

European National Transfer Accounts Codebook V.2.0.0

Units of measurement and indicators

October 2026

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This codebook defines every indicator of the European National Transfer Accounts (ENTA) in the two published formats, the ENTA–ESA format and the NTA format, and describes the units of measurement. It consists of Appendices A to C of the ENTA manual of the same version and date, and is produced from the same source text. The manual describes the methodology, the quality of the data and their limitations; references to it are marked "of the manual". Data, manual and code: `https://doi.org/10.5281/zenodo.20360412` and `https://github.com/bbinderhammer/enta`.

Suggested citation of the data: Hammer, B., Istenič, T., Verbič, M., Sambt, J., & Prskawetz, A. (2026). European National Transfer Accounts (2.0.0) [Data set]. Zenodo. `https://doi.org/10.5281/zenodo.22550976`

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A. Units of measurement

Every ENTA dataset stores a single value in Euro at current prices: per capita in the age-specific files (*VALUE*), and as a national total in million Euro in the aggregates (*VALAGGR*). All other units are calculated from this value with the conversion factors in *ENTA_units*, one row per country and year (Section 1). Table A.1 gives the formula of each unit. In it, the *value per capita* is *VALUE* in the age-specific files and $VALAGGR \times 1{,}000{,}000/POPtot$ in the aggregates.

Per capita values divide by the population of the same age and sex, measured as the average of the population on 1 January of the current and of the following year (Eurostat table *demo_pjan*); in the last year of the data, only 1 January of that year is available and is used. The population by age and sex is published as the indicator POP, and its sum over all ages as POPtot. For countries outside the Euro area, values in national currency are converted into Euro with the exchange rate of the year.

Indicators that are counts or rates are not converted: population (POP) and the employment indicators (EMPLSTAT, EMPLSTATsilc, WHRUSUT, WHRACTT, EMPLFT).

Table A.1: Units of measurement: calculation from the stored value

Unit	Calculation	Available for
Euro per capita, nominal	Value per capita	both
Billion Euro, nominal	VALAGGR / 1,000	aggregates
Euro per capita, real (HICP, 2020=100)	Value per capita × EXR_NAC_EUR / (HICP/100) / EXR_2020	both
PPS-Euro per capita	Value per capita × PPP_EUR	both
PPS-Euro per capita, real (2020=100)	Value per capita × EXR_NAC_EUR / (HICP/100) / EXR_2020 × PPP_EUR_2020	both
Percent of GDP	VALAGGR / GDP × 100	aggregates
Percent of primary income	Value per capita / (Y × 1,000,000 / POPtot) × 100	both
Percent of household primary income	Value per capita / (YH × 1,000,000 / POPtot) × 100	both
NTA norm	Value per capita / NORMnta, the average labour income at ages 30–49	age profiles
ENTA norm	Value per capita / NORMenta, the average employment income of men at ages 30–49	age profiles

Real values. The value in Euro is converted into national currency with the exchange rate of the year (EXR_NAC_EUR), deflated with the Harmonised Index of Consumer Prices of the country (HICP, 2020 = 100), and converted back into Euro with the exchange rate of 2020 (EXR_2020). The deflation thus uses the consumer prices of the country, while the unit remains the Euro; in the Euro area both exchange rates are one. HICP is below 100 before 2020, so real values are higher than nominal ones before 2020 and lower after it: in Austria, 1,000 Euro of 2010 (HICP 83.1) are 1,203 Euro at 2020 prices. The base year does not affect growth rates or ratios between years.

Purchasing power standards (PPS). PPS values account for differences in price levels between countries: PPP_EUR is the purchasing power of one Euro in the country relative to the EU-27, at the prices of the year. The real PPS value combines the deflation described above with the purchasing power of 2020 (PPP_EUR_2020) and is comparable across both countries and years.

Shares of income or of GDP. Shares of primary income (net national income at basic prices) are generally preferable to shares of GDP for taxes, benefits, consumption and saving, because these flows are financed out of the income of the resident population rather than out of production. The share of GDP is misleading for Ireland and Luxembourg, where primary income was 45 to 51% of GDP on average in 2008–2023, against 63 to 75% in the other countries: in Ireland a large part of the value added of multinational firms accrues to foreign owners, and in Luxembourg a large part of wages goes to cross-border commuters. Shares of primary income are available for the aggregates and for the age profiles; the share of household primary income is the unit for analyses of the household sector.

The norms. The standard unit for comparing age profiles across countries is the average labour income of persons aged 30–49 (NTA norm). Averages over the whole population depend on the age structure and on the retirement age; the income of the prime working-age population does not. The ENTA norm uses the employment income of *men* aged 30–49 and therefore keeps the differences in employment and income between men and women, which a norm of both sexes would partly hide.

1 The ENTA_units dataset

ENTA_units holds the conversion factors, one row per country (CNT2) and year (YEAR). It combines the income age profiles (for the two norms), the ESA sector accounts (primary income and GDP), Eurostat exchange rates and purchasing power parities, and the Harmonised Index of Consumer Prices. Table A.2 lists every variable.

Table A.2: Variables in ENTA_units

Variable	Description
CNT2	Country code (ISO 3166-1 alpha-2)
YEAR	Reference year
NORMnta	NTA norm: average labour income (YL), population-weighted, ages 30–49; missing in years without an income age profile
NORMenta	ENTA norm: average male employment income (YEM), ages 30–49; missing in years without an income age profile
Y	Primary income, total economy — ESA aggregate, million EUR (not per capita)
YH	Primary income, household sector — ESA aggregate, million EUR (not per capita)
GDP	GDP, total economy — ESA aggregate, million EUR (not per capita)
CHXesa	Other private consumption (CHX), household sector — ESA aggregate, million EUR; used by the pipeline to standardise consumption across years, not in any unit calculation
POPtot	Total population, all ages
EXR_NAC_EUR	Exchange rate: national currency per Euro, year-specific
EXR_2020	Exchange rate: national currency per Euro, fixed at the country's 2020 value
HICP	Harmonised Index of Consumer Prices, 2020=100
PPP_EUR	Purchasing power of one Euro (PPS), year-specific
PPP_EUR_2020	Purchasing power of one Euro (PPS), fixed at the country's 2020 value
PPP_EU27_2020	Eurostat PPP conversion factor, national currency per PPS unit, relative to the EU-27 (Eurostat aggregate EU27_2020); intermediate input used to derive PPP_EUR, not itself used in any unit calculation

B. ENTA Codebook (ESA concept)

0 Production Account — Total Economy

The production account is part of the aggregate data only; it is not age-specific. It shows how primary income is derived from GDP. The age-specific analysis of national accounts in ENTA starts with primary income.

0.0 GDP — Gross domestic product

Gross domestic product at market prices, as defined in ESA 2010.

0.1 TPS — Taxes less subsidies on products

Taxes less subsidies on products (published in the aggregates file as TPSp) include, in particular, value added tax (VAT). In national accounts, taxes less subsidies on products appear twice: once in the final use of the private sector and once in the final use of the public sector. ENTA correct for this double counting to ensure a consistent measurement of redistribution: all quantities in ENTA are measured at basic prices, i.e. excluding taxes less subsidies on products (see Section **??** of the manual).

0.2 CFC — Consumption of fixed capital

CFC captures the investment necessary to maintain productive capital due to wear and tear, obsolescence, and normal accidental damage.[1] ENTA measure income and saving net of CFC.

0.3 YEROW — Employment income received from rest of the world

YEROW refers to the compensation of employees received from abroad, less the compensation paid to non-residents. These flows of income are part of primary income. They are particularly important in Luxembourg, where a large part of employment income is paid to residents of Belgium, Germany, or France.

0.4 YPROW — Property income received from rest of the world

Property income received from other countries less property income paid to other countries. This is a particularly important component for Ireland, which records part of the production of multinational companies; however, the income derived from these activities is paid to owners abroad.

[1] https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Glossary:Consumption_of_fixed_capital_(CFC)

0.5 Y — Primary income

Primary income is derived from GDP as follows:

$$Y = GDP - TPS - CFC + YEROW + YPROW.$$

1 Y — Primary Income

Primary income in ENTA captures the income that residents receive for contributing to production, either through their work or the use of their assets. It includes wages before paying taxes and social contributions, income from self-employment, as well as asset income such as dividends, interest, and rents.

ENTA primary income of each sector corresponds largely to the *balance of primary income* in ESA, measured at basic prices. The primary income of all sectors combined represents *national income* in ESA. The age profile is calculated as the sum of the subcomponents:

$$Y = YEM + YA.$$

1.0 POP — Population

Age- and sex-specific population count, the denominator underlying every per-capita age-profile value in ENTA. Sourced from Eurostat population data (the World Population Prospects are used to distribute the oldest ages where Eurostat reports them as one group; see *Population (Suppl_ population.do)* in Appendix **??** of the manual). Unlike the other indicators, population is a count, not a monetary value, so unit conversions such as real, PPS, or percent of income/GDP do not apply to it.

1.1 YEM — Income from employment

YEM includes the compensation of employees (YE) and income from self-employment (YM):

$$YEM = YE + YM.$$

We recommend analysing the two components together because the age-specific estimates are more reliable. In particular, the smoothing of the age profiles works much better for the combined profile.

1.1.1 YE — Compensation of employees

Compensation of employees in ENTA includes gross wages, employers' social contributions, all other taxes that employers pay on payroll or employment, and in-kind compensation, all before paying any taxes.

In ESA, YE corresponds to the *compensation of employees* plus taxes on production paid on payroll or

employment. The age- and sex-specific estimates are based on the EU-SILC variables *employee cash or near cash income* (PY010G), *employers' social contributions* (PY030G), *company car* (PY021G), and *income received by people aged under 16* (HY110G).

1.1.2 YM — Mixed income / self-employment income

YM captures the income of self-employed persons. Implicitly, it includes both the return to labour and the return to capital of self-employed persons. In ESA, it is therefore captured as *mixed income*. Age profiles are based on the EU-SILC variable *cash benefits or losses from self-employment* (PY050G).

1.2 YA — Asset income

Asset income of households consists of all types of income derived from assets, such as interest, dividends, and rent; it also includes imputed rents, which capture the value of housing services enjoyed by owner-occupiers.

In ESA, the components of household asset income are captured as *property income* (YP) and *operating surplus* (YO):

$$YA = YO + YP.$$

1.2.1 YO — Operating surplus

The operating surplus of households consists mainly of the value of housing for owner-occupiers (imputed rent). Many households have it, so its age profile is more reliable than that of property income. The age- and sex-specific estimates are based on an estimate of imputed rent from the number of rooms of the dwelling in EU-SILC (HH030), assigned in equal parts to the adults who hold the dwelling: all adults except those below 40 who live with their parents (Chapter **??** of the manual). EU-SILC's own imputed rent (HY030G) is not used, because it is missing for several countries and years.

1.2.2 YP — Property income

Property income received less property income paid, $YP = YPr - YPp$. The two parts are internal quantities (not published). The age- and sex-specific estimates of property income received (YPr) are based on the EU-SILC variables *interest, dividends, profit from capital investments in unincorporated businesses* (HY090G), *income from rental of property or land* (HY040G) and *pensions from individual private plans* (PY080G); property income paid (YPp) is based on *interest repayments on mortgage* (HY100G).

1.3 Employment status (EMPLSTAT)

Employment status based on the Labour Force Survey. A person is counted as employed if they worked for pay in the reference week (variable WKSTAT) or were absent due to holidays, special working time arrangements, sick leave, or job-related training (variable ABSREAS).

The four indicators based on the Labour Force Survey (EMPLSTAT, EMPLFT, WHRUSUT, WHRACTT) are published for the full age range 0–80 in every country and year. The Labour Force Survey covers persons aged 15 and over, so these indicators are zero at every age below 15.

1.4 Employment status, EU-SILC based (EMPLSTATsilc)

The second indicator on employment status is based on EU-SILC. A person is counted as employed if their self-reported economic status is employed or self-employed (variable PL030/PL031/PL032 in EU-SILC).

1.5 Usual working hours (WHRUSUT)

Usual working hours in the main and second job. Based on the variables HWUSUAL and HWUSU2J in LFS.

1.6 Usual working hours, EU-SILC (WHRUSUsilc) [not published]

Usual working hours in the main job and beyond. Based on the variables PL060 and PL100 in EU-SILC.

1.7 Actual working hours (WHRACTT)

Actual working hours for the main and second jobs during the reference week. Based on the variables HWACTUAL and HWACTU2J in the LFS.

1.8 Employment, full-time equivalents (EMPLFT)

Employment in full-time equivalents is based on the usual working hours (HWUSUAL and HWUSU2J in the LFS). If the number of working hours is 35 or more, employment is counted as one full-time equivalent. Fewer working hours are counted proportionally; e.g., an employment of 17.5 hours is counted as 0.5 full-time equivalents.

1.9 Employment, full-time equivalents, EU-SILC (EMPLFTsilc) [not published]

Based on the number of usual working hours in EU-SILC.

2 T — Taxes and Contributions

"Taxes" in ENTA include all transfers paid by residents to the government, less the subsidies received. In particular, they also include social contributions. ENTA distinguish taxes by economic function, i.e. whether they are paid on employment income (TYEM), assets or asset income (TYA), social benefits (TB), or consumption (TCON). They also include a component of *other current transfers*

(TX), which includes, for example, fees, other charges, fines, and penalties.

$$T = TYEM + TYA + TB + TCON + TX.$$

The aggregate value for total taxes is based on ESA data; the aggregates for the subcategories are mainly based on data on tax revenues by economic function.[2] The age- and sex-specific values for total taxes are calculated as the sum of the subcomponents.

2.1 TYEM — Taxes and social contributions on employment income

TYEM includes wage taxes, income taxes paid by the self-employed, and social contributions paid by employees, employers, and self-employed persons.

The ENTA aggregates by type of tax are based on the dataset on taxes by economic function. TYEM corresponds largely to *taxes on income from employment* paid by employees and employers, plus *taxes on the income of the self-employed*.

The age- and sex-specific estimates of TYEM combine data from the tax-benefit model EUROMOD and EU-SILC. EUROMOD is used to estimate age-specific tax rates by type of income, including income from employment. These rates are then applied to the income variables in EU-SILC.

2.2 TYA — Taxes on asset income and assets

Taxes on asset income and assets of households. The aggregate values are based on *taxes on capital — income of households* in the data on tax revenues by economic function. Additionally, the aggregate includes *other taxes* in the ESA category *taxes on income and wealth*.

The age-specific estimates use tax rates by type of income calculated from EUROMOD data, which are applied to impute age-specific estimates in EU-SILC. In general, they follow the age profile of property income, based on the corresponding EU-SILC variable (HY090G).

2.3 TB — Taxes and social contributions on income of non-employed

TB captures taxes and social contributions paid on transfer benefits, such as pay-as-you-go pensions, benefits from funded pensions, or other social transfers. The aggregate of TB comes from the data on tax revenues by economic function. Its split into taxes on pay-as-you-go pensions, on funded pensions and on non-pension benefits combines DG TAXUD's national tax lists, which assign each item of TB to the income it is levied on, with EUROMOD's taxes per euro of each kind of transfer (Chapter **??** of the manual, taxes and social contributions). The split is published from the first EUROMOD year of a country (2005 to 2007; Croatia 2011):

$$TB = TBSPEN + TBSN + TBPPEN.$$

[2] `https://webgate.ec.europa.eu/taxation_customs/redisstat/databrowser/view/tax_ec_func/default/table`

2.3.1 TBSPEN — Taxes on pay-as-you-go pensions

Taxes and social contributions paid on pension benefits received from government pay-as-you-go pension systems.

2.3.2 TBSN — Taxes on non-pension social benefits

Taxes and social contributions paid on non-pension social benefits, such as unemployment benefits or family allowances.

2.3.3 TBPPEN — Taxes on funded pension benefits

Taxes and social contributions paid on benefits received from funded pension systems.

2.4 TCON — Consumption taxes

TCON captures primarily the taxes paid when purchasing a specific good or service, with value added tax as the most important component. The corresponding quantity in ESA is *taxes less subsidies on products*. It includes the part received by the rest of the world — mainly EU customs duties, less EU subsidies on products (large only before the 2005 reform of the Common Agricultural Policy). Government collects that part with the other consumption taxes and passes it on to the rest of the world (TROW), as it does with the taxes on production paid to the EU. The age profile is that of private consumption other than imputed rent.

2.5 TX — Other current transfers

TX refers, in particular, to transfers from government to NPISH, as well as penalties or fines. The corresponding quantity in ESA is *other current transfers*. It is reported by recipient sector, TXH for households and TXNPISH for non-profit institutions serving households:

$$TX = TXH + TXNPISH.$$

Both components have the age profile of employment income plus pensions (YEM + BSPPEN), the same for both sexes and zero below age 15; the reason is given in Section **??** of the manual. The split is available from 1995 for 24 of the 26 countries, from 2012 for Germany and from 2010 for Ireland; in the earlier years the whole of TX is in TXH, so the two components are not comparable across these breaks (Table **??** of the manual).

2.6 TROW — Net transfers from the rest of the world, government

Published for the government sector only (aggregates). Current transfers the government receives from the rest of the world less those it pays to it, including the taxes on production and the consumption taxes it passes on to the European Union. It equals TGNF of the NTA format. In the accounts of chapter **??** of the manual it is the only transfer contribution of the total economy, since taxes net out between the domestic sectors. No age profile is published.

3 BS — Social Benefits

BS consists of the social benefits (in cash) paid by the government to residents. In ESA, these transfers are captured as *social benefits other than social transfers in kind*. The most important transfers in the ENTA category of social benefits are government pensions (BSPEN), followed by support for families (BSFAM) and unemployment benefits (BSU). All other benefits (BSX, including health) are of minor importance.

$$BS = BSPEN + BSFAM + BSU + BSX.$$

The distinction of social benefits by function is based on data on general government expenditure by function (COFOG), which is consistent with ESA 2010.[3]

3.1 BSPEN — Pensions

The ENTA category of pensions includes all types of pension-like benefits, including regular old-age pensions, survivor pensions, and disability pensions.

The aggregate values are derived from expenditure on social benefits in the COFOG categories of old age, survivors, and sickness and disability. The last class does not separate sickness cash benefits from disability pensions, so government sick pay is part of BSPEN and has the age profile of pensions; the survey's sickness benefits are not used (see BSX). There is no clear-cut distinction between these functions in the microdata, and although EU-SILC contains a variable for each, it is not possible to distinguish them in the microdata in the same way as in the aggregates. Consequently, the age- and sex-specific data is based on the sum of the EU-SILC variables PY100G (old age), PY110G (survivors), and PY130G (disability).

Pensions including the benefits of funded schemes, $BSPPEN = BSPEN + BPSOCfc$, are an internal quantity (not published) that serves as the receipt profile of several transfers and as the base of the taxes on pensions.

3.2 BSFAM — Family and children

BSFAM includes cash benefits for families, children, and their education. The aggregate values are based on social benefits, not in-kind, in the COFOG categories family and children (GF10.04) and education (GF09). The combination enables better harmonisation of microdata and aggregate data. The age- and sex-specific data are based on the EU-SILC variables HY050G (family/children allowances) and PY140G (education-related allowances).

3.3 BSU — Unemployment

BSU mainly captures unemployment benefits. In the data on government expenditure by COFOG, these transfers are captured in the category of social protection and unemployment. The age- and sex-specific estimates are based on the EU-SILC variable PY090G.

[3] https://doi.org/10.2908/GOV_10A_EXP

3.4 BSX — Other social benefits

Captures social benefits not classified elsewhere. At the microdata level, BSX is based on the EU-SILC variables for social exclusion (HY060G) and housing allowances (HY070G). The EU-SILC sickness benefits (PY120G) are not used in any profile: a comparison with the aggregates showed that they consist mainly of sick pay from employers, which is not a government benefit.

At the aggregate level BSX is the residual of the COFOG total of social benefits in cash after the categories named separately, so that the categories add up to the total. It contains housing, social exclusion and the other social protection categories, the cash benefits of the function health, and any cash benefit that a country reports under another function (of some size only in Germany and Belgium).

4 BPPEN — Funded Pensions

BPPEN captures the net transfer from funded pension systems, defined as benefits received less contributions paid:

$$BPPEN = BPSOCfc - TPSOCfc.$$

ENTA approximate contributions with social contributions paid by households to financial corporations and benefits with social benefits paid by financial corporations to households. As in ESA disposable income, both flows enter household disposable income gross. The difference between contributions and benefits is close to the ESA *adjustment for the change in pension entitlements* (D.8), which ENTA do not use in its accounts; see D.8 below.

In the microdata, it is not possible to distinguish between pay-as-you-go pensions and funded pensions. Both social contributions and benefits are therefore based on the same age profiles as pay-as-you-go pensions: contributions follow the age profile of taxes on employment income (TYEM), and benefits follow the age profile of total pension benefits (BSPPEN).

4.1 TPSOCfc — Funded pensions, contributions

Social contributions paid by households to financial corporations, which operate the funded pension schemes. The age profile follows that of taxes on employment income (TYEM).

4.2 BPSOCfc — Funded pensions, benefits

Social benefits paid by financial corporations to households from funded pension schemes. The age profile follows that of total pension benefits including funded pensions (BSPPEN).

4.3 D.8 — Adjustment for the change in pension entitlements (not published)

In ESA, the adjustment for the change in pension entitlements (D.8) is recorded after disposable income: it moves the accumulation of pension entitlements from the saving of the pension schemes to the saving of households. It is positive for households, negative for financial corporations, and close to the net contributions to funded pensions, $TPSOCfc - BPSOCfc = -BPPEN$.

ENTA do not use D.8 in any concept, for any sector, and do not publish it. It is the difference between ENTA saving and ESA saving:

$$SH + D.8 = \text{ESA net saving (B.8n)},$$

and the same for corporations, with SC and a negative D.8. Household saving in ENTA is therefore lower than ESA saving in countries with large funded pension schemes, in particular Denmark, the Netherlands and Sweden, and corporate saving is higher by the same amount. Household disposable income at market prices equals ESA disposable income (B.6n); the published YD is at basic prices, i.e. after consumption taxes.

5 BP — Private Transfers

Private transfers include all transfers between private sectors as well as transfers between private sectors and the rest of the world (ROW). Among them are social benefits and contributions that are financed and/or organised by corporations themselves, such as continued remuneration during sick leave. Total private transfers are defined as:

$$BP = BPB + BPW - TPW.$$

5.1 BPB — Private transfers between households

BPB captures inter-household private transfers, including transfers between the household sector and non-financial corporations (BPSOCnfc, TPSOCnfc), other private transfers between households (BPX), transfers received from the rest of the world less transfers paid (BROW), and transfers between resident households received (TFBHI) less paid (TFBHO):

$$BPB = BPSOCnfc - TPSOCnfc + BPX + BROW + TFBHI - TFBHO.$$

TFBHI and TFBHO come from EU-SILC (`HY080G`, `HY130G`); they are equal in total, so they do not change the aggregate of BPB, only its age profile (Section **??** of the manual and the chapter on private transfers).

5.1.1 TPSOCnfc — Social contributions, non-financial corporations

Social contributions paid to employers, including imputed social contributions for social benefit schemes that are not financed by explicit contributions. An important example is the continued remuneration of employees in the event of sickness. The age profile follows that of taxes on employment income (TYEM).

5.1.2 BPSOCnfc — Social benefits, non-financial corporations

Social benefits paid by employers, such as the continued remuneration of employees in the case of sickness. The age profile follows that of employment income (YEM).

5.1.3 BPX — Other private transfers

Includes transfers in the national accounts category *other current transfers*. These are flows received from outside the household, so the age profile follows a receipt shape: employment income plus pensions ($YEM + BSPPEN$), taken for both sexes together rather than sex by sex, because the household member who receives such a transfer is as often a woman as a man.

5.1.4 BROW — Transfers from rest of the world

Includes social contributions, social benefits, and other private transfers received from the ROW less those paid to the ROW. This encompasses, in particular, benefits paid to non-resident workers (such as cross-border commuters) and remittances. As for BPX, the age profile follows employment income plus pensions ($YEM + BSPPEN$) for both sexes together.

5.2 BPW — Private transfers within households, received

Intra-household transfers received, representing resources received by household members whose consumption exceeds their individual income (typically children and non-working adults). These are imputed as the difference between each household member's consumption and their individual income net of saving and inter-household transfers.

5.3 TPW — Private transfers within households, paid

Resources provided by household members whose individual income exceeds their consumption (typically prime-age earners).

6 YD — Disposable Income

ENTA provide several measures of disposable income that differ in the income components included. Each successive measure adds components, from the narrowest definition based on employment income and transfers (YD1) to the broadest measure that includes all income and transfer flows (YD).

6.1 YD — Disposable income

The broadest measure of disposable income, including all primary income, all public and private transfers, and intra-household transfers:

$$YD = YEM + YA - T + BS + BPPEN + BPB + BPW - TPW.$$

This is the income that is available for consumption and saving. The NTA accounting identity ensures:

$$YD = CH + SH.$$

The aggregate value in ENTA corresponds largely to the disposable income of the household sector in ESA. Age-specific values are the sum of all income and transfer age profiles.

6.2 YD1 — Disposable income from employment and transfers

A narrow measure of disposable income based on employment income and public transfers only:

$$YD1 = YEM - TYEM + BS + BPPEN - TB - TCON.$$

It excludes all asset income (property income and operating surplus), taxes on assets, other current transfers, private transfers between households, and intra-household transfers. YD1 captures the income available to individuals from their own work and the social transfer system. Estimates of these components are the most reliable and best suited for comparisons over time.

6.3 YD2 — Disposable income including intra-household transfers

Extends YD1 by adding private transfers within households:

$$YD2 = YD1 + BPW - TPW.$$

This measure captures the resources available from employment, public redistribution, and family support, but still excludes asset income and private transfers between households.

6.4 YD3 — Disposable income including operating surplus

Extends YD2 by including the operating surplus of households:

$$YD3 = YD2 + YO.$$

This measure includes imputed rent from owner-occupied housing but still excludes property income (dividends, interest, rent), taxes on assets and asset income, other current transfers, and private transfers between households.

6.5 EHI — Equivalised household income

Equivalised household income by age is based on total disposable household income (HY020) in EU-SILC and the OECD modified equivalence scale. EHI is not derived from the ENTA accounting framework but provided as a complementary measure of household welfare from the microdata.

7 CG — Government Consumption

Government consumption measures public consumption expenditure, distinguishing education, health, and other. In NTA, government consumption is categorised as an in-kind transfer. The aggregate values are based on general government expenditure by function (COFOG).[4]

$$CG = CGE + CGH + CGX.$$

7.1 CGE — Government consumption, education

Education expenditure of the government, covering all levels from pre-primary to tertiary education. Aggregates are based on COFOG, category education. The age profiles are based on government expenditure by education level (ISCED) and enrolment by education level, age, and sex.[5] Enrolment data from two Eurostat datasets are combined: *educ_uoe_enra02* (from 2013) and *educ_enrl1tl* (until 2012). Enrolment rates by ISCED level are multiplied by per-student expenditure at each level to obtain age-specific education consumption.

7.2 CGH — Government consumption, health

Government expenditure on health care services. Age profiles are based on the health expenditure profiles of the 2018 Ageing Report of the European Commission and the Ageing Working Group, the same source for all countries. One profile per country is used for all years and scaled to each year's aggregate.

7.3 CGX — Government consumption, other

All remaining government consumption not classified under education or health. In the ENTA framework, all expenditure of the government is treated as transfers. Expenditure that cannot be assigned to a particular age group — such as public administration or defence — is assumed to benefit all individuals equally, with everyone receiving the same per capita amount.

[4] https://ec.europa.eu/eurostat/databrowser/view/gov_10a_exp/default/table

[5] https://ec.europa.eu/eurostat/databrowser/view/educ_uoe_enra02/default/table and https://ec.europa.eu/eurostat/databrowser/view/EDUC_ENRL1TL/default/table

8 CH — Household Consumption

Household consumption expenditure at basic prices, with housing, food, and transport as the largest components:

$$CH = CHE + CHH + CHR + CHX.$$

In ESA, total household consumption is captured as *final consumption expenditure*. For the distinction by purpose, ENTA use data on household final consumption expenditure by purpose (COICOP 1999).[6]

The age- and sex-specific estimates of health and other consumption are based on the Household Budget Survey, imputed into EU-SILC; education follows enrolment, and owner-occupied housing the imputed rent in EU-SILC (Section **??** of the manual). Household consumption in ENTA is measured at basic prices, i.e. excluding taxes less subsidies on products.

8.1 CHE — Household consumption, education

Household expenditure on educational services, including tuition fees, textbooks, and other education-related spending. The aggregate is the share of education in household consumption by purpose (COICOP 10). The age profile gives the spending at each level of education to the persons enrolled at that level, and the spending not definable by level to all persons aged 20–64 (Section **??** of the manual); in Finland and Sweden, which report no split by level, it is the same amount for every person aged 3–64.

8.2 CHH — Household consumption, health

Household out-of-pocket expenditure on health, including co-payments, pharmaceuticals, and medical services not covered by public or private insurance.

8.3 CHR — Household consumption, owner-occupied housing

Imputed rental value of owner-occupied housing, representing the housing services consumed by owner-occupiers.

8.4 CHX — Household consumption, other

All remaining household consumption expenditure not classified under education, health, or owner-occupied housing, including food, clothing, transport, communication, and recreation.

[6] `https://doi.org/10.2908/NAMA_10_CO3_P3`

9 SH — Saving, Households

Saving of the household sector, defined as disposable income less consumption expenditure:

$$SH = YD - CH.$$

It represents the change in household net worth due to current transactions. ENTA saving excludes the adjustment for the change in pension entitlements; adding D.8, which is not published, gives ESA net saving (B.8n).

Household saving is published under the code `SH`. Earlier releases of the ENTA–ESA file used `S`; in the ENTA–NTA file `S` denotes total saving, so a script keyed on the old ESA code needs updating.

C Corporation Sector

Income, taxes, transfers and saving of non-financial and financial corporations. All corporate variables have the age profile of property income received by households, without income from private pension plans (`PY080G`), scaled to the corporate aggregate from ESA (Chapter **??** of the manual, asset income). The suffix C distinguishes them from their household counterparts; the aggregates of the sector Corporations carry the same codes (YC, TC, BPPC with its parts TPSOCfcC and BPSOCfcC, BPBC, YDC, SC).

C.1 YC — Primary income, corporations

Primary income of corporations corresponds to their income after compensating the factors of production (compensation of employees, paying net property income such as interest and dividends) but before paying taxes. The ENTA aggregate of YC is the ESA *net value added* less *compensation of employees* less net *property income* paid. Age profiles are based on property income received in EU-SILC (`HY090G`, `HY040G`), without private pensions.

C.2 TC — Taxes, corporations

Taxes paid by corporations mainly include taxes on production and taxes on corporate income. The age profiles of TC are based on those for property income of households, using information on property income in EU-SILC.

C.4 BPPC — Funded pensions, corporations

Funded pensions from the perspective of financial corporations mirror the flows of the household sector: contributions to funded pension systems constitute an inflow for financial corporations, while benefits represent an outflow:

$$BPPC = -BPSOCfc + TPSOCfc.$$

C.5 BPBC — Private transfers, corporations

Private transfers of corporations include flows to and from the household sector, as well as some flows to and from the rest of the world. The age profile is based on property income of households.

C.9 SC — Saving, corporations

Saving of corporations largely represents retained profits, i.e. the profits that are not paid out to owners but are kept in the company for investment. Total corporate saving consists of saving excluding funded pensions (SCX) and saving from funded pensions (SCP):

$$SC = SCX + SCP.$$

As for households, corporate saving excludes the adjustment for the change in pension entitlements: SC plus the (negative) corporate D.8 gives ESA net saving of corporations.

C. Codebook ENTA (NTA concept)

0 Introduction and General Variables

ENTA are provided in two formats. The ENTA–ESA format describes the household sector and keeps a close link to the European System of Accounts (ESA). The NTA format, described here, uses the terminology and concepts of global NTA, so that the data can be compared with NTA data of other countries. Chapter **??** of the manual explains the translation.

0.1 Differences between ENTA in NTA format and global NTA

- **Order of the accounts.** ENTA keep the ESA sequence of accounts: how income is generated, redistributed, and used for consumption and saving. Global NTA show the life-cycle deficit (consumption less labour income) and how it is covered by transfers and asset-based reallocations.
- **Sectors.** Global NTA distinguish the private sector (suffix F, for "family") and the government (suffix G). ENTA split the private sector further into households (H) and corporations (C), for example $YAF = YAH + YAC$.
- **Mixed income.** As in global NTA, two thirds of self-employment income (mixed income) are labour income and one third is asset income: $YL = YE + \frac{2}{3}\,YM$ and $YAH = YA^{\mathrm{ESA}} + \frac{1}{3}\,YM$, where YA^{ESA} is household asset income in the ESA format (published there as YA). In the ESA format employment income includes the whole of mixed income.
- **Taxes on benefits.** Social benefits are gross in both formats ($TGIC = BS$). The ESA format shows the taxes on benefits (TB) separately; in the NTA format they are part of total taxes ($TGOT$).

0.2 Overview

Table C.1 shows the NTA variables and their relation with ENTA in ESA format.

Table C.1: ENTA variable definitions in NTA format

Number	Variable	Abbrev.	ENTA-ESA format
0	Population	POP	*POP*
	1. Income		
1	Primary income	Y	$YL + YA$
1.1	Labour income	YL	$YE + \frac{2}{3}\ YM$
1.2	Asset income, private	YAF	$YAH + YAC$
1.2.1	Asset income, households	YAH	$YA + \frac{1}{3}\ YM$
1.2.2	Asset income, corporations	YAC	*YC*
1.3	Asset income, government	YAG	
1.4	Asset income, total	YA	$YAF + YAG$
	2. Transfers to government (taxes and contributions)		
2	Taxes, total	TGOT	$T + TC$
2.1	Taxes, paid by households	TGOTH	*T*
2.2	Taxes, paid by corporations	TGOTC	*TC*
2.3	Public transfers, net from ROW	TGNF	
	3. Transfers from government (cash)		
3	Social benefits	TGIC	*BS*
3.1	Social benefits, pensions	TGICPEN	*BSPEN*
3.2	Social benefits, family	TGICF	*BSFAM*
3.3	Social benefits, unemployment	TGICU	*BSU*
3.4	Social benefits, other	TGICX	*BSX*
	4. Funded pensions		
4	Funded pensions (received less paid)	TPEN	*BPPEN*
	5. Private transfers		
5	Private transfers	TF	
5.1	Private transfers between households	TFB	$BPB + BPBC$
5.2	Private transfers within households	TFW	$BPW - TPW$
5.2.1	Intra-household transfers received	TFWI	*BPW*
5.2.2	Intra-household transfers paid	TFWO	*TPW*
	6. Disposable income		
6	Disposable income, private sector	YDF	
6.1	Disposable income, households	YDH	*YD*
6.2	Disposable income, corporations	YDC	

Table C.2: ENTA variable definitions in NTA format (continued)

Number	Variable	Abbrev.	ENTA-ESA format
	7. Government consumption		
7	Public consumption	CG	
7.1	Public cons., education	CGE	
7.2	Public cons., health	CGH	
7.3	Public cons., other	CGX	
7.4	Adjusted disp. income, households	YDHA	$YDH + CG$
	8. Private consumption		
8	Private consumption	CF	CH
8.1	Private consumption, education	CFE	CHE
8.2	Private consumption, health	CFH	CHH
8.3	Private consumption, housing	CFR	CHR
8.4	Private consumption, other	CFX	CHX
	9. Saving		
9	Saving, total	S	$SF + SG$
9.1	Saving, private	SF	$SH + SC$
9.1.1	Saving, households	SH	SH (same code in ESA format)
9.1.2	Saving, corporations	SC	SC
9.2	Saving, government	SG	
	NTA aggregates		
10.1	Net government transfers	TG	$TGI - TGO$
10.2	Total government inflows	TGI	$TGIC + CG$
10.3	Total government outflows	TGO	$TGOT + YAG - SG$
10.3.1	Government outflows, asset-based	TGOABR	$YAG - SG$
10.4	Total consumption	C	$CF + CG$

0.3 Basic variables

AGE — Age group

Single-year age groups for ages 0 to 79. The age group 80 includes all persons aged 80 and older.

Country-specific notes:

- **Germany:** In the years 2014–2018, the oldest available age group is 73. For EU-SILC–based variables, averages for the 73+ group are applied to all older age groups up to age 80. From 2022 onward, age is provided only in five-year age groups.

YEAR — Reference year

Calendar year to which the observation refers.

CNT2 — Country code

Two-letter country code as used by Eurostat (ISO 3166-1 alpha-2, except EL for Greece; e.g. DE for Germany, FR for France). *COUNTRY* holds the country name.

SEX — Sex

Men, Women or Total. The value for Total is the per capita value of both sexes together, not the sum of the two.

IND, INDICATOR — Indicator

IND is the code of the indicator as used in this codebook (YL, TG, . . .); *INDICATOR* is its number and label, for example "1.1 Labour inc (YL)". The same two columns identify the indicators of the ENTA–ESA file and of the aggregates.

VALUE — Value

The stored value, in euro per capita at current prices (Appendix A). In *ENTA_aggregates* the value is *VALAGGR*, in million euro, and the rows are identified by *SECTOR* instead of age and sex.

Missing values

A country-year without data (Croatia before 2009, Bulgaria 2023) has no rows, and in the aggregates an indicator that is not reported in a year has no row. In the profiles every indicator has a value at every age; a zero can be a structural zero, a value the source does not report (Section **??** of the manual).

1 Y — Primary Income

Primary income in NTA is classified into labour income (YL) and asset income (YAF, YAG):

$$Y = YL + YA, \qquad YA = YAF + YAG.$$

It covers all sectors, and so differs from primary income in the ESA format, which is that of households only ($Y = YEM + YA$ there). The codes Y and YA therefore mean different quantities in the two formats.

1.1 YL — Labour income

Compensation of employees, including employers' social contributions and taxes on payroll, plus two-thirds of self-employment income (mixed income), the standard NTA convention (Section **??** of the manual):

$$YL = YE + \tfrac{2}{3}\, YM.$$

1.2 YAF — Asset income, private sector

Asset income of the private sector, calculated as the sum of household and corporate-sector asset income:

$$YAF = YAH + YAC.$$

1.2.1 YAH — Asset income, households

Asset income of the household sector, including property income (interest, dividends, rent on land), imputed rents on owner-occupied housing (operating surplus), and one-third of self-employment income (the capital share of mixed income):

$$YAH = YA^{\mathrm{ESA}} + \tfrac{1}{3}\, YM,$$

where YA^{ESA} is household asset income in ENTA–ESA format (property income plus operating surplus, published there as YA) and YM is mixed income.

1.2.2 YAC — Asset income, corporations

Primary income of corporations, corresponding to the operating surplus of corporations less net property income paid to other sectors, before the payment of corporate taxes. Corresponds to YC in the ENTA–ESA format.

1.3 YAG — Asset income, government

Asset income of the government sector. This quantity is negative in most countries, largely reflecting interest payments on public debt.

1.4 YA — Asset income, total

Asset income of the private sector and the government, $YA = YAF + YAG$, as in NTA. It is not the YA of the ESA format, which is household asset income only.

2 TGOT — Public Transfer Outflows (Taxes and Contributions)

Government transfer outflows (taxes) comprise all transfers paid by the private sector to the government, net of subsidies received. The most important components are income taxes (wage and other income taxes), social contributions (employees' and employers' shares), and taxes on consumption (VAT and excise duties):

$$TGOT = TGOTH + TGOTC.$$

2.1 TGOTH — Taxes paid by households

All taxes and social contributions paid by the household sector to the government, including taxes on employment income, asset income, benefits, and consumption, as well as other current transfers. Corresponds to T in the ENTA–ESA format.

2.2 TGOTC — Taxes paid by corporations

Taxes paid by the corporation sector, mainly including taxes on production and taxes on corporate income. Corresponds to TC in the ENTA–ESA format.

2.3 TGNF — Public transfers, net from rest of the world

Net transfers between the domestic government sector and the rest of the world (ROW), including contributions to and receipts from international organisations and foreign governments. This component affects only the government sector and is included for accounting consistency with total government revenue and expenditure.

3 TGIC — Public Transfer Inflows in Cash

Social benefits paid in cash by the government to individuals. The categories are those of the ENTA–ESA format, where they are defined (Appendix B, BS); the prefix TGIC (transfers, government, inflows, cash) replaces BS:

$$TGIC = TGICPEN + TGICF + TGICU + TGICX.$$

3.1 TGICPEN — Public transfer inflows in cash, pensions

Old-age, survivor and disability pensions, including government sick pay. *BSPEN* of the ENTA–ESA format.

3.2 TGICF — Public transfer inflows in cash, family

Cash benefits for families, children and education. *BSFAM* of the ENTA–ESA format.

3.3 TGICU — Public transfer inflows in cash, unemployment

Unemployment benefits. *BSU* of the ENTA–ESA format.

3.4 TGICX — Public transfer inflows in cash, other

All remaining social benefits in cash, mainly housing and social exclusion. *BSX* of the ENTA–ESA format.

4 TPEN — Funded Pensions

Funded pension transfers (*TPEN*) capture benefits received from funded (i.e. capital-reserve–based) pension systems, net of household contributions to those systems. Corresponds to *BPPEN* in the ENTA–ESA format. In the aggregates file the two flows are also published separately for the household sector, as *TFPI* (benefits received, *BPSOCfc*) and *TFPO* (contributions paid, *TPSOCfc*), so that $TPEN = TFPI - TFPO$.

For the private sector as a whole, funded pensions net to zero, because financial corporations and households both belong to it; they reallocate resources between age groups, from workers who pay contributions to retirees who receive benefits. Depending on the purpose of the analysis, funded pensions can be treated as private transfers, as public transfers (participation is often mandatory) or as saving and dissaving of households.

5 TF — Private Transfers

Private transfers include all forms of redistribution that do not involve the government sector:

$$TF = TFB + TFW.$$

5.1 TFB — Private transfers between households

Inter-household transfers, including social contributions and benefits organised by non-financial corporations (such as continued remuneration during sick leave), remittances, regular cash support between households, and transfers to and from the rest of the world. In the NTA format, *TFB* combines the

household component (BPB) and the corporate component ($BPBC$) from the ENTA–ESA format:

$$TFB = BPB + BPBC.$$

Most of these transfers have no microdata by age: their net value has a receipt profile (employment income plus pensions), which says nothing about who pays or receives them. Transfers between resident households are taken from EU-SILC with an age profile pooled over years; received equals paid in total, so they move resources between ages, mainly from ages 50–74 to young adults, without changing the total.

5.2 TFW — Private transfers within households

Net intra-household transfers, representing the reallocation of resources among members of the same household:

$$TFW = TFWI - TFWO.$$

These are imputed as the difference between each household member's consumption and their individual income net of saving and inter-household transfers. Intra-household transfers are the mechanism through which children and non-working household members receive resources for consumption.

5.2.1 TFWI — Intra-household transfers, received

Received by household members whose consumption exceeds their income. BPW of the ENTA–ESA format.

5.2.2 TFWO — Intra-household transfers, paid

Paid by household members whose income exceeds their consumption. TPW of the ENTA–ESA format.

6 YDF — Disposable Income, Private Sector

Disposable income of the private sector is calculated as primary income less taxes plus social benefits, funded pensions, and private transfers:

$$YDF = YL + YAF + TFB + TFW - TGOT + TGIC.$$

The NTA accounting identity ensures that private disposable income equals private consumption plus private saving:

$$YDF = CF + SF.$$

YDF refers to the combined disposable income of the household and corporation sectors. It can be decomposed as:

$$YDF = YDH + YDC.$$

6.1 YDH — Disposable income, household sector

Disposable income of the household sector, calculated as:

$$YDH = YL + YAH + TFB - BPBC + TFW - TGOTH + TGIC + TPEN.$$

This corresponds to the NTA version of disposable income (YD) in the ENTA–ESA format. It includes all household primary income, less taxes paid by households, plus social benefits in cash, funded pensions (received less paid), and all private transfers (between and within households).

6.2 YDC — Disposable income, corporations

Disposable income of the corporation sector, calculated as corporate asset income less corporate taxes, plus the corporate component of private transfers, less funded pension transfers:

$$YDC = YAC - TGOTC + BPBC - TPEN.$$

Since corporations do not consume, corporate disposable income equals corporate saving: $YDC = SC$.

7 CG — Government Consumption

Government consumption represents the value of goods and services provided by the government to individuals or the community. In NTA, it is treated as an in-kind transfer from the government to individuals and is allocated by age:

$$CG = CGE + CGH + CGX.$$

7.1 CGE — Government consumption, education

Government expenditure on education, allocated by age with enrolment by level of education. The same indicator as in the ENTA–ESA format.

7.2 CGH — Government consumption, health

Government expenditure on health care, allocated by age with the profiles of the 2018 Ageing Report. The same indicator as in the ENTA–ESA format.

7.3 CGX — Government consumption, other

All other government consumption, the same amount per capita at every age. The same indicator as in the ENTA–ESA format.

7.4 YDHA — Adjusted disposable income, household sector

Disposable income of the household sector including government consumption allocated to individuals (i.e. in-kind transfers):

$$YDHA = YDH + CG.$$

In ESA, *adjusted disposable income* refers to disposable income plus individual (but not collective) government consumption. The ENTA definition includes all government consumption, including the collective component, which is allocated equally per capita.

8 CF — Private Consumption

Final consumption expenditure of households at basic prices, with housing (including energy), mobility, and food and non-alcoholic beverages as major components:

$$CF = CFE + CFH + CFR + CFX.$$

Aggregate values are based on ESA final consumption expenditure at basic prices. The breakdown by purpose follows the Classification of Individual Consumption According to Purpose (COICOP 1999).[1] The age- and sex-specific estimates are those of the ENTA–ESA format (Appendix B, CH).

8.1 CFE — Private consumption, education

Household expenditure on education. *CHE* of the ENTA–ESA format.

8.2 CFH — Private consumption, health

Household out-of-pocket expenditure on health. *CHH* of the ENTA–ESA format.

8.3 CFR — Private consumption, imputed rent

Imputed rent of owner-occupied housing. *CHR* of the ENTA–ESA format.

8.4 CFX — Private consumption, other

All other household consumption expenditure. *CHX* of the ENTA–ESA format.

9 S — Saving

Saving is defined as the residual of disposable income less consumption. It represents the change in net worth due to current transactions:

$$S = SF + SG.$$

[1] https://doi.org/10.2908/NAMA_10_CO3_P3

9.1 SF — Private saving

Saving of the private sector (households and corporations combined):

$$SF = SH + SC.$$

9.1.1 SH — Saving, households

Saving of the household sector, equal to household disposable income less household consumption expenditure:

$$SH = YDH - CF.$$

Published under the same code, *SH*, in the ENTA–ESA format.

9.1.2 SC — Saving, corporations

Saving of the corporation sector, comprising retained earnings (profits not distributed as dividends or other property income). It equals corporate disposable income (*YDC*).

9.2 SG — Saving, government

Saving of the government sector, equal to government revenue less government current expenditure (i.e. the government budget balance on current account).

10 NTA Aggregates

NTA is based on a flow identity that holds for each individual and each age group. For the total economy:

$$\underbrace{Y}_{\text{Income}} + \underbrace{TGI}_{\text{Gov. inflows}} - \underbrace{TGO}_{\text{Gov. outflows}} + \underbrace{TFB + TFW}_{\text{Private transfers}} = \underbrace{C}_{\text{Consumption}} + \underbrace{S}_{\text{Saving}}.$$

These aggregate variables are constructed in the code and included in the standard ENTA output, as indicators 10.1–10.4, plus 10.3.1 for the asset-based component of TGO (TGOABR). They can be used to verify the accounting identity.

10.1 TG — Net government transfers

Net public transfers received by an age group, i.e. total government transfer inflows less total government transfer outflows:

$$TG = TGI - TGO.$$

A positive value indicates an age group is, on net, a beneficiary of public redistribution; a negative value indicates it is, on net, a contributor.

10.2 TGI — Total government transfer inflows

Total resources received by individuals from the government, comprising cash transfers and in-kind transfers (government consumption):

$$TGI = TGIC + CG.$$

10.3 TGO — Total government transfer outflows

Total resources transferred from individuals to the government, calculated as:

$$TGO = TGOT + YAG - SG.$$

This expression reflects that government expenditure allocated to individuals is financed by tax revenue ($TGOT$), government asset income (YAG), and government dissaving ($-SG$).

10.3.1 TGOABR — Government outflows, asset-based

The part of total government transfer outflows financed by government asset income net of government saving, rather than by tax revenue:

$$TGOABR = YAG - SG.$$

It is the non-tax component of TGO: $TGO = TGOT + TGOABR$.

10.4 C — Total consumption

Total consumption of an age group, combining private and government consumption:

$$C = CF + CG.$$