



Total Social Security Accounts

Description

The Total social security accounts (TSSA) provide information about financial flows (receipts and expenditure) in social security in Switzerland and in international comparison. Social security receipts comprise mainly social contributions and government contributions. Expenditure includes, in particular, social benefits: these are broken down by the risks and needs they aim to cover (old age, disability, sickness/health care and unemployment, for example). The TSSA also give a qualitative description of how the social security system works in Switzerland, and the benefits it provides.

Together, this qualitative and quantitative information forms the "central system" of the TSSA; two modules complete it. The 'net benefits' module deducts taxes, social contributions and health insurance premiums from the gross benefits in order to measure the amount of social benefits that households actually receive. The number of pension beneficiaries module provides details of the number of recipients of periodic financial benefits, especially for disability, survivors and old-age.

Variables surveyed:

- Central system: expenditure and receipts in social security schemes and qualitative description of schemes and social benefits since 1990;
- Net benefits modules: average compulsory deduction rates, by social financial benefits. Results from 2007 onwards are available online at the [Eurostat](#) web page dedicated to social security;
- Pension beneficiaries module: number of pension beneficiaries. These time series, available since 2006, are published on the [Eurostat](#) web page dedicated to social security.

Methodology

Methodological manual: the TSSAs are established on the basis of the manual [Eurostat, European system of integrated social protection statistics – ESSPROS, Manual and User guidelines, Luxembourg 2019: Publications Office of the European Union](#). The purpose of the ESSPROS is to follow developments in policy and social cohesion in Europe. The main concepts of the ESSPROS are harmonised with the "European system of national and regional accounts 2010 - ESA 2010".

Statistical sources: The TSSA are synthesis statistics compiled from a large number of secondary data, i.e. data that are already available. The main sources are the profit and loss accounts or the financial statistics of social insurances, which include pension funds and health insurances, as well as financial statistics from the Confederation, cantons and communes compiled by the Federal Finance Administration.

Survey universe: social protection (also known as social security) covers support from public or private bodies aimed at protecting the population with regard to risks and needs of a social nature (sickness/health care, disability, old age, survivors, family/children, unemployment, housing and social exclusion). This support is either funded on the basis of solidarity or is funded by mandatory contributions: any compensation of equivalent value is excluded (e.g. health insurance deductibles).

Survey units, regionalisation and reference period: the TSSA collects and processes data for the various social security schemes (old-age and survivor's insurance, occupational pension plans, social assistance, and hospital subsidies, for example). The scheme is the unit of observation in the TSSA and in principle corresponds to a separate set of rules which regulate how social benefits are paid out and funded. The TSSA are not broken down by region and refer to the calendar year.

Data quality: the TSSA quality reports give detail on sources, calculation methods and revisions. These reports are published once a year in English on the Eurostat web page ([ESSPROS Quality Reports](#)).

Timeliness of data: the main results of the CGPS for Switzerland (*early estimates*) are published in October T+1 in the form of a *flash* publication. These results are taken up, partly improved and then compared with the European data in February T+2. The detailed and final results are included in the successive publications as they become available.

Revision policy

Routine revisions: The results of the last three years are subject to routine revisions, they are provisional data. In particular, the results for the last year are estimated on the basis of partial sources and an ad hoc methodology (*early estimates*).

Methodological revisions: The CGPS time series are subject to methodological revisions from time to time due to major changes in sources or updates of the ESSPROS manual.

Legal basis

Postulate of the Social Security and Health Committees [CN 95.3084](#): "Regular provision of total social security accounts" and parliamentary initiative [CN 94.418](#) "the Confederation's social budget".

Agreement 26 October 2004 between the Swiss Confederation and the EU in the area of statistics, [Decision no 2/2019](#) of the European Statistical Committee/Switzerland replacing Annex A of the Agreement.

Organisation

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