

Average of Net Replacement Rates over 60 months of unemployment
2001, for four family types and two earnings levels, in percent(1)

	Without social assistance					With social assistance				
	No children		2 children		Overall average	No children		2 children		Overall average
	Single person	One-earner married couple	Lone parent	One-earner married couple		Single person	One-earner married couple	Lone parent	One-earner married couple	
Australia	41	36	57	69	51	41	36	57	69	51
Austria	52	54	71	73	62	59	71	76	86	73
Belgium	58	64	71	66	65	58	64	71	66	65
Canada	13	14	28	29	21	34	50	57	61	51
Czech Republic	5	5	26	24	15	45	70	70	83	67
Denmark	61	62	76	72	68	74	74	85	83	79
Finland	57	63	75	70	66	63	78	75	92	77
France	63	66	74	74	69	63	70	77	81	73
Germany	57	59	73	75	66	71	74	82	77	76
Greece	22	22	29	29	25	22	22	29	29	25
Hungary	34	34	42	41	38	34	34	42	41	38
Iceland	54	47	71	61	58	54	73	71	79	70
Ireland	34	51	47	61	48	60	75	62	81	69
Italy	5	5	6	6	6	5	5	6	6	6
Japan	7	7	27	10	13	45	60	75	79	65
Korea	6	6	8	6	7	27	40	55	67	47
Luxembourg	17	17	31	31	24	66	83	75	87	78
Netherlands	60	66	68	69	66	71	80	78	81	77
New Zealand	46	67	69	74	64	46	67	69	74	64
Norway	40	40	75	51	51	61	67	75	80	71
Poland	22	22	29	28	25	43	59	60	78	60
Portugal	44	46	51	51	48	56	69	71	79	69
Slovak Republic	31	35	45	48	40	78	110	103	117	102
Spain	38	37	40	40	39	47	49	56	59	53
Sweden	17	25	50	42	33	66	83	67	90	77
Switzerland	30	30	33	33	31	70	87	86	90	83
United Kingdom	34	34	33	33	33	54	67	64	74	65
United States	6	6	5	5	6	13	19	42	48	31
Average	34	36	47	45	41	51	62	66	73	63

1. Unweighted averages, for earnings levels of 67% and 100% of APW. Any income taxes payable on unemployment benefits are determined in relation to annualised benefit values (*i.e.* monthly values multiplied by 12) even if the maximum benefit duration is shorter than 12 months. See Annex A for details. For married couples the percent of APW relates to one spouse only; the second spouse is assumed to be "inactive" with no earnings. 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 Models. www.oecd.org/els/social/workincentives

Average of Net Replacement Rates over 60 months of unemployment
2002, for four family types and two earnings levels, in percent(1)

	Without social assistance					With social assistance				
	No children		2 children		Overall average	No children		2 children		Overall average
	Single person	One-earner married couple	Lone parent	One-earner married couple		Single person	One-earner married couple	Lone parent	One-earner married couple	
Australia	39	34	56	68	49	39	34	56	68	49
Austria	52	55	70	73	62	58	73	75	89	74
Belgium	66	67	74	69	69	66	67	74	69	69
Canada	13	14	28	29	21	34	49	56	60	50
Czech Republic	4	4	25	23	14	43	67	69	81	65
Denmark	61	61	75	71	67	74	73	83	82	78
Finland	60	64	77	73	69	64	78	77	89	77
France	62	65	74	74	69	62	70	78	81	73
Germany	57	59	74	75	66	72	75	82	77	76
Greece	22	23	29	29	26	22	23	29	29	26
Hungary	32	32	40	39	36	32	32	40	39	36
Iceland	58	49	72	63	60	58	76	72	82	72
Ireland	35	53	47	61	49	61	78	63	82	71
Italy	5	5	6	6	6	5	5	6	6	6
Japan	7	7	27	10	13	45	60	75	79	65
Korea	6	6	8	6	7	25	38	50	62	44
Luxembourg	17	17	33	33	25	65	80	76	85	77
Netherlands	61	66	64	69	65	71	80	76	81	77
New Zealand	45	66	69	74	64	45	66	69	74	64
Norway	39	40	75	50	51	60	65	75	79	70
Poland	21	21	29	29	25	41	56	59	79	59
Portugal	44	46	51	51	48	56	68	71	79	68
Slovak Republic	28	33	42	45	37	73	108	99	114	98
Spain	38	37	40	40	39	48	49	55	57	52
Sweden	17	17	50	42	32	67	83	67	89	77
Switzerland	30	30	33	33	32	70	87	86	96	85
United Kingdom	34	34	33	33	33	54	67	65	74	65
United States	6	6	5	5	6	13	19	42	47	30
Average	34	36	47	45	41	51	62	65	73	63

1. Unweighted averages, for earnings levels of 67% and 100% of APW. Any income taxes payable on unemployment benefits are determined in relation to annualised benefit values (*i.e.* monthly values multiplied by 12) even if the maximum benefit duration is shorter than 12 months. See Annex A for details. For married couples the percent of APW relates to one spouse only; the second spouse is assumed to be "inactive" with no earnings. 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 Models. www.oecd.org/els/social/workincentives

Average of Net Replacement Rates over 60 months of unemployment
2003, for four family types and two earnings levels, in percent(1)

	Without social assistance					With social assistance				
	No children		2 children		Overall average	No children		2 children		Overall average
	Single person	One-earner married couple	Lone parent	One-earner married couple		Single person	One-earner married couple	Lone parent	One-earner married couple	
Australia	38	34	55	67	49	38	34	55	67	49
Austria	52	55	70	73	62	59	73	77	88	74
Belgium	65	66	73	68	68	65	66	73	68	68
Canada	12	14	29	30	21	33	48	56	60	49
Czech Republic	4	4	25	22	14	41	64	67	78	63
Denmark	60	61	75	71	67	73	73	83	82	78
Finland	58	63	76	72	67	63	77	76	89	76
France	58	62	71	71	66	58	68	76	81	71
Germany	57	59	81	78	69	72	75	83	78	77
Greece	29	30	39	39	34	29	30	39	39	34
Hungary	30	30	41	40	35	30	30	41	40	35
Iceland	57	49	72	63	60	57	75	72	81	71
Ireland	35	55	49	63	51	62	79	64	83	72
Italy	5	5	6	6	5	5	5	6	6	5
Japan	5	5	25	9	11	43	59	72	79	63
Korea	6	6	8	6	7	24	37	49	60	43
Luxembourg	17	17	33	33	25	66	81	77	86	77
Netherlands	61	67	64	70	66	72	81	77	82	78
New Zealand	46	67	70	75	64	46	67	70	75	64
Norway	26	27	70	36	40	57	65	70	82	68
Poland	35	35	40	39	37	43	59	61	77	60
Portugal	44	46	57	56	51	56	69	81	84	72
Slovak Republic	27	31	41	43	35	57	92	81	107	84
Spain	37	36	40	39	38	47	49	55	57	52
Sweden	17	17	50	42	31	67	83	68	89	77
Switzerland	22	23	24	25	24	69	87	84	94	84
United Kingdom	54	64	67	75	65	54	66	67	76	66
United States	6	6	6	6	6	13	19	40	46	30
Average	35	37	48	47	42	50	61	65	73	62

1. Unweighted averages, for earnings levels of 67% and 100% of APW. Any income taxes payable on unemployment benefits are determined in relation to annualised benefit values (*i.e.* monthly values multiplied by 12) even if the maximum benefit duration is shorter than 12 months. See Annex A for details. For married couples the percent of APW relates to one spouse only; the second spouse is assumed to be "inactive" with no earnings. 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 Models. www.oecd.org/els/social/workincentives

Average of Net Replacement Rates over 60 months of unemployment
2004, for four family types and two earnings levels, in percent(1)

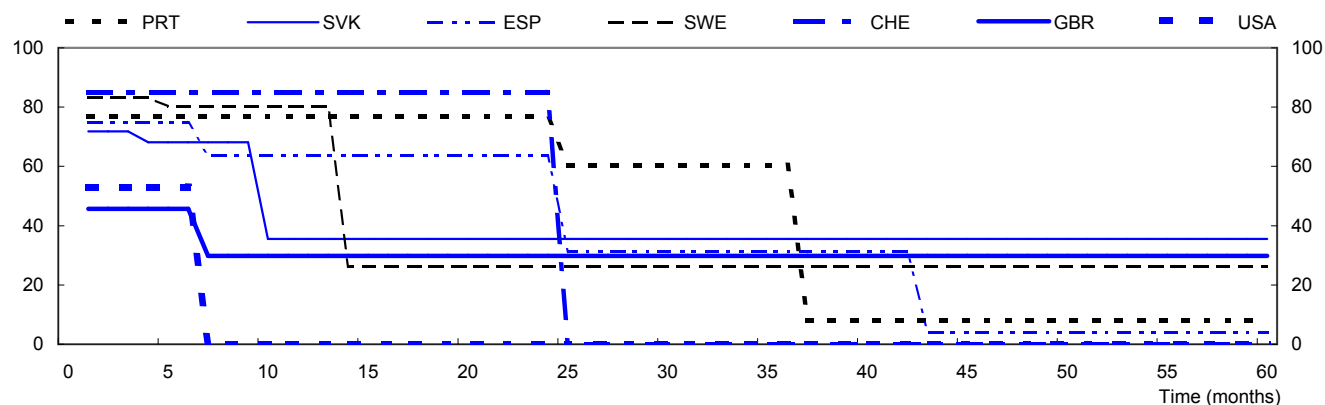
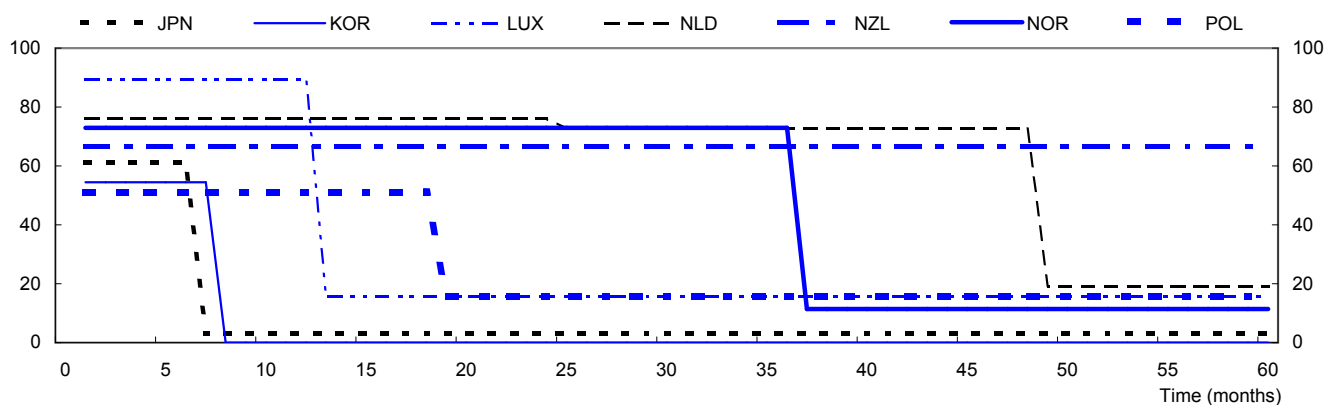
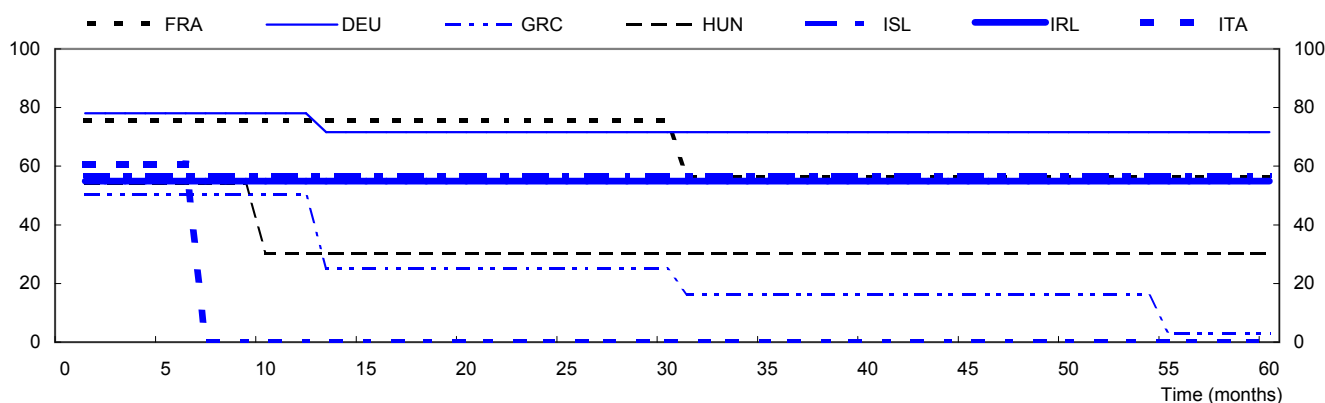
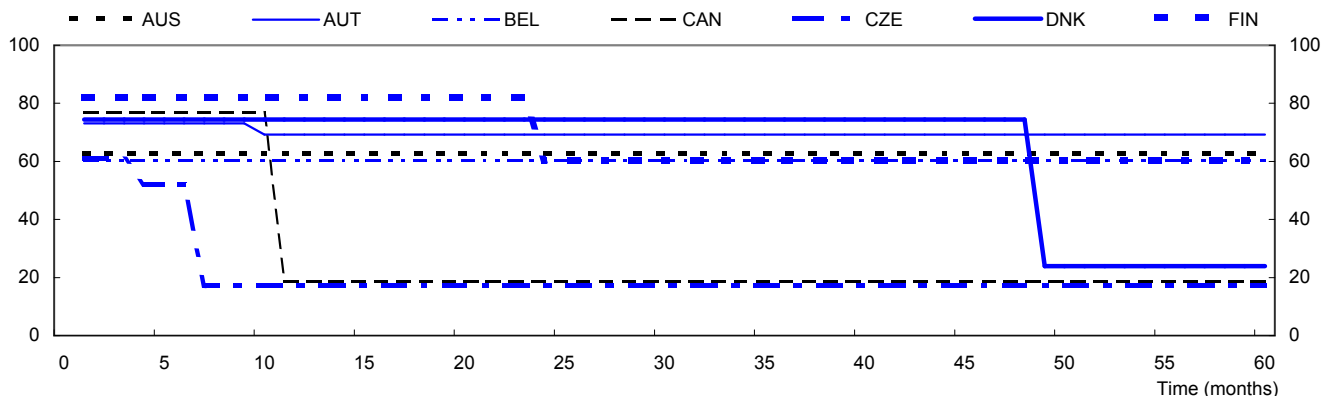
	Without social assistance					With social assistance				
	No children		2 children		Overall average	No children		2 children		Overall average
	Single person	One-earner married couple	Lone parent	One-earner married couple		Single person	One-earner married couple	Lone parent	One-earner married couple	
Australia	38	33	55	70	49	38	33	55	70	49
Austria	52	54	69	71	61	59	72	75	86	73
Belgium	63	63	71	67	66	63	63	71	67	66
Canada	12	13	29	29	21	33	47	55	59	48
Czech Republic	5	5	24	21	14	38	60	64	74	59
Denmark	59	60	74	70	66	72	72	82	81	77
Finland	56	62	75	71	66	61	75	75	88	75
France	58	62	71	71	65	58	68	76	81	71
Germany	57	59	74	74	66	70	73	82	76	75
Greece	28	28	37	37	33	28	28	37	37	33
Hungary	33	33	43	42	38	33	33	43	42	38
Iceland	60	54	74	67	64	60	73	74	79	72
Ireland	36	56	52	64	52	61	80	62	82	71
Italy	5	5	6	6	6	5	5	6	6	6
Japan	5	5	25	9	11	43	60	72	79	64
Korea	6	6	7	6	6	23	35	46	57	40
Luxembourg	17	17	33	33	25	66	81	77	86	77
Netherlands	42	41	45	46	44	73	83	77	83	79
New Zealand	45	66	70	75	64	45	66	70	75	64
Norway	26	27	69	38	40	56	59	69	75	65
Poland	35	35	72	39	45	43	53	75	84	64
Portugal	43	44	56	56	50	55	68	81	85	72
Slovak Republic	6	6	13	13	10	29	42	45	51	42
Spain	47	49	55	58	52	47	49	55	58	52
Sweden	17	17	49	42	31	67	84	69	90	77
Switzerland	22	23	24	24	23	69	87	83	93	83
United Kingdom	54	64	68	75	65	54	65	68	76	66
United States	6	6	6	5	6	13	19	40	45	29
Average	33	35	48	46	41	49	58	64	70	60

1. Unweighted averages, for earnings levels of 67% and 100% of APW. Any income taxes payable on unemployment benefits are determined in relation to annualised benefit values (*i.e.* monthly values multiplied by 12) even if the maximum benefit duration is shorter than 12 months. See Annex A for details. For married couples the percent of APW relates to one spouse only; the second spouse is assumed to be "inactive" with no earnings. 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 Models. www.oecd.org/els/social/workincentives

Net Replacement Rates over a five year period

2002, no entitlement to social assistance, one-earner married couple with 2 children, in percent (1)

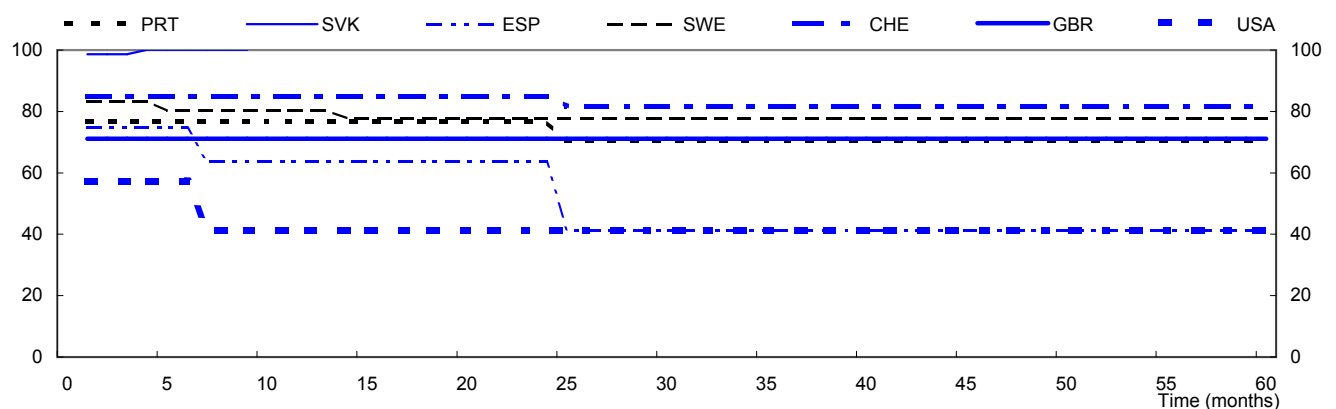
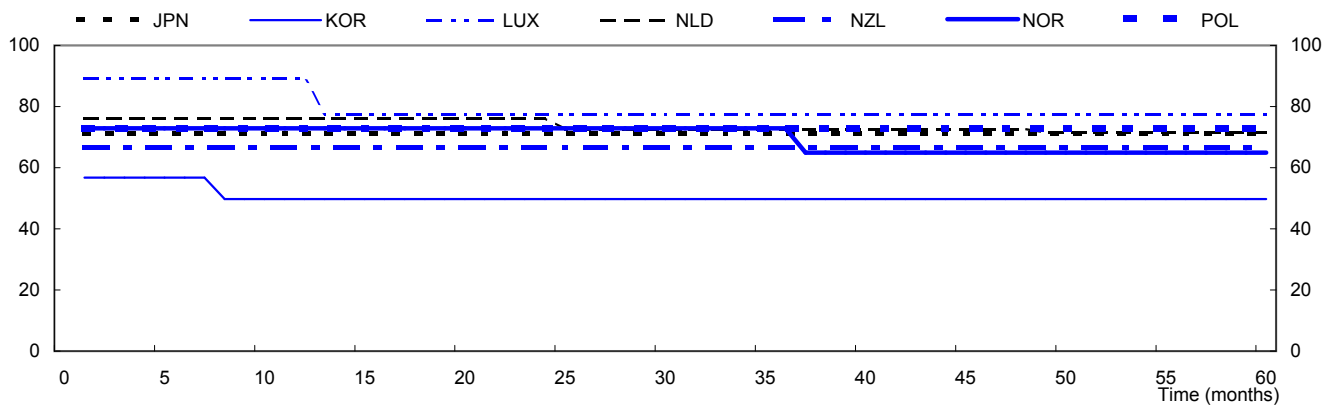
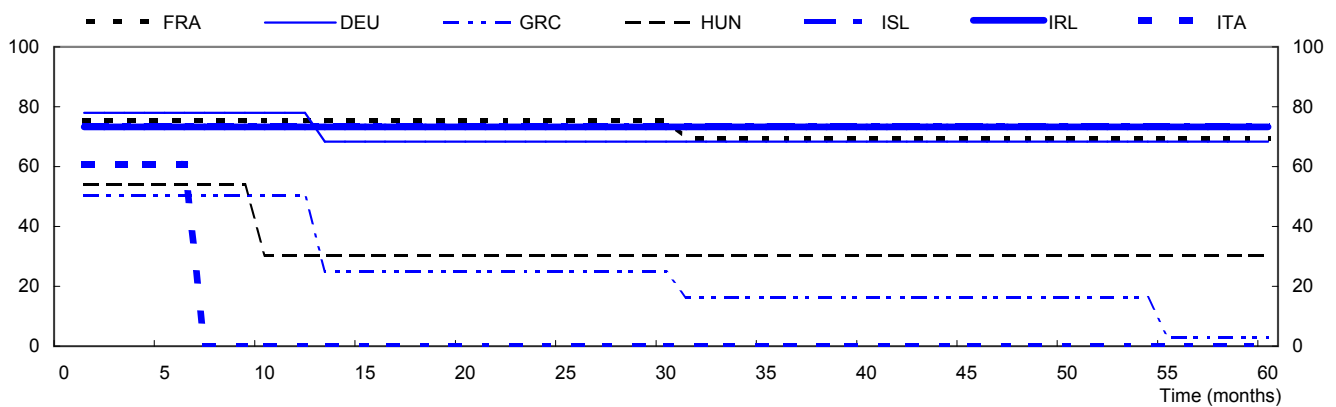
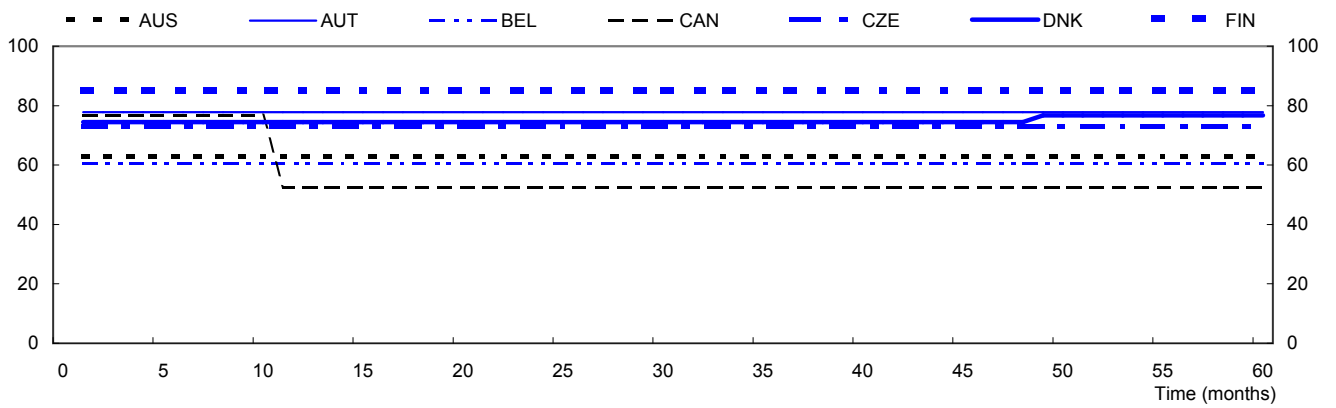


1. Month one refers to the first month of benefit receipt, *i.e.* following any waiting period. In-work earnings are equal to APW. Children are aged 4 and 6 and neither childcare benefits nor childcare costs are considered.

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

Net Replacement Rates over a five year period

2002, with social assistance where applicable, one-earner married couple with 2 children, in percent (1)

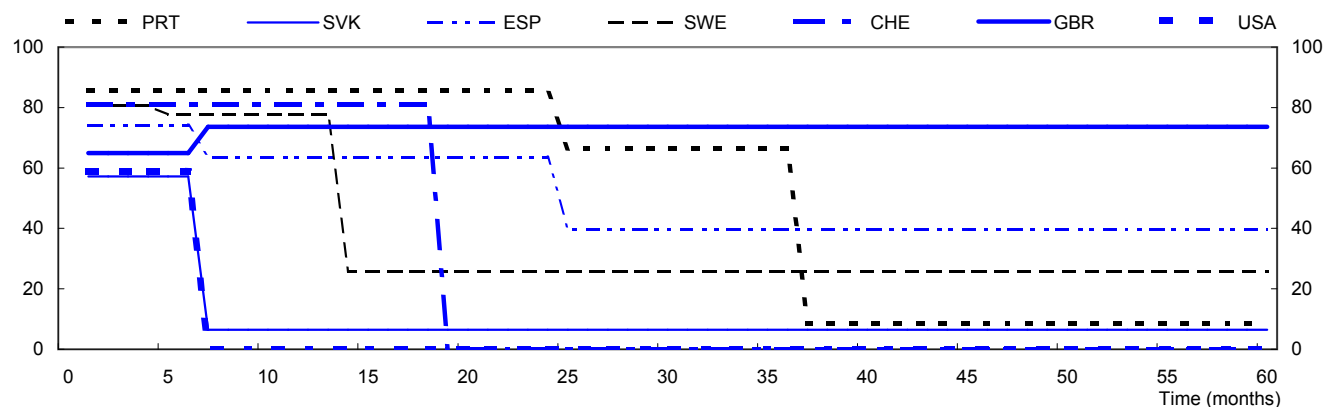
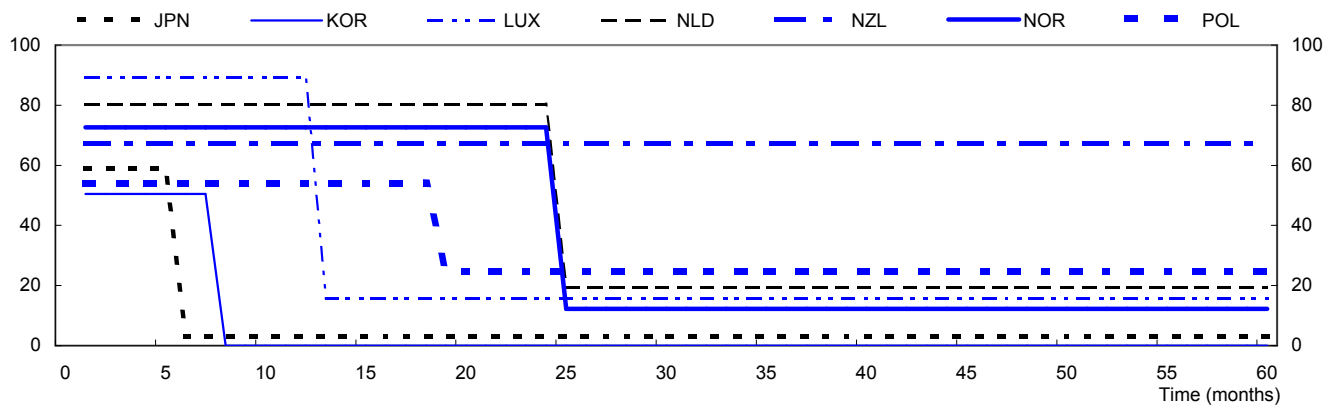
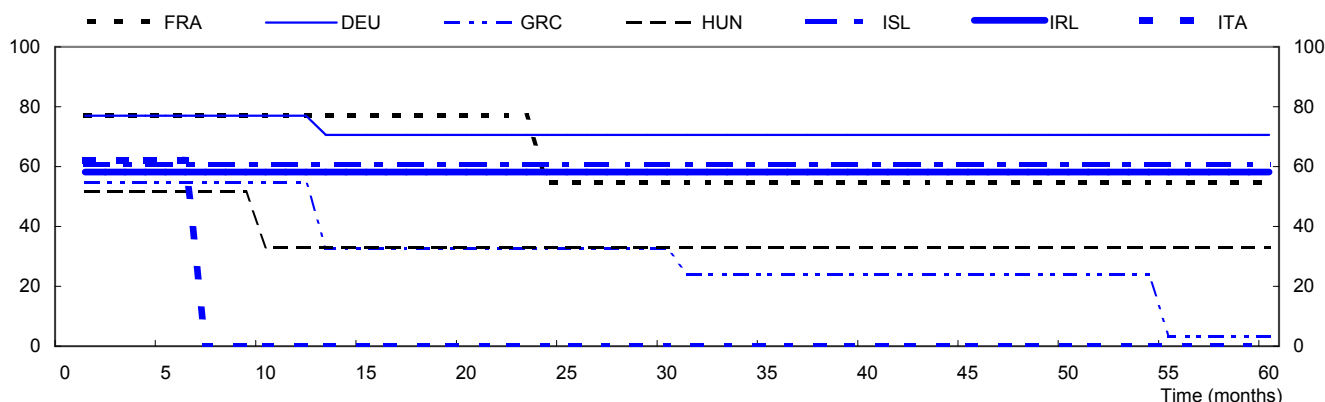
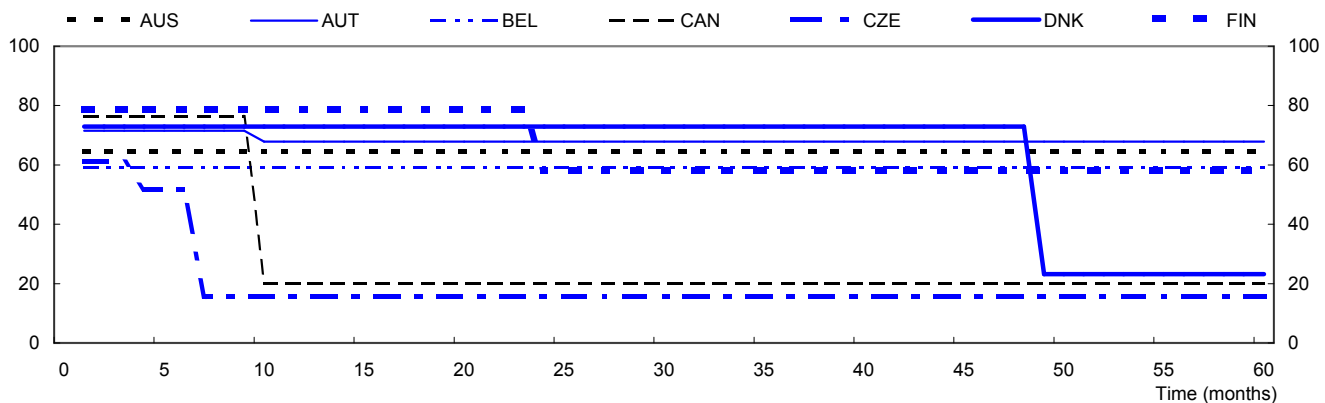


1. Month one refers to the first month of benefit receipt, *i.e.* following any waiting period. In-work earnings are equal to APW. Children are aged 4 and 6 and neither childcare benefits nor childcare costs are considered.

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

Net Replacement Rates over a five year period

2004, no entitlement to social assistance, one-earner married couple with 2 children, in percent (1)

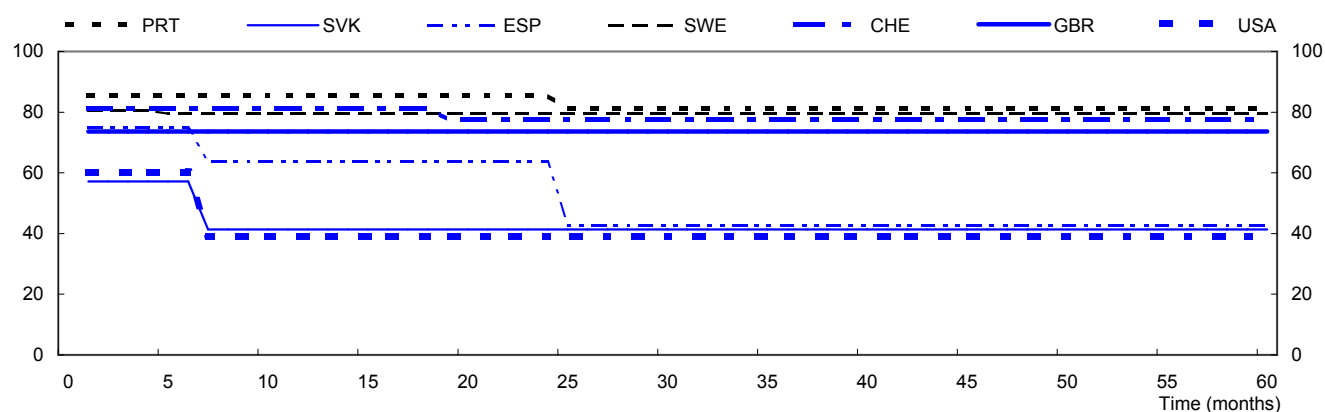
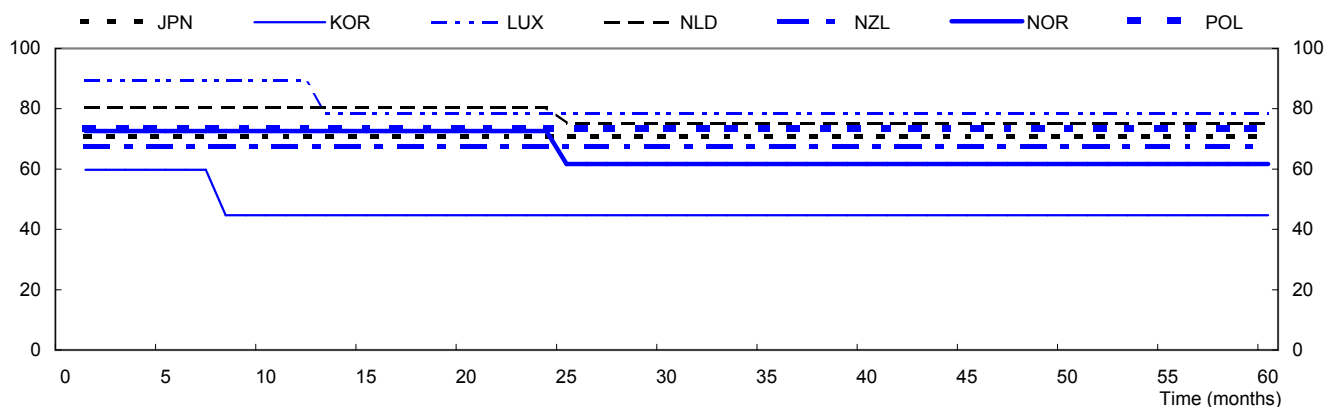
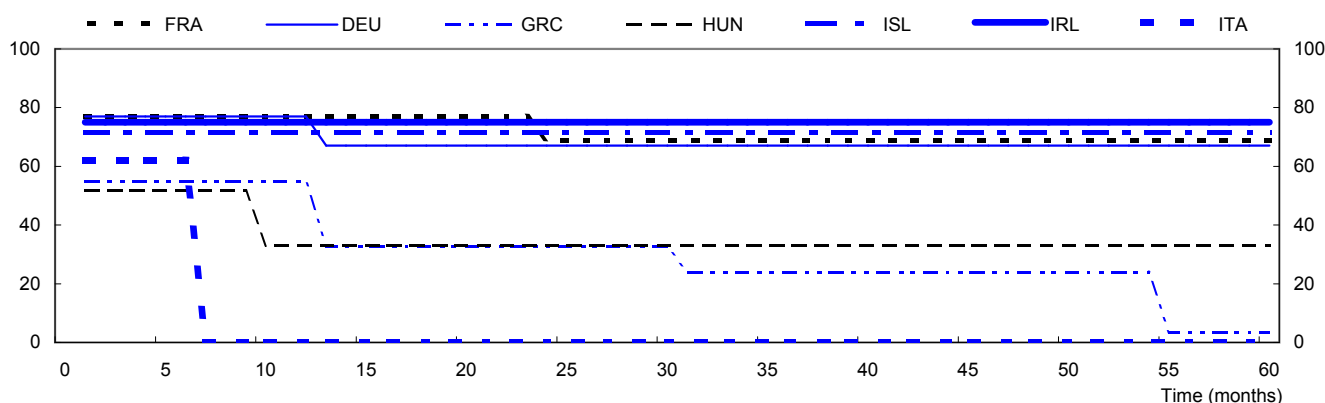
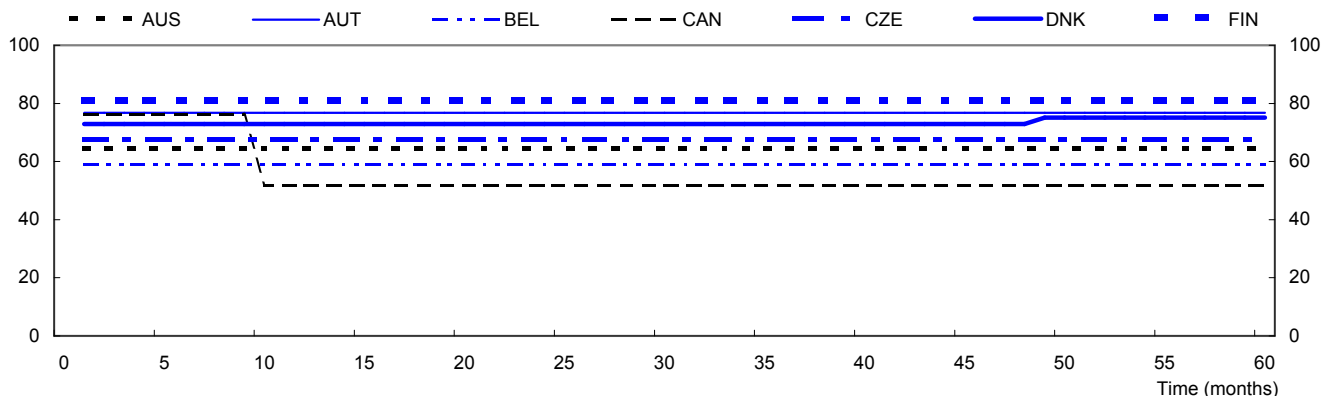


1. Month one refers to the first month of benefit receipt, *i.e.* following any waiting period. In-work earnings are equal to APW. Children are aged 4 and 6 and neither childcare benefits nor childcare costs are considered.

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

Net Replacement Rates over a five year period

2004, with social assistance where applicable, one-earner married couple with 2 children, in percent (1)



1. Month one refers to the first month of benefit receipt, *i.e.* following any waiting period. In-work earnings are equal to APW. Children are aged 4 and 6 and neither childcare benefits nor childcare costs are considered.

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