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## **EUROPEAN SOCIAL CHARTER**

Ad hoc report on the cost-of-living crisis

submitted by

**THE GOVERNMENT OF GERMANY**

Report registered by the Secretariat

on 31 December 2023

**CYCLE 2024**

**Berlin/Bonn, January 2024**

**Ad hoc Report (2023)**

**of the Government of the  
Federal Republic of Germany**

**Social rights and the cost-of-living crisis**

**(reference period: end of 2021 - 31 December 2023)**

**To be presented**

**according to the decision of the Ministers' Deputies  
adopted on 27 September 2022 (CM(2022)114-final)  
concerning the new system for the presentation of reports under the  
European Social Charter**

**and in accordance with the decision  
adopted by the Governmental Committee  
during its 146th meeting 9-12 May 2023**

**1. Please provide information as to whether and how the statutory minimum wage is regularly adjusted/indexed to the cost of living. Please indicate when this last happened, specifically whether it has been adjusted /indexed since the end of 2021.**

The minimum wage is adjusted every two years based on the recommendation of an independent minimum wage commission, whose self-determined decision-making is founded on criteria laid down in law: As part of an overall assessment, the Minimum Wage Commission must therefore see which minimum wage contributes to an appropriate minimum level of protection for employees, enables fair and functioning conditions of competition and does not jeopardise employment. The Minimum Wage Commission is to be guided by the development of collectively agreed wages. Inflation is a relevant aspect when reviewing appropriate employee protection. General price trends are also implicitly taken into account in the subsequent orientation towards the development of collectively agreed wages, seeing as one goal of collective wage agreements is to compensate for or at least mitigate losses in purchasing power for employees. The minimum wage was last raised on 1 January 2024 on the basis of a recommendation by the Minimum Wage Commission. The next increase is scheduled for 1 January 2025.

**2. Please provide information on any supplementary measures taken to preserve the purchasing power of the minimum wage since the end of 2021.**

An unscheduled increase in the minimum wage to 12 euros per hour was approved by the German Bundestag on 1 October 2022.

**3. For States Parties with no statutory minimum wage, please describe any measures taken to preserve the purchasing power of the lowest wages since the end of 2021.**

Not applicable for Germany.

**4. Please provide information as whether the cost of living crisis has led to the extension of in-work benefits (= Supplements to support workers on low incomes such as the prime d'activité in France, or the Working Family Payment and the Back to Work Family Dividend in Ireland).**

The increase in income deductions (for more detailed information see pages 6 and 7, last paragraph of the section on the Citizens' Benefit Act) is not causally related to the increased cost of living, but should rather be seen as an incentive to maintain, take up or expand employment while receiving Citizen's Benefit.

**5. Please provide information on changes to social security and social assistance systems since the end of 2021. This should include information on benefits and assistance levels and the allocation of benefits.**

**6. Please provide information as to whether social security benefits and assistance are indexed to the cost of living, as well as information in particular on how income-replacing benefits such as pensions are indexed. Please indicate when benefits and assistance were last adjusted/indexed.**

### **Statutory pension insurance**

Statutory pension insurance is designed as compulsory insurance for employees. Voluntary insurance in the statutory pension scheme is available to persons not covered by compulsory insurance.

The amount of an individual's pension depends primarily on the amount of earned income that has been insured through contributions during the insured person's life.

To be entitled to the standard old-age pension, you must have reached retirement age and fulfilled the minimum insurance period (qualifying period) of 5 years. The retirement age for the standard old-age pension has been increasing gradually from 65 to 67 since 2012. The standard retirement age of 67 will then apply to those born in 1964 or later. An early retirement pension is available to long-term insured persons with at least 35 years of contributions and to particularly long-term insured persons with at least 45 years of contributions.

Several reforms have helped to further improve the income situation of pensioners since the end of 2021.

In order to further increase incentives to work, the supplementary income limits for recipients of early retirement pensions were abolished on 1 January 2023 so that they can earn additional income without reducing their pensions.

For people receiving disability pensions, the additional earnings limit has been raised. It is now around 35,650 euros in the case of a partially reduced earning capacity pension and around 17,820 euros in the case of a fully reduced earning

capacity pension. However, the gainful employment must be within the scope of the individual's assessed capacity.

Following a reform adopted in June 2022, pensioners with reduced earning capacity whose pensions were set between 2001 and 2018 will receive an increase in their reduced earning capacity pension starting July 2024. The reason for this is that new reduced earning capacity pensions have been calculated more favourably since 2019. Benefits are calculated as if the recipients had worked until the statutory retirement age. However, pensions that had already been set were not adjusted. A supplement now increases pensions for reduced earning capacity that began between 2001 and June 2014 by 7.5 percent and pensions that began between July 2014 and 2018 by 4.5 percent.

In December 2022/January 2023, a one-off lump-sum payment of 300 euros was made to pensioners due to the rise in energy prices.

In general, pensions are adjusted annually in line with gross wages and salaries. The pension adjustment formula also includes a contribution factor and a sustainability factor. Nominal reductions in pension values are excluded by a protective clause ("pension guarantee"). However, any negative indexing that is not carried out is compensated for in the following year by the so-called "catch-up factor". Legislation suspended this regulation for the years 2019 to 2025. The reintroduction of the catch-up factor was agreed in 2022. It has been applied again since the 2022 pension adjustment.

As part of the annual adjustments, pensions in the former West German *Länder* were increased by 5.35 percent in July 2022 and by 6.12 percent in the former East German *Länder*.

In July 2023, pensions were increased by 4.39 percent in the western German *Länder* and by 5.86 percent in the eastern German *Länder*.

### **Minimum benefits according to Book II and Book XII of the Social Code**

If financial support is required to secure their livelihood, people receive benefits from the minimum security systems (Book II of the Social Code - Citizen's Benefit, basic income support for jobseekers and Book XII of the Social Code - Social Assistance). The benefits consist of individual requirements (in particular need as defined by official standard rates, additional need and what is needed for accommodation and heating). The relevant statutory regulations in Germany stipulate that the lump sums granted as part of the minimum income to cover need as defined by official standard rates be updated on 1 January of each year.

Updating is based on a composite index. Of this composite index, 70 percent is the national average development of prices for all goods and services relevant to need as defined by official standard rates and 30 percent is the average development of net wages and salaries. This approach has proved successful in previous updates.

On 1 January 2023, a supplementary step was introduced in the updating of need as defined by official standard rates. This is based on the latest data on price trends relevant to need as defined by official standard rates. This additional step in the updating process means that current price developments are better integrated. This is an important contribution to protecting people entitled to benefits in times of high inflation. The level of need as defined by official standard rates for a person living alone was thus increased by around 12 percent in 2023. This will also lead to a similarly high increase in the level of need as defined by official standard rates for 2024. Beneficiaries who are in gainful employment also benefit from this step.

The additional need also granted for defined living situations is generally derived as a percentage of the relevant standard need level of the person entitled to benefits. This also improves the consideration of high price developments for additional need payments granted as lump sums.

Additional need in terms of accommodation and heating is taken into account in the amount of the actual payments if reasonable. This takes sufficient account of price increases in this segment. There is also improved flexibility in regulations for keeping housing at the start of benefits. This includes, for example, the assumption of actual rental expenses in the first year of benefit receipt, even if the amount is not appropriate.

In July 2022, recipients of minimum social security benefits also received a one-off payment of 200 euros (see also point 7 below).

The vast majority of recipients of basic income support under Book II of the Social Code and Book XII of the Social Code in Germany have statutory health insurance. Price increases in the healthcare system are thus adequately taken into account. Necessary healthcare costs are also covered otherwise.

### **Citizen's Benefit Act**

Part of the welfare state's provisions, Citizen's Benefit (basic income support for jobseekers) is intended to ensure a minimum subsistence level that allows people to live their lives in dignity. It secures the minimum economic subsistence level, enables participation in the cultural and social life of society and supports those entitled to benefits with integration into work.

To be eligible, people must be at least 15 years old, able to work, resident in the Federal Republic of Germany and unable to support themselves from their income and assets.

Citizen's Benefit is provided by the local job centres. They are the point of contact for those entitled to Citizen's Benefit. They pay out the benefits and provide the necessary support in the area of integration into work.

The Citizen's Benefit is provided in the form of the budgeted need as defined by official standard rates, which ensures part of the socio-cultural minimum subsistence level. Those entitled to benefits also receive the costs of their accommodation and heating for accommodation that is appropriate for their household. In individual cases, people entitled to Citizen's Benefit have increased level of need not covered by the need as defined by official standard rates amount due to special circumstances. If the individual requirements are met, there are amounts for additional needs. Children, adolescents and young adults who receive Citizen's Benefit or social assistance or whose parents receive child supplement or housing benefit also receive benefits for education and participation in society.

With the Citizen's Benefit Act, the Federal Government remodelled basic income support for jobseekers (Book II of the Social Code). Its provisions came into force on 1 January and 1 July 2023.

Improved skills-acquisition opportunities and incentives are at the heart of the Citizen's Benefit Act. The so-called placement priority under Book II of the Social Code (Citizen's Benefit, basic income support for jobseekers) has been abolished. Several financial incentives were also introduced for benefit recipients to honour the successful implementation and completion of training leading to qualifications. A new monthly continuing education and training benefit of 150 euros has been introduced in addition to the Citizen's Benefit, which is paid for participation in qualification-related further training. Time limits for continuing education and training bonus for successful intermediate and final examinations in qualification-oriented further training courses were also abolished. More initial and continuing education and training programmes that offer long-term prospects is the goal. The Citizen's Benefit bonus introduced on 1 July 2023 is to be abolished as part of the agreement on the 2024 federal budget. However, the core idea of the Citizen's Benefit Act remains unchanged: to achieve more long-term labour market integration through continuing education and training. The continuing education and training benefit and bonus will continue to be paid to participants in programmes leading to vocational qualifications.

Time limits were done away with for the social labour market, which gives people who are particularly hard to place in jobs longer-term prospects in state subsidised employment subject to social insurance contributions, thus letting them participate in society. As a new standard instrument in Book II of the Social Code, holistic coaching expands the possibilities for individual needs-based support for those entitled to benefits.

The Citizen's Benefit reform strengthens cooperative elements in the collaboration between job centres and benefit recipients. The cooperation plan has replaced the formal integration agreement since 1 July 2023. It is drawn up jointly by job centre employees and recipients of Citizen's Benefit as the "road map" for the integration process and does not contain any instructions on the legal consequences. In the event that differences of opinion arise during the development of the cooperation plan, an arbitration procedure is implemented.

Reductions in benefits for breaches of obligations and failure to register are possible under the Citizen's Benefit Act from the start of the benefit period. Any reduction in benefits will be limited to a maximum of 30 percent and will take account of particular hardship. Housing and heating costs will remain protected. Young people will receive counselling in the event of a benefit reduction and will no longer face higher benefit reductions. The Citizen's Benefit is a benefit of the German welfare state to secure a minimum subsistence level in the event of need. Those who deliberately and persistently refuse reasonable job offers should expect more decisive consequences in the future. The options available to job centres with regard to this small sub-group of recipients of Citizen's Benefit are to be expanded in line with the requirements of the Federal Constitutional Court (BVerfG 1 BvL 7/16, marginal number 209). The agreement on the 2024 federal budget addresses this issue.

The Citizen's Benefit Act introduced a one-year waiting period for housing and assets. In the first twelve months of receipt of the Citizen's Benefit, the actual costs - even for housing that is not appropriate - are recognised as necessary. Only after this period has expired will a cost reduction procedure be initiated in cases of housing that is not appropriate. However, this does not apply to heating costs, which are only granted to an appropriate extent from the outset. During the initial 12 months, assets totalling up to 40,000 euros are also exempt. This allowance increases by 15,000 euros for each additional person in the household. After the waiting period, an asset allowance of 15,000 euros applies for each person in the household.

The lesson that it pays to work has also been reinforced by the Citizen's Benefit Act. For example, the exemptions for gainfully employed persons have been improved:



If your income is between 520 and 1000 euros, you can keep 30 percent of it (instead of the previous 20 percent). Young people also learn that work is worthwhile. They can keep income from school and student jobs and from vocational training as well as pocket money from Federal Volunteer Service or a voluntary social service year up to the mini-job limit (currently 520 euros). This also applies during a three-month transition period between school and vocational training. Income from student jobs during the holidays is not taken into account at all.

### **Housing benefit**

Housing benefit is a subsidy of rent or charges for low-income households that do not receive basic income support benefits in accordance with Book II of the Social Code / Book XII of the Social Code. The aim of housing benefit is to ensure that people can pay for adequate, family-friendly housing. The amount of the housing benefit depends on the amount of income, the rent and the number of household members. In 2021, the housing benefit reduced the burden of housing costs of eligible households from around 39 percent to around 24 percent of disposable income on average.

Housing benefit was raised significantly in 2023 with the Housing Benefit Plus reform. In addition to a climate component, a heating cost component was introduced and the general benefit level was raised. Housing benefit for existing recipients will more than double on average from around 180 euros to around 370 euros per month. The number of recipients will triple from around 600,000 to around 2 million households. The heating component, which is conceived as an ongoing top-up, will offset the additional burden of prices doubling on average for all housing benefit households in 2022 compared to 2020. Adjusting the housing benefit every two years will help to ensure that the effect of housing benefit plus reform will be maintained in the long term.

### **Child benefit**

The child benefit (*Kindergeld*) is a non-contributory benefit, not means-tested and paid as a (non-wastable, i.e. refundable) tax refund that is awarded in the form of a monthly payment, according to the German Income Tax Act (*EStG*, sections 31 seq. and sections 62 seq.) and the German Law on Family Allowances, the Federal Child Benefit Act (*BKGG*).

In general, a parent/guardian receives the benefit for every child under the age of 18, for young adults in higher education under the age of 25, and for unemployed young adults under 21.

On the 1st of January 2023, the rate increased to 250 euro per month for each child.

The child benefit is not indexed.

### **Child supplement**

The child supplement in accordance with section 6a of the Federal Child Benefit Act (*BKGG*) is a benefit for families with low and medium incomes. It is paid monthly and its amount depends on the family's income.

Since 1 January 2022, the child supplement has been up to 209 euros per month per child. On 1 July 2022, a direct supplement of 20 euros per month per child was introduced, so that the child supplement was then up to 229 euros per month. Since 1 January 2023, the child supplement has been up to 250 euros per month (including direct supplement) per child.

The maximum child supplement increases annually in accordance with the requirements of the Federal Government's minimum subsistence level report. This includes the annual tax-free minimum subsistence level of a child, which is also the measure for determining the minimum requirement under social welfare law.

***7. Please provide information as to whether any special measures have been adopted since late 2021 to ensure persons can meet their energy and food costs, such as price subsidies for energy, fuel, and basic food items.***

The following measures should be mentioned in this context:

### **General measures**

#### ***Compensation for inflation bonus***

To compensate for the rise in consumer prices, employers can grant their employees an inflation compensation bonus of up to 3,000 euros in total, free of tax and social security contributions, in the period from 26 October 2022 to 31 December 2024 (Section 3 (11) c of the German Income Tax Act; *EStG*).

### **Staple foods**

The reduced VAT rate of 7 percent applies to staple food products in Germany.

#### ***Reduced VAT in the catering industry***

VAT (except for drinks) was reduced from 19 to 7 percent until December 2023. The reduction was introduced during the COVID pandemic in July 2020.

## **Energy, electricity, heat, fuel**

### **One-off payments ("energy price lump sums")**

There was a one-off payment, which was intended to provide relief for population groups that typically incurred travel costs in connection with their income and were heavily burdened in this regard due to the development of energy prices. It amounted to 300 euros per person (taxable) for all employees (September 2022) and pensioners (December 2022); 200 euros for students and vocational students (on application from March 2023).

### **"Emergency assistance in December"**

In December 2022, there was a one-off waiver of the 2022 instalment payment for gas and heating customers as a "bridge" until energy price relief come into force.

### **Price relief for natural gas and heat (energy price relief)**

Energy price relief for private households and businesses (standard load profile customers)

- Consumers of natural gas and district heating customers received a discount from the utility companies from March 2023 to the end of December 2023 (retroactively from January 2023).
- The amount of the discount granted on a quota of 80 percent of historical consumption was 12 cent/kWh (gas) or 9.5 cent/kWh (heat) compared to the contractually agreed price (calculation: (contract price - 12 cent) \* contingent / 12 months).
- This was disbursed via reduced instalment payments from March 2023. The discount was passed on by the landlords to the tenants in the form of reduced advance instalment payments for service charges or as part of heating bills.

Energy price relief for industry (consumption over 1,500 MWh/year)

- The amount of the discount here was based on a quota of 70 percent of historical consumption at a discounted price of 7 cents/kWh (before grid charges, metering point charges and taxes) compared to the contractually agreed price. The discount was or will be credited to the invoice respectively as the case may be.
- Under normal market rules, it was possible to resell the gas. For self-procurers, the relief could not exceed the actual procurement costs for gas consumed (not resold).
- The gas price relief for industry applied from January 2023 to the end of December 2023.

### Price relief for electricity

Electricity price relief for private households and small businesses (consumption up to 30,000 kWh/year)

- Consumers received a discount from utility companies from January 2023 until the end of December 2023 (the first credits were issued in March).
- The amount of the discount was based on a quota of 80 percent of historical consumption and amounted to 40 cents/kWh (including grid fees, metering point fees and state-imposed price components) compared to the contractually agreed price.
- Payment was made in the form of reduced instalment payments from March 2023, or, if no instalments had been agreed via the annual invoice.

Electricity price relief for larger businesses (consumption > 30,000 kWh/year)

- Larger businesses received a lower discounted price of 13 cents/kWh (before grid charges, metering point charges and state-imposed price components) on a quota of 70 percent of historical consumption.
  - The price arrangements for heating oil and pellets were structured in such a way that anyone whose heating costs for oil or pellets were at least twice as high in 2022 as in 2021 would be reimbursed 80 percent of the amount in excess of the double. The reimbursement was capped at 2,000 euros per household.

### Heating cost subsidy in housing benefits

The heating cost subsidy I for recipients of housing benefit, students, trainees and pupils was 230 - 560 euros, depending on the makeup of the household.

The heating cost subsidy II was 415 euros (1 person), 540 (2 persons) and 100 for each additional person (applicable to all persons who were entitled to housing benefit in the 3rd/4th quarter of 2022).

### One-off payments for transfer benefit recipients

There were also one-off payments of 200 euros for recipients of minimum income benefits (July 2022) and 100 euros for recipients of unemployment benefit type I (August 2022).

### VAT reduction on gas

VAT on gas was reduced to the rate of 7 percent from October 2022 to December 2023.

### Payment of the Renewable Energy Sources Act levy

The state covered the levy under the Renewable Energy Sources Act starting July 2022. The cover of the levy still applies.

### 9-Euro-Ticket / 49-Euro-Ticket

From June to August 2022, a monthly ticket for 9 euros was offered for local public transport throughout Germany. From May 2023, the so-called *Deutschland-Ticket* was introduced for 49 euros per month for local public transport.

### Reduction of energy tax on fuels

From June to August 2022, the energy tax on diesel and petrol was temporarily reduced by 14 cents per litre for diesel and 30 cents per litre for petrol.

### Increase in the write-offs for commuters

The write-offs for commuters starting with the 21st kilometre was increased from 35 to 38 cents/km starting in January 2022.

### Suspension of the increase in the CO<sub>2</sub> price in national emissions trading for heat and transport

The planned increase in the CO<sub>2</sub> price in national emissions trading for heat and transport from 30 euros/t to 35 euros/t was suspended in 2023. Starting in 2024 there will be an increase to 45 euros/t.

**8. Please provide up-to-date information on at-risk-of-poverty rates for the population as a whole, as well as for children, families identified as being at risk of poverty, persons with disabilities and older persons. Please show the trend over the last 5 years, as well as forecasts for upcoming years.**

The at-risk-of-poverty rate is a statistical measure of income distribution. It does not provide any information about individual needs. The rate depends, among other things, on the underlying data basis, the reference value (50, 60, or 70 percent, of the median income/regional reference) and the weighting of the household members when determining net equivalent income. By convention, 60 percent of median income, weighted according to the new OECD scale, is used. The indicator is particularly prone to volatility for sub-populations, meaning that the level and evolution of the at-risk-of-poverty rate over time can vary considerably depending on the data source. The figures shown in the tables are based on analyses from the European Union Statistics on Income and Living Conditions (EU-SILC) for Germany.

There was a reorganisation of the microcensus for 2020, including the integration of the EU-SILC survey, which had been conducted separately until 2019. This is associated with a clear break in the series for both household surveys, which makes it impossible to compare the content of the data from the 2020 survey year with previous years. The data is therefore shown separately.

The Federal Government does not forecast the development of the at-risk-of-poverty rate.

Information on persons with disabilities and their at-risk-of-poverty rate is not available within the framework of EU-SILC. Comparative figures are available based on the subjective assessment of restrictions in everyday activities due to health problems. Information on the at-risk-of-poverty population with some or severe limitations on activity is given in the table below.

**At-risk-of-poverty rate - Percentage - (cut-off point: 60% of median equivalised income after social transfers)**

TIME	2018	2019
<b>Total</b>	16,0	14,8
<b>Less than 18 years</b>	14,5	12,1
<b>65 years or over</b>	18,2	18,0
<b>Household with dependent children</b>	12,9	10,6
<b>People at risk of poverty with some or severe level of activity limitation *</b>	13,8	12,6

Source: EU-SILC (Eurostat)

\* 16 years or over

Note: Income-relevant questions in EU-SILC usually refer to the calendar year preceding the survey (here: the at-risk-of-poverty rate is based on the income data for the previous year).

**At-risk-of-poverty rate - Percentage - (cut-off point: 60% of median equivalised income after social transfers)**

TIME	2020	2021	2022
<b>Total</b>	16,1 **	16,0	14,7
<b>Less than 18 years</b>	15,4 **	16,4	14,8
<b>65 years or over</b>	20,0 **	19,4	18,3
<b>Household with dependent children</b>	14,2 **	15,2	13,4
<b>People at risk of poverty with some or severe level of activity limitation ***</b>	13,8 **	14,1	11,6

Source: EU-SILC (Eurostat)

\* 16 years or over

\*\* break in time series

Note: Income-relevant questions in EU-SILC usually refer to the calendar year preceding the survey (here: the at-risk-of-poverty rate is based on the income data for the previous year).

**9. Please provide information on what measures are being taken to ensure a coordinated approach to combat poverty as required by Article 30 of the Charter, and to diminish reliance on last-resort relief, such as food banks and soup kitchens.**

As part of its social policy, Germany pursues a comprehensive approach to combating poverty that does not focus on programmes or individual elements of need, but instead guarantees a legal entitlement to minimum income benefits under the Basic Law. If financial support is required to secure a person's livelihood, benefits from the minimum income systems in accordance with Books II and XII of the Social Code (Citizen's Benefit, basic income support for jobseekers and Social Assistance, respectively) are granted subject to the statutory requirements. This includes in particular need as defined by official standard rates as well as expenses for accommodation and heating in the amount of the reasonable actual expenses. The scope of these entitlements is determined by lawmakers with regard to the nature of the need and the resources required. Minimum income benefits have been expanded in recent years and adapted to the new conditions (in particular Citizen's Benefit, changed adjustment mechanism for standard benefits). They were also supplemented by special benefits during the COVID pandemic and the (energy) price crisis. Further details can be found in the answers to questions 4 to 7.

Charitable organisations and their services such as the food banks and soup kitchens mentioned in the question are not part of the state welfare system in Germany, but rather are independently run. Their services cannot and should not replace state services. In Germany, the welfare state does not rely on the services provided by independent organisations, but ensures that its minimum income benefits cover basic needs and guarantee a life in dignity even without these supplementary services.

Please also refer to the answers to questions 7 and 8.

**10. Please provide information on steps taken to consult with, and ensure the participation of, the persons most affected by the cost of living crisis and/or organisations representing their interests in the process of designing of measures in response to the crisis.**

In accordance with the requirements of the Joint Rules of Procedure of the Federal Ministries, the *Länder*, local authority umbrella organisations, affected specialist groups and associations are regularly involved in the legislative process in Germany, being consulted for assessment and comment if their interests are affected.

The parties involved are given the opportunity to comment. The objective is involving stakeholders at an early stage. This is possible at different stages of the drafting process in different formats, one example is public consultations or hearings with associations. There can also be discussions between experts and working groups, also in a combination of different formats. The specialists and associations concerned regularly involved in legislative procedures of course also include representatives of civil society and thus also social associations, trade unions, human rights organisations, associations of people with disabilities, etc. with responsibilities in the field.

This participation and involvement of social partners and social organisations, for example, was also in place with regard to the legal measures described to mitigate the increased cost of living.

In addition to the regular participation of associations in the legislative process, the Federal Government has also initiated a participation process to incorporate the perspectives and experiences of people experiencing poverty directly into the 7th Report on Poverty and Wealth, which is currently being compiled and is due to be published at the end of 2024.