Insurance expenditures (life and non-life)	
P31DC	Final domestic consumption expenditure	= CP010 + CP020 + CP030 + CP040 + CP050 + CP060 + CP070 + CP080 + CP090 + CP100 + CP110 + CP120
P33-P34	Adjustment for expenditures by resident households abroad minus expenditures by non-resident households on the territory	
P33	Final consumption expenditure of resident households abroad	
P34	Final consumption expenditure of non-resident households on the territory	
P31NC	Final national consumption expenditure	= P31DC + P33 - P34
D63	Social Transfers in Kind	
P4	Actual final consumption	= P31NC + D63

SAVING

B7g	Adjusted disposable income	
D8R	Adjustment for the change in pension entitlements	On basis of the parts of D61P (+), D62R (-) and CP125 (-) that relate to employment-related pensions.
B8g	Saving	= B6g + D8R - P31NC = B7g + D8R - P4

Memorandum items

D2-D3	Taxes less subsidies on production and imports	= D2 - D3
D2	Taxes on production and imports	= D21 + D29
D21	Taxes on products	

D29	Other taxes on production	
D3	Subsidies	= D31 + D39
D31	Subsidies on products	
D39	Other subsidies on production	
D21-D31	Taxes less subsidies on products	= D21 - D31
D29-D39	Other taxes less subsidies on production	= D29 - D39
XDHHCE	Consumer durables	= XDHHCE2 + XDHHCEX
XDHHCE2	of which: purchases of vehicles	
XDHHCEX	of which: others	
B8n	Net saving	= B8g - P51c

ANNEX 2: Examples of correct and incorrect reporting of missing data and zero values

Example 1: Missing numeric value, single-option solution

Wrong: a cell is empty where the value of "10" should have been reported.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	10
D122R	Employers' imputed social contributions (counterpart in D612)	

Correct: all the cells are filled in properly and the identity $D1=D11R+D121R+D122R$ holds.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	10
D122R	Employers' imputed social contributions (counterpart in D612)	10

Wrong: a cell is empty where the value of "10" should have been reported.

D1R	Compensation of employees	
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D121R	Employers' actual social contributions (counterpart in D611)	NAP
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Correct: all the cells are filled in properly and the identity $D1=D11R+D121R+D122R$ holds.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	NAP
D122R	Employers' imputed social contributions (counterpart in D612)	NAP

Example 2: Missing non-numeric value, single-option solution

Wrong: a cell is empty where "NAV" should have been reported.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	
D122R	Employers' imputed social contributions (counterpart in D612)	NAV

Correct: all the cells are filled in properly and the identity $D1=D11R+D121R+D122R$ cannot hold because of "NAV" entries.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	NAV
D122R	Employers' imputed social contributions (counterpart in D612)	NAV

Example 3: Missing numeric or non-numeric value, double-option solution.

Wrong: a cell is empty where either a numeric value greater than "10" or "NAV" (according to country-specific circumstances) should have been reported.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (counterpart in D611)	NAV
D122R	Employers' imputed social contributions (counterpart in D612)	NAV

Correct: all the cells are filled in and the identity $D1=D11R+D121R+D122R$ cannot hold because of "NAV" entries.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (<i>counterpart in D611</i>)	NAV
D122R	Employers' imputed social contributions (<i>counterpart in D612</i>)	NAV
D1R	Compensation of employees	30

Correct: all the cells are filled in properly and the identity $D1=D11R+D121R+D122R$ cannot hold because of "NAV" entries.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (<i>counterpart in D611</i>)	NAV
D122R	Employers' imputed social contributions (<i>counterpart in D612</i>)	NAV
D1R	Compensation of employees	NAV

Example 4: Misplaced non-numeric value and missing zero or non-numeric value, double-option solution.

Wrong: a cell reports a wrong value where either "NAP" or the value of "0" (according to country-specific circumstances) should have been reported.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (<i>counterpart in D611</i>)	20
D122R	Employers' imputed social contributions (<i>counterpart in D612</i>)	NAV
D1R	Compensation of employees	30

Wrong: a cell is empty where either "NAP" or the value of "0" (according to country-specific circumstances) should have been reported.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (<i>counterpart in D611</i>)	20
D122R	Employers' imputed social contributions (<i>counterpart in D612</i>)	
D1R	Compensation of employees	30

Correct: all the cells are filled in properly and the identity $D1=D11R+D121R+D122R$ holds.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (<i>counterpart in D611</i>)	20
D122R	Employers' imputed social contributions (<i>counterpart in D612</i>)	0
D1R	Compensation of employees	30

Correct: all the cells are filled in properly and the identity $D1=D11R+D121R+D122R$ holds.

D1R	Compensation of employees	
D11R	Wages and salaries	10
D121R	Employers' actual social contributions (<i>counterpart in D611</i>)	20
D122R	Employers' imputed social contributions (<i>counterpart in D612</i>)	NAP
D1R	Compensation of employees	30

ANNEX 3: Example of using multiple methods for deriving the distribution of an item

Income Method(s) used				National Accounts Households S14			Micro Source	Discrepancy D = B3 - C	
				Original estimates	Adjusted estimates		Aggregate		
				(A)	Total of S14 (B1 = B2 + B3)	Institutional households (B2)	Private households (B3)		(C)
25	D4N	Net property income received / Net property income	Select a method						
26	D4R	Property income received	Select a method						
27	D41R	Interest received	Mixed	120	110	10	100	60	
28		A -- components which are a true match					70	60	10
29		B -- components which are proxies							
30		C -- components which are derived from auxiliary info					20		
31		D -- components which have no info					10		
32	D41R'	Interest received (not adjusted for FISIM)	Select a method						

In this example, the compiler indicates that multiple methods are used in deriving the distribution of D41R (interest received). This transaction has an original estimate of 120, of which 110 belongs to S14. Within S14, the compiler provides a split of 10 for Institutional households (B2) and 100 for private households (B3). On the micro side, a total amount of 60 is provided by a suitable data source, although it does not perfectly match the national accounts definition and/or coverage.

The compiler considers that, of the 100 macro total allotted to private households, 70 matches the definition and coverage of the micro source. Therefore, the compiler puts 70 in the row of *A -- components which are a true match* under B3. As a result, the true micro-macro gap for this item is 10. These figures are indicated in row 28.

In addition, understanding that the micro source does not perfectly match the macro definition or coverage, so for example lacking information on interest receipts of self-employed businesses and interest received on savings in mortgages, the compiler considers that 20 of the 100 macro total (from B3) pertaining to such information could be matched to an auxiliary data source. The compiler thus indicates 20 in the row of *C – components which are derived from auxiliary info* (row 30), under B3.

Finally, the remaining amount of 10 cannot be matched to any micro or auxiliary sources, nor proxied by another item. It is thus denoted in the row of *D – components which have no info* (row 31), under B3.

Following the split of 100 to the various cases (70 to A, 0 to B, 30 to C, and 10 to D), the compiler may then provide the distribution (quintile or decile) and other breakdowns (percentile and other information) for each case. The sum of the quintile or decile breakdowns for each case must equal to the amount of split attributed to the case, as provided in B3.

Via this approach, instead of implying a micro-macro gap of 40 (which could cause users to believe that there is a large margin of error surrounding these results), it is clear that the micro-macro gap is actually only 10 and that for the remaining 30 there is actually good quality information to allocate 20. This provides a much more accurate picture of the data situation for this item.