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

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Appendix F: Findings for 2006

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

<table>
<thead>
<tr>
<th>Pension fund</th>
<th>tlp₁</th>
<th>tup₁</th>
<th>erp₁%</th>
<th>eep₁%</th>
<th>tlp₂</th>
<th>tup₂</th>
<th>erp₂%</th>
<th>eep₂%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health sector</td>
<td>9,566</td>
<td>-</td>
<td>11.25</td>
<td>11.25</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Metal-technic</td>
<td>13,965</td>
<td>69,242</td>
<td>13.40</td>
<td>13.40</td>
<td>69,242</td>
<td>-</td>
<td>13.50</td>
<td>13.50</td>
</tr>
<tr>
<td>Retail</td>
<td>11,200</td>
<td>43,848</td>
<td>10.35</td>
<td>3.75</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Construction</td>
<td>11,566</td>
<td>46,720</td>
<td>13.15</td>
<td>5.75</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Food services</td>
<td>-</td>
<td>-</td>
<td>3.75</td>
<td>3.75</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transportation</td>
<td>10,584</td>
<td>43,680</td>
<td>17.10</td>
<td>11.90</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Cleaning services</td>
<td>11,566</td>
<td>43,848</td>
<td>1.00</td>
<td>11.50</td>
<td>0</td>
<td>43,848</td>
<td>6.25</td>
<td>-</td>
</tr>
<tr>
<td>Metal-elecro</td>
<td>13,978</td>
<td>59,664</td>
<td>16.20</td>
<td>13.80</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Agriculture</td>
<td>14,560</td>
<td>43,680</td>
<td>13.30</td>
<td>0.50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Food production</td>
<td>12,600</td>
<td>43,848</td>
<td>13.16</td>
<td>5.34</td>
<td>0</td>
<td>43,848</td>
<td>0.88</td>
<td>0.53</td>
</tr>
</tbody>
</table>
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 $tu$.

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

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 $th$. 

Health insurance base centered at $th$, 2006
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 $t_{lp_1}$ and an upper threshold $t_{up_1}$.
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 $t_l p_1$ and $t_u p_1$ (%-deviation from the thresholds).

![Graph showing distribution of gross earnings around thresholds.]

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

![Graph showing distribution of employer marginal SSC rates.]

Figure F.13  Distribution of labour costs adjusted ($LCA$) around thresholds $t_l c$, $t_h c$ and $t_u c$ (%-deviation from the thresholds).

![Graph showing distribution of labour costs adjusted.]

Figure F.14 Distribution of labour costs ($LC$) around threshold $tlp_{_1}lc$ and $tup_{_1}lc$ (%-deviation from the thresholds).

Labour costs centered at $tlp_{_1}lc$, 2006

Labour costs centered at $tup_{_1}lc$, 2006
Figure F.15  Distribution of net earnings (NE) around thresholds $tl\_ne$, $th\_ne$ and $tu\_ne$ (%-deviation from the thresholds).

Net earnings centered at $tl\_ne$, 2006

Net earnings centered at $th\_ne$, 2006

Net earnings centered at $tu\_ne$, 2006