

Net Replacement Rates for six family types: long-term unemployment
2001, different earnings levels(1)

	67% of APW						100% of APW						150% of APW					
	No children			2 children			No children			2 children			No children			2 children		
	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple
Australia	48	42	53	60	74	67	34	30	44	53	64	56	25	22	36	42	52	47
Austria	68	82	52	83	97	77	51	60	47	68	76	73	51	52	48	61	62	68
Belgium	62	73	74	79	74	77	47	55	63	63	58	67	34	41	52	48	45	56
Canada	33	53	55	57	62	68	24	39	45	50	54	58	16	27	36	38	40	47
Czech Republic	53	80	56	75	92	68	36	60	45	65	74	58	25	41	36	50	60	47
Denmark	83	78	60	88	93	73	61	57	49	76	78	61	47	44	41	64	64	51
Finland	70	88	60	73	99	72	51	68	51	63	86	61	37	50	42	49	65	51
France	58	76	52	79	87	60	42	52	43	62	68	50	29	36	34	43	47	39
Germany	81	85	70	92	84	75	60	63	69	72	68	73	54	54	67	60	64	72
Greece	0	0	50	4	4	51	0	0	41	3	3	41	0	0	32	2	2	33
Hungary	36	36	50	43	41	51	25	25	42	34	32	44	19	19	35	27	26	38
Iceland	62	83	80	78	87	86	46	63	68	64	71	75	33	48	55	50	57	63
Ireland	69	87	74	65	90	76	50	64	62	59	72	64	38	45	50	45	53	52
Italy	0	0	54	0	0	62	0	0	45	0	0	53	0	0	36	0	0	43
Japan	50	71	52	83	87	63	34	48	42	67	71	52	23	33	33	47	50	41
Korea	27	46	50	64	79	50	18	31	41	44	54	41	13	21	32	30	37	32
Luxembourg	70	94	53	83	94	63	51	67	44	59	76	53	38	48	36	46	55	44
Netherlands	79	90	51	80	89	54	58	69	43	63	72	46	39	47	33	45	50	36
New Zealand	55	80	56	77	83	65	38	54	46	62	66	52	27	38	36	45	49	42
Norway	63	72	53	64	89	57	44	52	44	54	66	47	32	37	36	41	49	39
Poland	47	70	52	67	90	62	32	48	42	54	66	51	22	33	33	38	51	41
Portugal	34	66	51	70	85	63	24	46	42	49	70	52	17	32	33	36	50	42
Slovak Republic	95	125	59	119	117	80	65	100	48	91	120	69	45	69	38	68	86	55
Spain	35	43	53	55	62	52	25	31	45	39	43	44	18	22	36	28	31	35
Sweden	75	98	50	67	100	59	52	68	41	56	79	49	37	48	33	44	59	41
Switzerland	79	102	52	98	100	61	55	71	43	70	80	50	38	47	33	49	56	39
United Kingdom	64	78	50	66	76	72	45	56	42	61	71	60	31	39	33	46	53	49
United States	10	17	54	45	51	65	7	12	44	36	42	54	5	8	35	25	30	43

1. After tax and including unemployment benefits, social assistance, family and housing benefits in the 60th month of benefit receipt. For married couples the percent of APW relates to one spouse only; the second spouse is assumed to be "inactive" with no earnings in a one-earner couple and to have full-time earnings equal to 67% of APW in a two-earner couple. Children are aged 4 and 6 and neither childcare benefits nor childcare costs are considered. Comparability with 1999 results [OECD (2003), *Benefits and Wages*]: for some countries, calculation models have been revised in line with clarifications received from country experts and this introduces a break in the time-series. Details are provided in Annex A and need to be kept in mind when interpreting observed changes as some of them are due to clarifications of the calculations rather than policy reforms.

Source: OECD, Tax-Benefit Model www.oecd.org/els/social/workincentives

Net Replacement Rates for six family types: long-term unemployment
2002, different earnings levels(1)

	67% of APW						100% of APW						150% of APW					
	No children			2 children			No children			2 children			No children			2 children		
	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple
Australia	46	40	53	60	73	64	32	29	44	52	63	54	24	21	36	41	50	46
Austria	64	84	52	82	100	77	51	62	47	68	78	73	51	52	48	61	63	68
Belgium	72	77	75	82	77	78	55	58	64	66	61	68	40	43	53	51	47	57
Canada	32	51	55	56	61	67	23	38	45	49	53	58	16	26	36	37	39	46
Czech Republic	50	77	55	74	88	68	35	57	45	63	73	58	24	39	35	47	57	46
Denmark	82	77	59	85	92	72	60	56	49	73	77	60	46	44	41	62	63	51
Finland	69	88	60	77	94	75	51	67	51	66	85	64	37	49	42	52	64	53
France	56	77	52	81	89	58	41	54	44	63	70	49	29	37	35	44	48	39
Germany	82	86	70	92	84	76	61	64	69	72	68	74	54	54	67	61	65	72
Greece	0	0	50	4	4	51	0	0	41	3	3	41	0	0	33	2	2	33
Hungary	33	33	50	41	39	57	24	24	42	31	30	49	18	18	36	26	25	43
Iceland	66	86	82	80	90	87	49	67	70	65	74	76	35	50	57	51	59	64
Ireland	71	90	74	66	90	76	51	66	62	59	73	64	38	47	49	45	54	52
Italy	0	0	56	0	0	66	0	0	47	0	0	57	0	0	38	0	0	46
Japan	50	71	52	83	87	63	34	48	42	67	71	52	23	33	33	47	50	41
Korea	26	43	50	59	73	50	17	29	41	40	50	41	12	20	32	28	34	32
Luxembourg	70	87	58	84	88	68	50	67	48	61	78	57	37	47	39	46	55	47
Netherlands	79	89	51	78	87	54	58	69	43	64	72	46	39	47	34	45	50	36
New Zealand	54	79	56	77	82	63	37	54	45	62	66	51	26	38	36	45	48	41
Norway	61	70	53	64	88	56	43	50	44	54	65	47	31	36	36	41	49	39
Poland	45	66	52	63	85	64	30	46	42	54	73	52	21	31	33	37	50	41
Portugal	34	66	51	70	85	63	24	46	42	50	71	52	17	32	33	36	50	42
Slovak Republic	88	127	55	115	118	75	60	93	44	86	113	64	42	65	35	64	84	52
Spain	37	44	53	54	59	53	27	32	45	38	41	44	19	22	36	27	30	35
Sweden	74	97	50	66	100	58	51	67	41	55	78	48	37	48	33	43	57	40
Switzerland	78	102	52	95	110	57	55	71	42	71	82	47	37	47	33	49	55	37
United Kingdom	63	78	50	67	76	72	45	56	42	62	71	61	31	39	33	47	54	49
United States	10	16	54	44	50	65	7	12	44	36	41	54	5	8	35	25	30	43

1. After tax and including unemployment benefits, social assistance, family and housing benefits in the 60th month of benefit receipt. For married couples the percent of APW relates to one spouse only; the second spouse is assumed to be "inactive" with no earnings in a one-earner couple and to have full-time earnings equal to 67% of APW in a two-earner couple. Children are aged 4 and 6 and neither childcare benefits nor childcare costs are considered. Comparability with 1999 results [OECD (2003), *Benefits and Wages*]: for some countries, calculation models have been revised in line with clarifications received from country experts and this introduces a break in the time-series. Details are provided in Annex A and need to be kept in mind when interpreting observed changes as some of them are due to clarifications of the calculations rather than policy reforms.

Source: OECD, Tax-Benefit Model www.oecd.org/els/social/workincentives

Net Replacement Rates for six family types: long-term unemployment
2003, different earnings levels(1)

	67% of APW						100% of APW						150% of APW					
	No children			2 children			No children			2 children			No children			2 children		
	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple
Australia	45	39	53	59	72	64	32	28	44	51	62	53	23	21	36	40	49	45
Austria	68	84	52	85	99	76	51	61	47	68	78	73	51	52	48	61	62	67
Belgium	71	75	75	81	76	78	54	57	64	65	60	67	40	43	53	50	46	57
Canada	32	50	54	55	60	67	23	37	45	48	52	57	15	26	36	36	39	46
Czech Republic	48	75	54	72	85	67	33	54	44	62	71	57	23	38	35	45	55	45
Denmark	83	77	59	85	92	72	61	56	49	73	76	60	47	43	41	62	63	51
Finland	68	87	60	76	94	73	50	66	50	65	84	63	36	48	41	51	63	52
France	57	76	52	80	90	58	41	53	43	63	70	48	29	37	34	44	49	38
Germany	83	86	70	92	85	77	61	64	69	72	69	76	54	54	67	69	68	75
Greece	0	0	50	4	4	51	0	0	40	3	3	41	0	0	32	2	2	32
Hungary	31	31	50	43	41	55	23	23	42	32	31	47	18	18	37	27	25	42
Iceland	66	85	82	80	88	87	49	66	70	65	73	76	35	49	57	51	58	64
Ireland	71	92	74	68	91	76	52	67	62	61	75	65	39	48	50	47	56	53
Italy	0	0	56	0	0	64	0	0	47	0	0	56	0	0	38	0	0	46
Japan	49	69	52	82	87	62	33	47	42	62	70	51	23	32	33	46	49	40
Korea	24	40	50	56	70	50	17	27	41	38	47	41	12	19	32	27	33	32
Luxembourg	71	86	59	85	88	70	51	69	49	61	79	58	37	48	40	47	56	48
Netherlands	81	91	52	80	88	55	59	72	44	67	74	47	40	48	34	47	51	37
New Zealand	54	79	56	78	83	63	37	54	45	63	67	51	26	38	36	45	48	41
Norway	61	72	53	63	93	56	43	51	44	54	69	47	31	37	36	40	51	39
Poland	45	67	52	64	87	64	31	47	42	55	67	52	21	32	33	38	51	41
Portugal	35	68	51	82	86	70	24	47	42	59	80	58	17	33	33	44	57	47
Slovak Republic	66	112	51	94	123	62	45	77	41	71	95	52	32	54	33	52	70	43
Spain	36	44	53	54	59	52	26	32	44	38	41	44	18	22	35	27	29	35
Sweden	75	98	50	67	100	59	52	68	41	56	78	49	37	48	33	43	58	40
Switzerland	79	102	53	96	109	58	55	72	43	68	78	48	37	47	33	49	56	37
United Kingdom	64	75	53	70	79	73	45	56	44	64	73	61	31	39	35	49	56	49
United States	9	16	54	43	50	63	7	11	44	34	40	53	5	8	34	24	29	42

1. After tax and including unemployment benefits, social assistance, family and housing benefits in the 60th month of benefit receipt. For married couples the percent of APW relates to one spouse only; the second spouse is assumed to be "inactive" with no earnings in a one-earner couple and to have full-time earnings equal to 67% of APW in a two-earner couple. Children are aged 4 and 6 and neither childcare benefits nor childcare costs are considered. Comparability with 1999 results [OECD (2003), *Benefits and Wages*]: for some countries, calculation models have been revised in line with clarifications received from country experts and this introduces a break in the time-series. Details are provided in Annex A and need to be kept in mind when interpreting observed changes as some of them are due to clarifications of the calculations rather than policy reforms.

Source: OECD, Tax-Benefit Model www.oecd.org/els/social/workincentives

Net Replacement Rates for six family types: long-term unemployment
2004, different earnings levels(1)

	67% of APW						100% of APW						150% of APW					
	No children			2 children			No children			2 children			No children			2 children		
	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple	Single person	One-earner married couple	Two-earner married couple	Lone parent	One-earner married couple	Two-earner married couple
Australia	45	39	53	60	75	64	31	28	44	51	64	53	23	20	36	39	50	45
Austria	66	82	51	82	96	74	51	62	47	66	77	71	51	52	47	62	63	67
Belgium	69	71	75	79	75	77	52	54	64	64	59	68	39	41	53	49	46	57
Canada	32	50	55	55	60	67	23	37	45	48	52	57	16	26	36	36	38	46
Czech Republic	44	70	53	70	81	65	30	50	43	57	68	55	21	35	34	42	52	44
Denmark	81	76	59	84	91	71	59	56	48	71	75	58	45	43	40	61	62	50
Finland	67	85	63	75	94	74	49	64	53	64	81	63	36	47	44	50	61	53
France	55	75	52	80	90	57	40	52	43	61	69	48	28	36	35	43	48	38
Germany	81	84	59	92	84	66	60	62	50	72	67	58	54	54	52	61	64	57
Greece	0	0	50	5	5	51	0	0	40	3	3	41	0	0	33	2	2	33
Hungary	35	35	50	46	44	55	25	25	42	34	33	47	20	20	37	29	28	42
Iceland	69	82	84	82	86	88	51	64	71	67	72	77	37	48	58	52	57	65
Ireland	71	92	74	64	90	76	51	67	62	60	75	65	39	49	51	47	57	54
Italy	0	0	56	0	0	65	0	0	47	0	0	56	0	0	38	0	0	46
Japan	49	71	51	82	87	62	33	48	41	62	71	51	23	33	32	46	50	40
Korea	23	38	50	53	66	50	16	26	41	36	45	41	11	18	32	25	31	32
Luxembourg	71	87	59	85	88	69	51	69	49	61	78	58	37	48	40	47	56	48
Netherlands	82	91	52	79	88	55	61	73	44	67	75	47	40	49	34	47	52	37
New Zealand	53	79	55	78	83	62	37	54	45	63	67	50	26	38	36	44	48	40
Norway	58	63	53	63	83	56	41	45	44	53	62	47	30	33	36	40	46	39
Poland	44	58	52	57	95	64	30	40	42	61	73	52	21	28	33	41	55	41
Portugal	35	68	52	84	87	71	25	48	42	61	81	59	18	33	34	45	58	48
Slovak Republic	29	48	50	49	58	54	21	32	41	36	41	46	14	23	33	26	30	37
Spain	35	43	53	54	61	53	25	31	44	39	43	44	18	22	35	28	30	35
Sweden	76	98	50	68	100	59	52	68	41	58	80	49	37	48	33	44	58	40
Switzerland	80	102	53	95	108	58	55	71	43	68	78	48	37	47	33	49	56	37
United Kingdom	63	75	52	71	79	73	45	56	43	65	74	62	31	39	35	50	57	50
United States	9	16	54	42	48	65	7	11	44	34	39	54	5	8	34	24	28	43

1. After tax and including unemployment benefits, social assistance, family and housing benefits in the 60th month of benefit receipt. For married couples the percent of APW relates to one spouse only; the second spouse is assumed to be "inactive" with no earnings in a one-earner couple and to have full-time earnings equal to 67% of APW in a two-earner couple. Children are aged 4 and 6 and neither childcare benefits nor childcare costs are considered. Comparability with 1999 results [OECD (2003), *Benefits and Wages*]: for some countries, calculation models have been revised in line with clarifications received from country experts and this introduces a break in the time-series. Details are provided in Annex A and need to be kept in mind when interpreting observed changes as some of them are due to clarifications of the calculations rather than policy reforms.

Source: OECD, Tax-Benefit Model www.oecd.org/els/social/workincentives