

# Slovak Republic

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This chapter includes data on the income taxes paid by workers, their social security contributions, the family benefits they receive in the form of cash transfers as well as the social security contributions and payroll taxes paid by their employers. Results reported include the marginal and average tax burden for eight different family types.

Methodological information is available for personal income tax systems, compulsory social security contributions to schemes operated within the government sector, universal cash transfers as well as recent changes in the tax/benefit system. The methodology also includes the parameter values and tax equations underlying the data.

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## Slovak Republic 2019

## The tax/benefit position of single persons

	Wage level (per cent of average wage)	67	100	167	67
	Number of children	none	none	none	2
<b>1. Gross wage earnings</b>		8 843	13 199	22 042	8 843
<b>2. Standard tax allowances</b>					
Basic allowance		3 937	3 937	3 937	3 937
Married or head of family		0	0	0	0
Dependent children		0	0	0	0
Deduction for social security contributions and income taxes		1 185	1 769	2 954	1 185
Work-related expenses					
Other					
	Total	5 122	5 706	6 891	5 122
<b>3. Tax credits or cash transfers included in taxable income</b>		0	0	0	0
<b>4. Central government taxable income (1 - 2 + 3)</b>		3 721	7 493	15 151	3 721
<b>5. Central government income tax liability (exclusive of tax credits)</b>		707	1 424	2 879	707
<b>6. Tax credits</b>					
Basic credit		0	0	0	0
Married or head of family		0	0	0	0
Children		0	0	0	532
Other (ETC)		0	0	0	0
	Total	0	0	0	532
<b>7. Central government income tax finally paid (5-6)</b>		707	1 424	2 879	175
<b>8. State and local taxes</b>		0	0	0	0
<b>9. Employees' compulsory social security contributions</b>					
Gross earnings		1 185	1 769	2 954	1 185
Taxable income					
	Total	1 185	1 769	2 954	1 185
<b>10. Total payments to general government (7 + 8 + 9)</b>		1 892	3 192	5 832	1 360
<b>11. Cash transfers from general government</b>					
For head of family					
For two children		0	0	0	584
	Total	0	0	0	584
<b>12. Take-home pay (1-10+11)</b>		6 951	10 006	16 209	8 067
<b>13. Employers' compulsory social security contributions</b>		2 693	4 019	6 712	2 693
<b>14. Average rates</b>					
Income tax		8.0%	10.8%	13.1%	2.0%
Employees' social security contributions		13.4%	13.4%	13.4%	13.4%
Total payments less cash transfers		21.4%	24.2%	26.5%	8.8%
Total tax wedge including employer's social security contributions		39.7%	41.9%	43.6%	30.1%
<b>15. Marginal rates</b>					
Total payments less cash transfers: Principal earner		29.9%	29.9%	29.9%	29.9%
Total payments less cash transfers: Spouse		n.a.	n.a.	n.a.	n.a.
Total tax wedge: Principal earner		46.2%	46.2%	46.2%	46.2%
Total tax wedge: Spouse		n.a.	n.a.	n.a.	n.a.

## Slovak Republic 2019

## The tax/benefit position of married couples

	Wage level (per cent of average wage)			
	100-0	100-67	100-100	100-67
	Number of children			
	2	2	2	none
<b>1. Gross wage earnings</b>	13 199	22 042	26 397	22 042
<b>2. Standard tax allowances</b>				
Basic allowance	3 937	7 875	7 875	7 875
Married or head of family	3 937	0	0	0
Dependent children	0	0	0	0
Deduction for social security contributions and income taxes	1 769	2 954	3 537	2 954
Work-related expenses				
Other				
Total	9 643	10 828	11 412	10 828
<b>3. Tax credits or cash transfers included in taxable income</b>	0	0	0	0
<b>4. Central government taxable income (1 - 2 + 3)</b>	3 555	11 213	14 985	11 213
<b>5. Central government income tax liability (exclusive of tax credits)</b>	675	2 131	2 847	2 131
<b>6. Tax credits</b>				
Basic credit	0	0	0	0
Married or head of family	0	0	0	0
Children	532	532	532	0
Other (ETC)	0	0	0	0
Total	532	532	532	0
<b>7. Central government income tax finally paid (5-6)</b>	143	1 598	2 315	2 131
<b>8. State and local taxes</b>	0	0	0	0
<b>9. Employees' compulsory social security contributions</b>				
Gross earnings	1 769	2 954	3 537	2 954
Taxable income				
Total	1 769	2 954	3 537	2 954
<b>10. Total payments to general government (7 + 8 + 9)</b>	1 912	4 552	5 852	5 084
<b>11. Cash transfers from general government</b>				
For head of family				
For two children	584	584	584	0
Total	584	584	584	0
<b>12. Take-home pay (1-10+11)</b>	11 871	18 074	21 129	16 957
<b>13. Employers' compulsory social security contributions</b>	4 019	6 712	8 038	6 712
<b>14. Average rates</b>				
Income tax	1.1%	7.3%	8.8%	9.7%
Employees' social security contributions	13.4%	13.4%	13.4%	13.4%
Total payments less cash transfers	10.1%	18.0%	20.0%	23.1%
Total tax wedge including employer's social security contributions	31.1%	37.1%	38.6%	41.0%
<b>15. Marginal rates</b>				
Total payments less cash transfers: Principal earner	29.9%	29.9%	29.9%	29.9%
Total payments less cash transfers: Spouse	29.9%	29.9%	29.9%	29.9%
Total tax wedge: Principal earner	46.2%	46.2%	46.2%	46.2%
Total tax wedge: Spouse	46.2%	46.2%	46.2%	46.2%

As from 1.1.2009 Slovakia has joined the Euro zone; the national currency became the Euro (EUR). In 2019, EUR 0.89 was equal to USD 1. In that year, the average worker earned EUR 13 199 (Secretariat estimate).

## 1. Personal Income Tax System

### 1.1. Central government income taxes

#### 1.1.1. Tax unit

The tax unit is the individual.

#### 1.1.2. Tax allowances and tax credits

##### 1.1.2.1. Standard reliefs

- **Basic relief:** An allowance for all taxpayers is set at 19.2 times the minimum living standard (MLS) for a basic adult as of January 1, 2019 (EUR 3 937.35). In 2019, the basic personal allowance for taxpayers with gross earnings net of employee social security contributions in excess of the threshold of EUR 20 507 per year ( $20\,507 = 100 \times \text{MLS}$ , which is approximately equal to an employee's monthly gross wage of EUR 1 973) is gradually withdrawn. If gross earnings net of employee social security contributions exceed EUR 20 507, the personal allowance is calculated as 44.2 times the minimum living standard minus 0.25 times gross earnings net of employee social security contributions. The basic personal allowance reaches 0 if the gross earnings net of employee social security contributions amount to EUR 36 256.38 per year (employee's monthly gross wage of approximately EUR 3 489). The value of the basic tax allowance cannot become negative.
- The regressive tax allowance is taken into account only once a year (when the tax return is filed or when the annual clearing is performed). Monthly tax prepayments during the year are therefore not affected.
- **Marital status relief:** An additional allowance is given to the principal earner in respect of a spouse living in a common household if the spouse earns no more than EUR 3 937.35. As from January 1, 2008 the value of the spouse allowance depends on the gross earnings net of employee social security contributions of both principal and spouse. As of 2013, to be entitled to spouse allowance one of the following conditions should be met:
  - spouse is taking care of (not necessarily personally) children up to 3 years (or up to 6 years if child is disabled) or
  - spouse is unemployed or
  - spouse is receiving nursing allowance or
  - spouse is disabled.

If the principal's gross earnings net of employee social security contributions in 2019 are lower or equal to EUR 36 256.38 (= 176.8 times MLS) and the spouse's gross earnings net of employee social security contributions are lower than EUR 3 937.35, the spouse allowance is calculated as the difference between 19.2 times MLS and the spouse's gross earnings net of employee social security contributions. If the gross earnings net of employee social security contributions of the spouse exceed EUR 3 937.35, the spouse allowance is 0. If the principal's gross earnings net of employee social security contributions exceed EUR 36 256.38 (= 176.8 times MLS), the spouse allowance is calculated as 63.4 times MLS minus 0.25 times the principal's gross earnings net of employee social security contributions. This amount is reduced by the

spouse's gross earnings net of employee social security contributions. The value of the spouse allowance cannot become negative.

The digressive tax allowance is taken into account only once a year (when the tax return is filed or when the annual clearing is performed). Monthly tax prepayments during the year are therefore not affected.

**For the purposes of this Report**, only families with unemployed spouse are entitled to spouse allowance (spouse income does not influence any equations of spouse allowance as of 2013). Child care up to 3 years does not affect the calculation of tax wedges as according to the Taxing wages methodology any children in the household are assumed to be aged between six and eleven inclusive.

- **Relief for children:** The prior allowance for children has been replaced by a non-wastable tax credit as from January 2004. As from July 2007, the monthly tax credit is automatically indexed by MLS growth as of 1st July when also the new amount of MLS comes into force. Since 2015 the monthly tax credit is automatically indexed by MLS growth from the previous year. Monthly tax credit in 2019 is EUR 22.17 per child for the whole year because MLS did change during the previous year. The annual amount will be EUR 266.04. The tax credit for each dependent child is deducted from the tax liability; if the credit exceeds the tax liability, the excess will be paid to the taxpayer. In order to receive this credit, the parent must annually earn at least 6 times the minimum monthly wage, which for 2019 is set at EUR 520.0 (the total annual earnings must therefore be at least EUR 3 120.0). The credit can be taken only by one partner. It can be taken by one partner for part of the tax period (year) and by the other partner for the rest of the tax period (year); this choice will have to hold for all dependent children. (For the purposes of this Report, it is assumed that the credit is claimed by the principal wage earner). Since 2019, the tax credit on dependent children is increased by EUR 22.17 for each child below the age of 6 years. For children aged 6 or more, the tax credit remains unchanged at EUR 22.17.
- **Relief for social and health security contributions:** Employee's social security contributions (see Section 2.1.) are deductible for income tax purposes.

#### **1.1.2.2. Main non-standard tax reliefs applicable to an average wage worker**

Supplementary pension insurance, special-purpose savings and life insurances repealed as from January 2011. As of 2014 allowance for supplementary pension insurance has been reintroduced. Supplementary pension contributions are tax-deductible up to the maximum limit of EUR 180 per year.

#### **1.1.2.3. Non-wastable tax credit: employee tax credit (ETC / zamestnanecká prémie)**

Prior to 2015 low-income workers were eligible for employee tax credit. The employee tax credit was effective since 2009 and depended on employee's earnings and the number of months worked. In order to receive employee tax credit, earnings should be at least 6 times of the minimum wage and 12 times the minimum wage. The credit was then calculated as a 19% of the difference between the basic allowance and the tax base (gross earnings net of employee SSC). In 2019 the tax base (at the level of the minimum wage, EUR 5 451.84) is higher than the basic allowance (EUR 3 937.35) the tax credit is automatically zero (so effectively anyone can be eligible).

### 1.1.3. Tax schedule

As from 2013 the previous flat tax rate of 19% was replaced by new tax schedule with two tax brackets. The ceiling for the first bracket is set out as 176.8 times MLS (equal to EUR 36 256.38) what secure its automatic indexation. The tax schedule is as follows:

Annual taxable income (EUR)*	Rate (%)
0–36 256.376	19
36 256.376 and over	25

\* Employee's social security contributions (see 1.12.) are deductible for income tax purposes.

## 1.2. State and local income tax

Personal income tax (PIT) is redirected solely to the local governments. The share of PIT yield which is transferred to municipalities is 70%. The share of PIT yield transferred to self-governing regions is 30%.

## 2. Compulsory Social Security Contributions to Schemes Operated within the Government Sector

### 2.1. Employees' contributions

Compulsory contributions of 13.4% of gross wages and salaries are paid by all employees into government operated schemes. The total is made up as follows:

-- Health Insurance		4.0%
-- Social Insurance		9.4%
of which:		
-- Sickness	1.4%	
-- Retirement	4.0%	
-- Disability	3.0%	
-- Unemployment	1.0%	

There are maximum assessment bases MSSAB (maximum threshold for contributions to apply) that apply to social security contributions. From 2004 these MSSAB are no longer fixed values but depend upon the average wages (AW). As of 2013 formulae for calculation of all maximum assessment bases has been unified. Since 2017 MSSAB for health insurance contributions are abolished. As of 2019 monthly MSSAB for social insurance contributions are calculated as:  $7 \times AW(t-2)$ , where  $AW(t-2)$  is the average wage two years ago (previous equation for calculating MSSAB was  $5 \times AW(t-2)$ ). The average wage (AW) is determined by the Statistical Office of the Slovak Republic – for 2017 it was EUR 954 per month.

As of 2015 the health insurance contribution (HIC) allowance has been introduced. The allowance decreases the employee's and employer's assessment base for the health insurance. It amounts to EUR 380 per month (EUR 4 560 annually) and decreases with rising income up to EUR 570 (EUR 6 840 annually) when it reaches zero. With EUR 1 rise in the monthly income the monthly allowance is reduced by EUR 2. The HIC allowance is applicable only on standard employment income (not self-employed income or income based on temporary contracts). However, to determine the amount of allowance all types of incomes are assessed, to target only low income workers. Since 2018 HIC allowance for employers was abolished.

## 2.2. Employers' contributions

The total contribution for employers is 35.2% of gross wages and salaries. The contribution comprises the health insurance contribution (10% of gross wages and salaries) and the social insurance contribution (25.2%). The social insurance rate reflects contributions to sickness insurance (1.4%), disability insurance (3%), retirement insurance (14%), the Guaranteed Fund (0.25%), accident insurance (0.8%), for unemployment (1%) and to the Reserve Fund (4.75%). All contributions are rounded down on two decimal places.

Since January 2005, Slovakia has introduced the privately managed fully funded pillar. This means that a given proportion (9 percentage points) of social contributions paid by the employer for retirement insurance flew directly to the private pension funds and not to the Social insurance agency as in previous years. As from September 2012 pension sharing scheme has been changed. Employer's retirement contribution rate to the fully funded pillar has been reduced from 9% to 4% (for more see pension contribution sharing scheme table below). As from 2017 contribution rate to the II. pillar automatically increases by 0.25 p.p. per year (i.e. contribution rate to the I. pillar decreases in the same volume), stopping at 6% to the II. pillar and 8% to the I. pillar in 2024. Private pension funds are treated outside of general government; these contributions are therefore not taken into account in the calculations of average and marginal tax rates. For the purposes of this Report, the total contribution rate for employers in 2019 is 30.45% with contributions to the second pension pillar not included in the rate.

As of 2015 the health insurance contribution (HIC) allowance has been introduced and in 2018 it has been abolished for employers, while for employees it remains unchanged (for more see 2.1).

The MSSAB also applies to the employer's SSC. The next table presents the annual values of MSSAB:

	Formula for MSSAB	Value of MSSAB
Health insurance		No limit
Social insurance		
of which		
-- sickness, retirement, unemployment, disability, Guarantee fund, Reserve fund	$7.0 \times AW (t-2)$	80 136. 00
-- accident		No limit

Social security contributions: Pension – contribution sharing in case of II. Pillar participation

Period	Percentage of gross earnings		
	I Pillar	II Pillar	Total
System up to September 2012	9% (5% employer + 4% employee contribution)	9% (employer contribution)	18%
System up to December 2016	14% (10% employer + 4% employee contribution)	4% (employer contribution)	18%
System up to December 2017	13.75% (9.75% employer + 4% employee contribution)	4.25% (employer contribution)	18%
System up to December 2018	13.5% (9.5% employer + 4% employee contribution)	4.5% (employer contribution)	18%
Current system from January 2019	13.25% (9.25% employer + 4% employee contribution)	4.75% (employer contribution)	18%

## 3. Universal Cash Transfers

### 3.1. Transfers related to marital status

None.

### 3.2. Transfers for dependent children

The central government pays an allowance in respect of each dependent child in the amount of EUR 24.34 per month in 2019. In January 2008 an extra allowance for dependent children whose parents are not eligible for the non-wastable child tax credit was introduced. The monthly amount of this allowance is EUR 11.1. For the purpose of the tax wedge calculations this allowance is not relevant, as only non-workers and taxpayers with annual earnings lower than six times the minimum monthly wage (which is the condition for eligibility for the non-wastable child tax credit) are entitled to the extra allowance.

The non-wastable tax credit mentioned in Section 1.1.2.1 is part of the social support for families with dependent children. However, it is not considered as a transfer for the purposes of this Report.

### 3.3. Transfers related to social status

To determine the claim to state social benefits (for example the allowance for housing costs), the minimum living standard amounts are relevant as they form the basis of the income test. For 2019, these amounts are:

	MLS monthly (1.1.2019 – 31.12.2019)
First adult	205.07
Second adult	143.06
Child	93.61

A family is entitled to a social allowance if the total combined net monthly income of the family is less than the calculated MLS for this family. The allowance varies with the family type.

The benefits available to a family in material need (valid since 1st of January 2019) are:

- EUR 64.70 per month for an individual.
- EUR 123.10 per month for an individual with between one and four children.
- EUR 112.50 per month for a couple without children.
- EUR 168.40 per month for a couple with between one and four children.
- EUR 179.80 per month for an individual with more than four children.
- EUR 226.90 per month for a couple with more than four children.
- activation allowance: EUR 63.07 per month – for people who become active either by accepting qualifying employment opportunities or participating in retraining courses.
- housing allowance: EUR 55.80 per month for individual in material need, EUR 89.20 for a household in material need (if household has more than 1 person).
- protection allowance: EUR 63.07 per month for an individual in material need where employment is not possible due to such circumstances as a disability or old age, EUR 34.69 per month for individual on sick leave for at least 30 consecutive days and EUR 13.50 for a pregnant woman from 4th month of the pregnancy and lasts until the child's age of 1 year (for the purpose of this Report, protection allowance is assumed to be EUR 63.07 for each individual).
- specific allowance: EUR 66.2 per month - entitlement arise for long-term unemployed individuals who move into work for 6 months (does not affect the calculations in this Report).
- dependent child allowance: EUR 18.10 per month for a child who properly fulfils compulsory school attendance.



## 4. Main Changes in Tax/Benefit Systems since 2017

Main changes relates to HIC allowance. Since 2018 HIC allowance for employers was abolished. Although in 2018 employer contributions to the privately managed pension pillar (II. Pillar) has increased to 4.5% while contribution to I. pillar fell to 9.5%. Moreover, the MLS value was revised up in July 2017 which led to changes in tax system allowances, credits and brackets from January 2018. In 2019 contribution to II. Pillar is 4.75 % and contribution to the I. Pillar is 9.25% (see Section 2.2).

There are also legislative changes which do not directly affect calculations of the tax wedge used in this Report. First is a new spa tax allowance for PIT. Each taxpayer who spent at least EUR 50 on domestic spa services is allowed to reduce his tax base by EUR 50.

Second change is related to support for housing mortgage interest payments for young people. Since 2018 taxpayer is allowed to deduct mortgage interest payment (maximum amount is EUR 400 per year) from its own tax liability. Previously, support for housing was in the form of a public subsidy.

Third, pensioners who earn income from special short term labour contracts (*dohoda o vykonaní práce*) benefit from SSC allowance of EUR 200 per month from July 2018.

Introduction of 13th and 14th salary. The new exemption of the 13th and 14th salaries. This measure has a negative impact on revenues, which is increasing with gradual phasing of exemption from health insurance contributions, the PIT, and from 2019 onwards also from social insurance contributions. Maximum exemption is EUR 500 per additional salary.

Overview and timing of PIT and SSC exemptions of 13th and 14th salary (Y = exemption)									
	2018			2019			2020		
	SIC	HIC	PIT	SIC	HIC	PIT	SIC	HIC	PIT
13 <sup>th</sup> salary (June)		Y			Y	Y		Y	Y
14 <sup>th</sup> salary (December)		Y	Y	Y	Y	Y	Y	Y	Y

Since 2019, the tax credit on dependent children is increased by EUR 22.17 for each child below the age of 6 years (Section 1.1.2.1).

## 5. Memorandum items

### 5.1. Identification of AW and valuation of earnings

The Ministry of Finance of the Slovak Republic estimates the AW in the methodology used by the Statistical Office of the Slovak Republic. Earnings data (without self-employees) are based on average wage definition including industries falling under categories B to N inclusive, with reference to International Standard Industrial Classification of All Economic Activities, Revision 4.

## 2019 Parameter values

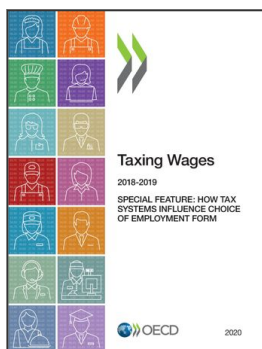
Average earnings/yr	Ave_earn	13 199	Secretariat estimate
w	basic_adult	205.07	
	basic_adult1	143.06	
	basic_child	93.61	
Basic allowance	basic_al_mult	19.2	
	basic_al	3937.35	
	basic_al_mult1	100.0	
	basic_al_mult2	44.2	
	basic_al_redn	0.25	
Spouse allowance	spouse_al_limit	3937.35	
	spouse_al_mult1	176.8	
	spouse_al_mult2	63.4	
	spouse_al_redn	0.25	
Income tax rate	tax_sch/tax_rate	0.19	36256.37
		0.25	
Tax credits - nonwastable	tax_cr	266.04	
	min_wage	520	
	minwage_mult	6	
	etc_thresh	5451.84	
Employee social security contributions	SSC_rate	0.094	
	SSC_sick	0.014	
	SSC_ret	0.04	
	SSC_dis	0.03	
	SSC_unemp	0.01	
	SSC_health	0.04	
Employer social security contributions	SSC_empr	0.1965	
	SSC_empsick	0.014	
	SSC_empret	0.0925	
	SSC_empdis	0.03	
	SSC_empunemp	0.01	
	SSC_emphealth	0.1	
	SSC_gua	0.0025	
	SSC_acc	0.008	
	SSC_fund	0.0475	
Health Insurance Contribution allowance	HIC_treshold	4560	
	HIC_rate	2	
Maximum assessment base	MSSAB	80136	
Cash transfers	transf_1	292.08	
	transf_indiv	776.4	
	transf_indiv_child	1477.2	
	transf_couple	1350	
	transf_couple_child	2020.8	
	transf_hous_indiv	669.6	
	transf_hous_couple	1070.4	
	transf_dep	217.2	

## 2019 Tax equations

The functions which are used in the equations (Taper, MIN, Tax etc) are described in the technical note about tax equations. Variable names are defined in the table of parameters above, within the equations table, or are the standard variables “married” and “children”. A reference to a variable with the affix “\_total” indicates the sum of the relevant variable values for the principal and spouse. And the affixes “\_princ” and “\_sp” indicate the value for the principal and spouse, respectively. Equations for a single person are as shown for the principal, with “\_sp” values taken as 0.

	Line in country table and intermediate steps	Variable name	Range	Equation
1.	Earnings	earn		
2.	Allowances:			
	Basic	basic_allce	B	IF(earn-SSC<=basic_al_mult1*basic_adult, basic_al,MAXA(basic_al_mult2*basic_adult-basic_al_redn*(earn-SSC),0))
	Spouse	spouse_allce	P	IF(earn_spouse=0,1,0)*Married*Positive(IF(earn_princ-SSC_princ<=spouse_al_mult1*basic_adult, basic_al_mult*basic_adult,spouse_al_mult2*basic_adult-spouse_al_redn*(earn_princ-SSC_princ)))
	Social security contributions	SSC_al	B	SSC
	Total	tax_al	B	basic_allce+spouse_allce+SSC_al
3.	Credits in taxable income	taxbl_cr	B	0
4.	CG taxable income	tax_inc	B	Positive(earn-tax_al)
5.	CG tax before credits	CG_tax_excl	B	Tax(tax_inc,tax_sch)
6.	Tax credits:			
	Employee tax credit	etc_cr	B	IF(earn>=min_wage*minwage_mult, tax_rate*Positive(basic_al-MAX(etc_thresh, earn-SSC)), 0)
	Children	child_cr	P	(earn>=min_wage*minwage_mult)*Children*tax_cr
	Total	tax_cr	B	etc_cr+child_cr
7.	CG tax	CG_tax	B	CG_tax_excl-tax_cr
8.	State and local taxes	local_tax	B	0
9.	Employees' soc security	SSC	B	MINA(earn,MSSAB)*SSC_rate+ MAX(0;(earn-MAX(0;HIC_treshold-MAX(0;(earn-HIC_treshold)*HIC_rate))))*SSC_health
11.	Cash transfers	cash_trans	J	Children*transf_1+Positive(IF(0,75*((earn-SSC-CG_tax_excl)/12)<(basic_adult+Married*basic_adult1+ Children*basic_child); ((1-Married)* (IF(Children>0;transf_indiv_child;transf_indiv))+ Married*(IF(Children>0;transf_couple_child;transf_couple))+IF((Married+Children)>0;transf_hous_couple;transf_hous_indiv)+(Children*transf_dep)-0,75*(earn-SSC-CG_tax_excl);0))
13.	Employer's soc security	SSC_empr	B	MINA(earn,MSSAB)*SSC_empr+earn*SSC_acc+earn*SSC_emph

Key to range of equation B calculated separately for both principal earner and spouse P calculated for principal only (value taken as 0 for spouse calculation) J calculated once only on a joint basis.



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