BRIEFING

Requested by the BUDG Committee

European Parliament

Statistical own resources

Examples of the gender pay gap and food waste

KEY FINDINGS

Statistical own resources could be devised to create more independence from the Gross National Income (GNI) contribution and address policy issues at the same time. Statistical own resources should practically be based on information already collected by Eurostat. Therefore, Member States do not have to provide new data. The base and call-rate of a policy-linked statistical contribution could be designed and fine-tuned to entail deliberate distributive implications among Member States. This could help to make a basket of new own resources politically acceptable and/or to make rebates and correction mechanisms superfluous.

The two examples used in this briefing of the policy-based statistical databases that could be used to calculate an own resource are the gender pay gap and food waste. There are multiple design choices and precise definitions and objectives have to be decided up front. In order to calculate the contribution based on the gender pay gap or food waste, multiple solutions are presented comprising various parameters and conceptual approaches such as call rate, percentage, lump sum, pay gap as percentage, nominal pay gap, and performance based or target based. A combination of options is also possible.

First the goal of the policy needs to be decided. The goal can be to reach equality of equal pay for equal work, or overall volume of pay and therefore the gender pay gap does not exist anymore. Or is the EU average the leading figure and the countries above the average will have to pay. Or is the goal to avoid backsliding and the starting point will be the point that needs to be maintained. Similar decisions need to be made regarding food waste: eliminating or reducing it, or avoiding an increase.

After the goal the decision needs to be made concerning how to calculate the contribution. Depending on the precise objective (what exactly is to be penalised, incentivised or rewarded with the contribution), the data must cover the overall or an adjusted set of pay gap and food waste figures. This can be done through a uniform call rate in which a certain amount needs to be paid for every percentage point of gender pay gap or for every tonnes of food waste in a country. Or a percentage of overall budget revenue is taken as lead figure. In this case the gender pay gap and food waste own resource amounts can be calculated with the use of a percentage of GNI or any other economic measurement. The last option would be to use a target amount. This would mean that an amount is set that the European Union wants to receive from the own resource accordingly a scale of payment (distribution key proportionate to the gender pay gap or food waste) is set for each Member State.

Statistical own resources could be introduced for other policy areas as well. For example, bio waste, particle pollution, or any other data set which is managed by Eurostat.

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Introduction

In the coming years the European Union (EU) might need additional financial means to cover all the expenses of the EU budget which means, that without a reform of the own resources system, the Gross National Income (GNI) contribution of the Member States needs to be raised to fill the gap. With the introduction of borrowing to finance grants related to NextGenerationEU (NGEU), new revenue needs to be added to repay the debts through the EU budget. Even with the introduction of new own resources such as the non-recycled plastic packaging waste own resource (plastics own resource), and planned resources such as a share of the proceeds from the carbon border adjustment mechanism, the EU Emissions Trading System (ETS) and residual profits of the largest and most profitable multinational enterprises[1], the revenue side of the budget may be heavily dependent on the GNI contribution. Therefore, it would be a good option to introduce new own resources.

Linking new own resources to EU policies is more beneficial in as far as they give the pursuit of its policies a boost. Besides that, the new own resources proposed in 2020 are intended to stimulate companies or public administrations to implement measures and raise awareness among citizens. In this regard, the introduction of a new data-driven non-recycled plastic packaging own resource was a good example to address EU goals in order to reduce plastic waste: the contributions of Member States were calculated based on their amount of plastic packaging waste, which in simple terms means the lower the non-recyclable plastic packaging waste, the lower the Member States' contribution. The Member States therefore have a financial incentive to take measures in order not only to benefit from reduced contributions but also to get closer to achieving the EU's goals. This is then a win-win situation for the individual Member States, as well as for the EU. Therefore, this approach could also be used in other policy areas such as bio waste, food waste on the basis of any other statistics Eurostat collects.

The shifts in overall financial distribution pattern on the revenue side resulting from the introduction of a given new statistical contribution with certain design features could also be used pragmatically - and strategically - in view of creating a distributive 'balance' in the basket of income sources. It could thus improve the political acceptability of revenue reform without making recourse to lump sum reductions or other forms of national rebates. Legally, a statistics based own resources - unlike a tax-based own resource - does not need a 'sectoral' basic act (such as a VAT- or FTT-directive). As long as a robust set of harmonised, annually updated baseline figures is available, such a new revenue source can be established directly and only through the Own Resources Decision.

The gender pay gap as an innovative example for an own resource base

One of the options mentioned in the draft INI report on own resources is the gender pay gap statistics based own resource. As the Gender Equality Strategy 2020-2025 says, '[t]he promotion of equality between women and men is a task for the Union, in all its activities, required by the Treaties.'[2] Hence, all EU policies should include the gender equality in their objectives. The gender pay gap is one of the injustices that is addressed by the Gender Equality Strategy which states '[t]he principle of equal pay for equal value has been enshrined in the Treaties since 1957 and translated into EU law.'[3] Even though, the gender pay gap has been on the agenda for over sixty years, women still earn less than men. According to the Gender Equality Strategy 2020-2025, information about pay levels will help to detect the gaps and causes of those gaps.[4] Therefore, the

[1] European Commission, The next generation of EU own resources: Questions and Answers. 22 December 2021. https://ec.europa.eu/commission/presscorner/detail/en/qanda_21_7026

[2] European Commission, Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions; a Union of Equality: Gender Equality Strategy 2020-2025. 5 March 2020. https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020DC0152&from=EN p. 1.

[3] Ibid. p. 10.

[4] European Commission, Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions; a Union of Equality: Gender Equality Strategy 2020-2025. 5 March 2020. https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020DC0152&from=EN p. 11.

Commission introduced a Directive on pay transparency which is still being discussed between Parliament and the Council.[5] The Commission also introduced discussions with 'social partners on how to improve gender equality in the world of work, including within their structures, and encourage them to intensify efforts in addressing the gender employment and pay gaps.'[6] A gender pay gap own resource could support the efforts of the EU in reducing remaining inequalities.

From a practical and legislative point of view, such a contribution is relatively easy in terms of adoption procedure (only the Own Resources Decision is needed), of administration and could even potentially reduce the GNI contributions of the Member States. These points would be strong reasons to consider the statistical own resources as revenue for the EU budget.

This briefing focuses on the statistical own resources and their potential implementation in practice. It uses the gender pay gap as example for a new own resource. It examines different options for calculations, simulations and measures the EU could apply. A combination of options is also possible. The EU will provide a toolkit in order to support the Member States but, following the principle of subsidiarity, the Member States have to determine the measures and rules to actively lower the gender pay gap. There might be concerns related to the toolkit. However, the Commission has also provided toolkits for other policy areas and will most probably try to support the Member States in their efforts. This briefing aims to raise awareness on both the introduction of new own resources and the problem of the gender pay gap.

Own resources

Traditionally, the EU has 'own resources' to finance its expenditure which should not exceed its revenue in order to maintain a balanced budget. The EU budget used to be financed from four types of sources:

- Traditional own resources such as customs duties;
- Member State contributions based on value added tax (VAT);
- Member State contributions based on gross national income (GNI);
- Other revenue such as EU staff contributions and fines for businesses which are not complying with the rules etc.

A new category of revenue of the EU budget was introduced and entered into force as of January 2021. This is the so-called plastics own resource. This is based on national contributions related to the quantity of non-recycled plastic packaging waste and was established in order to meet new policy challenges being closely linked to the EU policy priorities. Contributions are calculated based on data provided by the Member States, processed and made available by Eurostat.

However, in response to increasing financial and policy challenges, there is a push for the establishment of additional forms of revenue. The principle of borrowing was exclusively (exceptionally) implemented to finance the grants and loans of the NGEU package which is deemed to be a temporary instrument for the sole purpose of addressing the consequences of the coronavirus pandemic. Its core component is the Recovery and Resilience Facility (RFF) which provides grants and loans to the Member States. In this case, the EU was temporarily authorised to borrow on the capital markets.

With regard to repaying the borrowed money, the EU institutions agreed to introduce new own resources in order to avoid additional exorbitant GNI-contributions for Member States or cuts to EU programmes. As the current own resources are not sufficient and the proceeds from the planned own resources in the IIA Roadmap might not be enough, new own resources should be considered to finance the NGEU repayments which will start as of 2028 and will continue until 2058.

[5] European Parliament, Legislative Train Schedule; Binding pay transparency measures; In "A New Push for European Democracy". 20 February 2023. https://www.europarl.europa.eu/legislative-train/theme-a-new-push-for-european-democracy/file-binding-pay-transparency-measures

[6] European Commission, Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions; a Union of Equality: Gender Equality Strategy 2020-2025. 5 March 2020. https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:52020DC0152&from=EN p. 11.

Hence, a new additional revenue in the form of statistical own resources for the EU budget could be established. One option is to create an own resource that helps to tackle the gender pay gap. Addressing the gender pay gap is one of the key objectives of the Gender Equality Strategy 2020-2025.

In this context, only the Own Resources Decision (ORD) would need be amended to add the proposed new statistical own resource to the existing ones in order to incorporate it into the EU budget as one element in an additional basket.

Legal framework

On 14 December 2020 a new ORD was adopted and it entered into force on 1 June 2021 following the ratification of the 27 EU national parliaments. Pursuant to Article 311 of the Treaty on the Functioning of the European Union (TFEU), new categories of own resources may be established by amending the Own Resources Decision. In parallel of the 2020 ORD, the EU institutions also signed an Interinstitutional Agreement, including a roadmap towards the introduction of new own resources.

Following the subsidiarity principle, related legislation will be transposed into national law by the EU Member States. In the case of the plastics based own resources, the ORD requires EU Member States to take measures, while at the same time allowing them the possibility to choose how to collect the plastic waste levy and define the most suitable methods.

The Commission proposed new own resources in December 2021. These include 'the carbon border adjustment mechanism, the revised EU Emissions Trading System (ETS), and a share of the residual profits of the largest and most profitable multinational enterprises that are allocated to EU Member States following the agreement by the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting to address the Tax Challenges Arising from the Digitalisation of the Economy'[7]. These new own resources will be implemented from 1 January 2023 on. The extra revenue will be used to repay NextGenerationEU and fund the Social Climate Fund. The Commission addresses on their webpage that '[t]hese estimates are subject to uncertainties, in particular due to the market price for carbon allowances over time and the need to work on the finalisation and subsequent implementation of the OECD/G20 Inclusive Framework Pillar One.[8] The current estimates are targeting the period 2026-2030 and estimate to receive up to EUR 17 billion per year in 2018 prices.

Statistical own resources in practice: GNI and plastic waste

Statistical own resources are already used in practice through the Gross National Income (GNI) contribution[9] of the Member States and the plastics own resource[10].
The calculation of the GNI-based contribution is provided for in Regulation No 609/2014 which defines the methods and procedure for making available the GNI-based own resource. It has been amended twice by Council Regulation (EU, Euratom) No 2016/804 and Regulation Council Regulation (EU, Euratom) 2022/615.

The GNI contribution was initially introduced as an additional own resource to maintain the balance of the budget. In this regard, the GNI contribution would serve as a measure to ensure that the expenditures of the annual budget are covered by the revenue side of the budget. The amounts contributed by the Member States vary from year to year as the GNI contribution only serves to cover the part of the budget that is not

[7] European Commission, The next generation of EU own resources: Questions and Answers. 22 December 2021. https://ec.europa.eu/commission/presscorner/detail/en/qanda_21_7026
[8] Ibid.
[9] European Commission, National contributions. https://commission.europa.eu/strategy-and-policy/eu-budget/long-term-eu-budget/2021-2027/revenue/own-resources/national-contributions_en#:~:text=The%20Gross%20National%20Income%20(GNI,EU%20budget%20is%20always%20balanced.
[10] European Commission, Plastics own resource. https://commission.europa.eu/strategy-and-policy/eu-budget/long-term-eu-budget/2021-2027/revenue/own-resources/plastics-own-resource_en

covered by the other own resources. This means that, depending on the revenue of the other own resources like customs duties, VAT-based contributions and other revenue, the percentage of GNI contributions changes[11]. In practice this means that the GNI contribution covers about two thirds or around 70% of the total revenue[12].

Notwithstanding the lump sum reductions, the GNI contribution of each Member State is proportionate to their GNI. The Commission uses the European System of National and Regional Accounts and verifies the sources used by the Member States to calculate the GNI contribution[13].

Once the Commission has an overview of the other revenue sources and of the GNI of each Member State, a uniform call rate is determined based on the annual revenues needed for the financing of the EU budget. An own resources ceiling was set for the current Multiannual Financial Framework (MFF) 2021-2027 at 1.4%. This ceiling has increased from 1.2% in the previous MFF period.

The other example of working statistical own resources is the plastics own resource agreed during the negotiations for the MFF 2021-2027. This new own resource has been in place since 1 January 2021. It is a national contribution by the Member States based on the amount of national non-recycled plastic packaging waste. This contribution serves as an incentive to reduce non-recycled plastic waste and encourage the circular economy aimed for in the European Plastics Strategy. It is the Member States themselves that decide on measures most effective in reducing the non-recycled plastic waste[14]. However, the Commission has provided a toolkit with measures that could be useful in this endeavour.

Article 114 TFEU is the legal basis of the current Packaging and Packaging Waste Directive (Directive 94/62/EC). This article enables the EU to take harmonisation measures to address the differences between the laws of the Member States with the aim of setting common requirements at EU level. Furthermore, Council Regulation 2021/770 gives details 'on the calculation of the own resource based on plastic packaging waste that is not recycled, on the methods and procedure for making available that own resource, on the measures to meet cash requirements, and on certain aspects of the own resource based on gross national income'. Contributions to the plastic own resource are calculated based on Eurostat data. Eurostat compiles data from the statistical offices of Member States, which are obliged to collect and provide such data following the rules defined in the Packaging and Packaging Waste Directive and the Implementing Decision (Decision (EU) 2019/665). Each Member State is obliged to send to the Commission forecasts of the weight of plastic packaging waste that is not recycled for the current and following year. The Commission will first calculate the contributions based on those forecasts. Once final data is available, it will then adapt the calculations of Member States' contributions accordingly.

The decision was made to have a uniform call rate for non-recyclable plastic packaging of EUR 0.80 per kilogram. A mechanism was also established to make sure that less wealthy Member States are not paying excessively. The GNI key is esteemed for its fairness in terms of 'ability to pay' among Member States. The plastic own resource complements the set of principles enshrined on the revenue side by introducing an element of 'polluter pays principle', another, distinct benchmark of fairness.

[11] European Commission, National contributions. https://commission.europa.eu/strategy-and-policy/eu-budget/long-term-eu-budget/2021-2027/revenue/own-resources/national-contributions_en#:~:text=The%20Gross%20National%20Income%20(GNI,EU%20budget%20is%20always%20balanced

[12] European Parliament, EU Own Resources. 23 January 2020. https://www.europarl.europa.eu/RegData/etudes/BRIE/2020/647459/IPOL_BRI(2020)647459_EN.pdf
European Parliament, fact sheet; The Union's revenue. December 2022. https://www.europarl.europa.eu/factsheets/en/sheet/27/the-union-s-revenue

[13] European Commission, National contributions. https://commission.europa.eu/strategy-and-policy/eu-budget/long-term-eu-budget/2021-2027/revenue/own-resources/national-contributions_en

[14] European Commission, Plastics own resource. https://commission.europa.eu/strategy-and-policy/eu-budget/long-term-eu-budget/2021-2027/revenue/own-resources/plastics-own-resource_en

Statistical own resources for the future: the example of the gender pay gap

The GNI contribution and the plastics own resource are two examples of functioning statistical own resources. One potential statistical new own resource could be introduced on the basis of the gender pay gap. In this next section an overview will be given of the definition of the gender pay gap, different methods to calculate it and methods for the calculation of the gender pay gap contribution to be used as a new own resource.

Legal basis for gender equality and the gender pay gap

In Article 157 TFEU the principle of 'equal pay [...] for work of equal value' is explicitly mentioned. Member States have to ensure the application of the principle of gender equality while the EU must guarantee that principle by developing targeted measures, policy and a toolkit. In addition to that, gender equality was enshrined in Article 23 of the Charter of Fundamental Rights of the European Union: 'Equality between men and women must be ensured in all areas, including employment, work and pay'. This was underlined by the Court of Justice of the European Union in Case 61/81, *Commission of the European Communities v United Kingdom of Great Britain and Northern Ireland* – Equal pay for men and women[15].

The first important step aiming to apply the principle of gender equality in various dimensions was the adoption of Directive 2006/54/EC on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation. A further achievement was the introduction of the Corporate Sustainability Reporting Directive (CSRD) which entered into force on 5 January 2023 and amended the reporting requirements of the Non-Financial Reporting Directive (NFRD). It obliges companies to follow certain reporting obligations and apply rules – among others – on social matters and treatment of employees; furthermore, they are obliged to respect human rights, as well as diversity on company boards. The latter aspects address and include gender equality.

Definition of the gender pay gap

The gender pay gap is defined within the EU as 'the difference between the average gross hourly earnings of female and male employees, expressed as a percentage of men's earnings'[16]. For this briefing the gender pay gap was taken as the measure to calculate the new own resource. However there is more than just the gender pay gap to define the financial differences between men and women. The gender wage gap and equal pay for work of equal value are also two definitions that could be used to calculate the financial disparity between men and women. The gender wage gap is 'the difference between median earnings of men and women relative to median earnings of men'[17]. Equal pay for work of equal value means that 'without discrimination on grounds of sex or marital status and with regard to all aspects of pay and conditions of remuneration'[18] men and women earn the same. The gender pay gap is often attributed to various factors, namely individual choices, horizontal segregation, value of work, caring responsibilities, stereotypes and discriminatory practices[19]. The data shows that the gender pay gap is a persistent problem

[15] European Court of Justice, Judgement of the Court of 6 July 1982 - Commission of the European Communities v United Kingdom of Great Britain and Northern Ireland. - Equal pay for men and women. - Case 61/81. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A61981CJ0061

[16] RAND Europe, European Parliament study, Equal Pay for Equal Work; Binding pay-transparency measures, p. 9. https://www.europarl.europa.eu/RegData/etudes/STUD/2020/642379/IPOL_STU(2020)642379_EN.pdf

[17] Ibid, p. 9.

[18] Ibid, p. 9.

[19] RAND Europe, European Parliament study, Equal Pay for Equal Work; Binding pay-transparency measures, p. 9 and 10. https://www.europarl.europa.eu/RegData/etudes/STUD/2020/642379/IPOL_STU(2020)642379_EN.pdf ; European Commission, Commission staff working document; executive summary of the evaluation of the relevant provisions in the Directive 2006/54/EC implementing the Treaty principle on 'equal pay for equal work or work of equal value'. 5 March 2020.https://commission.europa.eu/system/files/2020-03/swd-2020-51_en.pdf ; Perez, C. (2019), Invisible Women: Data Bias in a World Designed for Men.

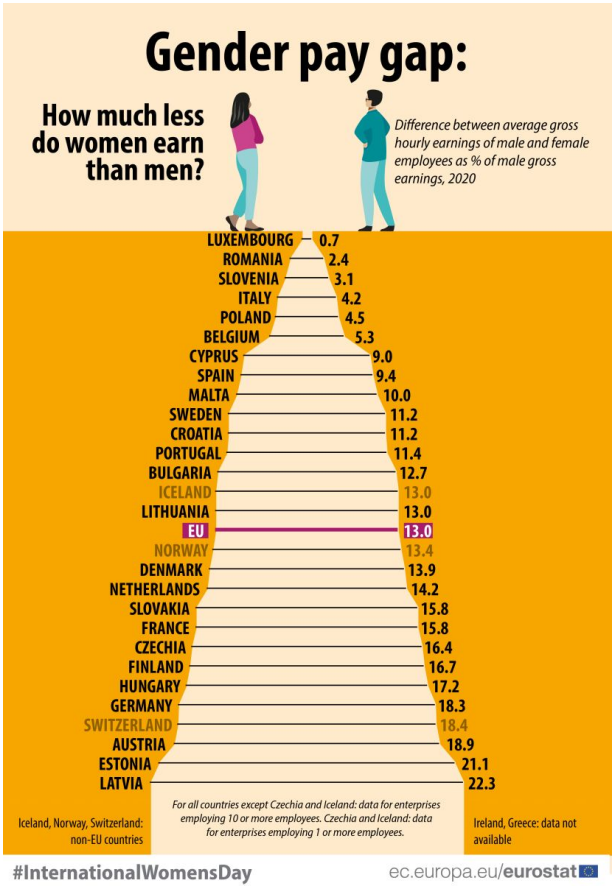
that does not seem to be decreasing. It has been demonstrated that the gender pay gap has lifelong consequences for women[20].

The EU has introduced a wide range of legislation to address the gender pay gap[21]. Nevertheless, the gender pay gap still exists. One way to incentivise further national measures in this direction is to introduce a statistical own resource based on the gender pay gap.

How can the gender pay gap-based statistical own resource be calculated?

There are different choices to be made in the calculation of the gender pay gap own resource. First is the choice of data to be used to calculate the actual gender pay gap in the Member States. The second is to decide the goal that this own resource needs to reach. For example, should it be calculated in reference to zero gender pay gap or should it be compared to the EU average of the EU and result in the creation of a ranking of countries? Countries below the average would need to pay a "fine". Or does the own resource aim to protect the status quo and penalise Member States that perform worse than their initial starting point? The third design choice to address is how the contribution to the gender pay gap-based own resource is calculated. For example, would a pre-determined sum be distributed proportionally among the Member States? Or would a pre-defined uniform call rate be used to calculate the contributions as with the plastics own resource? Or perhaps a percentage of GNI proportionate to the pay gap? All these options will be explored below. The last question that needs to be answered is whether the fiscal goal of the policy will be performance based or target based. Please see Table 1 for all the options. For an overview of different options and combinations to calculate the gender pay gap own resource, see annex I. The annex shows what the different EU Member States would have to pay.

Figure 1: Gender pay gap in the EU



Source: https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Gender_pay_gap_statistics#:~:text=For%20the%20economy%20as%20a,area%20(EA%2D19)

[20] RAND Europe, European Parliament study, Equal Pay for Equal Work; Binding pay-transparency measures, p. 11. https://www.europarl.europa.eu/RegData/etudes/STUD/2020/642379/IPOL_STU(2020)642379_EN.pdf

[21] European Commission, Commission staff working document; executive summary of the evaluation of the relevant provisions in the Directive 2006/54/EC implementing the Treaty principle on 'equal pay for equal work or work of equal value'. 5 March 2020 https://commission.europa.eu/system/files/2020-03/swd-2020-51_en.pdf

Methods used to calculate the gender pay gap in the Member States

Table 1: Map of options for calculating gender pay gap-based own resource contributions

How to calculate	Different options		
Policy goal	Equality of hourly average wage	The average is leading	Upholding the status quo
Method	Pre-defined call rate	Percentage	Target absolute amount
Calculation basis	Pay gap as percentage	Nominal pay gap	
Fiscal goal	Performance based	Target based	

The data available from Eurostat is based on the difference between average gross hourly earnings of male and female employees as a percentage of male gross earnings (see Figure 1). In this case all the earnings of all the different professions are put together and divided by the gross earnings of men.

This method could be problematic for the calculation of the gender pay gap, as it combines the differences in position and wages. Different professions and different positions have different wages. Therefore, if women are in lower positions within a company they automatically earn less.

The problem is twofold: women are often overrepresented in lower paid jobs and women are often rewarded less for the same job done by men. For example, women are less present on boards of companies or as CEOs of companies. Women starting their career are often recruited at a lower paygrade than men in the same jobs and this leads to earning less their entire professional lives. Even in retirement women are paid less because during their professional lives they earned less money and as a result built up lower pension entitlements.

Another problem with this method is that women are often overrepresented in low-paid professions, meaning that certain underpaid professions like teachers or nurses employ more women than men.

Therefore, it is important to take these parameters into account when looking at the figures provided by Eurostat. These figures represent the overall gender pay gap of all the professions and all the different functions together. These reflections show that using the unadjusted figures of the gender pay gap could lead to certain unintended distortions. Nevertheless, the figures do give a useful overview of the gender pay gap across the EU. These are also the figures that are already provided by the Member States so it is convenient to use them directly.

Equality of hourly average wage

In this example, the goal of the statistics based own resource is to eliminate the gender pay gap altogether by having zero difference between the earnings of men and women. This would mean that by installing the statistical own resource the problem of the gender pay gap is addressed, and in the most positive scenario the gender pay gap might disappear to the extent that Member States take action in line with the financial incentive. Even if the gender pay gap does not disappear completely, introducing the own resource would help raise awareness and trigger additional measures.

In this case, a starting point needs to be set for the implementation of the policy. For example, 1 January 2027 could be the date on which this own resource enters into force. This means that the Member States

have time to work on reducing the gender pay gap before the starting point and, as a consequence, their payment to the EU budget. From 1 January 2027, the Commission would look into the data from Eurostat and use that as a starting point for the calculations. As Eurostat needs time to make the data available the collection of this own resource needs to be set further in time. The advisory committee on own resources (ACOR) would also peer review the figures.

The bigger the gender pay gap the more a country could contribute. For example, if women earn in average 15% less than men the Commission will collect an amount for these percentages until 0% is reached. Member States may fight the gender pay gap in ways they see fit to reduce such percentage.

The average is leading

In this example, the average of all the Member States together is the leading data and the baseline for calculations. In Figure 1 informs that the EU average is at 13%. This percentage would be the leading figure to establish the positions of the Member States compared to the EU average. Every Member State under the average needs to pay a fine. This would motivate the Member States under the average to improve the gender pay gap, thus raise the average, and as a result incentivise the Member States initially above the average to improve, too, in order not to fall below the average.

A risk is that competition is unleashed between the Member States to remain at or rise above the average. There could be a lump sum fine for every Member States above the average, or there could be a scaled fine proportionate to the percentage above the average (or above zero). This could be a positive incentive driving Member States to solve the gender pay gap as soon as possible, but it could also lead to more extreme measures to prevent payment of the own resource.

This is not necessarily a stable own resource in the sense that it depends every year which Member States are paying and how much. For example, is the payment based on the gap between the average and the position of the Member State? Or do all the Member States below the average pay the same amount or same percentage? Or would it mean that the further below the average a Member State sits, the more it has to pay? These questions all need to be addressed by policymakers.

Upholding the status quo

In the example of upholding the status quo, the starting point of 1 January 2025 will be the benchmark, meaning that countries cannot perform worse than the initial starting point. This is to prevent backsliding of individual Member States and would encompass a fine system if the gender pay gap grew. This does not reduce the gender pay gap but prevents it from increasing.

Upholding the status quo means that the own resource is only based on fines and therefore not a stable revenue. If the gender pay gap does not worsen in comparison to the starting point no fines need to be paid. This could potentially mean that no revenue is collected from the gender pay gap own resource.

Once fines are established they need to be calculated. Does the fine increase once the gap grows? Or does the fine increase in comparison with the starting point? Or is the fine related to the EU average? These questions are parameters and design choices that can be taken based on simulations which reveal the impact of certain models. Besides these questions it would also be interesting to evaluate the status quo after a certain period of time.

Once the decision has been made regarding the goal of the statistical own resource, the amount has to be determined. This could be done through three different options, namely call rate, percentage or target amount.

Pre-defined call rate

The pre-defined call rate would work similarly to the plastics own resource. A decision should be made if it is a fixed ex ante or determined every year anew in function of a target amount or a target percentage. For example, there could be a certain amount that needs to be paid for every percentage point of gender pay gap in a country. Or an amount could be paid for the actual difference between men and women's income. The amount needs to be set once the new own resource is decided on. A fixed absolute amount, say EUR 100 million per percentage point deviation from the average or from zero would of course burden small and poor Member States much more heavily than big Member States.

Percentage

The gender pay gap own resource amount can also be calculated with the use of a percentage of GNI. In practice this would mean that, for example, the Member State needs to pay a certain percentage of GNI for every percentage point of the existing gender pay gap. GNI was taken as an example, but this could also be based on women overall or population overall.

Target absolute amount

The last option would be that a fixed amount is set which needs to be collected from this own resource. For instance, the policymakers aim to collect EUR 1 billion from this own resource. Hence, a distribution key will be used to make sure that the EUR 1 billion is collected from the Member States.

This would mean that a scale with different percentages would be made and divided either by the Member States or based on the proportion of the gender pay gap. The choice could also be to divide the amount by the Member States, meaning the richer or most populated countries would receive a higher percentage rate decoupled from their actual performance. In this case the richer Member States would pay more.

It also depends on the actual goal of the measure. If the goal is to eliminate the gender pay gap, it does not matter how the countries perform compared to each other but how they are doing on their own. If the average is leading, the ranking of the countries does matter. Hence, the goal will be leading in the case of the target amount calculation.

Progressive call rate

A progressive call rate means that the further a Member States is of the goal, the more it needs to pay. This could give an additional incentive to make the first changes sooner as the pay will decrease the closer the Member State gets the goal of the measure. It needs to be decided how big the steps will be an if this is related to a percentage point or for example per five or ten percent.

Statistical error rate

There are two last things that could be of interest. There is the question what will happen when women earn more than men. For now this is not the case in the EU however this could happen in the future. Is the result to keep the gender pay gap on zero or should there be an acceptance of a certain percentage gender pay gap. This could be for example on 1% in both ways meaning either men or women could earn 1% more or less than zero.

The other point is the question of statistical error rate. Would an error of statistical data be indicated in the calculations? This means that it is accepted if a country is within this error rate that the gender pay gap is considered as zero percent.

The example of food waste

Food waste is another pressing issue in the EU. Food waste concerns the whole supply chain of the production of food. Nevertheless, most food is wasted at the consumption level. Food waste within the EU has been calculated at 89 million tonnes or differently put 180 kg per capita per year.[22] The Directive (EU) 2018/851 of the European Parliament and of the Council of 30 May 2018 is the legal basis for waste management including food waste.

In 2015, the Commission introduced a circular economy package which has as one of its priorities the reduction of food waste. So far, the following actions related to the Circular Economy Action Plan have been introduced:

- EU methodology to measure food waste;
- EU platform on food losses and food waste;
- EU legislation on waste, food and feed and facilitate food donation;
- Use no food no longer intended for human consumption in animal feed;
- Examining the use of date marking by actors in the food chain.[23]

The EU is not the only one concerned by food waste as is also underlined by the Sustainable Development Goal (SDG) 12.3 that has as target to halve per capita food waste by both retail and consumers at 2030. The EU is committed to reach this particular SDG. Besides the commitment to the SDG, the EU also introduced the strategy Farm to Fork which is part of the Green Deal. The Green Deal also introduces other iniatives to reduce food waste such as a transition to a sustainable EU food system to ensure food security and healthy diets worldwide.[24]

Parliament stressed in its resolution of 16 May 2017 the importance of food waste by calling the Commission to 'support a legally binding definition of food waste, adopt a common methodology to measure it, examine the possibility of setting up binding reduction targets, update the list of foods currently exempt from 'best before' labelling in order to prevent food waste and propose a change in the VAT Directive that would explicitly authorise tax exemptions on food donations.'[25]

Methods used to calculate food waste in the Member States

Table 2: Map of options for calculating food waste-based own resource contribution

How to calculate	Different options		
Policy goal	Zero food waste	The average is leading	Upholding the status quo
Method	Pre-defined call rate	Percentage of GNI	Target absolute amount
Calculation basis	Total food waste	Food waste per capita	
Fiscal goal	Performance based	Target based	

[22] Legislative train, Reduction of food waste, https://www.europarl.europa.eu/legislative-train/theme-new-boost-for-jobs-growth-and-investment/file-reduction-of-food-waste

[23] European Commission, EU actions against food waste, https://food.ec.europa.eu/safety/food-waste/eu-actions-against-food-waste_en

[24] European Commission, EU actions against food waste, https://food.ec.europa.eu/safety/food-waste/eu-actions-against-food-waste_en

[25] Legislative train, Reduction of food waste, https://www.europarl.europa.eu/legislative-train/theme-new-boost-for-jobs-growth-and-investment/file-reduction-of-food-waste

It is also suitable to be used as a statistical own resource because there is already data available with Eurostat. Table 2 presents the different possible options to calculate Own Resource contributions based on food waste. For the calculations of what the different Member States would have to pay, see annex II.

Food waste features as an example together with the gender pay gap, as besides the revenue generating and policy effects of a statistical own resource based on food waste, it is also advantageous to introduce a basket of new own resources instead of just one. This approach can reduce the undesirable effects, even out financial burdens across Member States, make revenues more certain, increase sustainability and resilience of the EU budget. A varied basket of own resources could also help in coping with EU-wide economic cycles and dampen asymmetric shocks among Member States and sectors.[26]

It has to be noted that other calculation methods are possible for both the gender pay gap and the food waste-based statistical own resource. Naturally, different call rates or target amounts influence the contributions directly, while caps, rebates or minimum contributions could fine-tune the system, as well as progressive rates.

Annex III, demonstrates some possible combinations of simulations of contributions based on the two statistical own resources. In such a basket approach fine tuning is also possible by combining different types of calculations for each own resource.

Conclusion

The above briefing shows different calculations that could be used in the examples of the gender pay gap and food waste-based statistical own resources. These examples could be extended to different policies such as bio waste or waste electrical and electronic equipment. In general, more potential statistical own resources could be found as long as data is available. Therefore, in the future such an analytical exercise could be performed for many different policy areas.

The distributive results of various simulations could even be used 'strategically' to identify an indicator, a base and a call rate that are advantageous to a Member State or a group of Member States that are disadvantaged by the present system (or that would need a certain relative gain to accept a certain basket of new own resources)

[26] Margit Schratzenstaller et al., European Parliament study, New EU own resources: possibilities and limitations of steering effects and sectoral policy co-benefits, p. 151
https://www.europarl.europa.eu/RegData/etudes/STUD/2022/731895/IPOL_STU(2022)731895_EN.pdf

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ANNEX I - GENDER PAY GAP CALCULATIONS

Version GPG A
Contribution based on the gender pay gap using a nominal pre-defined call rate.

Policy goal Equality of hourly average wage
Method Pre-defined call rate
Fiscal goal Performance based
Description EUR 15m per percentage point of gender pay gap in 2020

	Gender Pay Gap 2020	OR EUR m	OR %
formula	*d*	*d*15*	*OR/OR total*
Belgium	5,3	79,5	1,8%
Bulgaria	12,7	190,5	4,3%
Czechia	16,4	246	5,5%
Denmark	13,9	208,5	4,7%
Germany	18,3	274,5	6,1%
Estonia	21,1	316,5	7,1%
Ireland			
Greece			
Spain	9,4	141	3,1%
France	15,8	237	5,3%
Croatia	11,2	168	3,7%
Italy	4,2	63	1,4%
Cyprus	9,0	135	3,0%
Latvia	22,3	334,5	7,5%
Lithuania	13,0	195	4,4%
Luxembourg	0,7	10,5	0,2%
Hungary	17,2	258	5,8%
Malta	10,0	150	3,3%
Netherlands	14,2	213	4,8%
Austria	18,9	283,5	6,3%
Poland	4,5	67,5	1,5%
Portugal	11,4	171	3,8%
Romania	2,4	36	0,8%
Slovenia	3,1	46,5	1,0%
Slovakia	15,8	237	5,3%

Finland	16,7	250,5	5,6%
Sweden	11,2	168	3,7%
total (annual)		4.480,5	
% revenue (2022)		2,6%	

More than 50 % higher than share in GNI
More than 50% lower than share in GNI
Less than 50% lower or higher than share in GNI

Conclusion: most Member States would see increased contributions.

Version GPG B
Contribution based on the distribution of a budgetary target amount in proportion to the gender pay gap.

Policy goal Equality of hourly average wage
Method Pre-defined call rate
Fiscal goal Target based
Description EUR 5bn budgetary target

	Gender Pay Gap 2020	Share 2020	OR EUR m	OR %
formula	*d*	*S=d/d total*	*5000*S*	*OR/OR total*
EU27 (from 2020)	13,0			
Belgium	5,3	1,70%	85,0	1,7%
Bulgaria	12,7	4,07%	203,7	4,1%
Czechia	16,4	5,26%	263,1	5,3%
Denmark	13,9	4,46%	223,0	4,5%
Germany	18,3	5,87%	293,6	5,9%
Estonia	21,1	6,77%	338,5	6,8%
Ireland				
Greece				
Spain	9,4	3,02%	150,8	3,0%
France	15,8	5,07%	253,4	5,1%
Croatia	11,2	3,59%	179,7	3,6%
Italy	4,2	1,35%	67,4	1,3%
Cyprus	9,0	2,89%	144,4	2,9%
Latvia	22,3	7,15%	357,7	7,2%
Lithuania	13,0	4,17%	208,5	4,2%
Luxembourg	0,7	0,22%	11,2	0,2%
Hungary	17,2	5,52%	275,9	5,5%
Malta	10,0	3,21%	160,4	3,2%
Netherlands	14,2	4,56%	227,8	4,6%
Austria	18,9	6,06%	303,2	6,1%
Poland	4,5	1,44%	72,2	1,4%
Portugal	11,4	3,66%	182,9	3,7%
Romania	2,4	0,77%	38,5	0,8%
Slovenia	3,1	0,99%	49,7	1,0%
Slovakia	15,8	5,07%	253,4	5,1%
Finland	16,7	5,36%	267,9	5,4%

Sweden	11,2	3,59%	179,7	3,6%
total (annual)	311,7	1,000	5000	
% revenue (2022)			2,9%	

More than 50 % higher than share in GNI
More than 50% lower than share in GNI
Less than 50% lower or higher than share in GNI

Conclusion: most Member States would see increased contributions.

Version GPG C
Contribution based on the gender pay gap using a percentage of GNI as call rate.

Policy goal Equality of hourly average wage
Method Percentage
Fiscal goal Performance based
Description 0.003% of GNI per percentage point of gender pay gap in 2020

	Gender Pay Gap 2020	GNI (EURm 2020)	OR EUR m	OR %
formula	*d*		*d*GNI*0.003%*	*OR/OR total*
EU27 (from 2020)	13,0	13.456.026,1		
Belgium	5,3	417.751,0	66,4	1,4%
Bulgaria	12,7	110.816,9	42,2	0,9%
Czechia	16,4	285.673,2	140,6	2,9%
Denmark	13,9	241.591,0	100,7	2,1%
Germany	18,3	3.172.530,7	1.741,7	35,7%
Estonia	21,1	34.053,7	21,6	0,4%
Ireland		232.543,7		
Greece		198.142,0		
Spain	9,4	1.184.588,2	334,1	6,8%
France	15,8	2.166.975,9	1.027,1	21,1%
Croatia	11,2	80.283,1	27,0	0,6%
Italy	4,2	1.697.472,9	213,9	4,4%
Cyprus	9,0	22.643,0	6,1	0,1%
Latvia	22,3	40.997,7	27,4	0,6%
Lithuania	13,0	71.493,9	27,9	0,6%
Luxembourg	0,7	34.482,3	0,7	0,0%
Hungary	17,2	212.938,5	109,9	2,3%
Malta	10,0	13.799,0	4,1	0,1%
Netherlands	14,2	664.834,7	283,2	5,8%
Austria	18,9	338.583,7	192,0	3,9%
Poland	4,5	833.009,8	112,5	2,3%
Portugal	11,4	232.524,2	79,5	1,6%
Romania	2,4	413.315,8	29,8	0,6%
Slovenia	3,1	55.968,0	5,2	0,1%
Slovakia	15,8	116.440,7	55,2	1,1%
Finland	16,7	193.096,2	96,7	2,0%

Sweden	11,2	395.700,2	133,0	2,7%
C total (annual)			4.878,5	
% revenue (2022)			2,9%	

More than 50 % higher than share in GNI
More than 50% lower than share in GNI
Less than 50% lower or higher than share in GNI

Conclusion: only a few Member States would experience significant increase in contribution, which could be remedied by the introduction of a cap or balanced out with the introduction of a basket of new Own Resources.

Version GPG D
Contribution based on the difference to the average gender pay gap using a percentage of GNI as call rate for Member States above the average.

Policy goal The average is leading
Method Percentage
Fiscal goal Performance based
Description 0.01% of GNI per percentage point of gender pay gap in 2020 above EU average

	Gender Pay Gap 2020	Δave	GNI (EURm 2020)	OR EURm	OR %
formula	*d*	d_x-d_{EU27}		*Δave*GNI*0,01%*	*OR/OR total*
EU27 (from 2020)	13,0		13.456.026,1		
Belgium	5,3	-7,7	417.751,0		0,0%
Bulgaria	12,7	-0,3	110.816,9		0,0%
Czechia	16,4	3,4	285.673,2	97,1	3,3%
Denmark	13,9	0,9	241.591,0	21,7	0,7%
Germany	18,3	5,3	3.172.530,7	1.681,4	51,7%
Estonia	21,1	8,1	34.053,7	27,6	0,9%
Ireland			232.543,7		
Greece			198.142,0		
Spain	9,4	-3,6	1.184.588,2		0,0%
France	15,8	2,8	2.166.975,9	606,8	20,6%
Croatia	11,2	-1,8	80.283,1		0,0%
Italy	4,2	-8,8	1.697.472,9		0,0%
Cyprus	9,0	-4,0	22.643,0		0,0%
Latvia	22,3	9,3	40.997,7	38,1	1,3%
Lithuania	13,0	0,0	71.493,9		0,0%
Luxembourg	0,7	-12,3	34.482,3		0,0%
Hungary	17,2	4,2	212.938,5	89,4	3,0%
Malta	10,0	-3,0	13.799,0		0,0%
Netherlands	14,2	1,2	664.834,7	79,8	2,7%
Austria	18,9	5,9	338.583,7	199,8	6,8%
Poland	4,5	-8,5	833.009,8		0,0%
Portugal	11,4	-1,6	232.524,2		0,0%
Romania	2,4	-10,6	413.315,8		0,0%
Slovenia	3,1	-9,9	55.968,0		0,0%
Slovakia	15,8	2,8	116.440,7	32,6	1,1%

Finland	16,7	3,7	193.096,2	71,4	2,4%
Sweden	11,2	-1,8	395.700,2		0,0%
G total (annual)				2.945,8	
% revenue (2022)				1,7%	

More than 50 % higher than share in GNI
More than 50% lower than share in GNI
Less than 50% lower or higher than share in GNI

Conclusion: the burden on some Member States would be disproportionately high. This distortion could be remedied with the introduction of a cap.

ANNEX II - FOOD WASTE CALCULATIONS

Version FW 1
Contribution based on the total food waste using a nominal pre-defined call rate.

Policy goal Zero food waste
Method Pre-defined call rate
Fiscal goal Performance based
Description EUR 0.1 per kilogram of food waste in 2020

	Food waste tonnes 2020	OR EUR m	OR %
formula	*d*	*d*1000*0.1*	*OR/OR total*
Belgium	2.881.897	288,2	4,9%
Bulgaria	596.844	59,7	1,0%
Czechia	972.445	97,2	1,7%
Denmark	1.286.488	128,6	2,2%
Germany	10.922.321	1092,2	18,7%
Estonia	166.513	16,7	0,3%
Ireland	770.316	77,0	1,3%
Greece	2.048.189	204,8	3,5%
Spain	4.260.845	426,1	7,3%
France	9.000.000	900,0	15,4%
Croatia	286.379	28,6	0,5%
Italy	8.650.456	865,0	14,8%
Cyprus	354.021	35,4	0,6%
Latvia	275.304	27,5	0,5%
Lithuania	382.665	38,3	0,7%
Luxembourg	92.580	9,3	0,2%
Hungary	905.068	90,5	1,5%
Malta	79.589	8,0	0,1%
Netherlands	2.811.000	281,1	4,8%
Austria	1.211.534	121,2	2,1%
Poland	4.002.099	400,2	6,8%
Portugal	1.890.712	189,1	3,2%
Romania	2.519.879*	252,0	4,3%
Slovenia	143.570	14,4	0,2%
Slovakia	455.587	45,6	0,8%

Finland	641.258	64,1	1,1%
Sweden	905.000	90,5	1,5%
total (annual)	55.992.680	5.851,3	
% revenue (2022)		3,4%	

* Data for Romania not available in Eurostat, here it is calculated as the difference between the total of the available Member State data and the EU27 data

More than 50 % higher than share in GNI

More than 50% lower than share in GNI

Less than 50% lower or higher than share in GNI

Conclusion: some Member States would see significantly increased contributions, and few would benefit.

Version FW 2
Contribution based on the distribution of a budgetary target amount in proportion to the per capita food waste.

Policy goal Zero food waste
Method Pre-defined call rate
Fiscal goal Target based
Description EUR 5bn budgetary target

	Food waste kg/c 2020	Share 2020	OR EUR m	OR %
formula		*S=d/dtotal*	*5000*S*	*OR/OR total*
Belgium	250	4,9%	246,3	4,9%
Bulgaria	86	1,0%	51,0	1,0%
Czechia	91	1,7%	83,1	1,7%
Denmark	221	2,2%	109,9	2,2%
Germany	131	18,7%	933,3	18,7%
Estonia	125	0,3%	14,2	0,3%
Ireland	155	1,3%	65,8	1,3%
Greece	191	3,5%	175,0	3,5%
Spain	90	7,3%	364,1	7,3%
France	133	15,4%	769,1	15,4%
Croatia	71	0,5%	24,5	0,5%
Italy	146	14,8%	739,2	14,8%
Cyprus	397	0,6%	30,3	0,6%
Latvia	145	0,5%	23,5	0,5%
Lithuania	137	0,7%	32,7	0,7%
Luxembourg	147	0,2%	7,9	0,2%
Hungary	93	1,5%	77,3	1,5%
Malta	154	0,1%	6,8	0,1%
Netherlands	161	4,8%	240,2	4,8%
Austria	136	2,1%	103,5	2,1%
Poland	106	6,8%	342,0	6,8%
Portugal	184	3,2%	161,6	3,2%
Romania				
Slovenia	68	0,2%	12,3	0,2%
Slovakia	83	0,8%	38,9	0,8%
Finland	116	1,1%	54,8	1,1%
Sweden	87	1,5%	77,3	1,5%

total (annual)			5.851,3	
% revenue (2022)			3,4%	

More than 50 % higher than share in GNI
More than 50% lower than share in GNI
Less than 50% lower or higher than share in GNI

Conclusion: some Member States would see significantly increased contributions, and few would benefit.

Version FW 3
Contribution based on the per capita food waste using a percentage of GNI as call rate.

Policy goal Zero food waste
Method Percentage
Fiscal goal Performance based
Description 0.003% of GNI per kilogram of per capita food waste in 2020

	Food waste tonnes 2020	GNI (EURm 2020)	OR EUR m	OR %
formula	*d*		*d*GNI*0.003%*	*OR/OR total*
Belgium	250	417.751,0	313	6,0%
Bulgaria	86	110.816,9	29	0,5%
Czechia	91	285.673,2	78	1,5%
Denmark	221	241.591,0	160	3,1%
Germany	131	3.172.530,7	1.247	23,9%
Estonia	125	34.053,7	13	0,2%
Ireland	155	232.543,7	108	2,1%
Greece	191	198.142,0	114	2,2%
Spain	90	1.184.588,2	320	6,1%
France	133	2.166.975,9	865	16,5%
Croatia	71	80.283,1	17	0,3%
Italy	146	1.697.472,9	743	14,2%
Cyprus	397	22.643,0	27	0,5%
Latvia	145	40.997,7	18	0,3%
Lithuania	137	71.493,9	29	0,6%
Luxembourg	147	34.482,3	15	0,3%
Hungary	93	212.938,5	59	1,1%
Malta	154	13.799,0	6	0,1%
Netherlands	161	664.834,7	321	6,1%
Austria	136	338.583,7	138	2,6%
Poland	106	833.009,8	265	5,1%
Portugal	184	232.524,2	128	2,5%
Romania		413.315,8		
Slovenia	68	55.968,0	11	0,2%
Slovakia	83	116.440,7	29	0,6%
Finland	116	193.096,2	67	1,3%
Sweden	87	395.700,2	103	2,0%

total (annual)	55.992.680		5.225,3	
% revenue (2022)			3,1%	

More than 50 % higher than share in GNI
More than 50% lower than share in GNI
Less than 50% lower or higher than share in GNI

Conclusion: equal number of Member States will see increased and diminished contributions

ANNEX III - BASKET CALCULATIONS

	GPG A + FW 1		GPG B + FW 2		GPG C + FW 3	
formula	*OR EURm*	*%*	*OR EURm*	*%*	*OR EURm*	*%*
Belgium	223,6	3,0%	331,3	3,3%	379,7	3,8%
Bulgaria	220,3	3,0%	254,7	2,5%	70,8	0,7%
Czechia	294,6	4,0%	346,2	3,5%	218,5	2,2%
Denmark	272,8	3,7%	332,9	3,3%	260,9	2,6%
Germany	820,6	11,1%	1226,9	12,3%	2988,5	29,6%
Estonia	324,8	4,4%	352,7	3,5%	34,3	0,3%
Ireland	38,5	0,5%	65,8	0,7%	108,1	1,1%
Greece	102,4	1,4%	175,0	1,8%	113,5	1,1%
Spain	354,0	4,8%	514,9	5,1%	653,9	6,5%
France	687,0	9,3%	1022,5	10,2%	1891,8	18,7%
Croatia	182,3	2,5%	204,1	2,0%	44,1	0,4%
Italy	495,5	6,7%	806,6	8,1%	957,4	9,5%
Cyprus	152,7	2,1%	174,6	1,7%	33,1	0,3%
Latvia	348,3	4,7%	381,2	3,8%	45,3	0,4%
Lithuania	214,1	2,9%	241,2	2,4%	57,3	0,6%
Luxembourg	15,1	0,2%	19,1	0,2%	15,9	0,2%
Hungary	303,3	4,1%	353,2	3,5%	169,3	1,7%
Malta	154,0	2,1%	167,2	1,7%	10,5	0,1%
Netherlands	353,6	4,8%	468,0	4,7%	604,3	6,0%
Austria	344,1	4,6%	406,7	4,1%	330,1	3,3%
Poland	267,6	3,6%	414,2	4,1%	377,4	3,7%
Portugal	265,5	3,6%	344,4	3,4%	207,9	2,1%
Romania	162,0	2,2%	38,5	0,4%	29,8	0,3%
Slovenia	53,7	0,7%	62,0	0,6%	16,6	0,2%
Slovakia	259,8	3,5%	292,4	2,9%	84,2	0,8%
Finland	282,6	3,8%	322,7	3,2%	163,9	1,6%
Sweden	213,3	2,9%	257,0	2,6%	236,2	2,3%
total (annual)	*7406,1*		*10000,0*		*10103,4*	*7406,1*
% revenue (2022)	*4,4%*		*5,9%*		*5,9%*	*4,4%*

Conclusion: the fairest option out of the simulated ones is the combination of *a Contribution based on the gender pay gap using a percentage of GNI as call rate* and a *Contribution based on the per capita food waste using a percentage of GNI as call rate*.