

COUNTRY NOTE

Database on Social Expenditure ([Social Expenditure Database \(SOCX\) | OECD](#))
OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs

NETHERLANDS

Nomenclature

(The Dutch acronyms refer to the Act which stipulates the relevant benefit, the translations refer to benefits covered by the relevant legal provision)

AAW	Algemene Arbeidsongeschiktheidswet (General Disability, see also WAO)
ABP	Algemeen Burgerlijk Pensioenfonds (Civil servants pension, including old age, survivors and disability pension)
ABW	Algemene bijstandswet not including RWW (National Assistance Act)
AKW	General Child Benefit Act
AMF	Pensioenkas Algemeen Mijnwerkersfonds (Miners pension)
AMP	Militaire pensioenen (Military pension)
ANW	General Act for Survivors (previously AWW)
AOR	Algemene Oorlogsongevallenregeling Indonesia (War injury benefits Indonesia veterans)
AOW	Algemene Ouderdomswet (General Old Age Pension Act)
APPA	Pension to former holders of political office
AWBZ	Algemene wet bijzondere ziektekosten (General Act on Exceptional Medical Expenses)
AWF	Algemeen Werkloosheidsfonds (General Unemployment Insurance Fund)
DSO	Doorbetaling salaris overheidspersoneel (Continued wage payments of civil servants in case of illness)
IHS	Individuele huursubsidie (Individual housing subsidies)
IOAW/IOAZ	Wetten inkomensvoorziening oudere en gedeeltelijk arbeidsongeschikte werklozen [Act on income Provisions for Older, Partially Disabled unemployed Persons/Act on income Provisions for Older, Partially Disabled Formerly Self Employed Persons (IOAW/IOAZ)]
IRZA	Interimregeling ziektekostenvergoeding ambtenaren (Sickness civil servants)
IW/OW	Invaliditeitswetten (Invalidity)
Rww	Rijksgroepsregeling werkloze werknemers (Unemployment assistance, until 1996)
POOR	Pensioenen Voormalig Overheidspersoneel Overzeese Gebiedsdelen (Pension paid to former civil servants in Aruba, the Netherlands Antilles and Surinam)
SAIP/PNOR	Stichting Administratie Indonesische Pensioenen (Pension to those employed in Indonesia prior to Independence)
SPF	Spoorweg Pensioenfonds (Railway pension)
TW	Toeslagenwet (Supplementary Benefits Act)
UIG/WIG	Wet uitkeringen indisch geïnterneerden (Benefits to persons imprisoned in Indonesia during the second World War)
VUO	Vervroegde Uittreding Onderwijzend personeel (Early retirement benefits to teachers)
VUT	Vervroegde uittredingsfondsen [Early retirement (private)]
VUT-r	Rechtstreekse vervroegde uittredingen (Direct early retirement)

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WAJONG	Disablement Assistance Act for Handicapped Young Persons
WAMIL	Wet arbeidsongeschiktheidsvoorziening militairen (Disability benefits military personnel)
WAO	Wet arbeidsongeschiktheid (Disablement Benefits Act)
WAZ	Self-Employed Persons Disablement Benefits Act
WBO	Wet op de Bejaardenoorden (Subsidies to residential homes for the elderly)
WBP	Wet buitengewoon pensioen (Special pension to members of the resistance)
WBPZ	Wet buitengewoon pensioen zeelieden (Special pension members of the resistance in the merchant navy)
WEU/EUZ	Wet eenmalige uitkering werknemers/zelfstandigen (One-off payment to employees and self-employed)
WIK	Artists Income Scheme Act
WSW	Wet Sociale werkplaatsen (Sheltered work)
WUBO	Wet uitkeringen burgeroorlogsslachtoffers (Civilian war victims)
WUV	Wet uitkeringen vervolgingsslachtoffers (War victims)
WW	Unemployment Insurance Act
ZFW	Health Insurance Act
ZW	Ziektewet (Sickness Benefits Act)

Monetary unit

Social spending is expressed in millions of Euros (EUR).

General notes

Social insurance in the Netherlands is organised jointly by the Ministry of Social Affairs and Employment (*Ministrie van Sociale Zaken en Werkgelegenheid*) and the Ministry of Health, Welfare and Sport (*Ministrie van Volksgezondheid, Welzijn en Sport*).

All persons residing in the Netherlands are required by law to be insured under the National Insurance schemes. All employees are compulsorily insured under the insurance schemes for employees. Since 1 January 2000, self-employed persons with a low taxable income are insured under the Health Insurance Act. Since 1 January 1998, the self employed have their own compulsory occupational disability insurance scheme. Also since 1 January 1998, civil servants are covered by the General disability Act. Since 1 January 2001, they are covered by the Sickness Benefits Act (ZW) and the Unemployment Insurance Act (WW).

In addition to these General Social Protection benefits, the Netherlands system includes family benefits and incomes tested benefits as: : the supplementary benefits Act (TW), the WAJONG, the IOAW, the IOAZ and the National Assistance Act (ABW).

The individual country notes of the OECD tax-benefit model ([How do countries calculate tax liabilities and social benefit entitlements? | OECD](#)) provide a comprehensive description of characteristics of social programmes (e.g. conditions for receipt, calculation of payment rates, tax treatment of social support, benefit duration, etc.) for the working-age population, including: unemployment insurance and assistance, social assistance, employment-conditional benefits, housing benefits, family benefits, childcare support, and support for sole parent households.

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Break in series

Data for 1990 onwards are based on the new ESSPROS methodology format. Coherent spending series for 1980 onwards at the individual programme level were obtained on basis of information for a few years in the early 1990s for which both historical spending series and information based on the new ESSPROS format were available. For certain programmes and aggregate categories, breaks in series (between 1989 and 1990) were inevitable. In general, programmes from the old ESSPROS format which could not be matched with a figure from the new ESSPROS format were set to “missing” from 1990 onwards; similarly, figures from the new ESSPROS format which could not be matched to a programme from the old methodology were set to “missing” for the period 1980-89.

Health Data from 2006 are not fully comparable with previous years since detailed information about Public HF 11: Government schemes + HF121. Social health insurance schemes and Mandatory Private Expenditure HF122. Compulsory private insurance schemes start since 2006.

Secretariat estimates

Sources

1980-89

EUROSTAT (1995), *Social Protection Expenditure and Receipts 1980-1993*, Luxembourg.

EUROSTAT (1996), *Digest of Statistics on Social Protection in Europe – Old Age and Survivors: an update*, Luxembourg.

1990 onwards

Data provided by EUROSTAT (ESSPROS database), except for:

1980 onwards 4. Health: OECD Health Statistics ([OECD Health Statistics | OECD](#))

1998 onwards 5.2.1.1 Childcare (pre-primary education): OECD Education database
([OECD Data Explorer • Full dataset - Indicators, source, destination and nature of expenditure on education](#))

1980 onwards 6. ALMP: OECD Labour Market Policy database. The data on unemployment for the years 1996 and 1997 are taken from LMP database, supplemented with detailed information taken from Ministerie van Social Zaken en Werkgelegenheid (1999), *Sociale Nota 1999*, The Hague.

(See Table “Passage from ESSPROS to SOCX” next page).

Background information

European Social Statistics, Social Protection, ESSPROS qualitative information
[Qualitative information - Eurostat](#)

MISSOC, Mutual information system on social protection in the Member states of the European Union and of the European Economic Area. (<http://ec.europa.eu/social/main.jsp?catId=815&langId=en>)

“A short survey of the social security in the Netherlands”, Contributions as of 1st January 2001, Ministry of Social Affairs and Employment, The Hague, 2001.

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 Passage from Esspros to SOCX (public / mandatory-voluntary private)

Netherlands, in millions of euro

		ESSPROS/SOCX	Code	1995	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
(1)		ESSPROS Social protection benefits	1100000	86,685	102,240	132,274	177,354	193,895	198,479	203,407	209,726	219,000	233,638	242,665
-	(2)	ESSPROS Disability Economic integration of the handicapped	1121114 1121122 1122114 1122122	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
-	(3)	ESSPROS Sickness Benefits in kind	1111200 1112200	17,677 0	21,463 0	29,645 0	50,979 0	51,881 0	53,014 0	54,509 0	57,169 0	60,548 0	64,799 0	68,926 0
-	(4)	- ESSPROS Unemployment Cash - Vocational training allowance	1161114 1161121 1162114 1162121	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0
		Benefits in kind	1161200 1162200	39 0	394 0	635 0	333 0	163 0	177 0	213 0	224 0	212 0	194 0	186 0
+	(5)	SOCX/ Health HEALTH Public benefits in kind, excluding long-term care overlap estimate	528.10.4.0.0.0	18,059	24,050	34,288	19,780	18,712	18,962	19,586	20,744	23,134	29,413	33,965
+	(6)	SOCX/ EDU-EAG FAMILY services Child care (pre-primary education)	528.10.5.2.1.1	m	1,469	1,824	2,414	2,443	2,470	2,515	2,678	2,844	3,046	3,299
+	(7)	SOCX/ ALMP ACTIVE LABOUR MARKET PROGRAMMES	528.10.6.0.0.0	4,164	5,840	6,398	6,995	5,218	5,023	4,712	4,551	4,590	17,620	13,455
-	(8)	= SOCX MANDATORY PRIVATE SOCIAL EXPENDITURE	528.20.90.0.0.0	3,427	5,107	5,730	41,260	45,586	46,869	48,722	50,755	53,473	55,744	58,144
		ESSPROS Eigen pensioenen EP	Scheme47	0	0	0	0	0	0	0	0	0	0	0
		ESSPROS Overige rechtstreekse betalingen (o.a. ZVO)	Scheme35	0	0	0	0	0	0	0	0	0	0	0
		ESSPROS Doorbetaling bij Ziekte (70%)	Scheme32*70%	3,427	5,107	5,730	6,920	6,326	6,629	7,358	7,824	8,340	9,197	9,858
		SOCX/ Health HEALTH Mandatory private insurance, benefits in kind	528.20.4.0.0.0	a	a	a	34,340	39,260	40,240	41,364	42,931	45,133	46,547	48,286
-	(9)	= SOCX VOLUNTARY PRIVATE SOCIAL EXPENDITURE	528.30.90.0.0.0	16,335	24,636	36,214	35,416	37,061	37,786	38,863	39,540	40,689	41,760	43,829
		ESSPROS Doorbetaling bij Ziekte (30%)	Scheme32*30%	1,469	2,189	2,456	2,966	2,711	2,841	3,154	3,353	3,574	3,942	4,225
		ESSPROS Bedrijfspensioenfondsen BPF	Scheme03	0	0	0	0	0	0	0	0	0	0	0
		ESSPROS Ondernemingspensioenfondsen OPF	Scheme04	2,927	3,677	5,581	6,839	6,861	7,008	7,099	7,017	7,120	7,242	7,473
		ESSPROS Collectieve pensioenvoorziening ondergebracht bij het levens LM	Scheme01	1,906	4,494	6,869	8,038	10,735	10,616	10,755	10,629	10,784	10,971	11,319
		ESSPROS Niet onder toezicht staande pensioenfondsen NOT	Scheme06	93	58	87	1	1	3	41	169	217	321	369
		ESSPROS Beroeps pensioenfondsen BRF	Scheme05	216	271	411	607	781	806	787	807	834	862	888
		ESSPROS Vervroegde uitredingsfondsen VUT	Scheme07	2,771	2,597	2,861	2,420	81	0	0	0	0	0	0
		ESSPROS Risikofondsen bouwnijverheid Risf	Scheme06	0	0	0	0	0	0	0	0	0	0	0
		ESSPROS SICKNESS Other perio Ziektenfonsdswet aanvullende regeling ZFW- av	Scheme49	0	0	0	3,835	3,899	4,204	4,240	4,594	4,909	5,230	5,473
		ESSPROS Vrijwillige pensioenregelingen OP	OP	0	0	0	0	0	0	0	0	0	0	0
		ESSPROS Rechtstreekse vervroegde uitredingen VUT-r	Scheme36	1,018	731	521	98	0	0	0	0	0	0	0
		ESSPROS Rechtstreekse arbeidsongeschiktheidskas betalingen AOK-bw	Scheme28	0	0	0	35	361	348	353	310	307	336	357
+	(10)	SOCX/ Health HEALTH Voluntary private insurance, benefits in kind	528.30.4.2.0.0	2,786	6,942	10,871	4,887	5,223	5,495	5,419	5,509	5,586	5,144	5,526
=	(11)	SOCX PUBLIC SOCIAL EXPENDITURE	528.10.90.0.0.0	74,216	88,940	113,431	117,781	130,060	132,823	134,696	138,451	145,365	172,911	176,111

Notes:

- (1) "ESSPROS / Social protection benefits" are Total ESSPROS expenditures (1000000) less Administration costs (1200000) and other expenditure (1400000, property income and other).
- (2) The ESSPROS data within "Disability / Economic integration of the handicapped" are not included in SOCX database to avoid double counting with SOCX "Active Labour Market Programmes / Measures for the disabled".
- (3) The ESSPROS data within "Sickness / Benefits in kind" are not included in SOCX database to avoid double counting with SOCX "Health / Benefits in Kind".
- (4) The ESSPROS data within "Unemployment / Cash Vocational training allowance" "Unemployment / Benefits in kind" are not included in SOCX database to avoid any double counting with SOCX "Active Labour Market Programmes".
- (12) The ESSPROS data within "Individual consumption private non-profit institutions" and "Individual consumption of government" are not included in SOCX database as they are not considered as social expenditures.
- (5) SOCX Health benefits in kind are from "OECD Health Data (www.oecd.org/health/healthdata)".
- (6) SOCX includes public spending on pre-primary education from OECD education database, unless such data are already included in "5.2.1. Day care services".
- (7) SOCX Active Labour Market Programmes are from "OECD database on labour market programmes".
- (8) Spending on some programmes recorded under the schemes below are categorised as Mandatory private in SOCX.
- (9) Spending on some programmes recorded under the schemes below are categorised as Voluntary private in SOCX. (9) Includes (10).
- (10) SOCX Private insurance Health benefits in kind are from "OECD Health Data (www.oecd.org/health/healthdata)".
- (11) = (1) - (2) - (3) - (4) + (5) + (6) + (7) - (8) - (9) + (10)

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Code	Title of the programme	Description of the programme and attached notes
1.	OLD AGE	
528.10.1.1.1.1	General old age pensions Act (AOW)	The AOW provides for payment to residents aged 65 and over. Entitlement to AOW pension is accumulated at a rate of 2 per cent for each year of residency. A person not continuously insured between his 15th and 65th birthday will not receive full AOW pension. Pensions for single persons and lone parents correspond to 70 and 90 % of the net minimum wage respectively. Married persons jointly receive 100 % of the net minimum wage.
528.10.1.2.1.4	Accommodation : Long-Term Care Act	Benefits in kind to pay for the home of the elderly.
3.	INCAPACITY RELATED BENEFITS	(Disability, Occupational injury and disease, Sickness)
528.10.3.1.1.14	Self-employed persons' invalidity benefits Act (WAZ)	The WAZ insures loss of earnings resulting from long-term disability. All self-employed persons and their spouses who help in the business, as well as professionals are insured under the WAZ as they are below the age of 65. Professionals include: managing director-major shareholders, domestic help workers, clergymen, domestic staff employed on a basis of less than three days a week. Participation is compulsory. The amount of benefit paid out depends on the degree of invalidity and the basic rate (the amount of lost earnings). Payment rate is based on earning during the previous year or average income over the previous five financial or calendar years if that is more favourable. The maximum basic rate is the minimum wage in the Netherlands.
528.10.3.1.1.16	Disability pensions : Invalidity Insurance (Young Disabled Persons) Act (Wajong)	The Wajong makes provision for a minimum benefit for young handicapped people. This refers to residents of the Netherlands under the age of 65 who: -are incapacitated for work when they reach the age of 17 or - have become disabled since that date and who were students for at least six months in the year immediately prior to that date. The benefit depends on the degree of disability.
528.10.3.1.1.17	Disability pensions: Work and Income according to Work Capacity Act (WIA)	The WIA-benefit comes after 2 years of sickness and after scheme 54. Most disabled persons are not fully disabled but partially. For the part they are not disabled they mostly receive another benefit with the function unemployment. By reintegration projects there is an effort to give them more possibilities for a job.
528.10.3.1.2.0	Occupational injury and disease	There is no specific insurance against employment injuries and occupational diseases.
528.10.3.1.4.5	Supplementary benefits Act (TW)	The TW provides assistance to unemployed or disabled persons receiving benefit under the WW, WAZ, Wajong, WAO, Wamil or ZW programmes if such payment (plus that of their partner) is below the minimum guaranteed income. Supplementary benefit equals the difference between the applicable minimum guaranteed income level and the total income of the beneficiary and his or her partner.
528.10.3.1.4.13	Paid sick leave : (non means-tested)	Payment in case of sickness. Until 1994 every employee who was sick did get a benefit in the first year. In the years 1995 and 1996 the scheme had been changed into a system where the employer had to pay directly the benefit to the sick employee. From 2004 on the period employers had to pay was changed from one year to two years.
528.10.3.2.2.4	Rehabilitation services (WMO)	Benefits in kind to make integration of handicapped possible by adaptations of the house, adaptation to cars, home help etc
528.20.3.1.4.3	Legislated employer-provided sick-pay	Estimated 70% of private spending. Includes Paid-sick-leave (ziekte) to civil servants from 2017.
528.30.3.1.4.3	Voluntary private payments (top-up to 100 per cent of earnings)	Estimated 30% of private spending. Includes Paid-sick-leave (ziekte) to civil servants from 2017.
4.	HEALTH	
528.10.4.2.0.0	Public expenditure on health	See <i>OECD Health Statistics</i> .

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5.	FAMILY	
528.10.5.1.1.1	All residents: child allowance (General family allowances act : AKW).	The AKW offers financial benefit to assist in the cost of providing for children to those who care for or bring up children under the age of 18. The amount of child benefit depends on the age of the child and the size of the family. There are currently still two categories applicable. A child counts as one or two children for benefit purposes depending on whether the child lives at home or away from home, any income from labour the child might have, the child's age and, in certain cases, the size of the parental support contribution. However, the latter does not apply with regard to children born after 31 December 1994.
6.	ACTIVE LABOUR MARKET PROGRAMMES	
	See OECD Labour Market Policy database.	
7.	UNEMPLOYMENT	
528.10.7.1.1.1, to 528.10.7.1.1.5	Unemployment benefits	Insures employees who become unemployed against the financial consequences of unemployment. Entitlement to UB benefit is based on a person having been employed for a period of at least 26 weeks over the 39 weeks immediately prior to becoming unemployed (the weeks requirement). Different requirements apply for different categories of employees (seasonal workers for instance). A person who only satisfies the "weeks requirement" receives the short-term benefit: 70% of the minimum wage for a period of six months. In order to become entitled to salary-related UB benefit (70% of one's last salary, but never in excess of 70% of the maximum daily wage, or € 167.70), wages must have been received over 52 days or more in at least four of the five calendar years prior to the year in which the person in question became unemployed (the 4 out of 5 requirement).
528.10.7.1.1.9	IOAW	Income tested support for older and partially disabled persons who are unemployed.
528.10.7.1.1.9	IOAW	Income tested support for older and partially disabled persons who are unemployed.
8.	HOUSING	
528.10.8.2.1.1	Individual rent subsidy (IHS)	Social benefits to people with small income to enable the rent of social housing.
9.	OTHER SOCIAL POLICY AREAS	
528.10.9.1.1.1	National assistance Act (excluding RWW) (ABW)	The National Assistance Act (ABW) provides a minimum income for all persons residing legally in the Netherlands with inadequate financial resources to meet their essential living costs. Medical and social circumstances are taken into account.
528.10.9.1.1.4	Income support (Zt)	Income support to compensate the high contribution of households with a lower income of the Health care insurance act.