

## 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	Doorbetalingsalaris overheids personeel (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	Vevroegde Uitreiding Onderwijzend personeel (Early retirement benefits to teachers)

VUT	Vervroegde uittredingsfondsen [Early retirement (private)]
VUT-r	Rechtstreekse vervroegde uittredingen (Direct early retirement)
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 vervolgingslachtoffers (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).

### *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 for the 1990-98 period to “missing”; 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.

### *Sources*

Data provided by EUROSTAT (ESSPROS database).

OECD Labour Market Policy database.

*OECD Health Data 2003.*

Additional sources at programme level: 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.

“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.

MISSOC, Mutual information system on social protection in the Member states of the European Union and of the European Economic Area, *situation on January 1st, 2001 and evolution* ([http://europa.eu.int/comm/employment\\_social/missoc2001/index\\_en.htm](http://europa.eu.int/comm/employment_social/missoc2001/index_en.htm)).

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Code	Title of the programme	Description of the programme and attached notes
<b>1.</b>	<b>OLD AGE</b>	
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.
<b>3.</b>	<b>INCAPACITY RELATED BENEFITS</b>	<b>(Disability, Occupational injury and disease, Sickness)</b>
528.10.3.1.1.16	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.
528.10.3.1.2.0	Occupational injury and disease	There is no specific insurance against employment injuries and occupational diseases.
528.10.3.1.4.6	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.
<b>4.</b>	<b>HEALTH</b>	
528.10.4.2.0.0	Public expenditure on health	See <i>OECD Health Data 2003</i> .
<b>5.</b>	<b>FAMILY</b>	
528.10.5.1.3.1	Breadwinner's allowance for national service men (KIM/KUM)	It includes sums given to national service men without families in compensation for loss of income. This should not be regarded as social expenditure. No separate data are available.
<b>6.</b>	<b>ACTIVE LABOUR MARKET PROGRAMMES</b>	
528.10.6.2.1.1	Public employment service and administration	Administration of unemployment benefits is not included.
528.10.6.2.2.9	Unemployment benefits during training (estimate)	The data for the years 1990 onwards are estimates provided by the Dutch public employment services (PES).
<b>7.</b>	<b>UNEMPLOYMENT</b>	
	See OECD Labour Market Policy database.	
528.10.7.1.1.6	IOAW	Income tested support for older and partially disabled persons who are unemployed.
528.10.7.1.1.6	IOAZ	Income tested support for older and partially disabled persons who were formerly self-employed and are without work.
<b>9.</b>	<b>OTHER SOCIAL POLICY AREAS</b>	
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.