**Generic information**

<table>
<thead>
<tr>
<th>Name of survey</th>
<th>Law Model</th>
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<tbody>
<tr>
<td>Responsible institution</td>
<td>Ministry of Finance (Finansministeriet - <a href="http://fm.dk">http://fm.dk</a>), based on data from Statistics Denmark (Danmarks Statistik - <a href="http://www.dst.dk">www.dst.dk</a>).</td>
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**Main objective**

The Law Model is used by the Ministry when assessing the impact of new legislation and for analysis, notably when calculating income distribution and poverty lines.

**Structure of data source**

The Law Model is a comprehensive individual-level database resulting from the application of microsimulation models to information extracted from administrative records.

**Frequency**

Annual (since 1979, but information before 1993 is scarce).

**Survey year / Wave**

2004 (status information refers to 1 January 2005 - or as close as possible to it - and flows refer to the calendar year 2004).

**Coverage**

Theoretically the entire Danish population and territory (without Greenland and Faroe); in practice a small number of persons/families had to be excluded:
- persons whose income has not been tax assessed;
- persons that are only taxable for part of the calendar year, so that there is no complete information about their yearly incomes;
- children below 18 years not living with their parents;
- some of the persons that have become widow/ers during the year (for technical reasons concerning the separation of taxes between the deceased and his/her spouse).

**Definitions**

**Household**

- a D-family is composed of a married couple or a non-married couple (for non-married couples the age difference is of maximum 15 years), with or without children under 18;
- a household is composed of all the individuals who share the same address; it may contain several D-families; children of 18 years and above still living in the home of the parents are included in the household, whereas elderly parents living in the house of their children are treated as a separate household.

**Household head**

There is no concept of head as such (only the status of individuals within the D-family is provided).

**Labour market information**

**Eligibility**

No such concept (any person, independently of his/her age, can be included in the register(s) corresponding to his/her labour market situation).

**Employment**

Two different employment concepts:
- labour force status at a given point in time (following the declarations of the employers);
- main activity during the year: a person is a wage earner if and only if he has wage income (over the year) above a certain rather low cut-off level (around EUR 6,500 in 2004).

Two sets of job characteristics variables: those referring to the job held in the last week of November, and those referring to the job from which the highest income was received during 2004.

**Reference period**

Calendar year 2004.

**Unit of collection**

Individual (mostly from the Income statistics register, which is based on personal tax declarations, and a few benefits come from specific registers, e.g. the register on sickness / maternity benefits, and other registers from the body that pays out the benefits, the child register for family allowances).

**Taxes and contributions**

All amounts are reported gross, and the value of both taxes and social contributions are also available.

**Restrictions**

Some non-taxable incomes cannot be identified in the register data.

**Source**

Data provider.