

# Appendix CPB Discussion Paper “Earnings responses to discontinuities in social security contributions: Evidence from Dutch administrative data”

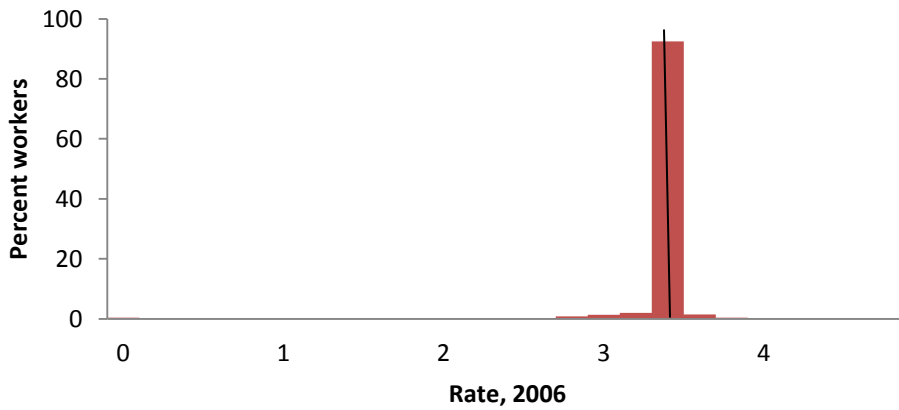
By Nicole Bosch and Maja Micevska Scharf

## Appendix F: Findings for 2006

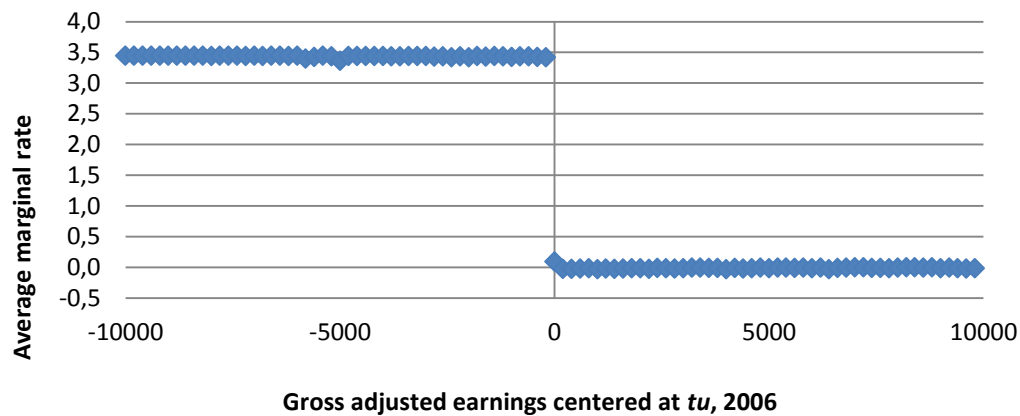
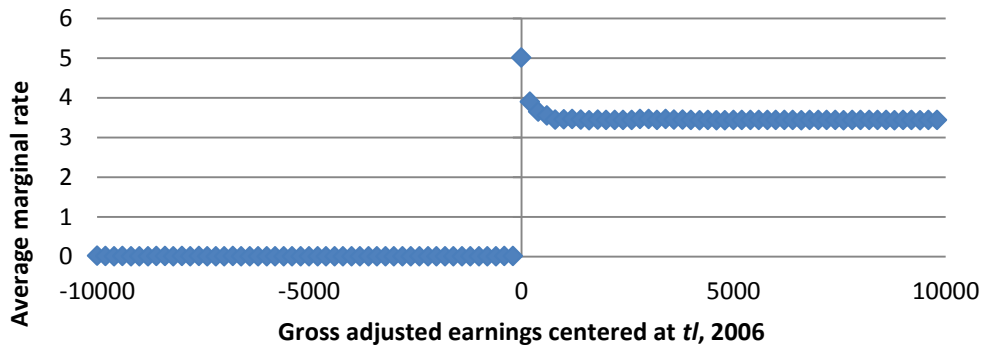
Table F.1 Pension contribution, 10 largest private-sector pension funds, 2006

Pension fund	$t/p_1$	$tup_1$	$erp_1\%$	$eep_1\%$	$t/p_2$	$tup_2$	$erp_2\%$	$eep_2\%$
Health sector	9,566	-	11.25	11.25	-	-	-	-
Metal-technic	13,965	69,242	13.40	13.40	69,242	-	13.50	13.50
Retail	11,200	43,848	10.35	3.75	-	-	-	-
Construction	11,566	46,720	13.15	5.75	-	-	-	-
Food services	-	-	3.75	3.75	-	-	-	-
Transportation	10,584	43,680	17.10	11.90	-	-	-	-
Cleaning services	11,566	43,848	1.00	11.50	0	43,848	6.25	-
Metal-electro	13,978	59,664	16.20	13.80	-	-	-	-
Agriculture	14,560	43,680	13.30	0.50	-	-	-	-
Food production	12,600	43,848	13.16	5.34	0	43,848	0.88	0.53

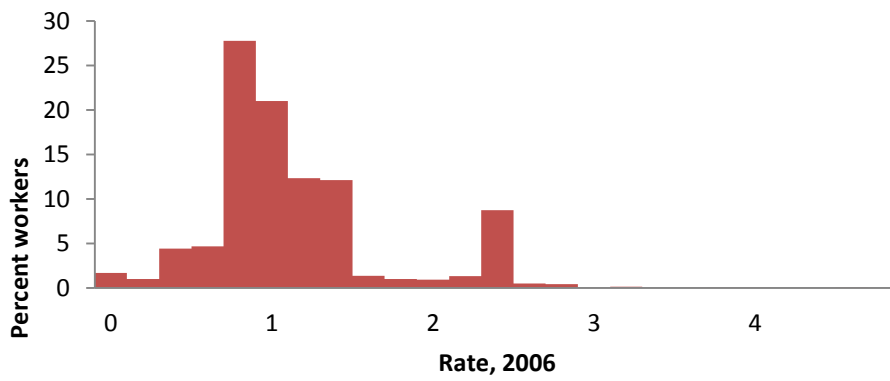
**Figure F.1** Distribution of the employer marginal contribution rates to the general unemployment fund calculated for gross adjusted earnings between thresholds  $t_l$  and  $t_u$ .



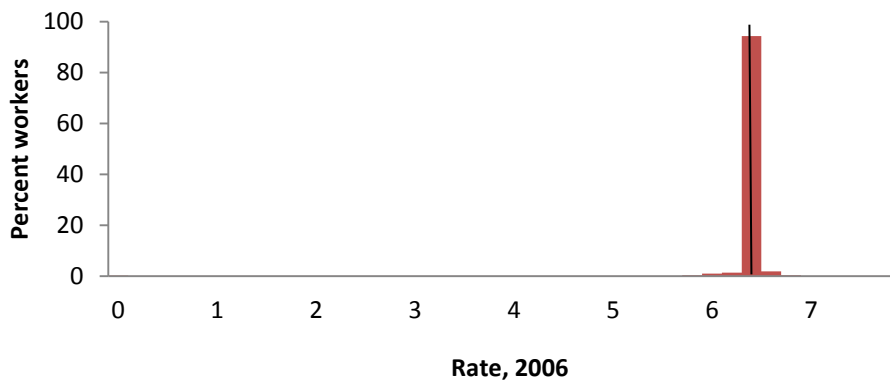
**Figure F.2** The marginal contribution rates paid by employers to the general unemployment fund averaged over €200 bins of gross adjusted earnings. The gross adjusted earnings are centered at thresholds  $t_l$  and  $t_u$ .



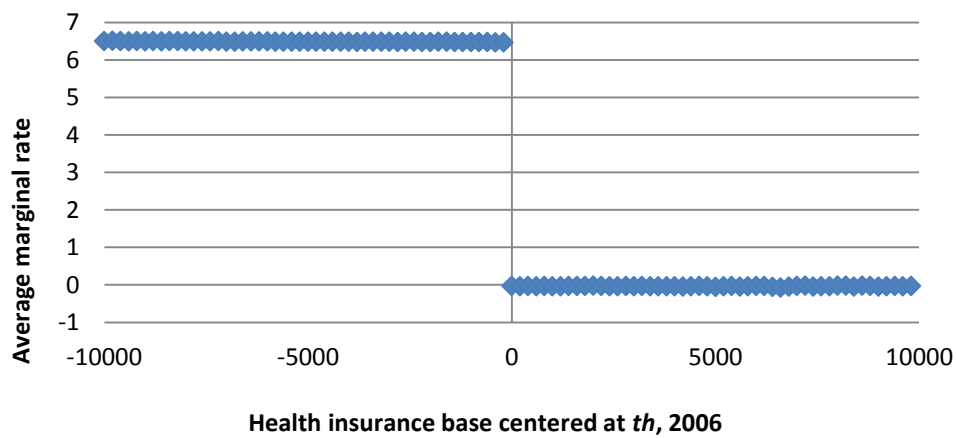
**Figure F.3** Distribution of the employer contribution rates for unemployment insurance to the branch fund calculated for gross adjusted earnings below threshold  $t_u$ .



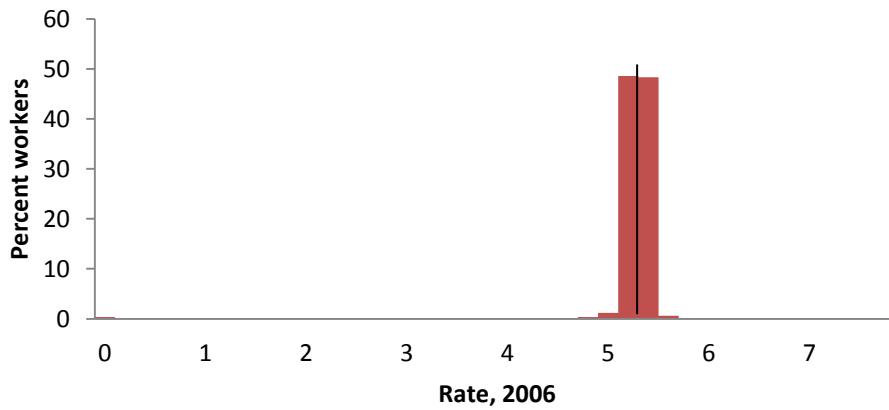
**Figure F.4** Distribution of the employer contribution rates for health insurance calculated for health insurance base below threshold  $t_h$ .



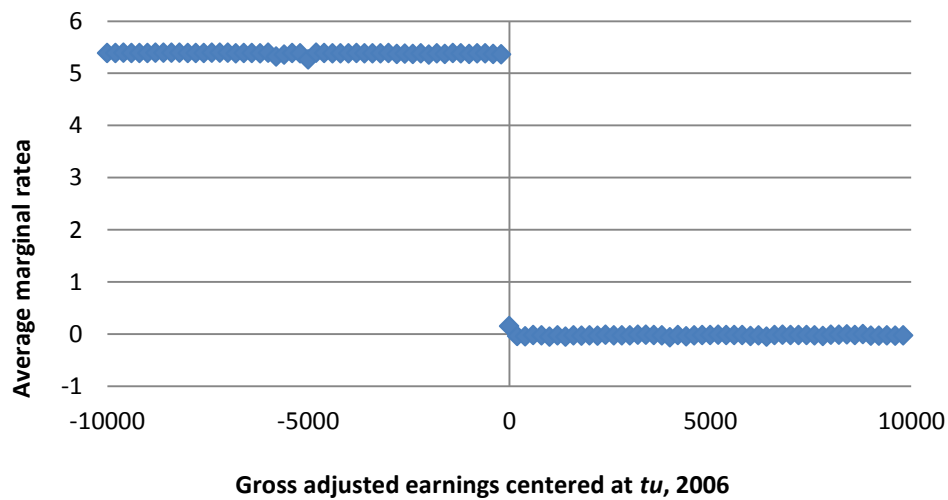
**Figure F.5** The employer marginal contribution rates for health insurance averaged over €200 bins of the health insurance base. The health insurance tax base is centered at threshold  $t_h$ .



**Figure F.6** Distribution of the uniform employer contribution rates for disability insurance calculated for gross adjusted earnings below threshold  $t_u$ .



**Figure F.7** The employer marginal contribution rates for disability insurance averaged over €200 bins of the gross adjusted earnings. The gross adjusted earnings are centered at threshold  $t_u$ .



**Figure F.8** Distribution of the differentiated employer contribution rates for disability insurance calculated for gross adjusted earnings below threshold  $t_u$ .

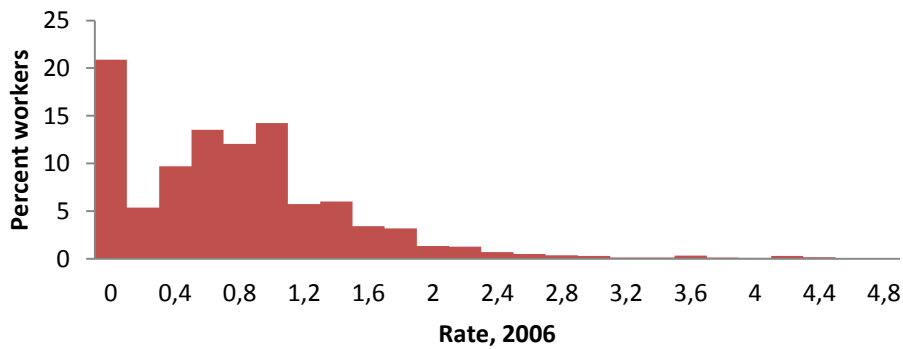


Figure F.9 Distribution of the employer marginal contribution rates for pension insurance calculated for gross earnings between a lower threshold  $t/p_1$  and an upper threshold  $tup_1$ .

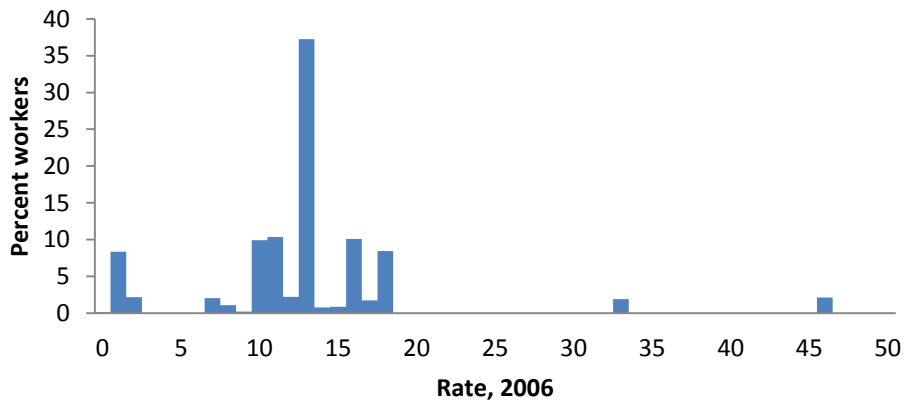


Figure F.10a Distribution of gross adjusted earnings around threshold  $t_l$ . The gross adjusted earnings are centered at threshold  $t_l$ .

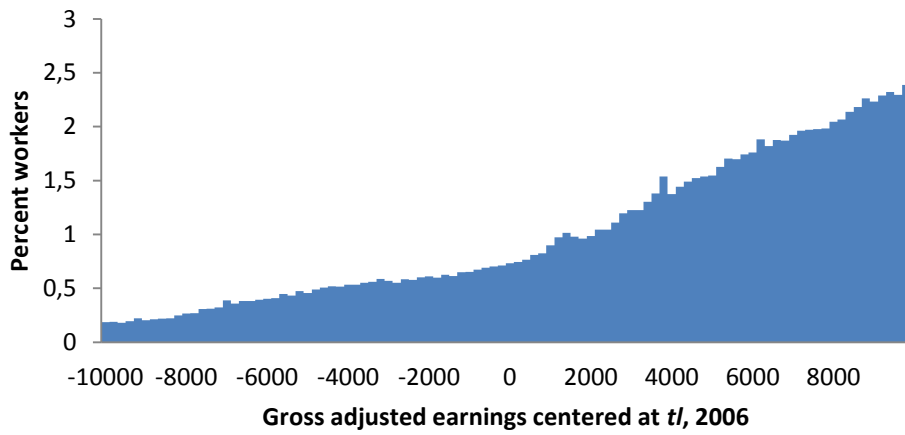


Figure F.10b Distribution of the health insurance base around threshold  $t_h$ . The health insurance base is centered at threshold  $t_h$ .

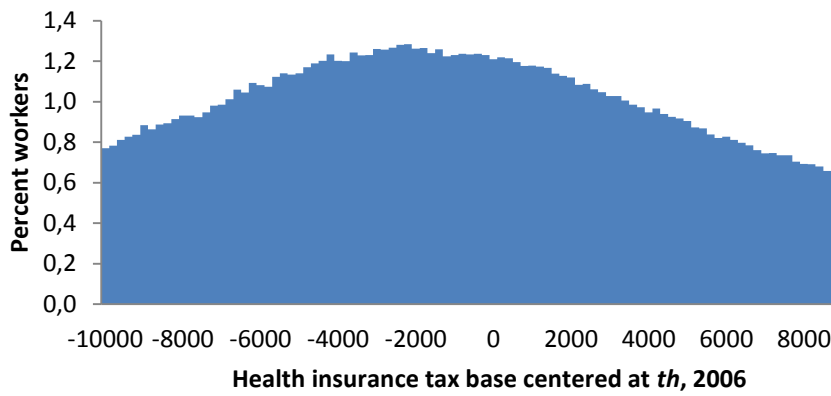


Figure F.10c Distribution of gross adjusted earnings around threshold  $t_u$ . The gross adjusted earnings are centered at threshold  $t_u$ .

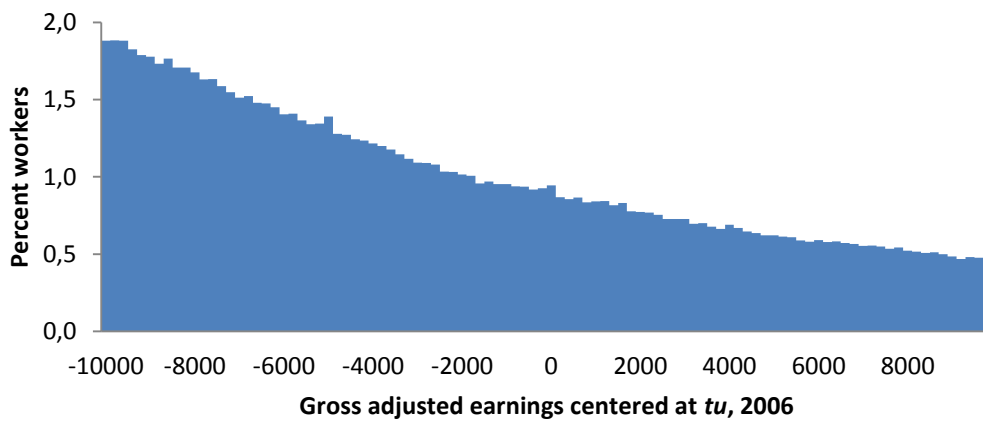


Figure F.11 Distribution of gross earnings around thresholds  $tl_{p_1}$  and  $tu_{p_1}$  (%-deviation from the thresholds).

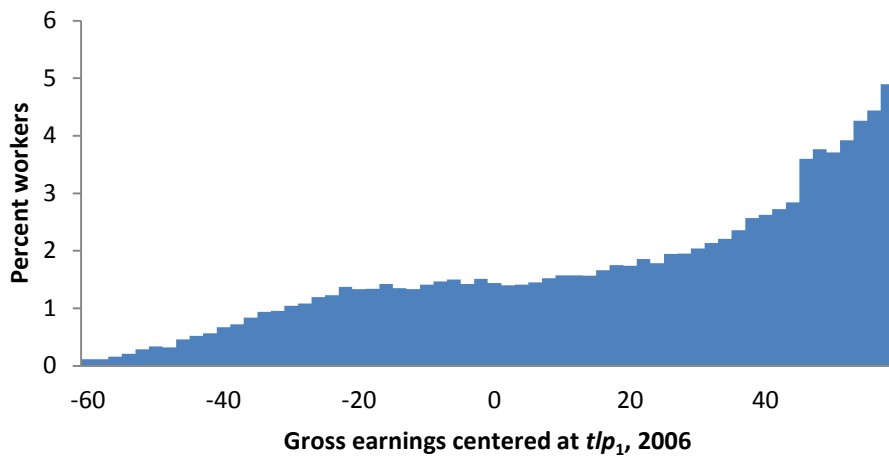


Figure F.12 Distribution of the employer marginal SSC rates for gross adjusted earnings between thresholds  $tl$  and  $th$ .

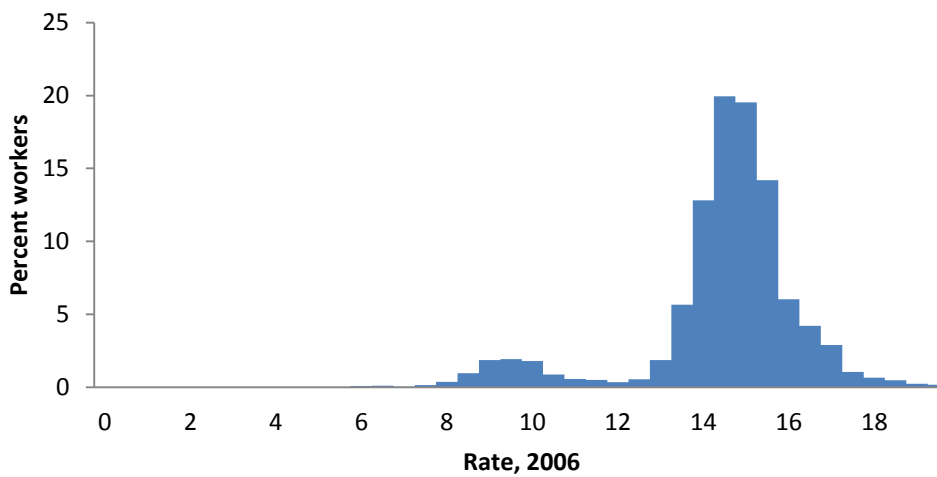


Figure F.13 Distribution of labour costs adjusted (LCA) around thresholds  $tl_{lc}$ ,  $th_{lc}$  and  $tu_{lc}$  (%-deviation from the thresholds).

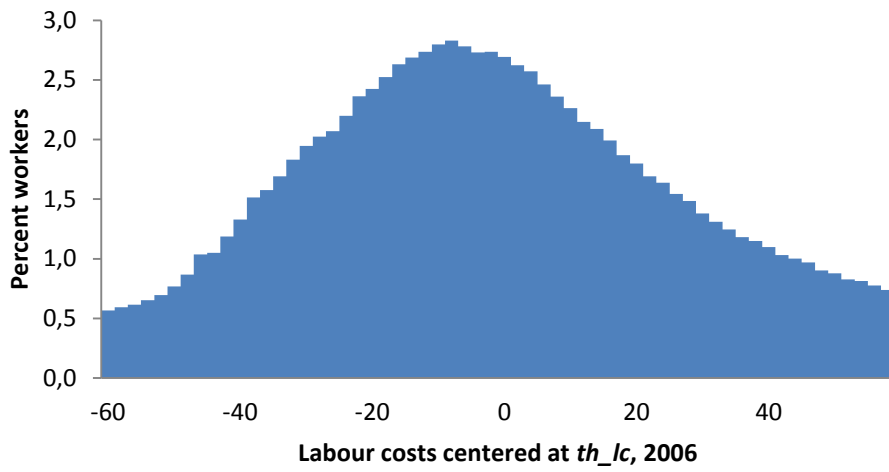
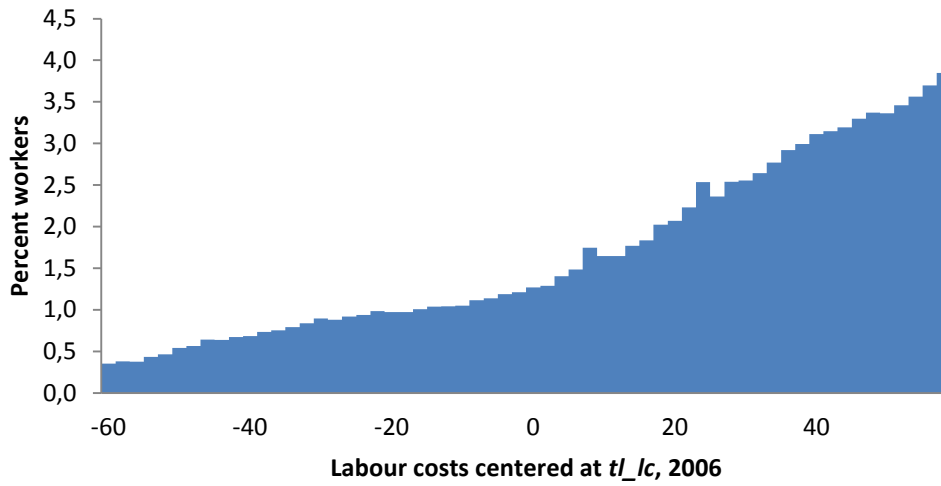




Figure F.14 Distribution of labour costs ( $LC$ ) around threshold  $tlp_1_{lc}$  and  $tup_1_{lc}$  (%-deviation from the thresholds).

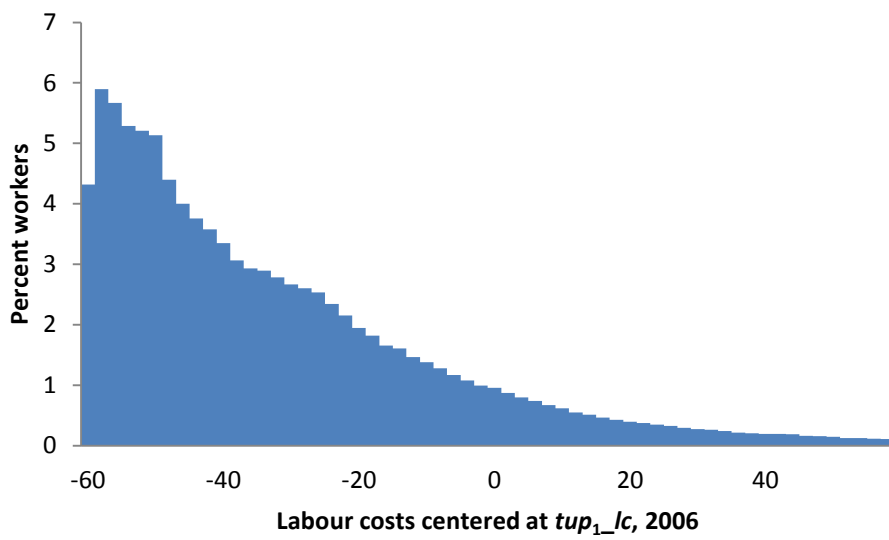
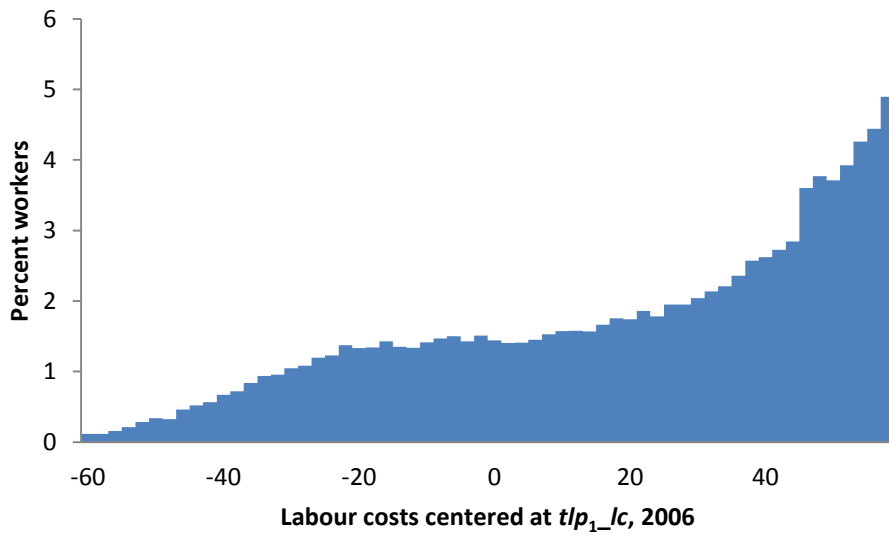


Figure F.15 Distribution of net earnings ( $NE$ ) around thresholds  $tl_{ne}$ ,  $th_{ne}$  and  $tu_{ne}$  (%-deviation from the thresholds).

