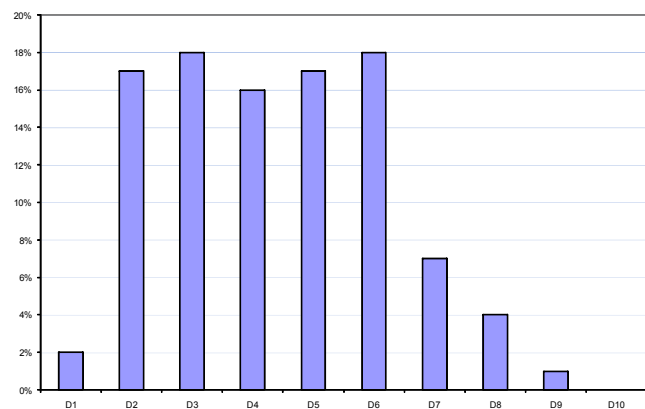


The French employment premium and its beneficiaries, 2001-2008

- The French employment premium, called "Prime Pour l'Emploi" (PPE), was introduced in 2001 to give incentives to people to go to back to work and to provide financial support to low-paid workers.
- The PPE is a tax credit granted to households that earn below a specific ceiling for taxable income and is based on labor income of each of its members. The PPE-scheme has been substantially revised since its inception: the amount of the PPE has been doubled for full-time workers earning the SMIC, and quadrupled for part-time workers earning the SMIC. The cost to the budget of the PPE has risen from €2.5 billion in 2001 to €4.5 billion in 2008.
- With its scale ranging from 0.3 to 1.4 and even 2.1 times the SMIC for single parents or couples with one working partner, the PPE has reached a quarter of all tax households since its inception. Beneficiaries are mainly younger households, for the most part blue-collar and clerical workers, with few qualifications and tending to lie between the second and sixth income deciles (see chart).
- Flows entering or leaving the scheme represent around 30% of the total number of beneficiaries each year. Young households entering the labour market for the first time, or returning to work after a period of unemployment enter the scheme «from below». People leaving the scheme are evenly distributed between the top end and the low end of the scale, as their income either rises or falls, in the latter instance due for instance to a loss of employment or to retirement.
- Other factors independent of the labour market may play a role in conditioning eligibility for the scheme, such as a change in the structure of the tax household or a revision of scale thresholds.

This study was prepared under the authority of the Treasury and Economic Policy General Directorate and does not necessarily reflect the position of the Ministry for the Economy, Industry and Employment.

Breakdown of households receiving the PPE by 2007 declared income decile, excluding deficit



Sources: Direction générale des finances publiques (DGFIP) sample of 2007 income tax returns, DGTPE calculations

Interpretation: 18% of households receiving the PPE in 2008 belonged to the 3rd declared income decile excluding deficit

1. The PPE tax credit benefits a quarter of all tax households

1.1 The PPE has been revised upwards on several occasions, but the principle underlying the PPE scale remains unchanged

1.1.1 A tax credit based on income from work

The PPE was instituted under the 30 May 2001 act no. 2001-458, with a view to "encouraging people to return to or stay in work", but the debate leading up to the introduction of the Revenu de Solidarité Active (RSA-earned income supplement) and the possible modification of the PPE also highlighted its role in providing financial support to low-paid workers. This is a tax credit restricted to people declaring income from work equivalent to more than 0.3 times the SMIC¹ in the year, but for which the reference taxable income of the tax household is below a specified ceiling (see Box 1 on the different concepts of income employed here). This ceiling takes into account the family configuration of the tax household. For the PPE paid in 2008 and based on 2007 income, this ceiling is €16,251 for a single person and €32,498 for a couple, to which is added €4,490 for each additional dependent child or other dependent person.

Once eligibility has been ascertained, an individual PPE is calculated for each member of the tax household. To match income from work to the PPE scale, this is first calculated on an annual basis to ensure that a person starting a high-paid job at the end of the year cannot be eligible for the PPE the following year. In the case of a person working full time, the PPE is equal to 7.7% of income from work when this falls in the range of 0.3-1 time the SMIC, then tapers off to zero at around 1.4 times the SMIC (see Chart 1). The sum of PPE calculated for the individual constitutes the PPE for the tax household. The maximum individual PPE in 2008 was €961 for a person in full-time work and declaring an income from work of €12,475. The PPE scale is described in detail in Box 3.

Like all tax credits, the benefits are felt in year N+1 following the declaration of income for year N. This can lead to a time lag of more than a year and half between return to work and actual payment of the benefit.

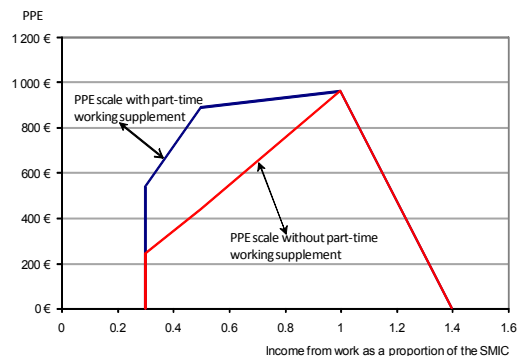
1.1.2 Supplementary payments to allow for households' specific circumstances

A variety of supplementary payments have been instituted to allow for certain family circumstances. For couples with one working partner, i.e. where only one partner declares sufficient income from work to qualify for the PPE in an individual capacity, the PPE is augmented by a flat-rate amount (€83 for the 2008 PPE scale), and this credit continues to apply until around 2.1 times the SMIC. Similarly, households with children also receive a flat-rate supplement proportional to the number of dependent persons, depending on the household's income and composition.

Finally, starting with the PPE paid in 2003, a tax credit top-up mechanism was introduced for people working part-time, or full-time for part of the year. Up till then, a full-time working benefit was calculated for them by annualising their

income, and then paying them a *pro rata* fraction based on the amount of time actually worked. This fraction has been progressively increased. Thus in 2008, a person who worked 50% of the time (either full-time for six months or half-time year-round) received 92.5% of the tax credit he/she would have received had he/she worked all year full-time (see Chart 1). As a result, a single person who worked all-year in 2007 for the SMIC received €961, whereas a person working half-time for the SMIC, or full-time for six months, received €889, or €72 less.

Chart 1: PPE scale for the individual PPE in 2008 based on 2007 income, with and without a part-time working supplement

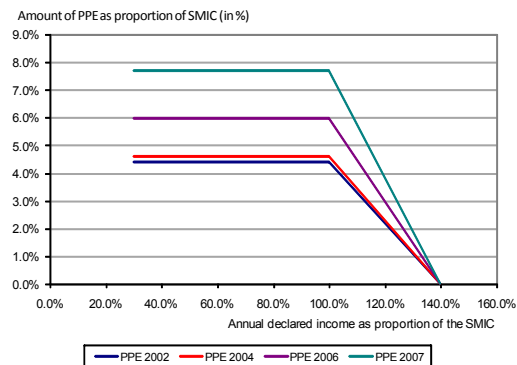


Source: DGTPE

1.1.3 The PPE scale has been revised several times, but the principle remains unchanged

Until and including 2008, the eligibility thresholds and ceilings for the PPE were revised annually to adjust for rising wages. The scale too was revised sharply upwards, especially in 2006 and 2007 (see Chart 2), but without modifying the structure of the scheme (with the exception of an improvement for part-time workers in 2003). The PPE received at the top end of the individual PPE was doubled between 2001 and 2008.

Chart 2: PPE received, as a percentage of declared income



Source: DGTPE

These successive upward revisions led to a rise in the average and median size of the PPE and to a rise in the total cost of the scheme from €2.5 billion in 2001 to €4.5 billion in 2008 (see Table 1).

(1) In this paper SMIC refers to the amount of income from work that corresponds to the maximum amount of the individual PPE. While very close to the real SMIC, it is not identical to it, since the revision of the PPE scale is not automatically index-linked to that of the minimum wage.

Table 1: Total cost and average, median and maximum amounts of PPE since its inception

	2001	2002	2003	2004	2005	2006	2007	2008
Average amount per household, in €	288	251	263	282	295	378	505	502
Median amount per household, in €	262	236	252	276	284	368	497	491
Maximum amount of individual PPE, in €	460	467	479	517	538	714	948	961
Total cost in € Bn	2.5	2.1	2.2	2.4	2.7	3.2	4.5	4.5

Sources: DGFtP samples of 2000-2007 income tax returns, DGTPE calculations

Box 1: Definitions of income

- **Income from work**

Income from work is defined as the sum of income-wages or other-derived from gainful work. It comprises tax-exempt overtime but not the 10% rebate. It is this income at the individual level that is compared to the PPE scale in determining the latter's amount.

- **Reference taxable income**

The tax administration calculates the reference taxable income on the basis of the household's income tax return. It is equal to the net amount of income and capital gains serving to calculate income tax, plus certain allowances or exempted wages, together with sums deducted in respect of retirement plan contributions, income from securities taxed at source, or to tax-exempt overtime pay (under Article 1417-IV of the French General Tax Code). The resulting figure serves to ascertain eligibility for the PPE as well as to various tax relief mechanisms such as residential tax exemption.

- **Declared income excluding deficits**

This aggregate is close to the reference taxable income in the sense that it embraces all of the household's income. On the other hand, it does not take account of the 10% rebate or deductions serving to reduce the reference taxable income, such as maintenance payments or the deductible portion of the CSG social security contribution. Deficits on landholdings or deficits declared by the self-employed are excluded also, for while they reflect a real situation in tax terms, they have a less immediate impact on the household's disposable income. To eliminate effects on income categories attributable to the household's size, the declared income excluding deficits per consumer unit (CU) is used. The number of CUs in a household is calculated as follows: the declarer counts for one CU, each additional person in the household aged over 14 counts for 0.5 CU, and children in the household aged under 14 count for 0.3 CU each.

1.2 The population of beneficiary households is stable in both numbers and demographic characteristics

1.2.1 A measure benefiting 25% of all tax households, situated for the most part in deciles 2 to 6 of the distribution of declared income (excluding deficits) by consumer unit.

While the overall cost of the scheme has risen continuously since 2002 as a result of legislative changes, there has been no substantial change, either upwards or downwards, in the number of households receiving the PPE since its inception. Between 2001 and 2008, the number of beneficiary tax households has ranged between 8.4 million (in 2003) and 9.1 million (in 2005). Each year they represent around a quarter of tax households (see Table 2).

Since its inception in 2001, the distribution of beneficiaries by income decile has remained unchanged. Each year, 85% to 87% of beneficiary households are concentrated in the 2nd to 6th deciles of declared income excluding deficits by

CU, in almost identical proportion, i.e. between 16% and 18% per decile (see Table 3 for 2008).

The proportion of beneficiary households in these same deciles 2 to 6 is greater than 40%, whereas it does not exceed 15% in the other deciles. In particular, very few (3% at most) beneficiary households belong in the first decile, given that the system is based exclusively on income from work, with a minimum threshold (0.3 times the SMIC) required to qualify for it.

Finally, a negligible proportion fall into the last two deciles, since the ceiling on the reference taxable income limits eligibility for the scheme by taking aggregate household income into account.

The total amount of a household's PPE rarely exceeds the maximum PPE at the individual rate. Thus half of the beneficiary households receive a PPE of less than €400 on average, and only the last 5 centiles receive an average benefit exceeding €1,000.

Table 2: Number of beneficiary tax households and cost of the scheme since its inception

	2001	2002	2003	2004	2005	2006	2007	2008
Number of beneficiary tax households (in millions)	8.7	8.5	8.4	8.7	9.1	8.6	8.9	8.9
As a % of all tax households	26	25	25	25	26	24	25	25
Total cost of PPE	2.5	2.1	2.2	2.4	2.7	3.2	4.5	4.5

Sources: DGFtP samples of 2000-2007 income tax returns, DGTPE calculations

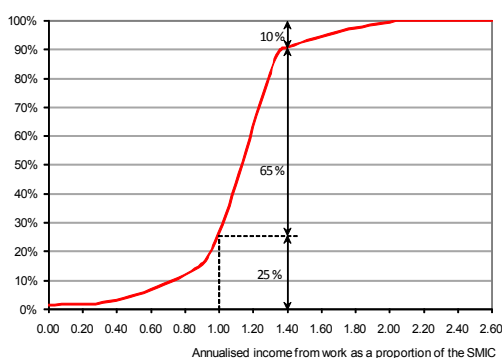
Table 3: Distribution of PPE beneficiaries in 2008 by declared income per CU decile (excluding deficit)

Declared income per CU (excluding deficits) decile	Maximum income in €	Distribution of beneficiary households in %	Proportion of beneficiary households in %
D1	3942	2.0	4.9
D2	8151	16.8	41.5
D3	10947	18.0	44.4
D4	13230	17.2	42.4
D5	15379	18.2	45.0
D6	17731	17.1	42.3
D7	20758	6.2	15.4
D8	25043	3.9	9.7
D9	33134	0.5	1.2
D10	-	0.0	0.1
TOTAL		100	24.7

Sources: DGF*i*P sample of 2007 income tax returns, DGTPE calculations

Chart 3 shows the distribution by income from work of PPE beneficiaries.

Chart 3: Cumulative distribution of PPE beneficiary households in 2008



Sources: DGF*i*P sample of 2007 income tax returns, DGTPE calculations

Interpretation: in 65% of households, the declarer or person for whom the highest individual PPE is calculated declares an annual income from work of between 1 and 1.4 times the SMIC. The presence of beneficiary tax households with nil annualised income from work is due to the presence of households that qualify only for the supplementary PPE, and for which it has been decided arbitrarily that the reference income is that of the declarer².

Most of the beneficiaries naturally lie on the descending slope of the scale, which starts at around 1 times the SMIC. Thus for the 2008 PPE, paid in respect of 2007 income, nearly 65% of beneficiaries have an annualised income from work of between 1 and 1.4 times the SMIC, and more than 10% have an annualised income of between 1.4 and 2.1 times the SMIC.

Table 4: Breakdown of tax households by declarer's socio-professional group in 2007

Population as a %...	...of people aged 20-65	...of PPE beneficiaries
Farmers	1.7	2.5
Craftsmen, tradespeople, heads of businesses	5.3	4.6
Managerial grades and higher intellectual professions	13.5	2.6
Intermediate professions	19.2	14.8
Clerical workers	19.2	30.3
Blue-collar workers	22.4	37.0
Pensioners	15.7	6.6
Other people not gainfully employed, national servicemen	3.0	1.5

Sources: Enquêtes Revenus Fiscaux (ERF-Taxable-income survey) Insee 2006, DGTPE calculations

- (2) For example, for a couple receiving only the tax credit for a single working partner, all of the individual tax credits calculated are nil. Here, it has been decided by convention to take the declarer's income from work as the household's reference income. However, household may be considered to have only one member working due to the fact that the declarer has no income from work, not his or her partner.
- (3) The comparison is between the population of beneficiaries in 2007 based on 2006 income and all households in Metropolitan France whose declarer is aged between 20 and 65 (source: ERF 2006).

The distribution of households by highest level of qualification obtained by the declarer points to comparable conclusions (see Table 5). Holders of qualifications above baccalaureat + 2 years (school leaving certificate plus 2 years higher education) are under-represented in the popu-

lation of PPE beneficiary households, whereas the situation is the reverse for households whose declarer holds a CAP (vocational training certificate), BEP (certificate of vocational proficiency) or baccalaureat at the most.

Table 5: Distribution of tax households by the highest level of qualification obtained by the declarer

Population as a%...	... of people aged 20-65	... of PPE beneficiaries
Advanced degree	14.5	5.9
2 years higher education	12.6	8.8
Baccalaureat, vocational school-leaver's certificate or equivalent	16.5	18
CAP, BEP or other equivalent certificate	26.8	33.1
Lower secondary school certificate only	7.7	8.4
No qualification or CEP (primary education certificate)	21.9	25.7

Sources: Enquêtes Revenus Fiscaux (ERF-Taxable-income survey) Insee 2006, DGTPE calculations

2. People entering and leaving the PPE scheme each account for 30% of beneficiaries

2.1 More than 70% of PPE beneficiaries each year already received it the previous year

Each year, around three-quarters of all beneficiary households had already received it the previous year (see Table 6). Two factors may account for this inertia, namely the breadth of the scale, which covers income from work representing

between 0.3 and 1.4 times the SMIC, and successive rises in thresholds to match annual increases in the minimum wage.

Conversely, there is a renewal rate of beneficiary households of around 30%. Overall, and given the fairly constant number of beneficiary households, this represents flows of around 30% each either entering or leaving the scheme.

Table 6: Number and proportion of tax households receiving the PPE for two consecutive years

	2003	2004	2005	2006	2007	2008
Number of stable beneficiary households, in millions	6.1	6.2	6.7	6.6	6.5	6.6
As a % of the total number of beneficiary households	74	72	74	77	73	74

Sources: DGFIP samples of 2002-2007 income tax returns, DGTPE calculations

2.2 Factors explaining the flows of beneficiary households

There are few potential reasons for flows of beneficiaries, being limited by the very nature of the PPE as a tax credit based exclusively on income from gainful employment. These factors include:

- An unemployed person returning to work or an inactive person taking a job. Symmetrically, a person may leave the scheme by ceasing to work due either to loss of job or retirement.
- As a result of a change in the structure of the household leading to a change in the number of dependents (calculated for tax purposes) (due to a birth or divorce, for example), thereby raising or lowering its eligibility ceiling and resulting in the household's entry into or leaving the PPE scheme.
- Another contributing factor may be that the household's income from work rises at a different rate from the rise in the PPE thresholds.

NB: The same cause can have opposing effects. For example, loss of employment may take a single-person household out

of the scheme because it is no longer eligible, but it may take a two-person household into the scheme by pushing its reference taxable income below the eligibility ceiling provided one person in that household remains in work.

2.3 Distinguishing four types of flow

In the absence of panel data (see Box 2), it is not possible to track a given household's situation relative to the PPE since 2001. Nevertheless, samples do contain some data concerning the situation of the household in the previous year. Thus we can identify "stable" beneficiaries receiving the PPE and who received it the previous year, "entering" beneficiaries who are receiving it but who did not receive it the previous year, and finally "outgoing" beneficiaries who no longer receive it but who received beforehand.

We may also distinguish two categories among "entering" and "outgoing" beneficiaries, namely: those entering and leaving via the top of the scale and those entering and leaving via the bottom of the scale depending on whether their change of situation was due to an increase or to a fall in their income relative to the thresholds.

Box 2: Data utilised

The data utilised are those contained in the different statistical samples of 500,000 income tax returns held by the Direction générale des finances publiques (DGFIP-Public Finances General Directorate). The DGFIP adds data on households' prior tax record when this is available (it is sometimes impossible to match this, in cases where households have moved, for instance). These prior data concern the amount of PPE received the previous year, income from work, and the reference taxable income, or again the number of dependents (calculated for tax purposes) for the previous year. Consequently, the very nature of these data limits the study to two consecutive years.

Additionally, the samples contain no socio-demographic variables, with the exception of the age and structure of the tax household, which are available in tax returns.

2.4 More than two million households enter the scheme each year, three quarters of them via the bottom of the PPE scale

The number of households entering the scheme fluctuates around an average of 2.3 million per year over the last six years, with no special trend emerging (see Table 7).

Those entering via the bottom of the scale represent between 1.4 and 1.8 million tax households each year. These can be divided into three categories according to whether or not they declared an income from work in N-2 and unemployment in N-1. These three categories roughly describe labour market trajectories discussed in Box 4.

Table 7: Number of tax households entering the scheme, in thousands

Year of receipt of PPE	2003	2004	2005	2006	2007	2008
Entering via bottom of PPE scale...	1780	1709	1625	1473	1706	1710
declaring nil income from work in N-2 and unemployment in N1 ^a	255	192	187	173	184	169
declaring non-nil income from work in N-2 and unemployment in N1	129	191	201	207	254	251
not declaring unemployment in N-1	1396	1326	1237	1093	1268	1290
Entering via the top of the PPE scale...	354	747	783	534	696	574
declaring unemployment in N-1	81	159	163	133	150	126
not declaring unemployment in N-1	273	589	620	401	546	449
Total households entering scheme	2134	2456	2408	2007	2402	2285

a. Households recorded as declaring unemployment in N-1 are all those in which at least one member declared unemployment in N-1.

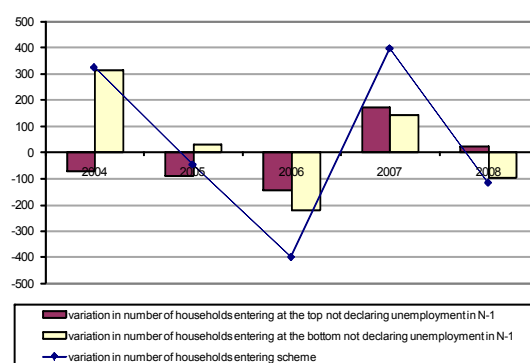
The number of tax households entering the scheme via the bottom of the scale declined continuously between 2003 and 2006. It then began rising again, reverting in 2008 to the same level as in 2003. This trend is directly linked to that of the number of households entering the scheme via the bottom of the scale that did not declare unemployment in N-1, which represent around 75% of all those entering via this end of the scale. This category notably includes people starting work, particularly at the end of their studies. In 2008, 62% of these households comprised only one person, whereas this was the case for 37% of other entering households and 39% of stable beneficiary households. They are also younger, since the average age of the declarer in these households is 32, compared with 41 for the other entering households and 39 for households that were already beneficiaries in 2007.

Households entering at the top of the PPE scale, meanwhile, consist mainly of households not declaring unemployment in N-1. In 2008, 11% of these households declared a pension income and 12% declared an increase in the number of dependents (calculated for tax purposes) and hence an increased reference taxable income ceiling. But the great majority (63%) consists of households with a falling income from work or with an income rising more slowly than the thresholds (5%) and have been "caught up" with by the PPE scale. Out of this majority, which has experienced a 22% average fall in income from work, 16% consist of households declaring non-wage income from work, versus 7% for all beneficiary households.

Altogether, the variations in the number of households entering the scheme is practically entirely accounted for by the variations in the number of those entering via the bottom or via the top of the PPE scale and not declaring unemployment in N-1 (see Chart 4).

Sources: DGFIP samples of 2000-2007 income tax returns, DGTPE calculations

Chart 4: Comparative variations in households entering the scheme, by category, in thousands



Sources: DGFIP samples of 2000-2007 income tax returns, DGTPE calculations

The share of other categories is smaller and variations are less pronounced. However, it is worth mentioning those entering at the bottom of the scale who declare income from work in N-2 and unemployment in N-1: their share has risen continuously since 2003, from 6% to 11%. This population consists notably of people who alternate between periods of work and unemployment, and temporary workers.

2.5 Between 2 and 2.5 million households leave the scheme each year, evenly divided between those leaving at the top and those leaving via the bottom of the PPE scale

Between 2003 and 2005, the number of households leaving the scheme fell by 200,000, then rose again by more than 500,000 the following year (see Table 8). 2.3 million households left the scheme in 2008. The split between those leaving via the top and those leaving via the bottom is far more evenly balanced, in contrast to the flows of those entering the scheme.

The extent of variations in the number of those leaving the scheme is much narrower when compared with the stock of beneficiaries in the previous year, but there is no change of direction: whereas the number of households leaving in 2006 rose 28.1%, when compared with the stock, the change works out to 4.7% only.

Table 8: Number of tax households leaving the scheme, in thousands

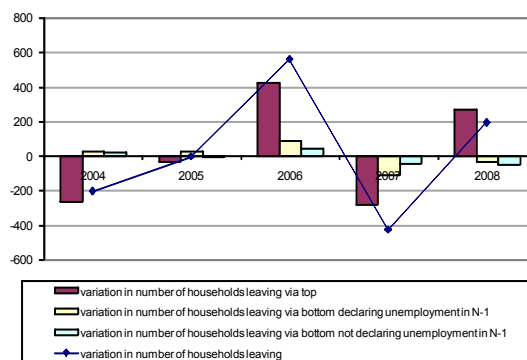
Year of receipt of PPE	2003	2004	2005	2006	2007	2008
Leaving via top of PPE scale...	1121	859	827	1249	971	1242
Leaving via bottom of PPE scale...	1075	1131	1156	1290	1137	1057
... declaring unemployment in N-1	438	469	496	585	476	445
... not declaring unemployment in N-1	637	662	660	706	662	612
Total households leaving mechanism	2196	1990	1983	2540	2109	2300

Sources: DGFIP samples of 2000-2007 income tax returns, DGTPE calculations

Variations in the number of households leaving the scheme can be explained primarily by changes in the number of those leaving at the top of the PPE scale (see Chart 5). In 2008, slightly over 6% of them left the PPE scale because of a change in the number of dependents (calculated for tax purposes), which thereby lowered their eligibility ceilings. For 3% of them, the increase in income was due to the appearance of a new source of income from work (e.g. partner returns to work). But the very great majority of households left the scheme solely because people who already declared income from work the previous year experienced an increase in income from work. The average such increase was 46%.

Further, the proportion of those leaving via the bottom who declared unemployment in N-1, among households no longer qualifying for the PPE following a loss of employment, rose from 20% to 25% between 2003 and 2005. It fell thereafter, declining to 19% for the PPE paid in 2008.

Chart 5: Comparative variations in households leaving the scheme, by category, in thousands



Sources: DGFIP samples of 2000-2007 income tax returns, DGTPE calculations

The share of those leaving via the bottom not declaring unemployment (due to retirement, for example) followed the same trend, rising from 29% to 33% between 2003 and 2005, then falling to 27% in 2008.

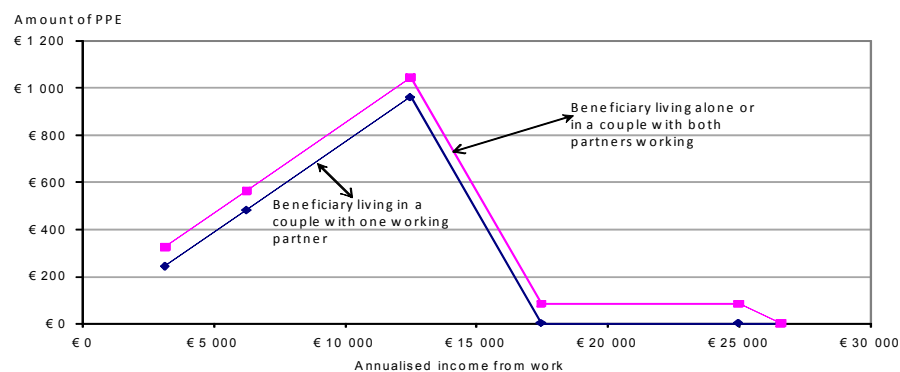
Box 3: PPE scale for the 2008 PPE based on 2007 income, in euros

Reference taxable income ceiling: single person €16,251; married couple: €32,498; supplement per each additional person in the household aged over 14: €4,490

Family situation	Income from work in a full year between	Amount of individual PPE	Supplement for dependents
Unmarried, widow(er), divorced or married with both partners working or dependent person gainfully employed earning €3,743 at a minimum	$3743 \leq R \leq 12475$	$R \times 7,7 \%$	€36 x number of dependents
	$12475 < R \leq 17451$	$(17451 - R) \times 19,3 \%$	
Married, one partner working	$3743 \leq R \leq 12475$	$(R \times 7,7 \%) + 83$	€36 x number of dependents
	$12475 < R \leq 17451$	$(17451 - R) \times 19,3 \% + 83$	Flat-rate supplement: €36
	$17451 < R \leq 24950$	83	
Unmarried, widow(er), divorced (box T ticked)	$3743 \leq R \leq 12475$	$R \times 7,7 \%$	1st person: €72; other persons: €36 per person
	$12475 < R \leq 17451$	$(17451 - R) \times 19,3 \%$	Flat-rate supplement: €72
	$17451 < R \leq 24950$	0	

Source: DGTPE

Chart 6: The PPE scale in 2008



Source: DGTPE

Box 4: Trajectories of beneficiaries entering and leaving the scheme

The categories referred to in the tables quantifying flows of households entering and leaving the system embrace several types of household:

- **those entering via the bottom of the scale declaring nil income from work in N-2 and unemployment in N-1:** this category comprises, for example, people who return to work in N-1 after being unemployed for more than a year; and people who, after a protracted period of unemployment, return to work in N-1 for a few months, then become unemployed once more;
- **those entering via the bottom declaring non-nil income from work in N-2 and unemployment in N-1:** this contains people alternating periods of work and unemployment (e.g. temporary workers); couples one of whose members is unemployed while the other partner finds work late in N-2 that does not bring him/her up to the PPE threshold in N-1 but does allow them to claim it in N;
- **those entering via the bottom and not declaring unemployment in N-1:** this category comprises, among others, new labour-market entrants who may have begun working in N-2 but whose income from work was insufficient to claim the PPE in N-1, or who began work in N-1;
- **those entering at the top and declaring unemployment in N-1:** this may concern a couple that qualifies for the PPE when one member loses his/her job; this is because annualisation of wages does not allow single people who lose a job paid above 1.4 times the SMIC to claim the PPE even if their reference taxable income is below the eligibility ceiling. This category also includes people who find less well-paid work after a previous period of unemployment; their new wage allows them to claim the PPE, which had not been possible at the previous wage;
- **those entering at the top and not declaring unemployment in N-1:** the fall in these households' income from work, enabling them to claim the PPE, may follow the retirement of one of its members. This category may also include households that have seen an increase in the number of their dependents (calculated for tax purposes) and, consequently, a rise in their eligibility ceiling;
- **those leaving via the bottom and declaring unemployment in N-1:** this category comprises people who lose their job in N-2 or in N-1 and whose declared income from work is insufficient to qualify for the PPE;
- **those leaving via the bottom and not declaring unemployment in N-1:** this category comprises couples who lose their PPE eligibility following the retirement of one of their members.

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Slim Dali

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