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NATIONAL PRACTICES IN STATISTICS OF THE
DISTRIBUTION OF INCOME, EXPENDITURE AND WEALTH

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I. INTRODUCTION

1. This document is the study of national practices in collecting and compiling statistics of the distribution of incomes, consumption and wealth that the Fifteenth Session of the Statistical Commission requested. It is intended to be a means of exchanging information internationally in respect of these inquiries and of assisting the formulation of international guidelines in respect of a system of these statistics which will complement the national accounts and balances. The study therefore consists of a comparative analysis of relatively comprehensive inquiries into the distribution of personal incomes, outlays and wealth which have been undertaken by countries with various economic and social systems at differing stages of development.

2. The inquiries examined in this paper concern various aspects of the personal income, outlays and capital of at least a substantial portion of the population of a country classified in some detail according to the characteristics of the individuals and households of the population. Studies of the distribution of incomes and wealth among institutional sectors of an economy (e.g., enterprises, households, government) or according to functional shares (e.g., compensation of employees, operating surplus) are not dealt with in this paper. These series of data, as well as macro-statistics in respect of personal incomes, outlays and wealth, are an integral part of the national accounts and balances. The inquiries studied in this paper portray the range of sources for, and methods of, gathering statistics of the distribution of personal incomes, outlays and wealth and the concepts and definitions, classifications and tabulations used in these investigations. They consist of (i) special field surveys concentrated on personal incomes and expenditure, personal income only or saving, capital transactions and wealth, (ii) population censuses, (iii) the compilation of data from income tax records, (iv) estimates derived from a combination of sources and (v) studies of particular aspects of income distribution.

3. The various aspects of the selected inquiries are compared in the tables of Annex I of the paper and are discussed in the text. These parts of the paper are organized in the following fashion. The character, and the scope in respect of the statistics of interest here, of the various types of inquiries

examined and the methods used to gather and compile these data, are dealt with first. The ways in which certain countries have compiled the series of data from a combination of sources, in correlation with the national accounts, are described in Annex II of the paper. Considered next are the definitions and classifications of the household and of other statistical units used in these inquiries. These statistical units are compared with the corresponding units used in population censuses and national accounts, which should furnish valuable benchmark data for purposes of the studies of personal income and related distributions. Third, fourth and fifth, the definitions and classifications of income, expenditure and saving, investment and wealth, are described and analyzed in relation to the concepts used in national accounting. Dealt with last are the measures and classifications used in tabulating these items.

II. CHARACTER, SCOPE AND METHODS OF THE INQUIRIES

A. Inquiries studied

4. The 105 surveys and studies analyzed are classified according to type and continent in table A below. These inquiries are identified in table 1 of Annex I. The frequency, scope and methodology of these studies are also outlined in that table.

Table a. Number of inquiries according to type and continent

Type of source	Continent						Total
	Africa	Asia	Europe	U.S.A. and Canada	Latin Ame- rica	Oce- ania	
A. Special field inquiries							
a. Income and expenditure surveys	19	11	17	4	6		57
b. Income surveys			7	2			9
c. Surveys of saving, capital transactions and wealth		4	2	2			8
B. Income data from population censuses	1		1	2		1	5
C. Data from income tax administration			11	2		2	15
D. Estimates based on miscellaneous sources			5	1	1		7
E. Special studies			2	2			4
Total	20	15	45	15	7	3	105

5. The main purpose of some of these sources of data was not the gathering and compilation of statistics in respect of the distribution of personal incomes, outlays or wealth. The statistics which these studies yielded in respect of these distributions were therefore frequently limited in character and/or scope.

B. Income tax data

6. In many countries with market economies, income tax data is still the only source of income distribution statistics. The income concepts used in tax statistics are, however, of limited usefulness in economic analysis. For this reason, only a small part of the available income data taken directly from income tax statistics was analyzed. The unit of observation and classification used in these statistics also depended on the income-tax laws and varied from the individual to the joint family.

7. In the case of a number of countries, especially developing economies, much of the population is not covered by income tax records. In other countries, however, income tax records are available for a large enough portion of the population to yield useful detailed data for delineating certain aspects of the distribution of incomes and for supplementary data from field and other inquiries.

8. Some of the sources analyzed were sample surveys of tax returns with income concepts adjusted to include reported, non-taxed incomes to the extent possible, in order to make the data more suitable for income distribution analysis. Even in these surveys, however, the amount of non-taxable income for which no adjustment could be made was often unknown and was certain to differ considerably from one groups of income recipients to another.

C. Population censuses

9. Information on income gathered in five population censuses, including one micro-census, was analyzed. Censuses which collected only partial information on income (e.g. wages and salaries only) were not covered.

10. While these censuses furnished comprehensive information in respect of the characteristics of all individuals and households of the population, it was feasible to seek very few items of data in respect of incomes. This was the case even where the information in respect of income was sought from a sample

of the population covered because of the use of large-scale samples which were enumerated at the same, or proximate, time as the total population. The population censuses in which income data were sought did however provide valuable information for purposes of designing, selecting, and making estimates from, manageable special sample field inquiries into a wide range of data on incomes, outlays, savings, etc.. They also could yield detailed tabulations of the income data sought, classified according to numerous characteristics of individuals, families and households.

D. Special sample field surveys

1. Character and scope

11. The special field inquiries studied are classified into surveys of income and expenditure, of income and of saving, capital transactions and wealth, based on the type of data on which they were focussed. In all cases a sample of the population covered was enumerated. It is evident from table A that income and expenditure inquiries were much more frequently taken than the other types of special field surveys. This is primarily due to the number of these inquiries which were carried out in order to obtain weights for consumer price index numbers.

a. Income and expenditure surveys

12. All surveys of this type analyzed for Europe, Canada, Japan, India and the United States, including nine surveys for European countries with centrally planned economies, referred to the whole or a major part of the population which was not in institutions. A number of these inquiries yielded extensive data on the distribution of incomes and outlays which closely approximated the relevant national accounting definitions. These were the purposes which these inquiries were designed to serve. All but one of the surveys for countries with centrally planned economies, and two surveys for market economy countries, also included some data on changes in assets and liabilities. On the other hand, some of the inquiries mainly concerned expenditures since they were primarily designed to yield weights for consumer price index numbers. The surveys for countries with centrally planned economies were mostly annual, while those for market economy countries were, with some exceptions, either ad hoc surveys or undertaken at intervals of five years or more. These inquiries are being undertaken annually, on a smaller scale, in an

increasing number of European market economies.

13. A number of the income and expenditure surveys in African, Asian and Latin American countries were less comprehensive than the inquiries discussed above. They covered particular cities or groups of the population only and mainly concerned expenditures. The inquiries were mostly ad hoc surveys taken in order to have weights for purposes of consumer price index numbers. In designing and carrying out the surveys, relatively little attention was therefore devoted to the requirements of income distribution or national accounting statistics.

b. Income surveys

14. Five of the nine special income surveys analyzed were ad hoc inquiries taken in centrally planned economies; four of them in Hungary and one in Eastern Germany. One of the surveys was part of a larger inquiry into demographic, manpower and housing data. One of these inquiries in Hungary related to the total population; the other surveys referred to specific population groups in the country as a whole. All of these inquiries yielded micro statistics on the distribution of incomes, i.e. data on incomes by type classified in some detail according to a number of household characteristics.

15. The other four of the special field income surveys studied were taken in developed market-economy countries. These surveys are taken periodically (annual or biannual) and except for one inquiry which does not cover the agricultural population, relate to the total non-institutional population. The inquiries under discussion on the whole furnished comprehensive data on the distribution of incomes.

c. Surveys of saving, capital transactions and wealth

16. All of the eight surveys analyzed were undertaken in market economy countries; half were pilot or experimental surveys and one was annual. All these surveys furnished data on the distribution of income in addition to statistics on the distribution of saving, capital transactions and wealth.

2. Methods of gathering and estimating data

17. All of the special field surveys studied were sample inquiries. The sample designs, methods of enumeration, adjustments for non-response and techniques of estimation used in the surveys are summarized below.

a. Sample size and design

18. In order to make the inquiries manageable, the size of the sample used in the special field surveys was in most cases kept to the minimum required to permit valid analysis of the data by the most important household characteristics. The most common overall sampling fraction in the case of surveys relating to practically all, or a considerable part, of the population was about one per thousand households. There were however considerable differences among surveys; and in several cases fractions of 5 or more per thousand were used. In view of the greater variance in the data, the sampling fractions used in surveys of saving, capital transactions and wealth were as a rule higher than those used for income and expenditure surveys.

19. In contrast, the sampling fractions used in the case of income data collected in population censuses were high, varying from 100 percent in New Zealand, 25, 20 and 10 percent, respectively, in the United States, Canada, and the Republic of South Africa, to 3 to 4 percent in Sweden. Where sampling was used in inquiries into income-tax records, a full count was generally made in respect of the highest incomes, but the sampling ratio fell 2 to 6 percent or less for income groups where the number of cases was very large.

20. In a number of the income and expenditure inquiries analyzed, the sampling fraction varied according to the expected variance in the distributions of income, etc. in the various areas surveyed. It was generally higher in urban areas than the rural areas. For similar reasons, in some of the surveys of saving, capital transactions and wealth, the sampling fraction was high for the higher income and wealth classes and was gradually reduced with decreasing income and wealth.

21. The samples in recent agricultural, employment, unemployment or population surveys were used as frames in the case of several of the special field surveys analyzed. In other cases housing or population censuses, population registers, housing lists or lists of electricity consumers provided the frames. In most of these cases, the frames consisted of the areas to be sampled at the initial stages of selection.

22. One-stage sampling was used only in surveys of very limited scope or in surveys which were based on sub-samples of other surveys. In other cases two-

stage, and sometimes three-stage, sampling was applied. Where two-stage sampling was used in market economy countries, areas, such as municipalities, towns and villages, enumeration districts, local authority areas, were used in the first stage and dwellings, addresses, households or individuals were selected in the second stage. Where three-stage sampling was used, the sampling units were usually areas in the first and second stage and households in the third stage. Surveys in centrally planned economies generally made use of two-stage sampling - enterprises, institutions or collective farms were sampled in the first stage, and workers and salary earners in these units, whose households were to be enumerated, were selected in the second stage. Sampling from strata was used at each stage in the case of many of the surveys analyzed.

23. In the case of the special field surveys in market economy countries, random sampling appeared to be used to a greater extent than systematic sampling. Systematic sampling was used in some surveys at the lower stage of multi-stage sampling or in one-stage sampling. In the case of surveys in centrally planned economies, systematic sampling was generally used at all sampling stages. Purposive sampling was used in two of the surveys analyzed.

b. Methods of data collection

24. In the inquiries in European market economy countries and Japan where income and expenditure figures in respect of a year were sought, self-enumeration by means of book-keeping was generally the main method of gathering data. A rotating sample from a panel of sample households kept books for two weeks to three months on all income and expenditure during the period and recalled larger items of expenditure and sometimes total income in respect of the entire year. Each of the sample households were also interviewed one or two times for purposes of checking the self-enumeration and gathering supplementary information. In the case of similar surveys in Canada and the United States, information recalled by the respondents was gathered by enumerators, usually during a single visit.

25. The data required in the case of income surveys or surveys of saving, capital transactions and wealth in market economy countries, which generally referred to one year, were usually gathered by means of recall by the respondents

during one interview. In some income surveys, items such as income from garden plots or from non-agricultural unincorporated enterprises, were obtained by indirect estimation or from supplementary sources such as income tax statistics. Income data in population censuses were gathered in respect of the year prior to the date of enumeration, either in a one-time interview or through self-enumeration, as recalled by the respondent.

26. In most of the surveys in centrally planned economies households listed their items of expenditure, day by day, and were visited at regular intervals by enumerator who checked and entered the data in questionnaires. Income data for the past year were gathered by interviewing each individual member of the family. It is the general practice in these surveys to gather supplementary information on income earned in enterprises or collective farms directly from the employer. These data replace the data obtained by interview if discrepancies are found.

27. In the case of the developing countries, most of the surveys analyzed referred to one month or shorter periods and were conducted by interview. Enumerators visited the participating households each day during the survey period in some cases, or two, four or five times a week during the period in other cases. In a few surveys the information was obtained at one interview, using the recall approach. One survey which referred to a full year, combined interviews every two weeks with daily visits during four weeks of each half year.

c. Non-response and adjustments :

28. Among the special field inquiries of market economies, the effective rate of response, i.e., the rate in terms of usable schedules varied from 57 percent to over 90 percent. In surveys which covered both income and expenditure, the response rate was considerably lower in respect of items of income than in respect of items of expenditure. In the case of 1957 savings survey for Sweden, the rate of non-response rose as household income increased, was greater in the case of entrepreneurs than in the case of other occupations, and was higher for large cities than for less densely populated areas. Comparison with census figures suggested that too few households of elderly persons, but too many households

with children, were enumerated in the 1953-1954 household expenditure survey of the United Kingdom. A similar conclusion was reached in the case of the urban family living surveys in Canada. There the rates of response were relatively low for one-person households and relatively high for households with many children. The Canadians also found that the rates of response were considerably higher in the case of their urban family expenditure surveys than in the case of their surveys of consumer finances. This was ascribed to the longer and more complex schedules used in the latter surveys.

29. In the special field surveys of countries with centrally planned economies, the response rates were generally very high. The few households which were not enumerated were replaced by households with identical characteristics.

30. Non-respondents were also replaced by including other households with similar characteristics in the sample in the case of the special field inquiries of other countries. However the costs of using this technique are substantial when the rate of non-response is high. Also, in some cases, schedules were found to be unuseable so late in the conduct of an inquiry that it was not feasible to re-enumerate. Thus in the case of most of the inquiries of the market-economy countries it was considered to be necessary to make adjustments for non-response when compiling estimates from the samples. In general, the adjustments consisted of imputing to each of the non-respondent households the average figures gathered in respect of the matching category of respondent households, e.g., those in the same stratum of the sample or identical in certain other respects.

d. Estimates from samples

31. Many of the estimates made from the special field inquiries analyzed consisted of averages per household, per individual, etc.. Where in multi- or single-stage sampling, the probability of selecting households, individuals etc. was uniform, the estimated averages for the population could be, and were generally, equated to the averages in respect of the sample households, individuals, etc.. Where the sampling fraction varied, e.g. from one stratum of the sample to another, the averages computed from the sample in respect of each stratum had to be weighted by the inverse of the relative sampling fraction in order to estimate the averages for the entire population.

32. In many cases, the sample design was such that it indicated the sampling fraction in respect of the various strata directly. In some cases, it was necessary to obtain information in respect of the number of households, individuals, etc. in the population in the case of each stratum from other sources, e.g. population censuses. In these instances, and a few other cases even though the sampling fraction was known, averages in respect of the total population were derived from the averages in respect of the sample by the use of ratio estimates. The sample averages in respect of each category of households, individuals, etc. were in effect weighted by the ratio of their number in the sample to their known number in the population. As compared to the use of the inverse of the sampling fraction, ratio estimation will result in somewhat lower sampling errors in estimates of the population averages. This is particularly so where the unit to which the averages relate, differs from the specific unit used in selecting the sample.

33. Estimates of absolute totals in respect of income, consumption expenditure, saving, etc. were also made in the case of a number of the special field inquiries. In these instances either the inverse of the sampling fraction or the method of ratio estimation was also used. In the case of absolute totals, the use of the latter method should result in significantly lower sampling errors in the estimates than the use of the former method.

e. Adjustments for changes in number of households and in household composition

34. In order to bring the collected statistics into correspondence with the number and characteristics of the households in the population covered in a survey, these data should be adjusted for changes in the composition of households and for the appearance and disappearance of households during the period of reference of the survey.

35. In the retrospective surveys analyzed, household size and composition were, in most cases, determined as of the date when information was collected; no adjustments were made in these data in order to account for variations in household composition during the period of reference of the survey. It was not indicated whether households which disappeared during this period were included or whether the data referring to households which appeared during the period and were enumerated, were apportioned to cover the whole period. In the case of

surveys in Panama and the United States only, the average household size and composition during the period of reference were estimated by taking into account all movements in and out of the households.

36. In surveys where data were obtained by book-keeping or through a number of successive visits, household size and composition was usually determined as of the date of the first visit. It is not known whether data for households which disappeared were pro-rated for the whole period. In a few surveys, expenditure data were in some tabulations adjusted for temporarily absent or present persons who were otherwise included in, or excluded from, the household.

E. Estimates based on miscellaneous sources

37. In the case of 7 of the studies analyzed, estimates of income distribution statistics were made by combining a number of sources of data. This was done in order to compile data which were classified according to a number of household characteristics or which were consistent with the corresponding national accounting aggregates.

38. In 3 cases, income tax schedules were matched with schedules from recent population censuses in order to obtain income size distributions cross-classified by selected characteristics of households and individuals which were recorded in the censuses. Although efforts were made to adjust the tax concepts of income, the results suffered from many of the same weaknesses as sample studies based on income tax returns.

39. The annual statistics on income distribution and consumption for Hungary extended the Material Product System to include incomes deriving from the production of services, and the expenditure on services, in order to achieve correspondence between macro and micro statistics of income distribution and consumption. Estimates for Argentina, France and the United States combined data from a number of sources in order to obtain income distribution figures integrated with the national accounts. In view of the importance and problems of aligning income distribution statistics with the corresponding national accounts series, the methods used in these three studies are described in some detail in Annex II.

F. Special studies

40. Cross-sectional estimates of life-time earnings were made in special studies for the Federal Republic of Germany and the United States.

41. The German study, which focused on the variations of life-time earnings with educational level, assumed that the income structure of gainfully employed classified by age groups and educational level would remain the same as in the base year. It was assumed that the rate of increase in future productivity and the rate for discounting future earnings to their present value, were equivalent.

42. In the study for the United States it was assumed that the income structure for white and non-white men classified by age groups and level of education would remain constant. Four different percentage rates (0, 2, 3 and 4 percent) were applied in estimating the assumed increase in earnings due to rising productivity, and four different discount rates (0, 3, 4 and 5 percent) were used in converting future earnings to their present value.

43. A special publication on trends in incomes of families and persons, 1947-1964, in the United States contained estimates at constant prices. Data from the annual income surveys showing the number of families in relatively broad classes of income at current prices were first divided into smaller intervals in order to provide a more refined basis for the conversion to constant dollars. After the detailed frequency distributions were obtained, the current-price limits of each income class was converted to constant prices by using consumer price indexes. Using a simple linear interpolation method, the percentage change in each of the resulting income intervals was applied to the number of units in the class. The revised frequencies were finally combined into conventional income intervals.

44. In the case of the United Kingdom, studies of the incidence of taxes and social security benefits have been made for a number of years, based on the annual family expenditure surveys. Estimates were made of net benefits received or net payments made by different types of families as a result of direct and indirect taxes and most types of social benefits.

III. THE DEFINITION AND CLASSIFICATION OF HOUSEHOLDS

45. In all the sources analyzed, except those relating to income tax statistics, the individual, the family or the one- or multi-person household were the primary units of observation and tabulation. The statistical units used in income tax statistics were individuals or units used in assessing or declaring income.

A. Definitions of households

46. In Table 2 the main features of the definitions of household used in the inquiries analyzed are related to the definitions recommended for the 1970 population censuses^{1/} and used in the United Nations System of National Accounts (SNA).^{2/}

1. One and multi-person households

47. The SNA and census definition of a one-person or multi-person household delineates the housekeeping concept of the household. A one-person household is "a person who makes provision for his own food or other essentials of living without combining with any other person to form part of a multi-person household." While persons living in boarding houses, hotels etc. should clearly be treated as independent one-person households according to this definition, the way in which boarders in multi-person private households should be treated is more difficult to determine in many instances. The European Programme of Population Censuses recommends for example, the inclusion of such boarders, up to a maximum of five, in the multi-person household where they board.

48. Some surveys used financial independence rather than independent provision for needs as the main criterion in defining a one-person household. These surveys as well as others which defined one-person households as persons keeping an independent budget or living with someone to whom they are not related, clearly treated all boarders as independent one-person households.

49. The SNA allows for two alternative definitions of a multi-person household.

1/ Principles and Recommendations for the 1970 Population Censuses, Statistical Papers, Series M, No.44.

2/ A System of National Accounts, Studies in Methods, Series F, No.2. Rev.3, United Nations, New York, 1968.

One definition which provides for the use of an extended group as the household is "a group of two or more persons who occupy the whole or part of one housing unit and make common provision for food or other essentials of living. The degree to which the persons in the group pool their income and outlay may vary. They may be related or unrelated persons." A variant of this definition used in some of the surveys analyzed was the spending unit, usually defined as a group of persons dependent on a common or pooled income for their major items of expenditure, and living in the same dwelling. Boarders, lodgers or relatives paying for their upkeep are not included where this definition is applied.

50. The alternative definition of the multi-person household in the SNA restricts it to the family household, which is defined as a group of individuals related by blood, marriage or adoption who satisfy the other conditions of the housekeeping concept. Domestic servants living in and boarders are not included in this concept. Some inquiries used the family household; and other surveys employed the more extended concept of the household. In the case of still other studies, the definition applied in practice was somewhere between these two concepts. Thus, Table 2 shows that a number of the surveys otherwise using the broader household concept excluded domestic servants living in, or boarders.

2. Temporarily absent or present persons

51. In several of the surveys analyzed, temporarily absent persons were included with the household while temporarily present persons were excluded. This leads to figures for the size and composition of households which may be more relevant for the analysis of income and accumulation than for analysis of expenditure.

52. The length of stay was generally used as the sole criterion in defining temporary presence. Persons present in the household for more than half the survey period were usually treated as permanent household members. In the case of temporary absence, it was usual to apply the nature and length of the stay as criteria. For example, students away from home who lived at the expense of the household, or heads of household living and working away from

home and visiting occasionally only who contributed a substantial amount to the upkeep of the household, were frequently included in the household even if they stayed away during the entire period of reference of the survey.

3. Collective households and institutional population

53. An urban family living survey for Canada treated hotels and lodging houses as separate units apart from other households. The few other surveys which included individuals and families living in collective households generally treated the individuals and families as independent one or multi-person households, which is in accordance with the population census and SNA definition.

54. The institutional population is defined in the SNA as "inmates of institutions such as homes for the aged, poor or orphans, asylums, prisons, that is groups of persons living together who usually share their meals, are bound by a common objective, and generally are ruled by an authority outside the group. The staff of these institutions is not included among the persons not living in households." Only a French study included persons living in institutions. The definition used included personnel living in hospitals and colleges but otherwise corresponded with the SNA definition.

B. Definition of head of household

55. A uniform and clear definition of the head of household is very important in income distribution and related statistics, because many classifications of multi-person households relate to the position of the head. Many of the surveys analyzed used a definition close to that proposed in the SNA: "The head of the household is considered to be the individual who is generally recognized as such in the case of a given community, for example, the husband in a one-family household, the wife if no husband is present, the eldest head of a constituent family in a multi-family household."

56. Some of the surveys used a definition of head of household which deviated from the above on certain points. Thus, in the income and expenditure surveys for the United Kingdom it was stipulated that where a husband or wife was not present, the person responsible for the rent of the dwelling, or the owner of the dwelling, should be considered as the household head. If all other methods failed, the first adult male, and if no males, the first adult female listed

on the survey schedule was considered to be head of the household.

C. Classifications of households and individuals

57. The classifications of households and individuals used in the inquiries are shown in Tables 3-4, 13-15, 17-18 and 20-26. The most important of these classifications are discussed below.

1. Area classifications

58. Classifications of households, individuals, etc. according to geographical, administrative, socio-economic or similar areas, such as statistical regions, economic-geographical areas, or sparsely and densely populated areas, were used in many of the surveys analyzed. More than one type of area classification was used in some surveys, depending on the analytical purpose to be served. Classification according to urban and rural areas was used in several of the surveys, either alone or together with other area classifications. In some surveys this classification was further elaborated, for instance dividing the urban areas into major and minor or by size and the rural areas into concentrated and dispersed or into estate and other rural areas.

2. Household composition

a. Number of members, earners and dependents

59. Almost all the surveys analyzed classified households according to number of members and many classified them according to number of earners. Classifications by number of dependents and number of children were also used in several instances. The number of groups used in these classifications was largest in surveys for developing countries, and varied from 4 to 14 for household members and from 5 to 7 for earners and dependents. The upper group was always open-ended.

b. Types of combination

60. The classification by household composition was, in the case of several of the surveys analyzed, presented in terms of combinations of number of adults and number of children or of husband-wife and number of children. The categories were, in some cases, given in considerable detail. Other surveys applied

classifications related with consumption units, for example children under 16 years, persons between 16 and 65 years, and persons above 65 years.

3. Socio-economic classifications

61. Perhaps because of the lack of a standard international socio-economic classification, the detailed categories of the classifications used in the inquiries analyzed, differed considerably. However, they were all built up from various combinations of basic classification according to socio-economic status, industry, occupation and main source of livelihood. It was therefore feasible to exhibit the classifications in a common framework in table 3. In interpreting this table, it should be noted that sometimes a specific socio-economic category was not covered in a survey or was not applicable in the country concerned. For example, farmers and farm labourers were not included in surveys which did not cover rural areas, and the category "Members of agricultural producers' cooperatives" was used in surveys in centrally planned economies only. Members of non-agricultural producers' cooperatives were not shown as a separate category in any of the surveys analyzed.

62. In some studies, salary-earners were sub-classified by occupation or civil servants were shown as a separate category. Manual workers were in some cases classified into skilled and unskilled. One survey only showed persons in the armed forces as a separate category.

63. The employment of 3 or more or 4 or more workers, respectively, was in two surveys used as the criterion for distinguishing between employers and own-account workers. This is tantamount to including employers in the case of small-scale enterprises with own-account workers. One survey specified that the source of the highest income was decisive as to which socio-economic group an individual or a head of household was to be classified in.

4. Classifications by industry and by occupation

64. The classifications by industry and occupation used in the surveys analyzed, were in most cases condensations or rearrangements of the ISIC or the ISCO, respectively.

5. Classifications by age groups

65. Table 4 shows in summary form the age group classifications used in the studies under discussion. Most of the classifications were open at either end. However, a lower age limit which roughly corresponded to the age of entrance into the labour force, was used in some classifications of heads of households. The number of classes between the two end groups varied. Most commonly, equal intervals of five or ten years, or a combination of intervals of these lengths, were used.

6. Classifications by level of education

66. The few surveys which applied a classification of this type in most cases made a basic distinction between primary, secondary and higher education; and included a separate category for persons with no schooling. Within this general framework, levels and sometimes types of secondary and higher education were distinguished. The actual groups used of course depended on the educational system of the country.

7. Classifications by income groups

67. Income groups were used as an important classifying characteristic in respect of households and individuals in almost all the inquiries. The number of income groups used varied from 4 to as many as 58; and was generally greatest when used in classifications of data on total income derived from income tax records or population censuses.

68. About one third of the income and expenditure surveys examined, and practically all surveys in centrally planned economies, used equal class intervals in the middle ranges of the income group classification. All other surveys used widening class intervals with increasing income. In the case of one survey it was indicated that the widening class intervals were determined by marking off equal intervals on a logarithmic scale.

8. Size classifications of other variables

69. Classifications by size of expenditure usually contained from 10 to 15 classes. The intervals were generally of equal length in the middle ranges of

the classifications. A similar range in the number classes occurred in the case of size classifications of saving. Two thirds of the intervals usually referred to positive saving and one third to negative saving. The class intervals were generally wider as the amounts of saving or dissaving increased. Classifications of assets, liabilities and net worth according to size often contained a considerable number of classes which progressively widened with increasing amounts of the holdings.

IV. THE DEFINITION AND CLASSIFICATION OF INCOME

70. In analyzing the item of data gathered and/or compiled on income (more precisely, receipts) and expenditures (more precisely, outlays) it is desirable to deal with the studies in market and centrally planned economies separately in view of their significant differences. These practices in the studies of the market and centrally planned economies are described in tables 5, 6 and 7 and tables 8, 9 and 10, respectively, of Annex I. The paired tables 5 and 6 and 8 and 9 portray the items on receipts and outlays that are gathered in, and published from, these inquiries. Tables 7 and 10 indicate the extent to which, and the manner in which, proposed aggregates in respect of income in the complementary system of income distribution and related statistics can be derived from the items of data gathered in the surveys.

71. The flows in respect of receipts and outlays delineated in the tables and textual discussion have been kept as close as possible to the flows in the SNA and MPS in order to facilitate analysis in the light of the system of national accounts and balances. Distinctions are drawn in the discussion below, as well as in the tables, between the items of data that are gathered in the inquiries and the data that are, or can be, compiled and published. It is important to discriminate between these two sets of data since the items of data gathered in respect of income and expenditure can be combined into the data to be issued in many ways. While the most practical and efficient manner of collecting information is the main consideration in defining the items of data to be gathered, the analytical requirements for the data on income, expenditure, etc. should be the predominant factor in deciding how to put these items

together.

A. Inquiries of market economies except income tax data

72. Dealt with here are the scope, definition and classification of data on incomes in field surveys, censuses and other types of studies except income tax records. Income statistics from income tax records are discussed separately because they differ substantially in character from the data obtained in other ways.

1. Scope and classification of items of data gathered

73. Table 5 indicates that the items of data sought in respect of receipts in most of the special field surveys and in all the censuses and studies combining data from miscellaneous sources, covered data on wages and salaries, entrepreneurial income, property income and current transfers received. In some of these instances the information sought concerned cash receipts only because it was thought to be either too difficult, unnecessary, or inappropriate to gather data on wages and salaries in kind, consumption from own production, imputed income from owner-occupied dwellings and gifts in kind. In most of these studies, the current transfers included receipts of pensions and life insurance, which in the SNA are considered to be financial transactions. These receipts were covered since they are, in many instances, a major source of finance of current expenditure. In three of the income and expenditure surveys analyzed, data were also gathered on receipts of capital transfers.

74. In the case of almost all the inquiries under discussion, separate data were sought in respect of wages and salaries, entrepreneurial income, property income and current transfers received. The items of data gathered in respect of wages and salaries and entrepreneurial income frequently distinguished between income in cash and in kind, e.g., in the case of the latter, cash income from self-employment, consumption from own production and less commonly, imputed income from owner-occupied dwellings. Further, income from farming was separated from income from other self-employment in the case of two inquiries. In gathering data on receipts of current transfers, pensions and life insurance claims were generally distinguished from other cash transfers. In a few

surveys, the queries in respect of other cash transfers asked for separate data on those from government.

2. Definition of items of data gathered

75. The definitions of the items of data sought are dealt with in this section of the paper except the valuation of income in kind. That valuation is discussed in Chapter VI below, coupled with the question of valuing the corresponding consumption.

a. Wages and salaries

76. Wages and salaries were generally defined to include income from primary, as well as secondary, employment, including bonuses, benefits, premiums etc. paid in connexion with the employment. Wages and salaries in kind, consisting mainly of food, shelter, fuel or transport, were included in the case of many of the surveys. Employers' contributions to social security or private pension, health insurance etc. schemes on behalf of their employees were not included. Deductions were sometimes made, mainly for direct taxes and social security contributions and rarely for insurance premiums, penalties, special equipment and union dues. Two surveys only specifically included military pay and allowances in wages and salaries. Employees' profit shares and withdrawals from unincorporated businesses were included in one case each. These items are in the SNA treated as property and entrepreneurial income, respectively.

77. While cash wages of domestic servants treated as members of multi-person households were in one survey specifically included in, and in another specifically excluded from, household income, none of the surveys indicated how the income in kind of such servants was treated. Wages in kind, as well as in cash, of domestic servants living in should, in principle, be included in household income. Although the wages of domestic servants are paid out of the income of other household members, they are payment and not transfer payments. If the total income of the servants is not included in the expenditure on domestic service by the households concerned, their expenditure pattern will also be distorted as compared to households with domestic servants not treated as household members.

b. Entrepreneurial income

78. Income from own business and profession, net, and consumption from own production. In most of the surveys data were gathered on net income from own business, from the operation of a farm and from the practice of a trade or profession. The value of consumption from own production of farms, kitchen gardens etc. was also frequently included. The value of withdrawals from own businesses was included in two surveys and excluded in one.

79. In The 1957 savings survey for Sweden the income from all types of unincorporated enterprises was defined to include the following components: The sum of gross sales of products and of all other kinds of gross income from the farm or unincorporated business less the sum of all cash costs and fees in connexion with the production and the costs of maintenance and repair of real capital plus the sum of stock increases of own produce, value of own labour in connexion with investment in the farm or business and value of own produce used in own construction plus consumption of own produce less interest and cost of loans. This corresponds to the SNA definition.

80. Other entrepreneurial income. In the case of a number of the inquiries where imputed income from owner-occupied dwellings was gathered, the income was apparently recorded gross of outlays in respect of maintenance and repair, property taxes, interest on mortgages and the like. While these expenditures were presumably covered in the data sought on outlays, the figures of income and expenditure were unnecessarily inflated as a result of this approach. In the case of other surveys, the data sought in respect of imputed income from owner-occupied dwellings was net of these outlays and therefore analytically more useful.

81. Receipts from boarders should not be included in income in the case of surveys where the boarders are treated as household members and their incomes from various sources are pooled with similar incomes of other household members. Where the boarders are not considered as household members, the item should in principle be reckoned net of the expenditures incurred by the households on their behalf. However, Table 5 shows that in the majority of cases income from boarders, as well as from lodgers, was actually reckoned gross.

This practice was probably due to the difficulties of adjusting the expenditure records of the households concerned for the relevant expenditure items.

c. Property income

82. Rental income. Income from rental of buildings, and in some cases also from land, machinery and equipment, was covered in many of the surveys analyzed. The respondents often were not able to furnish information on expenditures connected with this income. Only land rent is treated as property income in the SNA; rents on buildings, machinery, etc. are considered as payments for commodity-type services.

83. Other property income received. Data on interest and dividends received were gathered in the case of several of the inquiries. Information in respect of income from oil royalties, imputed interest on insurance funds, or imputed bank interest, was gathered in at least one survey. Bank interest is no longer imputed to consumers in the SNA. Data on life insurance benefits received were collected in some surveys and classified either as property income or as current transfers, while the SNA treats these items as financial claims. One survey included an item of capital gain, namely profits from the sale of stocks and bonds, in property income.

d. Current transfers received

84. Most of the surveys analyzed gathered data on social security benefits of various types, scholarships, alimony, pensions arising from previous employment and gifts in kind. Three surveys included all lottery prizes, and one survey, small lottery prizes, in current transfers. Casualty insurance and other claims and compensations were included in current transfers in two surveys.

3. Key aggregates gathered and compiled

85. As table 5 indicates, total gross income, which was often similar in concept to personal income in national accounting, was the key aggregate usually gathered and compiled in the inquiries under discussion. Figures in respect of the total current receipts of households are relatively easily collected and are invaluable in checking the consistency and completeness of the data gathered on current receipts and on current outlays and saving, one against the other. The analytical

values of data on total gross income are however more limited. This is so because payments were not netted against receipts in the case of current transfers and income from property; and intermediate expenditures were frequently not deducted in reckoning income from owner-occupied dwellings and boarders.

86. In some of the studies, data were therefore compiled and issued in respect of a supplementary key aggregate which approximates the concept of disposable income in the SNA. Payments of direct taxes and social security contributions were deducted from total gross income in all these inquiries and interest paid was deducted from property income received in one of these surveys.

87. While the concept of disposable income was not in common use in the surveys analyzed, table 7 indicates that data in respect of the concept could, in a number of instances, have been compiled from the figures gathered. These figures would have given an approximation to the key aggregate of disposable income proposed in the complementary system of income distribution and related studies. The figures would have been approximate primarily because employees' receipts from employment did not include the employers' contributions to social security, private pension and similar schemes. The lack of accounting in some of the surveys for receipts in kind and payments of interest would also have resulted in only approximating disposable income.

88. As table 7 indicates, approximations to employment plus entrepreneurial income and to distributed factor incomes, (the former flow plus property income received, net), the key aggregates in addition to disposable income proposed in the complementary system, could have been compiled from the figures gathered in a number of the inquiries analyzed. The data gathered in a larger number of inquiries lent themselves better to compiling approximations to these concepts than to compiling approximations to disposable income. As in the case of disposable income, the lack of accounting for receipts in kind and of employers' contributions to social security and private pension and similar schemes on behalf of their employees resulted in being able to compile approximations only to employment and entrepreneurial income and to distributed factor incomes.

B. Inquiries of market economies based on income-tax data

1. Scope and definition of data

89. The scope and definition of items of income used in income tax statistics depend on the tax laws of the countries concerned.

90. Some of the inquiries related to declared income only, in a few cases adjusted upwards to include undeclared or non-taxable income. Declared income does not include incomes below the tax limit, even when such incomes are actually declared, for example in order to receive refunds of taxes deducted at the source. Certain incomes, such as social security benefits, are usually not subject to income tax and are therefore not included in declared income. Some items of income in kind are in many countries subject to taxation, but are generally valued at low rates established by the tax authorities. It is also general practice to allow the tax payers to deduct losses during a previous period, in some cases as long as ten years, in declaring income from self-employment. Frequently, income from farming is estimated by the tax authorities and relates to an average of a number of years. In many countries, tax rules require that capital gains be included in declared income, while capital losses may be deducted.

91. In the case of most of the inquiries based on the income tax statistics, taxable income was the main income concept or was coupled with declared income. In deriving taxable from declared income, the tax laws permit the deduction of a number of items, usually comprising expenditures incurred in earning the income, life insurance premiums and debt interest. There are considerable differences from country to country, both with respect to types of expenditure which can be deducted and the maximum amount of deductions permitted.

92. The elaborate income tax surveys for the Netherlands introduced two other concepts in addition to taxable income. "Typical income" was defined as the income typical for the socio-economic group to which the tax payer belonged, for instance compensation of employees for wage and salary earners. It took account of expenses incurred in earning the income. "Spendable income" was defined as taxable income plus most of the items deducted in passing from

declared to taxable income, less the sum of income and property taxes, social insurance premiums and non-recurrent incomes. This concept was therefore an approximation to disposable income in the national accounts sense.

2. Classifications of data

93. The classifications used in presenting data based on income tax records were in most cases, detailed since a detailed itemization of income according to type was required in these forms. It would have generally been possible to condense the classifications used to a classification according to compensation of employees, entrepreneurial income, property income and current transfers received.

C. Inquiries of centrally planned economies

1. Scope and classification of items of data gathered

94. It may be seen from table 8 that the scope of the items of data sought in the special field inquiries and censuses of the countries with centrally planned economies corresponded to three concepts of receipts.

95. The concepts of narrowest scope covered roughly the same transactions as the concept of gross household income used in surveys of market economy countries. Most of these as well as the other surveys of the centrally planned economies recorded the proceeds from the sale of own products gross of expenditures incurred in production. Some of the inquiries included in receipts of income, (i) current transfers in kind from government institutions and (ii) capital transfers. The scope of the transfers in kind was particularly wide in the case of the annual income distribution survey of Hungary. In addition to the value of free education, medical care and the like these transfers covered government and enterprise expenditure on culture, sports and other recreation, park maintenance and public lighting.

96. The concept of intermediate scope included transactions in financial assets and liabilities, e.g., withdrawals of savings deposits, borrowings and repayments of loans rendered, in addition to the transactions covered in the narrowest concept of income. The concept of widest scope related to total incomings

during a period of account, which included cash in hand and bank deposits carried over from the preceding period of account in addition to all types of receipts during the period. The third concept of incomings corresponds in scope to the household account of the Material Product System (MPS). In several of the inquiries where transactions in financial assets and liabilities were covered, the net incurrence of liabilities was netted against the net acquisitions of financial assets of the same type. If the former exceeded the latter, the difference was recorded in the receipts of income. If the contrary was the case, the difference was recorded in disbursement (expenditure) of income.

97. The classification of receipts actually used in the inquiries of centrally planned economies varied considerably from one country to another. For the most part these classifications were not very detailed. Main categories such as money receipts, income in kind, incomes of collective farmers, wage and salary incomes and social benefits, were used. A few items were usually specified within each of these main categories. Nonetheless, it was possible in table 8 to array the items of data gathered and compiled in the surveys according to a classification like that of the items of data in table 5. Thus it was feasible to classify these items of data into wages and salaries received, elements of entrepreneurial income, property income, components of transfers and transactions in financial components of assets and liabilities.

2. Definition of items of data sought

98. This section of the paper deals with the definition of the items of data sought in respect of receipts on current account only in the studies of the centrally planned economies, excepting the valuation of receipts in kind. The valuation of receipts, in conjunction with consumption, in kind and the composition of financial assets and liabilities are discussed in later sections.

a. Wages and salaries

99. Covered in this item are wages and salaries in respect of the main and secondary occupations, including bonuses, commissions and premiums, in cash and in kind. Income of non-members of agricultural cooperatives from regular

or occasional work for wages in these cooperatives is included. Wages and salaries in kind only covered items which were directly related to the work done, such as free uniforms, meals supplied free of charge and, in some surveys, allowances for subsistence and accomodation on official trips to the extent they were not spent. Employers' contributions to social security, pension and similar schemes were not included. One survey included royalties in compensation of employees

b. Entrepreneurial income

100. Income from agricultural cooperatives. This income consisted of remuneration in cash and in kind for units of labour performed by members in agricultural cooperatives, including year-end settlements, bonuses, and contributions to health and pension insurance on behalf of the cooperative members.

101. Payment for work done for the private sector. These receipts covered the incomes of craftsmen, shopkeepers and liberal professions and any other payments for work done on own account for private individuals, institutions and organizations.

102. Proceeds from the sale of own products. In most instances these receipts covered the proceeds from the sale of agricultural products grown on supplementary or household plots, and of farm animals. The proceeds were recorded gross of expenses incurred in production. Some surveys recorded these expenses in an item "taxes and other deductions", while other surveys included them in household expenditure.

103. Consumption from own production. This item of data related mainly to agricultural products from own plots. Some surveys included the increase in stocks of farm products and animals on own plots.

c. Property income

104. Most of the surveys covered household income, rent from the sub-letting of rooms and other sources. Income from boarders, interest received and imputed rent of owner-occupied dwellings were included in a few surveys only.

d. Current transfers received

105. Cash transfers. Covered under this item were scholarships, pensions,

family allowances and similar cash benefits from the government, as well as alimony, lottery prizes, etc. Inheritance and life insurance benefits were each included in one survey; casualty insurance benefits were included in a few inquiries. In the case of the family budget surveys for the U.S.S.R., bonuses in respect of inventions, technical improvements, rationalization of production or the completion of specific tasks, were treated as current transfers instead of as part of wages and salaries.

106. Transfers in kind. Included here were outlays of enterprises, collective farms and public institutions in respect of free and subsidized stays by their employees and his family at sanatoriums, vacation places etc. and in respect of child-care centres. Some surveys also included the value of free education, medical and cultural services. Other transfers in kind related to housing, fuel etc. supplied by the state to households free of charge or at reduced prices, according to need, not in relation to the quality or quantity of work done.

3. Key aggregates gathered and compiled

107. As table 8 indicates, the key aggregates used in the various inquiries of the centrally planned economies reflect the scope of these surveys. An aggregate which is similar to the concept of gross household income used in the studies of the market economy countries, was compiled in the case of all the inquiries. The content of this concept was broader in the case of the centrally planned economies, mainly because incomes from self-employment were included gross of intermediate outlays and current transfers in kind were covered. In the case of the surveys of the centrally planned economies which related to all current and capital transactions, data were compiled in respect of the total receipts, as well as the total income, of households. Further, in the few surveys of widest scope, an additional aggregate was used in respect of total incomings, including the carry-over of cash and bank balances from the preceding period of account.

108. It may be seen from table 8 that an aggregate approximating disposable income was compiled in the case of a few of the surveys of the centrally planned economies. Table 10 indicates that the other inquiries of these countries did not yield data from which data on disposable income could be compiled. The

items of data gathered in most of these inquiries do however lend themselves to compiling approximate data in respect of the proposed concepts of distributed factor incomes and employment and entrepreneurial incomes of the complementary system of income distribution and related statistics.

V. THE DEFINITION AND CLASSIFICATION OF EXPENDITURE

A. Income and expenditure inquiries of market economies

109. The income and expenditure surveys only of the market economies are discussed in this section and analyzed in table 6 since items of data in respect of expenditure (more precisely, outlays) were not explicitly sought in their other inquiries.

1. Scope and classification of the items of data

a. All transactions

110. In most of the income and expenditure inquiries, items of data were sought on all outlays on current account, matching the collection of data on all current receipts. The outlays on the consumption of goods and services, interest paid and current transfers made were distinguished, one from the other, on the whole, as in the SNA. Transactions in respect of the consumption of goods and services and current transfers were generally classified according to type, e.g., purchases of goods and services, imputed rent on owner-occupied dwellings and other consumption in kind, and direct taxes and gifts made in cash and in kind, respectively. Expenditure in respect of total life insurance and pension premiums was often accounted for in a separate category of the current disbursements.

111. As was indicated earlier, the aforementioned classifications of the outlays in conjunction with corresponding distinctions in respect of receipts made it possible to compile approximations to distributed factor income and disposable income from the items of data gathered.

112. Some other surveys included in addition to current outlays, separately classified capital items, such as purchases of dwellings and land and repayments of debt. On the other hand a few of the inquiries under discussion concerned expenditure on consumption of goods and services only.

b. Expenditure on current goods and services

113. Outlays on current account in respect of goods and services were in all surveys classified by object of expenditure, in some cases in great detail, utilizing a classification approximating that recommended in the SNA. Transactions in transfers and in capital assets and liabilities, where included, were generally shown separately at the bottom of the classification. One survey used in addition, a classification of the current expenditure into non-durable goods and repairs, semi-durable goods and/or durable goods of low value, durable goods of high value and with an economic life of five years or more, and services.

2. Definition of the items of data

114. In the case of several surveys, the definition of current expenditure on goods and services differed in certain respects from that of the SNA. The most important differences were the exclusion of consumption in kind and the recording of the outlays at the time of payment instead of at the time of purchase of the goods and services. This approach was probably taken with a view to easing the difficulties of gathering data. For similar reasons, a number of the surveys excluded the value of consumption of urban persons from their own gardens and insurance service charges. In the case of the former type of consumption, the purchases of goods and services for purposes of operating the gardens were included instead. On the other hand, in the case of certain inquiries purchases of second-hand consumer durables were explicitly included in the expenditure and relevant outlays were adjusted to exclude amounts chargeable to business expenses. In the case of a survey in Thailand, actual consumption of rice was included; rice purchased and put into storage was treated as a form of investment.

115. As in the case of outlays on goods and services, a few inquiries covered current transfers to other households made in money only. In the other surveys these outlays were divided into transfers in money and transfers in kind.

3. Key aggregates gathered and compiled

116. In most of the inquiries which covered all current outlays, figures of the total value of these disbursements were gathered and issued. These

figures coupled with the data gathered on total current receipts, provided a valuable check of the consistency of the collected information. The total of current and capital outlays which was obtained and issued in a few of the inquiries covering these disbursements, also served this purpose.

117. In a number of these inquiries, the outlays on current goods and services were added together and the total was published. This aggregate is high-lighted in the proposed complementary system of income distribution statistics, as well as in the SNA.

B. Family budget surveys of centrally planned economies

118. The items of data in respect of disbursements included in the family budget inquiries of the centrally planned economies are shown in Table 9. It should be noted that this table is based on incomplete information.

1. Scope and classification of the items of data

119. Most of the family budget surveys covered all current and capital disbursements, corresponding to the inclusion of all receipts. As in the case of receipts a few inquiries went beyond this to account for cash carried over to the following period of account; while a few other studies were restricted to outlays on all goods and services only.

120. In the surveys which covered all disbursements, transactions in respect of financial assets and liabilities were distinguished from outlays on goods and services. Where information was gathered on cash balances at the end of the period of account, these balances were shown separately. Outlays on goods and services were usually classified into goods and services which households purchased and which they obtained in kind. In one of the Hungarian inquiries analyzed, separate figures were also gathered in respect of benefits in kind which were provided to households collectively. In inquiries where all cash outlays of goods and services were covered, separate data were collected on purchases of intermediate goods for use in production, fixed assets for this purpose and items for household consumption. The foregoing classifications, coupled with the corresponding distinctions made in respect of receipts,

lay the basis for compiling approximations to the concepts of entrepreneurial income and disposable income.

2. Definition of items of data

121. As is indicated above, the concept of household expenditure on goods and services used in the family budget surveys of the centrally planned economies was in some cases wider than the corresponding SNA concept in that purchases made in connexion with production which was entered gross on the income side, were included. On the other hand, one of the inquiries covered sums actually paid only in respect of goods purchased under hire-purchase arrangements. The items of data on household consumption took into account non-material services as well as material goods. These two categories of items were distinguished, one from the other.

3. Key aggregates gathered and compiled

122. Series of data in respect of the total outlays on goods and services and the sum of all disbursements were gathered in the case of all the family budget surveys under discussion. Where the total outlays on goods and services related to purchases for use in production in addition to household consumption, it would have been possible to compile data on the latter aggregate as well. In the inquiries of Hungary in which data were gathered on the free services to the population provided by the government, figures were also compiled in respect of the total consumption of the population, a proposed key aggregate of the complementary system of income distribution and related statistics.

VI. VALUATION OF INCOME AND EXPENDITURE IN KIND

A. Inquiries of market economy countries

1. Items other than imputed rent

123. In most of the special field inquiries of the market economies, consumption in kind was valued in retail prices. These prices of course differ from the producers' prices recommended in the national accounts, and used in some of the surveys, by the value of the included trade and transport margins. Retail prices were applied in some of these cases in order to give consumption in kind

the same weight as similar items purchased on the market. In other instances, while producer prices were preferred in principle, retail prices were more readily available. In surveys which gather information on quantities as well as value of expenditures in kind, valuation at prices which are adjusted for trade and transport margins seems to be feasible.

124. Consistent with the way in which consumption in kind was valued, retail prices were used in valuing income in kind in the case of most of the inquiries. For example, in one case, free meals provided by employers or schools were valued at the price of the ingredients and items produced for own consumption were valued at retail prices net of cash costs of production. Another survey valued income from production for own consumption at a third of the retail price. The SNA, on the other hand, recommends valuation at cost or at producers' prices less purchasers' value of intermediate consumption in these instances.

2. Imputed rent

125. In most of the special field inquiries, the imputed rent of owner-occupied dwellings was put equal to the rent actually paid for a similar dwelling. In some cases more indirect measures were used. Thus, one survey fixed the rent of an owner-occupied dwelling at 5 percent of its value, and the rental value determined for income tax purposes was used in another inquiry. Two surveys included the current outlays on owner-occupied dwellings in consumer expenditure. The depreciation in respect of the dwellings was implicitly included in saving and no net income was imputed to the owner-occupiers.

126. In estimating net income from owner-occupied dwellings only one of the surveys analyzed deducted all related expenses from the imputed gross rent and thus used a method consistent with that recommended in the SNA. In some surveys operating and maintenance costs were deducted in arriving at imputed net rent, but no deduction could be made for depreciation because of lack of information. In still other inquiries, the imputed income was put equal to the imputed gross rent because no information at all could be obtained on the expenditures connected with the owner-occupied dwellings.

127. Where the imputed income exceeds the difference between the imputed gross

rent and the actual expenditures of the owner-occupiers, income and saving are of course over-estimated. Where the difficulties of obtaining accurate information on costs are great, perhaps the net income of owner-occupiers should be estimated directly as a percentage of their equity in the dwelling, in the light of the current rate of mortgage interest.

B. Inquiries of centrally planned economies

128. Most items of expenditure, as well as income, in kind were valued at retail prices in the majority of the family budget surveys of the centrally planned economies. This included receipts in kind from agricultural producer cooperatives, supplements in kind to wages and salaries, consumption from own production on household plots, and goods and services, such as housing and fuel, provided to households free of charge by enterprises and government. In the family budget surveys for the U.S.S.R. an average of the retail price fixed by the government and the free market price, weighted by the quantities sold at these prices was used in valuing receipts in kind from agricultural cooperatives.

129. In some surveys, however, valuation at producers' prices or the equivalent was used. In the case of a survey of Hungary, income in kind from private agricultural plots was valued on the basis of their crop and livestock structure and national rates of farm earnings. The surveys of Czechoslovakia apparently used average prices of sale from the farm in valuing all income in kind in respect of farm products. The services in kind of government institution or enterprise were generally valued at the costs incurred in furnishing the services reduced by any payments, in cash or in produce, made by the recipient families.

VII. SAVING, CAPITAL TRANSACTIONS AND WEALTH

A. Sources and character of the data

130. Seven of the field inquiries in the market-economy countries which are analyzed in this paper were primarily designed to gather comprehensive data on household saving and investment. As may be noted from table 11, four of these surveys also sought data in respect of the balance sheets of households. Holdings of all types of tangible and financial assets and liabilities were

covered in the case of three of the four inquiries; selected financial assets (bank deposits and securities) only were dealt with in the United Kingdom study. Only one of the field surveys studied which was carried out in the United States, was primarily designed to gather data on household balance sheets. 131. In addition, as was noted above, some of the income and expenditure surveys in the market-economy countries yielded information on decreases in selected liabilities and on increases in selected financial assets as part of household outlays. In the case of inquiries in the Federal Republic of Germany and Japan, the supplementary data gathered on financial transactions were comprehensive enough to make possible estimates of saving and net lending as defined in the SNA. The former inquiry also concerned holdings of most types of tangible and financial assets. An income study of the Netherlands which was based on income tax records also provided comprehensive information on household balance sheets. A few more income and expenditure surveys sought information on the quantity, but not the value, of selected consumer durables in households.

132. It was indicated earlier that in some of the family budget surveys of countries with centrally planned economies, gross capital formation in dwellings and in household enterprises was included in the data gathered on outlays on goods and services. Many of these surveys also included information on the net change in financial assets and liabilities during the period of account. In a few of these inquiries, transactions in a given category of financial assets were netted against the same category of liabilities. Transactions in financial claims among households and transactions between households and government and public institutions were usually shown separately.

B. Scope, definition and classification of items of data on saving and investment in inquiries of market economies

133. In the saving inquiries of the market-economy countries, data in respect of saving were gathered in terms of transactions in tangible and financial assets and liabilities. In the case of two of the surveys, use was made of a concept of saving net of the depreciation of the property owned. The other saving

inquiries used the concept of gross saving.

1. Tangible assets

a. Real estate

134. Saving in the form of real estate was, in most surveys, defined as the sum of purchases less sales of houses and land for domestic and for business use and of expenditure on major alterations and repairs, reduced by the net increase in the debt secured by such real estate. In a Swedish survey, saving in the costs incurred during the period of account in respect of unfinished buildings, reduced by the sum of the proceeds from the sale of dwellings and the transfer costs involved. The same survey included an item for saving in the form of farms and other unincorporated businesses. It was defined as the sum of (i) the increase in stocks of raw materials, intermediate and final products, (ii) purchases less sales of machinery, vehicles, implements and equipment, (iii) purchases less sales of buildings or other real estate including land and (iv) the cost of new construction, including the value of own-account work.

b. Consumer durables

135. The 1963 United States Saving Survey included in saving, purchases of automobiles less the sum of trade-in-allowances, sale of second-hand cars and net instalment debt incurred secured by automobiles during the year. Allowances were made for partial use of automobiles for business purposes. A pilot saving survey for Delhi included purchases less sales of cars, motor-cycles or scooters, bicycles, sewing machines, radios, refrigerators, and woolen suits, saris, furniture and similar goods costing more than a specified amount. Depreciation on the stock of durable goods was deducted. Purchases less sales of gold and jewellery were included as a separate item.

2. Financial assets and liabilities

a. Contractual saving

136. This saving included life insurance saving (measured in terms of actual premiums paid) and contributions to provident funds in the case of all the saving

inquiries. In two surveys, data on the repayment of mortgage debt were also covered under this category.

b. Liquid assets

137. Included were changes in deposits with banks and savings schemes. Purchases less sales of national savings bonds and certificates were also considered to be a form of liquid saving in the case of two of the inquiries under discussion. Large changes in cash holdings were covered in one survey but not taken into account in the other inquiries because of the difficulties of obtaining reliable information.

c. Securities and loans

138. Purchases less sales of securities, including realized capital gains, were covered in all the saving inquiries. The United States study also covered saving in the form of (i) mortgage lending, which was equivalent to the amounts lent out less the repayments of principal received, (ii) investment in businesses not managed by the household and (iii) deposits in, less withdrawals from, company saving plans.

d. Business investment

139. In most of the inquiries, saving sunk into businesses was defined as the sum of reinvested profits and new net investment in unincorporated enterprises owned by the household less the amounts realized through the sale or liquidation of such enterprises.

e. Changes in liabilities

140. In the United States survey changes in liabilities secured by assets were consolidated with the changes in these assets, figures of changes in unsecured debt only were gathered separately. In addition, however, this survey included separate information in respect of total and components of personal debt. The other surveys analyzed either showed net changes in liabilities as a separate item or reflected these changes in the data in respect of other categories of the saving inquiry.

C. Definition and classification of balance sheet items in
market-economy inquiries

141. Discussed below are the definitions and classifications used in three

of the seven surveys in which balance-sheet data were sought. Information in this respect is at this juncture available for the three inquiries only.

1. Tangible assets

a. Real estate

142. The Delhi Savings Survey covered all types of real estate owned by the households, i.e. residential houses, farms and commercial or rental property. The United States Survey of Consumer Finances also included all types of real estate owned by the households, and valued the assets at the respondents' estimate of current market value less mortgage debt. The Israel Saving Survey only included apartments owned by households, valued at current market prices.

b. Business and professional assets

143. In the case of the United States survey, these assets consisted of (i) the equity in farm and non-farm businesses of sole proprietors, partners and owners of closely held corporations in which the respondent considered himself to be active in management and (ii) the investment of self-employed professionals in their business. While book values were used to measure the equity in most instances, respondents were also asked to estimate the market value of their equity.

c. Consumer durables

144. The United States survey included automobiles only, while the Delhi survey covered in addition, motorcycles or scooters, bicycles, sewing machines and refrigerators. In the former survey, the automobiles were valued at current market value less debt secured by them.

2. Financial assets and liabilities

a. Bank deposits etc.

145. This item covered checking and savings accounts in banks, shares in savings and loan associations and credit unions, and savings bonds in the three inquiries under discussion. The latter were valued at face value in the United States survey.

b. Holdings of securities

146. Covered were publicly traded common and preferred stocks, shares in mutual funds and other investment companies, and shares in investment clubs. In the Israel and United States surveys, these holdings were valued at market prices.

c. Equity in life insurance etc.

147. In the case of the United States survey, the equity in life insurance was defined as the cash surrender value of life insurance less loans secured by policies. Included in addition in the category of assets were the amounts that could be withdrawn from retirement funds on leaving employment and the accumulated amounts paid in respect of individual annuities. The present value of annuities from which income was being received, was not included.

d. Other assets

148. Under other assets, the United States survey covered (i) money lent which was secured by stocks, (ii) bonds, notes, bills, certificates and debentures issued by domestic or foreign governments and by domestic or foreign corporations, (iii) outstanding amounts of mortgages lent, and (iv) the equity in closely held or family businesses of family members who were not active in management. The securities held were valued at face value less loans secured by them; the equity in family businesses was valued at market prices. Also included here were (i) assets held in trust, (ii) amounts that could have been withdrawn from profit-sharing and other deferred income plans on leaving and (iii) rights to oil royalties, patents and commodity contracts.

e. Debt

149. In the United States survey, debt consisted of personal non-business debt not secured by any of the assets included in the survey. The two other surveys under discussion covered all types of personal non-business debt.

3. Net worth

150. Net worth was defined as the sum of the value of the various assets held less personal debt in the case of all three inquiries.

VIII. TABULATIONS

151. The tabulations of data on income, expenditure and accumulation issued as a result of the inquiries examined in this paper are discussed in this chapter. Tables 12 through 26 of Annex I show in synoptic form the statistics presented, and the characteristics of households, individuals, etc. used to classify or cross-classify the measures, in the tabulations in respect of household incomes, outlay, saving, capital transactions and balance-sheet items.

152. Tabulations relating to a population as a whole or to major portions of the population, such as urban and rural areas or males and females, without further classification according to characteristics of households or individuals, are called summary tabulations in the discussion below. The term "simple tabulations" is used when statistics are classified in some detail according to one characteristic only, for example, area, income group, size of household or socio-economic class. Cross-tabulations refer to the use of two household characteristics; other multiple tabulations involve the use of more than two characteristics.

A. Data common to all types of tabulations

153. In the case of the simple tabulations of income and expenditure of some surveys, the total numbers of households of earners and of persons covered in the survey were given at the beginning of the tabulation. This information is useful for purposes of interpreting the other data presented in respect of households and converting the series into average figures per person or per earner. In some instances the number of persons per household by sex, by age groups and by main source of livelihood, were also shown at the beginning of simple tabulations of items of income and expenditure.

B. Tabulations of income

1. Statistics shown

154. As tables 12 and 16 indicate, in the case of the inquiries of market economy countries, the mean per household or per individual was the most frequently used measure of income. This was so for income per capita or per

consumer unit in the case of the surveys of the centrally planned economies. One of these measures was used in addition to mean income per household in some of the market economy inquiries. Income per consumer unit may be a better measure of welfare than income per capita since differences in household composition are taken into account.

155. Median income of households and, more often, of individuals was used in addition to the mean income in the case of several inquiries. Comparison of the two measures provides a rough indication of the skewness of the distribution. In a few surveys, quartiles, quintiles or other fractiles of income were used to characterize summary income distributions. The difference between the third and the first quartile was occasionally employed as a measure of the income dispersion. The ratio between this difference and the median, expressed in percentage form, served as a measure of the asymmetry of the distribution.

156. The percentage of income received by quartile, quintile or other fractile groups of households was published in the case of certain surveys. Lorentz curves, which show the cumulative distributions of incomes and of the households receiving them, and Gini ratios, which measure income dispersion based on these distributions were also presented occasionally. The presentation of income size distributions in terms of fractile income groups, rather than in terms of conventional income size groups, is of particular interest in comparisons of income distribution statistics internationally or for differing periods of time nationally.

157. Total income was often used in tabulations of data from income tax records, population censuses and even sample field inquiries. Percentage distributions of the total were frequently used in simple tabulations, in addition to the main presentation of the statistics in terms of means, totals, etc..

158. In cross-classifications of income, where considerable use was made of classification according to size of household or individual income, the statistic generally presented was the number of households or individuals in each cell. Rough estimates of total income could be derived from these tabulations, by assuming that the mean income of each class corresponded to the mid-point of

its interval. Less frequently, where income size was not used in cross classifications, the statistics presented were either mean income or total income.

2. Characteristics used in tabulations

159. The characteristics of households and individuals according to which the statistics of income were classified are shown in tables 13 through 18.

a. Simple tabulations

160. Tables 13 and 17 show the frequency with which various characteristics of households and individuals, respectively, were used in the classification of statistics of total gross income and its components according to one attribute only. The tables indicate that in simple tabulations of income, the main interest is in classification according to a small number of characteristics, only i.e., primarily income class and the area of location in the case of individuals and households and number of household members and the socio-economic status of the head of household as well, in the case of the latter.

b. Cross-classifications

161. Households. Table 14 shows the frequency with which combinations of two household attributes were used in cross-classifications of statistics of total gross household income in most cases and of the component flows of income in some cases. The cross-classifications are depicted in the table when used in at least two of the surveys analyzed.

162. Most of the cross-classifications combined income group with another household characteristic such as area, socio-economic status of head or size. Characteristics were chosen with which the magnitude and kind of income might be expected to vary. Some of the household characteristics used were correlated, one with the other, and were to that extent interchangeable as explanatory factors of differences in the level of income, for instance, level of education and occupation and socio-economic status, age and income of the head of the household; size of household and number of dependents. It is of interest to note that the cross-classifications most frequently used, namely tabulations of the number of households by size of total income and size of household and simple tabulations of per capita household income classified

according to number of household members, serve essentially the same analytical purposes. In other tabulations, mean income was cross-classified according to socio-economic class of the household head and one other household characteristic, in most instances, area and less frequently size of household and number of earners.

163. Individuals. In cross-tabulations relating to individuals' income, number of individuals was most frequently cross-classified according to class of total income and an explanatory attribute of the individuals.

Most commonly used in respect of the latter was area, occupation or socio-economic status. Cross classifications according to attributes which did not include size of income were more frequently used in the case of individual income than in the case of household income. One of the attributes commonly involved in these cross-tabulations was either the area of location or sex of the individuals.

c. Multiple tabulations

164. Households. Table 15 shows that tabulations of household income cross-classified by more than two household characteristics were issued mainly in the case of the 1963 Hungarian Income Survey and in the 1962/1963 United States Income and Expenditure Survey. Size of total, per capita or per consumer unit income was almost always used as the principal attribute. Area, size of household and socio-economic status of head were most frequently used as a second classifying attribute. The second and third household attribute were in most instances uncorrelated explanatory factors in respect of the variation of income, for example, area and number of household members, area and age of head. The use of three or more classifying attributes resulted in most cases in a more refined analysis of the factors in income variation. Examples of such combinations of attributes are size of household and number of earners, socio-economic status and level of education of head, age, sex and level of education of head.

165. Individuals. Table 17 indicates that classification according to more than two attributes not including size of income was somewhat more frequent in the case of the income of individuals than the income of households. Nonetheless, classifications according to size of income and two or more attributes which

account for variation in income, were still the most important multiple tabulations prepared. Tabulations by more than three characteristics appeared to be used more extensively for individual than for household income.

C. Tabulations of outlays

166. The statistics and classifications used in income and expenditure surveys to tabulate expenditure are set out in tables 19 through 22.

1. Statistics shown

167. In summary and simple tabulations of current expenditure on goods and services and other outlays, arithmetic means of these data for households were most frequently used. Expenditure per capita or per consumer unit was, in some cases, used in addition to expenditure per household. Quantities, as well as values, were tabulated in the case of a number of surveys. In most cases, the mean expenditure in respect of a given item was calculated over all households covered by a survey, including those which did not make outlays on the item in question. This practice was followed so that the means in respect of the various items could be added together.

168. In the case of some surveys, figures of the total outlays of the households included in the sample were given in summary and simple tabulations. Percentage distributions of the expenditures were usually coupled with the figures. The percentage distributions could of course be considered to be estimates in respect of the population covered in the survey. When coupled with the figures of the sample totals, the number of households, persons and/or consumer units in each cell of the tabulations, estimates for the population covered by the inquiry of the mean expenditure per household, per capita and/or per consumer unit could of course be derived.

169. In cross-classifications of expenditure, the number of households in each cell was usually shown when size of household expenditure or income was one of the classifying attributes. In addition, expenditure per household, per capita or per consumer unit of each cell was used in multiple tabulations in the case of some inquiries. These measures were usually employed in the infrequent multiple tabulations where size of household income or expenditure

was not a classifying attribute.

170. The publication on one survey included tables on the cumulative distributions of number of households and expenditure, coupled with the association of total or mean expenditure, and the corresponding graphs. The same publication also presented a Pareto curve in respect of expenditure.

2. Classifications used

a. Simple tabulations

171. It is clear from table 20 that size of household expenditure or income or area of household location were most frequently used in classifying statistics of expenditure according to one attribute. The magnitudes of household expenditure and income are highly correlated, one with the other and are indicators of relative well-being. As in the case of simple tabulations of income, a few additional characteristics only - size of households and socio-economic status of head - were used with any frequency.

b. Cross-tabulations.

172. The classifications of data on outlays according to two attributes of households which were carried out in at least two of the surveys analyzed, are shown in Table 21.

173. In several inquiries of the developing countries, the data were classified according to income and expenditure size groups. Such tabulations are of greatest interest where the data on outlays relate to the magnitude of expenditure on consumer goods and services. If the data concern total outlays, the deviations from the diagonal of equivalent outlays and expenditure indicate how saving or dissaving varies with size of income.

174. Other common tabulations consisted of classifications of measures of outlays according to either size of household income or expenditure and another household attribute. Area of location, number of household members or socio-economic class of head of household were frequently used in these tabulations.

c. Multiple tabulations

175. Table 22 shows that in multiple tabulations of outlays, no specific combination of household attributes was used in more than two of the inquiries

analyzed. The majority of the cross-classifications listed in the table were used in the 1960-1961 United States income and expenditure survey only. This is the case for all classifications according to a combination of more than three attributes. A combination of size of household income or expenditure, area of location or socio-economic class of head of household, and a varying third attribute was however used in a number of surveys. Combinations of size of income, size of expenditure and a third household characteristic were also used.

D. Tabulations of saving, capital transactions and wealth

176. The tabulations in respect of saving, investment and balance-sheet items in the inquiries dealt with in this paper, are analyzed in tables 23 through 26.

1. Statistics presented

177. In summary and simple tabulations of saving, figures were generally presented in respect of saving per household. In the case of two of the saving surveys, the ratios of saving to income were also used. Data issued on capital transactions consisted of either absolute figures, percentage change in assets, liabilities or net worth, or percentage distributions of the value of the various types of capital transactions. Mean and median net worth and the mean value of assets were used in simple and summary tabulations of balance sheet items. In multiple tabulations of saving, capital transactions and wealth, use was made of number of households or individuals, and sometimes absolute figures of values.

2. Classifications used

a. Simple tabulations

178. In addition to magnitudes of saving and of the relevant capital transactions and asset holdings, size and type of income were the household characteristics most frequently used in simple tabulations. Among the other household attributes used occasionally were the size of the household and socio-economic class of the head of household.

b. Cross-tabulations

179. One of the attributes of households always used in classifications

of data according to two characteristics was the magnitude of saving, capital transactions or asset holdings or size of income. Some of the cross-tabulations analyzed the variation in the average or total value of saving, capital transactions or assets of households among categories defined in terms of the magnitude of the capital item and the size or types of income received by the households. In the case of saving and capital transactions, tables were also issued on the variation in these items according to size, classes and socio-economic status, occupation or age of the head of household. Still other cross-classifications used concerned the variation in the average or total value of saving, capital transactions or asset holdings according to size of household income and one other household attribute.

c. Multiple tabulations

180. In the case of practically all of the multiple tabulations listed in tables 24 and 26, each set of classifications of data according to three or more attributes was used in only one inquiry. However, the total or mean value of saving, capital transactions and/or asset holdings were frequently classified according to the magnitude of the items in question, size of income and one other household characteristic. The common additional household attribute was socio-economic status or age of head of household. In the case of multiple tabulations in respect of saving, classes of size of saving, income and asset holdings size groups were also used.

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ANNEX I TABLES

Table 1 Surveys and studies analyzed

Country, type of enquiry and source of information	Frequency and period of reference		Population covered and sample used
	A	Special field inquiries a	
<u>Bulgaria</u>			
1 Annual family budget surveys Direct information from statistical authorities of Bulgaria	Annual from 1962	Period of reference calendar year	Sample of 2,500 households - about one percent of all non-institutional households - representative of the population in respect of geographic distribution, socio-economic characteristics of heads of households, and kind of household
2 Ad hoc household survey of 1958 Direct information from statistical authorities of Bulgaria	Ad hoc survey	Period of reference calendar year 1958	Sample of 32,512 households of manual and non-manual workers and members of agricultural cooperatives, excluding households of other farmers, of artisans not belonging to cooperatives and of pensioners and certain other small categories and institutional (collective) households
<u>Burma</u>			
3 Report on the 1958 Survey of Household Expenditures in Rangoon, Rangoon, 1959	Ad hoc survey	Period of reference calendar year 1958	Sample of 3,050 selected from non-institutional households in the Rangoon area with two or more members with incomes of 400 or less kyats per month. These households account for about 75% percent of the total population in the area
4 Report on the Survey of Rural Household Expenditures 1960-65, Parts I-IV, The Central Statistical and Economics Department, Rangoon	Ad hoc survey	Period of reference one month during the period 1960-65	Sample purposefully selected from households in the rural areas of the country
<u>Cameroon</u>			
5 a) Etudes socio-économiques sur le Nord-Cameroun Résumé à l'usage des Planificateurs, Ministère de l'Economie Nationale, March 1965	Ad hoc surveys	Periods of reference North Cameroon, January-June 1960 and March-July 1961, Adamoua, March 1963-March 1964, Yaoundé, July 1964-July 1965, Central Cocoa Region, August 1964-August 1965	Universe consisted of all non-institutional households in the area surveyed. These areas accounted for 2/5 of the total area of the Federation. The samples consisted of 350 rural households in North Cameroon, 550 urban households in Yaoundé and 195 households in the Central Cocoa Region
b) Le niveau de vie des plantations de l'Adamoua, Ministère de l'Economie Nationale, 1964			
c) Enquête sur le niveau de vie à Yaoundé Rapport provisoire No 3 - les budgets des ménages camerounais, Ministère des Affaires économiques et du Plan, and S E D E S, September 1965			
d) Enquête sur le niveau de vie dans la zone cacaoyère centre Rapport provisoire, Ministère des Affaires économiques et du Plan, and S E D E S, August 1965			
<u>Canada</u>			
6 Urban Family Expenditure 1952, Dominion Bureau of Statistics, Ottawa, March 1963	One in a series of surveys undertaken at two year intervals between 1953 and 1959 and in 1962. The 1959 survey was more comprehensive than the others in the series, which were confined to "index families"	Period of reference calendar year 1959	Sample of about 3,000 households, representing families and individuals living in cities of 15,000 inhabitants and more
7 Farm Family Living Expenditure 1958, Dominion Bureau of Statistics, Ottawa, January 1966	Ad hoc survey	Period of reference 12 months ending 31 October 1958 for most provinces, calendar year 1958 for Ontario and Quebec	Sample of farm operators' families, excluding families on managed and institutional farms, consisting of one family in each of 140 area segments containing an average of 8 farms per segment
<u>Ceylon</u>			
8 Survey of Ceylon's Consumer Expenditures, 1963, Central Bank of Ceylon, Colombo 1964	Ad hoc survey	Reference period February-March 1963	Sample of households in the urban, rural and estate portions of the economy drawn so that the expected number of households selected from each part was proportional to its population
<u>Chile</u>			
9 Family Incomes and Expenditures in Greater Santiago - Experimental Survey, Santiago 1966	Pilot survey in preparation for nation-wide inquiry	Period of reference 25 August to 19 September 1965 questions related to August 1965	Sub-sample of 655 families living in Greater Santiago, drawn from the sample used in the Employment survey
<u>Czechoslovakia</u>			
10 Annual family income and expenditure survey Direct information from statistical authorities of Czechoslovakia	Annual survey since 1950	Reference period monthly data tabulated in the form of annual budgets	Sample of households of workers and salary earners, members of agricultural, cooperative and, in selected years, households of individual farmers, metal workers operating a small farm and pensioners
<u>Dahomey</u>			
11 Programme de l'enquête sur les Budgets et la Consommation alimentaire des Ménages, 1965-1966, Service central de la Statistique et de la Mécanographie, Cotonon	Ad hoc survey	Reference period May 1965-May 1966	Nation-wide sample of households 659 urban and 2,201 rural households were surveyed
<u>Ethiopia</u>			
12 Preliminary and Partial Results of the Addis Ababa Household Consumption and Expenditure Survey, 1963, (mimeographed but not released), Central Statistical Office, Addis Ababa	Ad hoc survey	Reference period calendar year 1963	Sample of Ethiopian households in Addis Ababa 58/ farms were completed

Table 1 (Cont'd) Surveys and studies analyzed

Country, type of enquiry and source of information	Frequency and period of reference	Population covered and sample used
<u>Federation of Malaya</u>		
13 <u>Household Budget Survey of the Federation of Malaya, 1957-58</u> , Department of Statistics, Kuala Lumpur	Ad hoc survey Reference period: April 1957-March 1958	Sample of 2,760 households - about one-fourth of one percent of all households in the Federation - representative of all races, income groups and areas of the country.
<u>Federation of Rhodesia and Nyasaland</u>		
14 <u>Preliminary Report of the Federal European Family Expenditure Survey</u> , October 1960, Salisbury, August 1961	Ad hoc survey Reference period September and October 1960	Sample of 1,050 of non-institutional households in the main towns of the Federation. Excluded were families living in hotels and boarding houses, one-person households and households where the head was retired, unemployed or a woman.
<u>Germany, Eastern</u>		
15 <u>Annual statistics of economic accounts</u> Direct information from the statistical authorities of the German Democratic Republic	Annual since 1958 Reference period calendar year	Sample of households in important socio-economic groups, such as wage and salary earners and members of agricultural cooperatives.
<u>Germany, Federal Republic</u>		
16 <u>Sample survey of income and expenditure 1962/63</u> , also including data on saving and certain types of capital formation. Various aspects of the survey were described in the following issues of <u>Wirtschaft und Statistik</u> No 10, 1961, No 3, 1964, No 8, 1965, No 2, 6 and 7 1966, No 2, 6, 7, and 9 1967	The first in a series of field inquiries to be conducted at regular intervals Reference period 1 April 1962 to 31 March 1963	Sample of about 45,000 of non-institutional households of employees, self-employed, including farmers, and not gainfully employed of German nationality. The sample consisted of households which voluntarily participated in survey and were included in one percent sample of the Housing Survey, 1960 and Microcensus, 1962
<u>Ghana</u>		
17 <u>Household Budget Survey in Ghana</u> , by D K D. Roy and E Y Mabey, Institute of Statistics, University of Ghana, Legon, 1968	Pilot survey Reference period December 1965-November 1966	241 rural and 154 urban multi-person households in the Eastern region were surveyed
<u>Greece</u>		
18 <u>Household Survey carried out in the Urban Areas of Greece During 1957-58</u> , Athens, 1961	Ad hoc survey Reference period April 1957-March 1958	Sample of 2,830 of non-institutional (non-collective) households in towns of 10,000 inhabitants and more, which account for 93 percent of the urban population
<u>Hungary</u>		
19 <u>Family Budget Statistics for (annual) Budapest</u>	Annual survey from 1949 Reference period calendar year	Sample survey of households of workers, salary earners and peasants, which account for more than 90 percent of the population
<u>India</u>		
20 <u>Report on the Middle Class Family Living Survey 1958-59, Vol I and II</u> Department of Statistics, Central Statistical Organization, Government of India, New Delhi 1964	Ad hoc survey Reference period 1958/1959. Data gathered during the period by month over a cycle of seasons	Sample of families in purposively selected urban centres. The families covered derived 50 percent or more of their income during the reference month from the earnings of members who were non-manual employees in non-agriculture
21 <u>Tables with Notes on Household Receipts and Disbursements, The National Sample Survey, Fourteenth Round: July 1958-June 1959, Number 88</u> , The Cabinet Secretariat, Government of India	Data collected periodically as part of National Sample Survey Reference period July 1958-July 1959	Stratified two-stage sample of households in rural and urban areas, 7,589 households were surveyed
<u>Italy</u>		
22 <u>Budgets Familiaux 1963/64, Italie</u> , <u>Statistiques sociales, Série spéciale No 4</u> , European Economic Community, 1966	Ad hoc survey of income and expenditure undertaken at the same time as the 1963/64 expenditure enquiry for EEC countries Reference period 1963/1964	Sample survey of all Italian non-institutional households, including those of farmers. 14,000 households were chosen from a sample used in an employment survey during the same year
<u>Ivory Coast</u>		
23 <u>Les Budgets Familiaux des Salariés Africains en Abidjan, Août-Septembre 1958</u> , Territoire de la Côte d'Ivoire, August 1958	Ad hoc survey Reference period 16 August to 15 September 1956	Sample of 594 households in two quarters of Abidjan, the head of which was an African wage or salary earner. Excluded were single persons living alone or in groups and households of more than 3 adults or more than 2 wage and salary earners
<u>Jamaica</u>		
24 <u>Rural Household Expenditure Survey 1956</u> , Department of Statistics, Jamaica, B W J 1957	Ad hoc survey Reference period One year, one month and one week	Sample of 850 rural households the head of which earned £500 or less per year. The 10 percent area sample of the 1953 Population Census was used as a frame
<u>Japan</u>		
25 <u>1964 National Survey of Family Income and Expenditure</u> (8 volumes), Bureau of Statistics, Office of Prime Minister, Tokyo, 1966	The second in a series of comprehensive quinquennial surveys Reference period calendar year 1964	Nation-wide sample survey of 39,000 households except the following households of farmers, foresters and fishermen, operators of restaurants, hotels, lodging houses or dormitories, households keeping boarders with meals or having four or more employees, and households of foreigners and certain other persons. In the case of one-person households, included were only workers living in cities with 500,000 or more inhabitants
26 <u>Monthly Report on the Family Income and Expenditure Survey</u> , Bureau of Statistics, Office of Prime Minister, Tokyo, January 1967	A monthly survey Reference period calendar months and calendar year	Nation-wide sample survey of 8,064 households with the same coverage as the 1964 National Survey except that all one-person households were excluded. Only for workers' households was income surveyed monthly, while annual estimates of income were required from all households

Table 1 (Cont'd) Surveys and studies analyzed

Country, type of enquiry and source of information	Frequency and period of reference	Population covered and sample used
<u>Kenya</u>		
27 <u>The Pattern of Income, Expenditure and Consumption of African Middle Income Workers in Nairobi, July 1962</u> , Directorate of Planning, Nairobi, July 1964	Ad hoc survey Reference period July 1963	Sample survey of 360 households of African male employees who lived and worked in Nairobi and had an income between 335 and 1,339 sh. a month
28 <u>Economic Survey of Central Provinces 1962-64</u> , Kenya, February 1968 (Report by U.N. expert)	Ad hoc survey Reference period March 1963 to February 1964	Sample survey of 1,080 African rural households in the Central Provinces of Kenya. Some urban households were also included in the survey
<u>Libya</u>		
29 <u>Family Budget Survey in Tripoli Town 1962</u> , Ministry of National Economy, Central Statistical Office, Tripoli, 1963	Ad hoc survey Reference period calendar year 1962	Sample of 288 households of Libyan males living and working in Tripoli Town, married or belonging to a household with one or more married couples, regularly employed during 1961, and having a monthly income of £40 or less per wage earner
<u>Luxembourg</u>		
30 <u>Budgets Familiaux 1963/64</u> , Luxembourg, Statistiques sociales, Série spéciale, No 1, European Economic Community, 1965	Ad hoc survey of income and expenditure undertaken at the same time as the 1963/64 expenditure survey for EEC countries. Reference period 15 March 1963-14 March 1964	Sample of 3,696 of non-institutional households, including households of farmers, but excluding households of self-employed in commerce, manufacturing, handicrafts and the liberal profession and households of individuals not gainfully employed
<u>Madagascar</u>		
31 <u>Enquête sur les budgets familiaux au milieu urbain Malgache</u> , Institut National de la Statistique et de la Recherche Economique	Ad hoc survey Reference period one week during period May 1961 to December 1962	Sample of 1,282 urban households in the six largest towns
<u>Mali</u>		
32 <u>Enquête budgétaire dans le Delta Central Nigérien (zone amoncée - office du Niger)</u> , République du Mali, Mission socio-économique, January 1961	Part of a multi-purpose socio-economic survey Reference period one month during period August 1957 to April 1958	The sample covered 224 rural families in the Traditional Zone and 112 rural families in the Office du Niger Zone
<u>Mexico</u>		
33 <u>Ingresos y Egresos de las Familias de la Republica Mexicana, Julio 1958</u> , Secretaria de Industria y comercio, Mexico City, March 1960	Ad hoc survey Reference period July 1958	Random probability sample of the entire population
<u>Netherlands</u>		
34 <u>National Family Budget Survey 1963/65</u> , Vol 1-6, Central Bureau of Statistics, The Hague, 1966-1967	Ad hoc survey Reference periods June 1963-May 1964 and June 1964-May 1965	June 1963-May 1964 a sample survey of 5,000 households, excluding one-person households, of wage and salary earners, farm workers and farmers. June 1964-May 1965 a sample survey of 2,500 households of self-employed persons, excluding farmers, of pensioners and others not gainfully employed, and of one-person households. The two surveys, taken together, therefore covered all non-institutional households
<u>Norway</u>		
35 <u>Survey of Consumer Expenditure 1958</u> , 3 volumes, Oslo, 1960-61	The latest in a series of surveys designed to yield data on the income and expenditure of most of the non-agricultural population Reference period calendar year 1958	Sample of all types of non-institutional households except the households of farmers and fishermen and of recipients of old-age pensions
<u>Pakistan</u>		
36 <u>National Family Expenditure Survey 1955-56, Urban Centres, Volume I</u> , Karachi, Central Statistical Office, Government of Pakistan	Part of an ad hoc survey Reference period calendar year 1956	Combination of two sample surveys one of about 1,000 families of industrial workers, excluding single persons and persons living away from their families, the other of 5 grades of non-supervisory clerical employees of government and of clerical employees earning Rs. 500 or less of business firms engaging more than 5 persons
<u>Panama</u>		
37 <u>"Estudio sobre las Condiciones de Vida de las Familias en las Zonas Bananeras de Bocas del Toro y Puerto Arsenalles para el Año 1955 y de la Ciudad de David y sus Alrededores para el Año 1956"</u> , Estadística Panameña, Serie G.1.No 1, May 1959	Ad hoc survey Reference period Banana zones, calendar year 1955, City of David and environs, calendar year 1956	In Banana zones, representative sample of 397 families with members working in the zones and of workers living alone. In City of David and environs, sample of 349 representing all families and single individuals living there
38 <u>"Estudio sobre las Condiciones de Vida de las Familias, Ciudades de Panama y Colon - Encuesta de 1962"</u> , Estadística Panameña, Serie, G.1 Año XXIV	Ad hoc survey Reference period calendar year 1962. Data gathered in February, May, August and November 1962, one quarter of the sample was investigated in each of these months	Sample of roughly 2 percent of all non-institutional households in Panama City and Colon, 1,074 households were enumerated
<u>Philippines</u>		
39 <u>"Family Income and Expenditures, April 1962"</u> , The Philippine Statistical Survey of Households, Bulletin, Series No 14, Bureau of the Census and Statistics, Manila, March 1964	The second in a series of five-yearly surveys Reference period calendar year 1961	A probability sample of 6,977 urban and rural non-institutional households, relating to the entire population

Table 1 (Cont'd) Surveys and studies analyzed

Country, type of enquiry and source of information	Frequency and period of reference	Population covered and sample used
<u>Poland</u>		
40. Current family budget surveys Direct information from Polish statistical authorities	Annual survey from 1957 Reference period calendar year	Sample of about 4,000 households of wage and salary earners in goods-producing industries, excepting agriculture and forestry
<u>Republic of South Africa</u>		
41. Survey of Family Expenditure - November 1966, Bureau of Statistics, Pretoria, March 1967	Ad hoc survey Reference period November 1966 for certain expenditure items, year ending 31 October 1966 for all items	A probability sample of 2,980 white, non-institutional households, living in houses and flats in certain urban areas
<u>Rhodesia, Southern</u>		
42. Report on the Urban African Budget Survey in Umtali, 1963, Salisbury, September, 1965	One in a series of urban African budget surveys. Other surveys covered Salisbury (1957/58) and 1963/64), Bulawayo (1958/59), Umtali and Gwelo (1959), Wankie (1960). Reference period October-November 1963	Sample of 200 African households, or 10 percent of the universe, in the main township of Umtali. Groups of single men, husbands with wives in the rural areas and families receiving rations, were excluded
<u>Romania</u>		
43. Current family budget inquiries Direct information from Rumanian statistical authorities	Periodic since 1950 Reference period month, quarter, six months and year	Sample of families of wage and salary earners, collective, associated and individual farmers, and of pensioners
<u>Sierra Leone</u>		
44. Household Survey of the Western Area, November 1966-January 1968, Final Report, Central Statistical Office, Freetown, 1969	Ad hoc survey Reference period calendar year 1967	Sample survey of both urban and rural households in the Western Area
<u>Sudan</u>		
45. Omdurman Household Budget Survey, Republic of the Sudan, Department of Statistics, Khartoum, March 1965	Ad hoc survey Reference period March 1965	Sample of 572 households in Omdurman, excluding non-Sudanese households and households with one member, with more than ten members and with more than three income earners in addition to the head of the household
46. Wadi Halfa Social and Economic Survey, Report on the Income and Expenditure Survey, and Technical Appendix, Department of Statistics, Khartoum, 1965	Part of series of statistical surveys undertaken in connexion with the movement of population from areas flooded by the Aswan dam Reference period August - September 1960 for town, January - May 1961 for rural areas	Sample survey of 94 urban and 352 rural households in Wadi Halfa town and rural areas, or about 5 percent of all household
<u>Tanzania</u>		
47. The Pattern of Income, Expenditure and Consumption of African Workers in Tanganyika, February 1958, The East African Statistical Department, Tanganyika Unit, May 1958	One in a series of African budget surveys. Other surveys covered Dar-es-Salaam (1950, 1956/57, 1963, 1965), Mwanza (1958), Zanzibar (1962). Reference period February 1958	Sample of 70 African workers earning sh 80 or less a week, and living in Tanganyika
<u>Thailand</u>		
48. Household Expenditure Survey B E 2505-B E 2506, Advance Report, 7 Volumes, Office of the Prime Minister, National Statistical Office, Bangkok	Ad hoc survey Reference period 1962 or 1965	Probability sample of all types of non-institutional households. Overall sampling ratio 1/1000
<u>Ukrainian Soviet Socialist Republic</u>		
49. Current family budget surveys Direct information from Ukrainian statistical authorities	Annual survey since 1952 Reference period calendar year	Sample of about 10,000 families of wage and salary earners and collective farmers, or 0.1 percent of the universe
<u>United Arab Republic</u>		
50. The Preliminary Result of the 1965 "Family Budget Study in U.A.R.", Economic Bulletin, National Bank of Egypt, Vol XX, No 3, 1967	Ad hoc survey Reference period 1965. Data collected in April, July, October 1965 and January 1966	Sample survey relating to the entire country except desert areas 2,303 urban and 1,171 rural households were enumerated
<u>United Kingdom</u>		
51. Report of an Enquiry into Household Expenditure in 1953-54, Ministry of Labour and National Service, London, 1957	Ad hoc survey Reference period 26 January 1955 to corresponding week, 1954	Representative nation wide sample of about 20,000 private households of all types. Records for 12,911 households were actually analyzed
52. Family Expenditure Survey Report for 1965 Her Majesty's Stationery Office, London, 1966	Annual survey since 1957 Reference period calendar year	Probability sample of all private households in the country. The effective sample is usually about 4,800 households, the number of households co-operating is usually about 3,500
<u>United States</u>		
53. Survey of Consumer Expenditure 1960-61, Bureau of Labor Statistics (BLS), Reports 237-89 to 295, with Supplements	Similar survey undertaken for 1950-51 Reference period 1960 and 1961 except for urban consumer units, 1961 for rural farm and non-farm consumer units	A probability sample of all urban and rural non-institutional families. Members of consumer units at sample addresses were enumerated in respect of the full survey year for the time when they were living in military camps, posts or reservations, in institutions or abroad or when they were members of another consumer unit. The tabulations related to full year consumer units only, i.e. units with at least one member who resided at the sample address during the full survey year

Table 1 (Cont'd) Surveys and studies analyzed

Country, type of enquiry and source of information	Frequency and period of reference	Population covered and sample used
<u>Upper Volta</u>		
54 Une enquête de ménage en Pays Lobi, 1956-57, I N S E E Service de Coopération (France)	Ad hoc survey Reference period December 1956- November 1957	Sample survey of 132 Soukolas (compounds) of rural households in Lobi country
<u>U S S R</u>		
55 Continuous family budget survey Direct information from U S S R statistical authorities	Periodic survey Reference period calendar months and years	Nation-wide sample of 51,000 families, or between one and two families per thousand Covered are families of co-operative and state farms, wage earners and salaried employees and pensioners
<u>Venezuela</u>		
56 Primera Encuesta Nacional de Ingresos y Gastos Familiares en Venezuela, Caracas 1964-1965	Ad hoc survey Reference period one year ending during period, June-November, 1962	Nation-wide sample of 4,000 households Over-all sampling ratio about 1/700
<u>Zambia</u>		
57 First and Second Report on Urban African Budget Surveys held in Northern Rhodesia, May to August 1960 Central Statistical Office, Salisbury, December 1960	Ad hoc survey Reference period May-August 1960	Sample survey of African households in main urban areas 1,165 households were enumerated
A Special field inquiries b Income surveys		
<u>Canada</u>		
58 Distribution of Incomes in Canada by Size, 1965, Dominion Bureau of Statistics, Ottawa, 1968	The latest in a series of annual or biennial Surveys of Consumer Finances started in 1951 Reference period calendar year 1965	Sample survey of private farm and non-farm households Farm households included for the first time in the inquiry for 1965 Some of these enquiries, published under the title "Incomes, Liquid Assets and Indebtedness of Non-Farm Families in Canada", include data on selected assets and liabilities
<u>Germany, Eastern</u>		
59 Annual family income surveys Direct information from the national statistical authorities	Annually from 1959 Reference period August of each year	Sample survey of non-agricultural wage and salary earners, representative of the entire country
<u>Germany, Federal Republic</u>		
60 1957 and 1960 sample surveys of income described in Wirtschaft und Statistik, No 8, 1959, No 1, 4 and 6, 1965	Ad hoc surveys Reference periods For wage and salary earners and pensioners, one month during first quarter of 1957 and March or April 1960, respectively For employers and self-employed, calendar years 1955 and 1958, respectively	One percent samples of households included in the Housing Census 1956/57, except farm households Because of insufficient response, data for self-employed were not compiled from the 1957 survey
61 Income surveys in connection with 1 percent microcensus of 1961 and 1962, described in Wirtschaft und Statistik, No 4, 1965	Pilot surveys conducted to obtain income data for stratifying the population for the sample survey of income and expenditure 1962/63 Reference periods October 1961 and October 1962	A question about net income during the survey month was asked all households included in the micro-census 1962, and all households, except those of self-employed in agriculture and forestry, in the micro-census of 1961
<u>Hungary</u>		
62 Stratification of the Peasant Individual Farmsteads according to Income, 1957, Budapest, 1959	Ad hoc survey Reference period calendar year 1957	A sub-sample of a livestock inquiry into an area sample of 10 percent of the villages in Hungary It consisted of 1 percent of the individually owned farmsteads, about 12,000 farms
63 Income Situation of Households of Workers and Employees in 1959, Budapest, 1962	Ad hoc survey Reference period calendar year 1959	Sample of 19,145 households of workers and employees, the members of which were not artisans, retailers, or members of the armed forces or of agricultural cooperatives and did not own any significant area of land
64 Income and Household Plot Farming of Families of Farmers' Agricultural Cooperatives in 1960, Budapest, 1962	Ad hoc survey Reference period calendar year 1960	Sample covering 26,000 out of a total of 106,000 families belonging to 600 agricultural cooperatives
65 Income Distribution in Hungary, Periodical Statistical Publications, Vol 4, 1967, Hungarian Central Statistical Office, Budapest	Ad hoc survey Reference period calendar year 1962	A 25 percent sub-sample of the micro-census of 1 January 1963, covering 15,077 households country-wide
<u>U S A</u>		
66 "Income in 1965 of Families and Persons in the United States", Consumer Income, Current Population Reports, Series P-60, No 51, January 12, 1967	Annual survey from 1964 Reference period calendar year prior to the survey month	Sub-sample of probability sample of households of the Current Population Survey, conducted in March of each year Sample increased to 35,000 households in March 1966 as compared to 25,000 in earlier years Excluded are members of the armed forces living in barracks and the institutional population

Table 1 (Cont'd) Surveys and studies analyzed

Country, type of enquiry and source of information	Frequency and period of reference	Population covered and sample used
A Special field inquiries c Surveys of saving, capital transactions and wealth		
<u>India</u>		
67 <u>Delhi Saving Survey, A Pilot Survey</u> , National Council of Applied Economic Research, New Delhi, 1960	A pilot study to formulate methods for a nation-wide survey of financial data Reference period calendar year 1958	Sample of about 600 households, representing 1.8 million people living in authorized buildings. Excluded were persons living in non-residential or unfinished buildings, hotels, hostels, boarding houses or institutions, military personnel, servants living in and foreigners living in India for less than 10 years
68 <u>The National Sample Survey, Sixteenth Round July 1960-June 1961, Number 95, Tables with Notes on Household Indebtedness</u> , The Cabinet Secretariat, Government of India	One in a series of inquiries into the economic and social conditions of urban and rural households Reference period July 1960-June 1961	Sub-sample of rural and urban households selected from probability sample of 3,798 villages and 2,272 city blocks
<u>Israel</u>		
69 <u>Saving Survey 1963/64, Special Series No 217</u> , Central Bureau of Statistics, Jerusalem, 1967	Ad hoc sample survey Reinterview of a sub-sample was also undertaken Reference period 1 October 1963-30 September 1964 Reinterviews referred to 1 October 1964-30 September 1965	A sample of 1 percent of non-institutional Jewish families in cities or urban settlements registered in the 1961 Census of Population and Housing was used as the frame. This sample was divided into three strata of areas according to the quality of buildings (good, medium and bad), and sampling fractions of 1/100, 1/200 and 1/400, respectively, were used to select families for the ad hoc sample survey
<u>Japan</u>		
70 <u>1965 Family Saving Survey</u> , Bureau of Statistics, Office of the Prime Minister, Japan	Number 8 in a series of annual savings surveys Reference 31 December 1965	A sub-sample of households included in the current family income and expenditure survey. A current year sample of 3,774 households, as of 16 January 1966, and a sample of 1,422 households as of one year earlier, were used. For time series, half of the number of households in the current year is compared with previous year's sample
<u>Sweden</u>		
71 <u>Household Savings Survey 1957, Part II, Meddelanden fran Konjunkturstatistiken, Serie B 32</u> , Stockholm, 1963	The second in a series of household savings surveys referring to 1955, 1957 and 1958 Reference period For assets and liabilities, 31 December 1957, for income etc., calendar year 1957	Sample of all groups of the population, stratified according to income within 70 regional areas representative of the country as a whole. Sample fractions varied from 1/120 for lowest to 1/10 for highest income groups
<u>United Kingdom</u>		
72 <u>"The 1955 Savings Survey"</u> , by M.J. Erritt and J.L. Nicholson, <u>Bulletin of the Oxford Institute of Statistics</u> , Vol 20, No 2, May 1958	Similar surveys were conducted for 1952, 1953 and 1954 Reference period July 1954 to June 1955	Random sample of 1,100 households and 2,000 individuals within stratified areas
<u>United States</u>		
73 <u>"Size and Composition of Consumer Saving"</u> , Federal Reserve Bulletin, January 1967	Ad hoc survey Reference 31 December 1962	Data obtained by interviewing again in the spring of 1964 the consumer units who had cooperated a year earlier in a nation-wide survey of wealth (see item 72). The sample covered 2,164 respondents belonging to the civilian non-institutional population, with a concentration in the upper income strata
74 <u>"Survey of Financial Characteristics of Consumers"</u> , Federal Reserve Bulletin, March 1964	Ad hoc survey Reference period calendar year 1963	Sample survey of about 3,600 families, designed to be representation for all families in the country. Higher sample ratios were used for families expected to have sizable amounts of net worth
B Income data from population censuses		
<u>Canada</u>		
75 <u>1961 Census of Canada, Vol IV</u> , Dominion Bureau of Statistics, Ottawa, 1964-65	Income sample for the first time in the 1961 Census Reference period 12 months ending 31 March 1961	20 percent sample of non-farm households. Excluded were institutional and collective households, and persons away from their usual place of residence, e.g., persons abroad
<u>Czechoslovakia</u>		
76 <u>Macrocensus 1961</u> . Direct information from Czechoslovak statistical authorities	Every two years since 1957 Reference period Income and social consumption, 1960, personal consumption, March 1961	Sample of 2 percent of all non-institutional households as of March 1, 1961
<u>New Zealand</u>		
77 <u>Population Census 1961, Volume 5, Income</u> , Department of Statistics, Wellington, November 1964	Income question in each population census since 1926 Reference period 12 months ending 31 March 1961	Each person in the population indicated in which specified broad class his total income for the previous year fell
<u>Republic of South Africa</u>		
78 <u>Population Census 6th September 1960, Sample Tabulation No 4 - Income</u> , Bureau of Statistics, Republic of South Africa	Income question also asked in population census of 1951 Reference period 12 months ending either 6 September 1960 or 30 June 1960	Each person was requested to indicate in which of 22 classes his income for the previous year fell. A 10 percent systematic sample was drawn for tabulation
<u>United States</u>		
79 <u>1960 Census of Population, Vol I, Parts C and D, Series PC (2) - 4C, 7B and 8B</u> , Bureau of the Census, Washington, D.C., 1964	Similar income data obtained in the 1950 Census of Population Reference period calendar 1959	Most income data based on a 25 percent sample of the population. Sample consisted of all persons enumerated in every fourth dwellings systematically selected with a random start. In collective dwellings, every fourth person was selected

Table 1 (Cont'd) Surveys and studies analyzed

Country, type of enquiry and source of information	Frequency and period of reference	Population covered and sample used
C Income data from income-tax administration		
Australia		
80 Commonwealth Taxation Assessments, Canberra, 1966	Annual data Reference period fiscal years	Covers all tax payers
Austria		
81 Statistische Nachrichten, No 3, 1967, Central Bureau of Statistics, Vienna	Annual data. Reference period calendar year 1963	Primarily, taxed incomes of self-employed, wage and salary incomes included only where taxed together with incomes from self-employment or where the household is taxed as a single unit
Belgium		
82 Bulletin de Statistique, March 1967, Institut National de Statistique, Bruxelles	Annual data Reference period calendar year 1963 or accounting year 1962/63	Excludes incomes below the minimum taxed and pensions and indemnities which are less than 80 percent of the earned gross income in respect of which they are paid
Canada		
83 Taxation Statistics - 1967 Edition, Department of National Revenue, Ottawa, 1967	Annual series of taxation statistics Reference period taxation or calendar year 1965	Stratified random sample of 6 percent of individual income tax returns. Sampling ratios varied from 1 percent for lowest to 100 percent for highest net income group. About 2 million income recipients are excluded from income tax statistics, primarily persons living on pensions or social welfare assistance
Denmark		
84 Statistical Yearbook 1966, Copenhagen, 1967	Annual data Reference period calendar year 1962	All incomes in respect of which taxes are assessed, i.e., gross income less allowed deductions, including deductions for direct personal taxes
Finland		
85 Statistics of Income and Property 1963, Official Statistics of Finland, IV B 30, Helsinki, 1967	Annual data Reference period calendar year 1963	A sample of individual and joint declarations and of not-yet settled estates which have incomes subject to Central Government tax of at least 10 mha or are subject to tax on property. Sampling ratio used ranged from 2.5 percent for the lowest to 20 percent for the highest income group. Large amounts of income are not subject to Central Government income tax
Germany, Federal Republic		
86 "Bruttolohn und Lohnsteuer, Ergebnis der Lohnsteuerstatistik, 1965", Wirtschaft und Statistik, No 11, 1967	After 1965, every 3 years Before, every five years Reference period calendar year 1965.	Sample of wage and salary data cards, sampling ratio varied according to size of income
Netherlands		
87 Distribution of Personal Income 1962 and Personal Property 1962, Netherlands Central Bureau of Statistics, The Hague, 1967	Usually annual inquiry Reference period For income, calendar year 1962, for property, 1 January 1963	Sample of tax declarations. Excluded are persons receiving less than the minimum income taxed, about 6.8 percent of income recipients. Sampling ratios were 4, 8, and 100 percent, respectively, for declarations of low, medium and high incomes
88 Distribution of Personal Income 1962, Regional Data, Netherlands Central Bureau of Statistics, The Hague, 1967	Recurrent study Reference period calendar year 1963	All returns in respect of the general income tax, including those for incomes below, the minimum income taxed, except incomes entirely in social security pensions, and a sample of wage and salary data cards. The sampling fraction varied from 100 percent for the smallest municipalities to 4 percent for the largest
89 Distribution of Family Income 1962, Netherlands Central Bureau of Statistics, The Hague, 1967	The first of a quinquennial study Reference period calendar year 1962	Sample of returns for the general income tax, including those for incomes below the minimum income taxed, for persons whose family name begins with A. The data in respect of each family are combined
New Zealand		
90 New Zealand Official Yearbook 1966, Wellington, 1966	Annual data Reference period fiscal year 1964/65	10 percent sample of tax returns for incomes below \$4,000, all returns for incomes above \$4,000. Covers all returns where taxes were assessed, even if taxes were refunded under PAYE system
Norway		
91 Tax Statistics, Income Year 1965, Central Bureau of Statistics, Oslo, 1967	Annual data Reference period calendar year 1965	Sample of actual personal tax payers, consists of all tax payers in municipalities using punchcard equipment and a sample of tax payers in other municipalities. 5 percent of the tax payers in municipalities with 8000 inhabitants and more
Sweden		
92 Statistical Yearbook 1966, Central Bureau of Statistics, Stockholm 1966	Annual data Reference period calendar year 1964	All incomes at, or above, minimum income taxed except forms of tax-free income such as sickness and social benefits
United Kingdom		
93 Report of the Commissioners of Her Majesty's Inland Revenue for the Year ended 31 March 1966, Her Majesty's Stationery Office, London	Quinquennial inquiry. Smaller annual study started in 1962/63 Reference period 1 April 1964 to 31 March 1965	Systematic sample of most incomes over £275 reviewed for tax purposes, whether or not actually taxed. Overall sampling ratio about 20 percent varying from 2.5 percent for large-scale income groups with relatively low variance to 100 percent for incomes over £10,000
United States		
94 Statistics of Income 1965, Individual Income Tax Returns, U.S. Treasury Department, 1967	Annual study Reference period calendar year 1965	A sample of unaudited tax returns, which are required from individuals or heads of families with incomes at or above a minimum ranging from \$400 to \$1200. The overall sampling ratio was 0.61 percent, varying from 0.15 percent for the lowest income groups to 100 percent for the highest

Table 1 (Cont'd) Surveys and studies analyzed

Country, type of enquiry and source of information	Frequency and period of reference	Population covered and sample used
D Estimates based on miscellaneous sources		
<u>Argentina</u>		
95 "Income Distribution in Argentina", <u>Economic Bulletin for Latin America</u> , Vol XI, No 1, April 1966	One of a series of studies in Latin America undertaken by the Economic Commission for Latin America in collaboration with national agencies. Reference periods calendar years 1953, 1959, and 1961	A distribution of family incomes by size estimated within the framework of national accounts showing the functional composition of personal income for a number of socio-economic groups. Social security and census data and special surveys were used to derive family incomes from the basic global estimates of personal income and to classify incomes according to income group. The estimates were made in detail for one year only (1959) and the results were extrapolated to the two other years, assuming that the underlying economic and social structure remained unchanged.
<u>France</u>		
96 "Les Revenues des Ménages en 1962", <u>Etudes et Conjoncture</u> , Institut de Statistique et Etudes Economiques, December 1965	A similar study was undertaken for 1956 Reference period calendar year 1962	A random sample of 2,400 dwellings was drawn from the population census 1962. For each dwelling chosen, the Internal Revenue Service entered the income of the households living there from the 1962 tax assessment by adding up individual returns, including all taxable income whether or not taxed. As a result of excluding non-taxable income and under-reporting, average income per household was 36 percent only of that estimated from the national accounts.
97 "Les Ressources des Ménages par Catégorie Socio-Professionnelle", <u>Etudes et Conjoncture</u> , Institut de Statistique et Etudes Economiques, July 1966	A similar study was undertaken for 1956 Reference period calendar year 1962	The items on the production account and the income side of the income and outlay account of the national accounts in respect of households were classified by socio-economic groups of heads of households. In the case of taxable incomes, the average income of households according to socio-economic group of the head, derived from survey 96 above, multiplied by the actual number of households in each group was used to distribute the national accounts estimates in respect of these incomes among the socio-economic groups. For non-taxable incomes, data from various other sources was used to sub-divide the relevant national accounts estimates.
<u>Hungary</u>		
98 <u>The National Income and Life Conditions of the Population, 1962</u> , Statistical Periodicals, 1965, No 6	Annual data Reference period calendar year	The data was extended by the use of various series of statistics of the MPS in respect of the population to include incomes derived from, and spent on, non-material services.
<u>Norway</u>		
99 <u>Main Results from the Income Statistics 1958 and 1962</u> , (mimeographed paper in Norwegian), Central Bureau of Statistics, Oslo, February 2, 1966	Ad hoc study Reference period calendar years	Sample studies which integrate income tax statistics and national accounts data series for 1958 and 1962.
<u>Sweden</u>		
100 <u>Census of Population in 1960, Volume XI</u> , Central Bureau of Statistics, Stockholm, 1965	Ad hoc inquiry Reference period calendar year 1960.	A sample of all income receivers 16 years and over, born on the 15th of any month, was drawn from the Census and combined with the income tax statistics in respect of 1960.
<u>United States</u>		
101 "Size Distribution of Income in 1963", Survey of Current Business, April 1964. "Income Distribution in the United States by Size, 1944-1950", <u>Supplement to the Survey of Current Business, 1953</u>	Annual studies from 1951 based on bench-mark estimates for period, 1944-1950. Discontinued after 1964 for revision of benchmark data. Reference period calendar year	Estimates derived from data from Federal Income Tax returns and field surveys of family income, adjusted to national accounts series in respect of total personal income. Complex adjustments were required to convert the tax data to a family unit basis.
E Special studies		
<u>Germany, Federal Republic</u>		
102 "Beziehungen zwischen beruflicher Ausbildung und Nettoeinkommen der ausgebildeten Personen", <u>Wirtschaft und Statistik</u> , No 10, 1967	Supplementary study within the framework of the 1 percent micro-census, April 1964 Reference period March 1964	Data on net income in March 1964 were gathered and used in conjunction with information on education in the case of household members between 14 and 64 years.
<u>United Kingdom</u>		
105 "The Incidence of Taxes and Social Service Benefits in 1963 and 1964", <u>Economic Trends</u> , No 154, London, August 1966	Recurrent annual or biennial study Reference period calendar years 1963 and 1964.	Study of the various taxes paid, social transfers received and the difference between them, according to type of family, based on the family expenditure surveys for 1963 and 1964.
<u>United States</u>		
104 <u>Present Value of Estimated Lifetime Earnings, Technical Paper No 16</u> , Bureau of the Census, U S Department of Commerce	Ad hoc study	Tables derived from 1960 Census income figures for white and non-white men, classified according to age, level of education and colour.
105 <u>Trends in the Income of Families and Persons in the United States 1947-1964</u> , Technical Paper No 17, Bureau of the Census, U S Department of Commerce, 1966	Similar publication issued in 1963 as <u>Technical Paper No 8</u> with data for 1947-1960.	The annual data on the size distribution of income families and persons in 1964 dollars.

Table 2 Definitions of the household

Country and inquiry	Multi-person households								One-person household <u>1/</u>	
	Family concept of the household <u>1/</u>	House-keeping concept of the household <u>1/</u>	Specific inclusions or exclusions					Boarders		Lodgers
			Members working and living away	Other temporarily absent persons	Temporarily present persons	Domestic servants living in				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
A Special field inquiries a Income and expenditure surveys										
Bulgaria (1 and 2)		X							0	
Barma (3)		X							0	
Cameroon (5)		X							X	
Canada (6)		X						0	X _{2/}	
Canada (7)		X							0	
Ceylon (8)		X	X _{4/}	X	0	0	X		X _{2/}	
Chile (9)	X	X			0		X	0	0	
Dahomey (11)		X							0	
Ethiopia (12)		X							X	
Germany, Fed Rep (16)		X	0 _{2/}	0 _{6/}		0			X _{2/}	
Ghana (17)		X	0 _{1/}	0 _{1/}	X _{8/}				0	
Greece (18)		X	0 _{2/}	0 _{2/}	0 _{10/}		X	0	X	
Italy (22)		X				X			0	
Ivory Coast (25)		X					0		0	
Japan (25)		X				X			X	
Kenya (27)		X							0	
Kenya (28)		X	0			0			0	
Libya (29)		X		0 _{6/}			0	0	0	
Luxembourg (30)		X					0	0	0	
Madagascar (31)		X							0	
Mexico (35)	X	X		X _{11/}			X		0	
Netherlands (34)		X						0	X _{2/}	
Norway (35)		X							X _{2/}	
Panama (37 and 38)		X	0 _{2/}	X	0	0	0		X	
Philippines (39)	X	X			0	0			0	
Rep of South Africa (41)		X			X _{12/}		X _{2/}	X _{12/}	0	
Rhodesia, Southern (42)	X	X							0	
Romania (45)	X	X	X	X					0	
Sierra Leone (44)		X	0 _{2/}	0 _{2/}	0 _{10/}				X	
Sudan (45)		X							0	
Sudan (46)		X							X _{2/}	
Thailand (48)		X							0	
U A R (50)		X							X _{2/}	
United Kingdom (51)		X					X	X	X _{2/}	
United Kingdom (52)		X		0 _{13/}					X _{2/}	
United States (53)		X							X _{2/}	
U S S R (55)		X	X	0 _{14/}					X _{2/}	
A Special field surveys b Income surveys										
Germany, Eastern (59)		X							0	
Germany, Fed Rep (60)		X					X		X _{2/}	
Hungary, (65)		X	X _{15/}	X _{15/}	0	0	0		X _{2/}	
United States (66)	X	X		0 _{16/}			0		X _{11/}	
A Special field surveys c Surveys of saving, capital transaction and wealth										
India (67)	X				0 _{10/}	0 _{10/}	0 _{10/}	0 _{10/}		
India (68)		X						X	X _{2/}	
Israel (69)		X	0 _{18/}	0 _{18/}					X	
Sweden (71)	X	X		0 _{16/}			0		X _{17/}	
United States (74)	X	X							X _{17/}	
B Income data from population censuses										
Canada (75)		X					X		X	
United States (79)	X	X		0 _{16/}				X	X	
D Estimates based on miscellaneous sources										
France (96)	X	X					X	X	X _{2/}	
France (97)		X							X _{2/}	
United States (101)	X	X		0 _{16/}		0			X _{2/}	

General note The figures in parenthesis next to each country name specify the numbered inquiries listed in Table 1. Inquiries listed in Table 1 for which the definition of the household is not available are omitted from this table. X or 0 in columns (3) through (9) signify that the specified persons or household are explicitly included or excluded, respectively.

1/ Definition close to that recommended in A System of National Accounts, United Nations, New York, 1968

2/ Financial independence, main criterion

3/ Included but not defined

4/ Included if head of family

5/ Included if contributing to the upkeep of the family

6/ Included if depending mainly on the family for support

7/ Included if returning home regularly

8/ Included if staying for an indefinite period

9/ Included if absent less than half of inquiry period

10/ Included if present more than half the inquiry period

11/ Included if still registered as living with the household

12/ Included if sharing meals with the household for a minimum period

13/ Excluded if it is expected they may be included elsewhere as separate households

14/ Included if they regularly send or receive food products, money, etc

15/ Included if declared to be members of the family

16/ College students only included

17/ Persons 14 years and over not living with any relatives

18/ Included if having a joint budget with the household

Table 3 Categories of socio-economic classifications

Country and inquiry	Employers and own-account workers in agriculture	Members of agricultural producers' co-operatives	Employees in agriculture	Employers and own-account workers outside agriculture		Employees outside agriculture			Unpaid family workers	Economically inactive population		Not elsewhere classified
				Employers	Own-account workers	Directors and Managers	Administrative technical, clerical, sales and service workers	Manual workers		Total	Independent inactives	
Bulgaria (1 and 2)		X					X					
Chile (9)				X	X							X
Czechoslovakia (10)	X	X					X ^{1/}	X	X		X ^{2/}	
Czechoslovakia (76)	X	X					X	X	X		X ^{2/}	
Denmark (84)	X		X		X ^{1/}			X	X		X ^{2/}	X
Finland (85)					X ^{2/}				X		X ^{2/}	X
France (97)	X		X		X	X			X		X ^{2/}	
Germany, Fed Rep (16 and 60)					X				X		X	
Greece (18)				X	X				X		X	X
Hungary (65)	X	X	X				X ^{2/}	X	X		X	
Israel (69)				X ^{1/}	X ^{1/}	X ^{7/}	X ^{2/}	X	X		X	X
Italy (22)				X ^{2/}	X ^{1/}	X	X	X	X		X	X
Japan (70)				X	X	X	X	X	X	X	X	X
Luxembourg (50)	X					X	X	X	X		X	X
Madagascar (51)	X			X	X	X	X	X	X		X	X
Netherlands (54)	X		X			X	X	X	X		X	X
Netherlands (87)					X ^{10/}			X	X		X ^{2/}	X
New Zealand (77)				X	X			X	X		X	X
Norway (55)					X ^{4/}			X	X		X	X ^{1/}
Norway (99)					X ^{4/}			X	X		X ^{2/}	X
Sweden	X		X		X	X		X	X		X	X ^{2/}
Ukrainian S S R (49)		X	X						X		X	X ^{2/}
United Kingdom (52)				X	X		X ^{13/}		X		X	X ^{2/}
United Kingdom (72)					X ^{4/}	X ^{14/}	X ^{5/}	X	X		X	X ^{2/}
United States (53)					X ^{4/}	X ^{17/}	X ^{15/}	X	X		X	X
U S S R (55)		X	X		X		X	X	X		X	X

General note. The figures in parenthesis next to each country name specify the numbered inquiries listed in Table 1. The relevant information was not available or the classification was not used in the case of inquiries listed in Table 1 which are omitted from this table.

- | | | |
|--|---|--|
| 1/ Including armed forces of all ranks | 7/ Managers and clerks | 12/ Military personnel |
| 2/ Including agricultural workers | 8/ Salary earners in liberal professions only | 13/ Teachers, medical and supervisory personnel only |
| 3/ Pensioners only | 9/ Including housewives | 14/ Including officers in armed forces, police and fire services |
| 4/ Including farmers | 10/ Own-account workers in services treated as wage and salary earners | 15/ Clerical employees and shop assistants only |
| 5/ Including professions unknown | 11/ Persons who were both own account workers and wage and salary earners | 16/ Including lower ranks in army, police and fire services |
| 6/ Retired persons | | 17/ Managers and professional employees |

Table 4 Categories of age-group classifications

Country and inquiry	Number of intervals	Intervals
Canada (6)	8	0-24 years, ten years, 25-54, five years, 55-69, 70 years and over
Canada (75)	7	15-24 years, ten years, 25-64, 65-69, 70 years and over
Canada (83)	11	0-24 years, five years, 25-69, 70 years and over
Ceylon (8)	10	0-13 years, 14-18, 19-25, five years, 26-55, 56 years and over
France (96)	8	0-20 years, five years, 21-30, ten years, 31-60, 61-65, 66 years and over
Germany, Fed Rep (16)	7	0-20 years, ten years, 21-70, 71 years and over
Germany, Fed Rep. (60)	4	0-24 years, twenty years, 25-64, 65 years and over
Germany, Fed Rep (102)	5	14-30 years, ten years, 31-50, 51-65, 66 years and over
Hungary (65)	4	0-29 years, ten years, 30-59, 60 years and over
Israel (69)	6	18-24 years, ten years, 25-64, 65 years and over
Japan (25)	10	0-24 years, five years, 25-64, 65 years and over
Japan (70)	11	0-19 years, five years, 20-64, 65 years and over
Libya (29)	9	10-14 years, five years, 15-24, ten years 25-64, 65 years and over
Netherlands (88)	7	0-20 years, 21-29, ten years, 30-59, five years, 60-69, 70 years and over.
New Zealand (77)	7	0-14 years, five years, 15-24, ten years, 25-74, 75 years and over
Norway (99)	12	0-19 years, five years, 20-69, 70 years and over
Sweden (71)	9	0-25 years, five years, 26-65, 66 years and over
Sweden (92)	12	0-19 years, five years, 20-69, 70 years and over
Sweden (100)	10	15-19 years, five years, 20-59, 60-66, 67 years and over
Thailand (48)	6	0-19 years, ten years, 20-59, 60 years and over
United Kingdom (52)	6	0-29 years, ten years, 30-59, 60-64, 65 years and over
United States (66)	5	25-34 years, ten years, 35-64, 65 years and over
United States (79)	7	15-19 years, 20-24, ten years, 25-64, 65 years and over
United States (74)	6	0-24 years, ten years, 25-64, 65 years and over

General note. The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Inquiries listed in Table 1 in which an age-group classification was not used or for which the relevant information was not available, are omitted in the table.

Table 5. Items of data on receipts gathered or compiled in inquiries of market economy countries

Items of income	A. Special field inquiries											D. Estimates based on miscellaneous sources																												
	a. Income and expenditure surveys					b. Income surveys			c. Surveys of saving, capital transaction and wealth				B. Income data from population census																											
	Canada (6)	Ceylon (8)	Chile (9)	Fed of Rhodesia and Nyasaland (14)	Germany, Fed. Rep. (16)	Greece (18)	India (18)	Italy (22)	Ivory Coast (23)	Japan (25)	Kenya (27)	Libya (29)	Malaya (30)	Mexico (33)	Netherlands (34)	Norway (35)	Pakistan (36)	Persia (37)	Philippines (39)	Republic of South Africa (41)	Rhodesia, Southern (42)	Sudan (45)	Thailand (48)	U.K. (51)	U.S.A. (53)	Canada (58)	Germany, Fed. Rep. (60)	U.S.A. (66)	Taipei (69)	Japan (70)	Sweden (71)	U.K. (72)	Canada (75)	New Zealand (77)	Republic of South Africa (78)	U.S.A. (79)	France (97)	U.S.A. (101)		
1. Wages and salaries	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(a) In cash																																								
(b) In kind																																								
2. Representational income																																								
(a) Income from own business or profession, net																																								
(b) Compensation from own production																																								
(c) Imputed income from services supplied																																								
(d) Income from bankers' deposits, net																																								
(e) Rental income, gross																																								
3. Other property income received																																								
4. Other property income received																																								
5. Current transfers received, net																																								
(a) Pensions arising from previous employment																																								
(b) Net cash transfers																																								
(c) Gifts in kind																																								
6. Capital transfers received																																								
(a) Income from the sale of second-hand goods																																								
(b) Gross household income																																								
(c) Less direct taxes and social security contributions																																								
10. Disposable income																																								
11. Less current transfers received																																								
12. Distributed factor income received																																								
13. Less property income received																																								
14. Employment and enterprise income																																								

General note: The figures in parentheses next to the country name specify the numbered inquiries listed in Table 1. The information was not applicable or was not available in the case of inquiries listed in Table 1 which are omitted from this table.

- 1/ All items are before deduction of direct taxes and social security plus net income from field crops and animal products sold.
- 2/ Net of tax deducted from pensions, unless otherwise indicated.
- 3/ Including travel and subsistence allowances.
- 4/ Net of retirement, social security and insurance premiums, and other deductions made from the payroll.
- 5/ Net of deductions for tools, special equipment and union dues.
- 6/ Including pensions from former employers.
- 7/ Net of social insurance contributions.
- 8/ Free housing only.
- 9/ Net income from sub-lets only.
- 10/ Total income from field crops and animal products sold, plus net income from other self-employment.
- 11/ Gross income.
- 12/ Income from sub-lets only.
- 13/ Net income from boarders and lodgers included in net rental income.
- 14/ Including life annuities.
- 15/ Including capital gains from stocks and bonds.
- 16/ Including brokerage fees.
- 17/ Property income paid was deducted.
- 18/ Including employees' contributions to pension and provident funds.
- 19/ Excluding social security benefits and war pensions.
- 20/ Including free school meals and meals provided by employers.
- 21/ Including income from the sale of second-hand goods.
- 22/ Including capital transfers received.
- 23/ Current transfers paid.

Table 6. Items of data on outlays gathered or compiled in inquiries of market economy countries

Items of outlay	Canada (6)	Canada (7)	Ceylon (8)	Chile (9)	Federation of Malaya (13)	Fed of Rhodesia and Nyasaland (14)	Germany, Fed Rep. (16)	Greece (18)	India (20)	Italy (22)	Ivory Coast (25)	Jamaica (24)	Japan (25 and 26)	Kenya (27)	Kenya (28)	Labya (29)	Luxembourg (30)	Mexico (33)	Netherlands (34)	Norway (35)	Pakistan (36)	Panama (37)	Philippines (39)	Rep. of South Africa (41)	Rhodesia, So. (42)	Sudan (45)	Thailand (48)	U K (51)	U K (52)	U.S.A (53)	
1. Purchases of current goods and services																															
(a) Value of acquisitions	X ^{3/}	X	X ^{1/}	X	X	X	X	X ^{2/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X ^{3/}	X	X	X	X	X ^{4/}	X	X	X	
(b) Cash payment																															
2. Value of consumption from income in kind																															
(a) Imputed rent of owner-occupied dwellings			X	X			X	X		X						X	X		X				X								
(b) Other		X	X	X			X	X		X	X		X	X	X	X	X	X	X	X		X	X		X ^{5/}	X				X ^{6/}	
3. Current expenditure on goods and services	X	X	X				X	X					X ^{7/}		X		X											X	X	X	
4. Interest paid	X ^{8/}								X								X									X				X ^{8/}	
5. Gifts and other transfers to other households																															
(a) In cash	X ^{9/}	X			X	X			X		X				X	X					X	X	X			X				X ^{9/}	
(b) In kind		X			X	X			X	X	X												X			X				X	
6. Direct taxes	X				X	X			X	X	X					X	X	X	X	X		X	X		X	X	X	X	X	X	
7. Life insurance and pension premiums	X ^{10/}	X				X ^{10/}				X			X ^{10/}	X ^{10/}		X ^{10/}		X	X	X		X	X		X	X ^{10/}		X	X	X	
8. Total current outlay	X	X							X	X			X		X	X	X	X	X	X	X	X	X	X	X	X					
9. Repayment of debts				X	X	X	X		X		X	X																			
10. Purchases of houses and land				X	X		X						X ^{12/}			X ^{13/}															
11. Other disbursements							X						X ^{12/}			X ^{13/}											X ^{14/}	X ^{11/}	X ^{15/}	X ^{16/}	
12. Total outlay							X					X																			

General note: The figures in parenthesis next to the country name specify the numbered Income and Expenditure Surveys listed in Table 1. Inquiries listed in Table 1 are omitted in this table when the information is not applicable or is not available.

- | | |
|--|--|
| 1/ Value of actual consumption during survey week. | 9/ Including contributions to non-profit institutions |
| 2/ Actual payments used in case of rents, medical services, school fees | 10/ All insurance premiums. |
| 3/ Including expenditure on work tools. | 11/ Mortgage and other payments for the purchase and alteration of dwellings |
| 4/ Including value of rice taken from storage for family use. | 12/ Purchases of securities, other disbursements other than current consumption expenditure, saving, cash in hand at end of period |
| 5/ Free housing only. | 13/ Fixed capital expenditures, money lent out, saving |
| 6/ Including employers' contributions to health insurance plans | 14/ Savings of various kinds |
| 7/ Gifts in cash and in kind to other households and direct taxes included | 15/ Contributions to savings clubs, etc. |
| 8/ Interest on personal loans only | 16/ Increase in assets and decrease in liabilities |

Table 7 Approximations to proposed income flows of Complementary System of Income
Distribution Statistics derivable from the items of Tables 5 and 6

Item of income ^{1/}	Canada (6)	Canada (7)	Ceylon (8)	Chile (9)	Fed of Rhodesia and Nyasaland (16)	Germany, Fed. Rep. (16)	Greece (18)	India (20)	Italy (22)	Ivory Coast (25)	Japan (25)	Kenya (27)	Kenya (28)	Libya (29)	Luxembourg (30)	Mexico (33)	Netherlands (34)	Norway (35)	Pakistan (36)	Panama (37)	Philippines (39)	Rep of South Africa (41)	Rhodesia, So. (42)	Sudan (45)	Thailand (48)	U.K. (51)	U.K. (52)	U.S.A. (53)
1. Wages and salaries	X	X	X	X ^{2/} /X ^{3/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X ^{4/}	X ^{2/}	X ^{2/}	X	X ^{7/}	X	X	X	X	X	X ^{6/}
(a) In cash	X	X	X	X ^{2/} /X ^{3/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X ^{4/}	X ^{2/}	X ^{2/}	X	X ^{7/}	X	X	X	X	X	X ^{6/}
(b) In kind																												
2. Entrepreneurial income	X	X ^{8/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(a) Income from own business or profession, net	X	X ^{8/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(b) Consumption from own production		X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(c) Imputed income from owner-occupied dwellings, net	X	X	X	X ^{2/}	X ^{2/}	X	X ^{2/}	X ^{11/}	X ^{9/}	X	X	X	X	X	X ^{2/}	X	X	X	X	X	X	X ^{2/}	X	X	X	X	X ^{2/}	X
(d) Income from boarders and lodgers ^{10/}	X	X	X	X	X	X ^{11/}	X	X ^{11/}	X	X ^{2/}	X ^{2/}	X	X	X	X	X	X	X	X	X	X ^{9/}	X	X	X	X	X	X ^{11/}	X
(e) Rental income, net	X	X	X	X ^{2/}	X	X	X	X	X	X ^{2/}	X ^{2/}	X	X	X	X	X	X	X	X	X	X ^{9/}	X	X	X	X	X	X	X
3. Employment and entrepreneurial income	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(a) In cash	X	X ^{12/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(b) In kind																												
4. Property income received	X	X	X	X	X	X	X	X	X ^{14/}	X	X	X	X	X	X	X	X	X	X	X	X ^{15/}	X	X	X	X	X	X	X
5. Less Interest paid	X ^{17/}								X						X													X ^{17/}
6. Distributed factor income ^{18/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(a) In cash	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(b) In kind																												
7. Current transfers received	X	X	X	X	X	X ^{20/}	X	X	X	X	X	X ^{19/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(a) Cash transfers	X	X	X	X	X	X ^{20/}	X	X	X	X	X	X ^{19/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(b) Gifts in kind																												
8. Less Current transfers paid	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(a) Direct taxes	X ^{21/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(b) Cash transfers to other households	X ^{21/}	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
(c) Gifts in kind to other households																												
9. Disposable income	X			X				X							X	X	X	X		X		X	X	X	X	X	X	
(a) In cash	X			X				X							X	X	X	X		X		X	X	X	X	X	X	
(b) In kind															X	X	X	X		X		X	X	X	X	X	X	

General note The figures in parenthesis next to the country name specify the numbered Income and Expenditure Surveys listed in Table 1 Surveys listed in Table 1 are omitted from this table if the information there is not applicable or is not available

- 1/ All income items are before direct taxes and social security contributions unless otherwise indicated.
- 2/ Net of tax deducted at source
- 3/ Including travel and subsistence allowances.
- 4/ Net of employers' deductions for penalties, tools, etc.
- 5/ Net of retirement, social security and insurance premiums, and other deductions made from the payroll
- 6/ Net of deductions for tools, special equipment and union dues.
- 7/ Free housing only.
- 8/ Total income from field crops and animal products sold, plus net income from other self-employment.
- 9/ Gross income
- 10/ All countries included in the table recorded gross income.
- 11/ Income from sub-lets only

- 12/ Consumption from own production only.
- 13/ Wages in kind only
- 14/ Including life annuities.
- 15/ Including capital gains from stocks and bonds
- 16/ Including brokerage fees
- 17/ Interest on personal loans only
- 18/ Gross of interest paid except as indicated in item 5.
- 19/ Including employers' contributions to pension and provident funds
- 20/ Including free school meals and meals provided by employers
- 21/ Including contributions to non-profit institutions.

Table 8 Items of data on receipts gathered or compiled in inquiries of countries with centrally planned economies

Items of income ^{1/}	A Special field inquiries											C Income data from population censuses	D. Estimates based on miscellaneous sources
	a Income and expenditure surveys								b Income surveys				
	Bulgaria (1 and 2)	Czecho-slovakia (10)	Germany, Eastern (15)	Hungary (19)	Poland (40)	Romania (43)	Ukrainian S.S.R. (49)	U.S.S.R. (55)	Germany, Eastern (59)	Hungary (64)	Hungary (65)		
1 Wages and salaries													
(a) In cash	X	X	X	X	X ^{2/}	X	X	X ^{2/}	X	X	X	X	X ^{2/}
(b) In kind				X	X	X		X	X	X	X	X	X
2 Income from agricultural and other producer cooperatives													
(a) In cash	X	X	X	X		X	X	X	X	X	X	X	X
(b) In kind	X	X	X	X		X	X	X	X	X	X	X	X
3 Proceeds from work done for the private sector, net	X		X			X		X	X				
4 Proceeds from the sale of own products etc gross	X ^{4/}	X	X	X		X	X	X	X	X	X	X	X ^{4/}
5 Production for own consumption	X ^{5/}	X ^{5/}	X	X		X	X ^{5/}						X ^{5/}
6 Interest, rent, income from boarders, etc			X		X	X		X	X	X	X	X	X ^{6/}
7 Transfers received													
(a) Cash transfers	X	X	X	X	X	X	X	X	X	X	X ^{7/}	X	X
(b) Subsidies for stays at vacation homes, etc	X				X	X	X	X					
(c) Free medical care, free education, etc						X	X						X
(d) Other transfers in kind	X	X		X	X ^{8/}	X ^{8/}		X ^{8/}	X ^{8/}		X	X	
8 Income from the sale of second-hand goods													
9 Gross household income	X	X	X	X ^{9/}	X	X ^{10/}	X	X	X	X	X	X	X
10 Less Taxes and other deductions				X ^{9/}		X ^{10/}						X	X
11 Disposable income				X		X						X	X ^{11/}
12 Withdrawals of savings, repayments received, borrowing, etc	X	X	X	X	X ^{12/}	X	X	X					
13 Total household receipts	X	X	X	X	X	X ^{13/}	X	X					X ^{14/}
14 Cash in hand at beginning of period			X			X							
15 Total incomes			X			X							

General note. The figures in parenthesis next to the country names specify the numbered inquiries listed in Table 1. Inquiries listed in Table 1 are omitted when the information given is not applicable or is not available.

- 1/ All income items are before deduction of taxes unless otherwise indicated
- 2/ Net of contributions to old age insurance and sickness insurance funds
- 3/ Net of direct taxes and other deductions at source
- 4/ Net proceeds
- 5/ Including increase in stocks of farm products and livestock
- 6/ Including rental value of owner-occupied dwellings
- 7/ Including inheritances
- 8/ Including receipts from the sale of real estate

- 9/ Wage tax and production costs of farmers on own products sold
- 10/ Including production costs of farmers on own products sold
- 11/ Including social benefits in kind
- 12/ Including receipts for investment outlays
- 13/ Net of taxes and other deductions
- 14/ Including social benefits in kind

Table 9 Items of data on outlays gathered or compiled in inquiries of countries with centrally planned economies

Items of outlay	Bulgaria (1 and 2)	Czecho-slovakia (10)	Czecho-slovakia (76)	Germany, Eastern (15)	Hungary (19)	Hungary (98)	Poland (40)	Romania (43)	Ukrainian S.S.R. (49)	U.S.S.R. (55)
1 Cash outlays for goods and services										
(a) Current goods and services for household consumption	X	X	X	X	X	X	X	X	X	X
(b) Other current outlays				X	X ^{1/}			X ^{2/}		X
(c) Investment outlays		X ^{3/}	X	X ^{4/}	X	X	X	X	X	X
2 Outlays in kind, including, utilization of child-care establishments, etc	X									
3 Social benefits in kind						X				
4 Outlays on goods and services	X			X	X	X	X	X	X	X
5 Deposits, lending, repayment of loans	X	X	X	X			X	X	X	X
6 Cash balance at end of period				X				X	X	
7 Total outgoings	X	X		X			X	X		X

General note. The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Inquiries listed in Table 1 are not listed in this table when the given information is not applicable or was not available.

- 1/ Included outlays on buying or building a dwelling
- 2/ Relates almost exclusively to own-account production
- 3/ Including rental value of owner-occupied dwellings
- 4/ Products of own harvest or animal husbandry, and products received from agricultural cooperatives

Table 10 Approximations to proposed income flows of Complementary System of Income Distribution Statistics derivable from the items of Tables 8 and 9

Item of income	A a Income and expenditure surveys								B Income data from population census	D. Estimates based on miscellaneous sources
	Bulgaria (1 and 2)	Czechoslovakia (10)	Germany, Eastern (15)	Hungary (19)	Poland (40)	Romania (45)	Ukrainian S.S.R. (49)	U.S.S.R. (55)	Czechoslovakia (76)	Hungary (98)
1 Wages and salaries										
(a) In cash	X	X	X	X	X ^{2/}	X	X	X ^{2/}	X	X ^{2/}
(b) In kind				X	X	X		X	X	X
2 Entrepreneurial income										
(a) Income from agricultural and other cooperatives	X	X	X	X		X	X	X	X	X
(i) In cash	X	X	X	X		X	X	X	X	X
(ii) In kind	X		X			X		X		
(b) Proceeds from work done for the private sector, net		X ^{1/}	X ^{1/}	X ^{1/}			X ^{1/}	X ^{1/}	X ^{1/}	
(c) Proceeds from the sale of own products, etc net	X ^{1/}	X ^{1/}	X ^{1/}	X ^{1/}			X ^{1/}	X ^{1/}	X ^{1/}	X ^{5/}
(d) Production for own consumption	X ^{2/}	X	X	X		X				
(e) Less Other current outlays on goods and services		X ^{6/}	X				X	X		X ^{6/}
3 Interest, rent, income from boarders, etc					X	X			X	
4 Distributed factor income										
(a) In cash	X	X ^{1/}	X ^{1/}	X ^{1/}	X	X	X ^{1/}	X ^{1/}	X ^{1/}	X ^{1/}
(b) In kind				X	X	X		X	X	X
5 Cash transfers received	X	X	X	X ^{1/}	X	X ^{2/}	X	X	X ^{1/}	X
6 Less Taxes and other deductions				X ^{1/}		X ^{2/}		X	X	X
7 Disposable income				X		X			X ^{1/}	X
(a) In cash				X		X			X	X
(b) In kind										

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Inquiries listed in Table 1 are omitted from this table if the information given here is not applicable or was not available.

- | | |
|---|---|
| 1/ All income items are before taxes unless otherwise indicated | 6/ Including rental value of owner-occupied dwellings |
| 2/ Net of contributions to old age insurance and sickness insurance funds | 7/ Including inheritances |
| 3/ Net of direct taxes and other deductions at source | 8/ Wage tax and production costs of farmers on products sold |
| 4/ Gross of production for own products | 9/ Including production costs of farmers on own products sold |
| 5/ Including increase in stocks of farm products and livestock | |

Table 11 Balance sheet items included in inquiries analyzed

Balance sheet items	A.c Income and expenditure surveys	A c Surveys of saving, capital transactions and wealth					C Income data based on income tax statistics
	Germany, Fed. Rep (16)	U.S.A. (73)	India (67)	Israel (69)	Sweden (71)	U.K. (72)	Netherlands (87)
A Fixed assets							
1 Real estate		X ^{1/}	X	X	X		X
2 Consumer durables		X ^{2/}	X				
B Business and professional assets	X	X	X		X		X
C Financial assets and liabilities							
3 Bank deposits, etc		X	X	X	X	X	X
4 Holdings of securities	X	X	X	X	X	X	X
5 Equity in life insurance, etc	X	X ^{2/}	X	X	X		
6 Other assets		X ^{2/}	X	X	X		X
7 Debt		X	X	X	X		
8 Net worth		X	X				

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. The inquiries enumerated in Table 1 included in this table are those for which the information given is applicable and available.

- 1/ Automobiles only
2/ Including oil concessions, patents and commodity contracts, assets held in trust, and items which could be withdrawn from profit-sharing and other deferred income plans when leaving at the end of the year

Table 12 Measures presented in tabulations of household incomes

Country and inquiry	Number of households	Total income	Mean income	Per capita income	Data for fractile groups	Data for fractile groups and Lorenz curves
A Special field inquiries a. Income and expenditure surveys						
Bulgaria (1)	X		X	X		
Cameroon (5)	X		X	X		
Ceylon (8)	X		X	X		
Chile (9)	X		X			
Czechoslovakia (10)		X	X			
Ethiopia (12)						
Federation of Malaya (13)	X		X			
Federation of Rhodesia and Nyasaland (14)	X	X	X		X	X
Germany, Federal Republic (16)		X	X			
Greece (18)	X		X	X		
Hungary (19)				X		
India (21)		X	X	X		
Ivory Coast (23)	X	X	X			
Japan (25)	X	X				X
Japan (26)	X					
Kenya (27)			X			
Kenya (28)	X		X			
Libya (29)	X	X	X	X		
Madagascar (31)	X	X	X			
Norway (35)			X			
Pakistan (36)	X					
Panama (37)	X		X			
Panama (38)	X	X				
Philippines (39)	X	X	X		X	X
Poland (40)	X			X		
Republic of South Africa (41)			X			
Rhodesia, Southern (42)	X		X		X	
Romania (43)				X		
Sudan (45)	X	X	X	X		
Sudan (46)		X	X	X		X
Thailand (48)	X		X	X		
Ukrainian S S R (49)				X		
United Arab Republic (50)		X		X		
United Kingdom (51)	X					
United Kingdom (52)	X		X			
United States (53)			X			
Upper Volta (54)		X		X		
Venezuela (56)		X	X			
Zambia (57)	X		X		X	
A Special field inquiries b. Income surveys						
Germany, Eastern (59)	X	X				
Germany, Federal Republic (60)	X	X	X	X		
Germany, Federal Republic (61)	X					
Hungary (63)			X	X	X	
Hungary (65)	X	X	X	X	X	
United States (66)	X	X				
A Special field inquiries c. Surveys of saving, capital transactions and wealth						
Israel (69)			X			
Sweden (71)			X			
B Income data from population censuses						
Canada (75)	X					
Czechoslovakia (76)	X	X	X	X		
United States (79)	X					
D Estimates based on miscellaneous sources						
Argentina (95)	X	X			X	X
France (96)	X	X	X	X	X	X
United States (101)	X	X	X	X	X	
E Special studies						
United Kingdom (103)	X	X	X			

In addition, the following measures were also used

Income per earner Libya (29), France (96)
Income per consumer unit Romania (43), Hungary (63 and 65), United States (101)
Median income Sudan (45), Hungary (65), United States (66)
Coefficients of concentration Philippines (39), Argentina (95), France (96)

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Inquiries listed in Table 1 are omitted from this table when information given was not available.

Table 13 Single classifications of households most commonly used in tabulations of incomes

Country and source	Income groups	Area	Number of household members	Compilation of household	Number of earners	Socio-economic status of household head	Age group of household head
A Special field inquiries Income and expenditure surveys							
Bulgaria (1)	X		X		X	X	
Cameroon (5)						X	
Ceylon (8)	X	X					
Chile (9)			X				
Czechoslovakia (11)	X					X	
Ethiopia (12)	X						
Fed of Rhodesia and Nyasaland (14)		X					
Germany, Fed Rep (16)						X	
Greece (18)	X	X	X	X			
Hungary (19)	X	X	X		X	X	
India (21)		X					
Ivory Coast (23)		X		X	X		
Japan (25)	X		X	X			X
Japan (26)	X	X	X	X			X
Kenya (27)			X				
Kenya (28)	X	X					
Libya (29)	X		X				
Madagascar (31)	X						
Norway (35)		X					
Panama (37)	X						
Panama (38)	X						
Philippines (39)	X	X	X				
Poland (40)	X		X				
Rhodesia, Southern (42)	X						
Romania (43)	X					X	
Sudan (45)	X						
Sudan (46)						X	
Thailand (48)	X	X		X			
Ukrainian S S R (49)				X		X	
United Arab Republic (50)	X						
United Kingdom (52)	X						
Upper Volta (54)							
Venezuela (56)		X					
Zambia (57)	X						
A Special field inquiries Income surveys							
Germany, Eastern (59)	X		X				
Hungary (63)	X	X			X	X	
United States (66)	X	X					X
A Special field surveys Surveys of saving, capital transactions and wealth							
Israel (69)	X	X	X			X	X
Sweden (71)	X	X					
B Income data from population censuses							
Canada (75)	X						
Czechoslovakia (76)		X	X		X	X	
D Estimates based on miscellaneous sources							
France (96)	X		X		X	X	
United States (101)	X						

In addition, the following characteristics were also used
 Number of dependents Germany, Fed Rep (16), Hungary (19)
 Occupation of head Japan (25 and 26), Israel (69)
 Level of education of head Israel (69)
 Ethnic origin of head United States (66)
 Sex of head Canada (75)
 Per capita money income Czechoslovakia (76)

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Inquiries listed in Table 1 are not listed in this table when the information given here is not applicable or was not available.

Table 14 Cross-classifications of households most commonly used in tabulations of incomes

Income groups of households cross-classified by										
Country and inquiry	Area	Number of household members	Composition of household	Number of dependents	Number of earners	Socio-economic status of household head	Occupation of household head	Age group of household head	Income group of household head	Tenure of dwelling
A Special field inquiries a Income and expenditure surveys										
Chile (9)		X	X							
Ethiopia (12)		X								
Fed of Rhodesia and Nyassaland (14)	X									
Germany, Fed Rep. (15)		X				X				
Greece (18)		X								
Japan (25)		X			X		X	X	X	X
Japan (26)							X			X
Kenya (27)										X
Kenya (28)	X									
Madagascar (31)						X				
Mexico (33)	X									
Pakistan (36)		X	X						X	X
Panama (37)		X								
Philippines (39)	X					X				
Republic of South Africa (41)	X									
Romania (43)		X								
Sierra Leone (44)	X	X								X
Thailand (48)		X								
United Kingdom (51)	X	X	X		X		X		X	X
United Kingdom (52)	X	X	X		X		X	X	X	X
United States (53)	X	X	X		X					
Upper Volta (54)								X		
Venezuela (56)	X									
Zambia (57)			X							
A Special field inquiries b Income surveys										
Germany, Fed Rep (60)		X			X	X				
Germany, Fed Rep (61)		X				X				
Hungary (65)						X				
A Special field inquiries c Surveys of saving, capital transactions and wealth										
Israel (69)								X		
B Income data from population censuses										
Canada (75)	X	X	X		X					
Czechoslovakia (76)	X	X	X	X	X	X				X
D Estimates based on miscellaneous sources										
Argentina (95)						X				
France (96)						X				
E Special studies										
United Kingdom (103)			X							

In addition, the following cross-classifications were also used

Income groups cross-classified by

Industry of head Japan (25), United States (66)

Level of education of head United States (53), Canada (75)

Period of immigration of head Israel (69), Canada (75)

Number of household members cross-classified by

Number of earners: Greece (18), Germany, Fed. Rep (60)

Socio-economic groups of head cross-classified by

Area Ivory Coast (23), Thailand (48), Venezuela (56), France (96)

Number of household members Germany, Fed Rep (16), Hungary (65)

Number of dependents Hungary (65), France (96)

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Inquiries enumerated in table 1, the information given here is not applicable or was not available

Table 15 Multiple cross-classifications of households used in tabulations of income

Type of cross-classification	Country and inquiry	Type of cross-classification	Country and inquiry
1 Income groups cross-classified by Area and Number of household members Type of family Socio-economic status of household head Period worked by head Ethnic group of head Number of earners Age-group of household head Level of education of household head Tenure of dwelling Number of household members and Number of dependents Number of earners Earners homogeneous or heterogeneous Type of family Socio-economic status of household head Age group of household head Number of dependents and Number of earners Level of education of household head Type of family Socio-economic status of household head Number of earners and Type of family Socio-economic status of household head Socio-economic group of household head and Earners homogeneous or heterogeneous Age group of head Educational level of head Kind of activity engaged in of household head and Size of enterprise Occupation	Poland (40), Hungary (65), United States (79) Philippines (59), United States (53) United States (53) Hungary (65) United States (79) United States (66) United States (53) Hungary (65) United States (53 and 66) Norway (55), Hungary (65) United States (53) Pakistan (36) Panama (38) United States (66) Hungary (65) United States (66) Hungary (65) Hungary (65) Japan (26) Japan (25)	Area and (Cont'd) Occupation of household head and Type of family Sex of household head Ethnic group of household head Age group of household head and Type of family Sex of household head Marital status of household head Ethnic group of household head and Tenure of dwelling Area, occupation of household head and Age group of household head Educational level of household head Area, socio-economic status of household head and Ethnic group of household head Tenure of dwelling Age group and sex of household head Level of education of household head Area, composition of family, age group and sex of household head, and ethnic group of household head 2 Type of family cross-classified by Number of dependents and Age groups of household head Number of dependents, age group and Ethnic group of household head	United States (53) Canada (75) United States (66) United States (66) Canada (75) United States (53) United States (53) United States (53) United States (53) Canada (75) United States (79) Sweden (71) United States (66)

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Inquiries listed in Table 1 are not listed in this table when the information given here is not applicable or was not available.

Table 16 Measures presented in tabulations of individual incomes

	Number of individuals	Total income	Mean income	Median income	Data for fractile groups
A Special field inquiries a Income and expenditure surveys					
Bulgaria (1)	X				
Ceylon (8)	X	X	X	X	X
Japan (25)	X	X			
Mexico (25)	X				
Panama (38)	X	X			
Tanzania (47)			X		
United Kingdom (52)		X			
A Special field inquiries b Income surveys					
Hungary (65)	X		X		
United States (66)	X				
B Income data from population censuses					
Czechoslovakia (76)	X	X			
New Zealand (77)	X				
Republic of South Africa (78)	X				
United States (79)	X				
C Income data from income tax administration					
Australia (80)	X	X			
Austria (81)	X	X			
Belgium (82)	X	X	X	X	X
Denmark (84)	X	X	X		
Finland (85)	X	X	X		X
Germany, Eastern (86)	X	X			
Netherlands (87)	X	X			
Netherlands (88)	X	X	X		
New Zealand (90)	X	X		X	
Norway (91)	X	X			
Sweden (92)	X	X	X	X	
United Kingdom (93)	X	X			
United States (94)	X	X			
D Estimates based on miscellaneous sources					
France (96)	X	X	X		
Sweden (100)	X			X	X
E Special studies					
Germany, Fed Rep (102)	X				

In addition, the following measures were also used

Data for fractile groups and Lorenz curves Ceylon (8), Belgium (82), Germany, Fed Rep (102)
Coefficients of asymmetry and concentration Ceylon (8), Belgium (82), Finland (85)

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Inquiries listed in Table 1 are omitted from this table when information given here is not applicable or was not available.

Table 17 Single classifications of individuals used in tabulations of incomes

Country and inquiry	Income groups	Area	Sex	Marital status	Kind of activity engaged in
A Special Field Inquiries a Income and expenditure surveys					
Bulgaria (1) Ceylon (8) Panama (58) Tanzania (47) United Kingdom (52)	X X X X X	X	X	X	
B Income data from population censuses					
Canada (75) Czechoslovakia (76)	X X	X X	X X	X X	X X
C Income data from income tax administration					
Australia (80) Austria (81) Belgium (82) Canada (83) Denmark (84) Finland (85) Germany, Fed Rep (86) Netherlands (87) Netherlands (88) New Zealand (90) Norway (91) Sweden (92) United Kingdom (93) United States (94)	X X X X X X X X X X X X X X	X X X X X X X X X X X X X X	X X X X X X X X X X X X X X	X X X X X X X X X X X X X X	X X X X X X X X X X X X X X
D Estimates based on miscellaneous sources					
Sweden (100)	X				

In addition the following characteristics were also used

Number of dependents Netherlands (88), United Kingdom (93)
Age groups Netherlands (88)
Socio-economic groups Czechoslovakia (76), Netherlands (87)
Occupation Ceylon (8), Canada (83)
Level of education Ceylon (8)

General note The figures in parentheses next to the country name specify the number inquiries listed in Table 1. Inquiries listed in Table 1 are omitted from this table when the information given here is not applicable or was not available.

Table 18 Cross-classifications of individuals used in tabulations of incomes

Type of cross-classification	Country and inquiry	Type of cross-classification	Country and inquiry
1 <u>Income groups cross-classified by</u>		1 <u>Income groups cross-classified by (Cont'd)</u>	
Area and	Canada (75), New Zealand (77), Finland (85)	Sex, age group and	Sweden (71 and 100), New Zealand (77)
Sex	United States (66)	Occupation	United States (66), Canada (75)
Ethnic group	Netherlands (87)	Level of education	United States (79)
Sex and	New Zealand (77)	Area and relationship to head of household	Canada (75)
Marital status	Mexico (53), Canada (75), New Zealand (77)	Area and ethnic group	United States (66), Canada (75)
Kind of activity engaged in	United States (66), Sweden (71 and 100),	Marital status and relationship to head of household	United States (66), Canada (75)
Occupation	Canada (75 and 83), New Zealand (77)	Sex, level of education and	Canada (75)
Age group	Canada (75)	Age group	United States (66), Canada (75)
Educational level	United States (66), Canada (75)	Ethnic group	Canada (75)
Period of immigration	Canada (83)	Age group, occupation and	Finland (85)
Relationship to head of household	Sweden (92)	Level of education	Sweden (92)
Marital status and	Netherlands (87)	2 <u>Area cross-classified by</u>	Sweden (100)
Number of dependents	Finland (85)	Sex and	France (96)
Age group	United States (66)	Marital status	Canada (83)
Socio-economic status and	Japan (25)	Marital status and age group	Germany, Fed Rep (102)
Number of dependents	Canada (83)	Kind of activity engaged in	Sweden (100)
Kind of activity engaged in	Canada (75)	Status	
Kind of activity engaged in and	United States (79)	Sex and status	
Employment status	Finland (85)	3 <u>Sex cross-classified by</u>	
Occupation and	Denmark (84), France (96)	Socio-economic group and	
Size of enterprise	New Zealand (77)	Relationship to head of household	
Age and	Sweden (100)	Age group	
Level of education	United States (79)	Age group and	
Period of immigration	Finland (85)	Occupation	
Area, sex and	Denmark (84), France (96)	Level of education	
Status	New Zealand (77)	Kind of activity engaged in	
Period worked	Sweden (100)	and status	
Ethnic group	United States (79)	4 <u>Socio-economic group cross-classified by</u>	
Area, type of family and	Finland (85)	Age group and	
Number of children	Denmark (84), France (96)	Sex	
Sex, socio-economic status and	New Zealand (77)	Marital status	Netherlands (87)
Relationship to head of household	Sweden (100)		
Sex, kind of activity engaged in	United States (79)		
Occupation			
Status			
Ethnic group			

General note The figures in parentheses next to the country name specify the numbered inquiries listed in Table 1. Inquiries are omitted from this table, though listed in Table 1, when the information given here is not applicable or was not available.

Table 19 Measures presented in tabulations of outlays in income and expenditure surveys

Country and inquiry	Number of households	Total outlay	Mean outlay	Per capita outlay	Outlay per consumer unit
Bulgaria (1)			X		
Cameroon (5)			X		
Canada (6)			X	X	X
Canada (7)			X	X	
Ceylon (8)		X	X	X	X
Chile (9)			X		
Dahomey (11)		X			
Ethiopia (12)	X		X		
Federation of Malaya (13)			X		
Federation of Rhodesia and Nyassaland (14)		X	X		
Germany, Eastern (15)		X			
Germany, Fed Rep (16)	X	X			
Ghana (17)	X	X			
Greece (18)			X		
Hungary (19)		X		X	
India (21)		X	X	X	
Ivory Coast (25)	X	X	X	X	X
Jamaica (24)			X		
Japan (25)			X		
Kenya (27)			X		
Kenya (28)		X	X		
Libya (29)		X	X		
Luxembourg (30)			X		
Madagascar (31)	X	X		X	X
Mali (32)			X	X	X
Mexico (33)			X		
Netherlands (34)			X		
Norway (35)			X		
Pakistan (36)		X			
Panama (37)	X		X		
Panama (38)	X		X		
Philippines (39)			X		
Poland (40)				X	
Republic of South Africa (41)		X	X		
Rhodesia, Southern (42)			X	X	
Sudan (45)		X	X	X	
Sudan (46)			X	X	
Tanzania (47)			X	X	
Thailand (48)			X	X	
United Arab Republic (50)		X			
United Kingdom (51)			X		
United Kingdom (52)			X		
United States (53)		X			
Upper Volta (54)		X		X	
Venezuela (56)		X		X	X
Zambia (57)			X		

In addition the following measures were also used

Cumulative ranked percentages of household expenditure Ivory Coast (25)

Pareto curve Ivory Coast (25)

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Income and expenditure surveys listed in Table 1 for which information given here was not available are omitted

Table 20 Single classifications of households in income and expenditure surveys used in tabulations of outlays

Country and inquiry	Expenditure group	Income group	Area	Number of household members	Composition of household	Socio-economic group of the household head	Occupation of household head
Bulgaria (1)			X	X		X	
Cameroon (5)						X	
Canada (6)			X		X		
Canada (7)			X				
Ceylon (8)		X	X				
Dahomey (11)		X					
Ethiopia (12)	X	X		X			
Ghana (17)	X						X
Greece (18)		X					
Hungary (19)						X	
India (21)			X				
Ivory Coast (23)	X						
Japan (25)		X	X	X	X		X
Kenya (27)		X					
Kenya (28)			X				
Madagascar (31)	X			X		X	
Mali (32)	X			X	X		
Norway (35)							
Pakistan (36)	X						
Panama (37)		X					
Panama (38)	X	X					
Philippines (39)			X				
Rhodesia, Southern (42)		X					
Sudan (45)	X					X	
Sudan (46)	X						
Thailand (48)		X	X				
United Arab Republic (50)	X						
United Kingdom (51)		X	X	X			X
Upper Volta (54)		X					
Venezuela (56)			X				
Zambia (57)		X					

In addition, the following classifications were used
 Number of dependents Germany, Fed Rep (16)
 Number of earners Bulgaria (1)
 Kind of activity engaged in of household head Mali (32)
 Age group of household head Japan (25), Madagascar (31)
 Tenure of dwelling
 Type of dwelling } United Kingdom (51)
 Income group of household head }

General note The figures in parenthesis behind the country names are references to sources listed in Table 1. The information was not available for omitted income and expenditure surveys

Table 21 Cross-classifications of households used in tabulations of outlays in income and expenditure

Country and inquiry	Expenditure groups cross-classified by			Income groups cross-classified by		
	Income groups	Area	Number of household members	Area	Number of household members	Socio-economic status of household head
Canada (6)	X					
Canada (7)		X				
Ceylon (8)				X		
Ethiopia (12)			X			
Germany, Eastern (15)					X	
Germany, Fed Rep (16)					X	X
Greece (18)				X	X	X
Ivory Coast (23)	X					
Japan (25)			X		X	
Kenya (27)	X			X		
Kenya (28)	X	X				
Libya (29)	X					
Netherlands (34)					X	X
Philippines (39)	X	X				
Republic of South Africa (41)	X					
Sudan (45)			X			
Sudan (46)			X			
Thailand (48)					X	
United Kingdom (51)	X			X		
United States (53)				X		
Venezuela (56)				X		
Zambia (57)	X					

In addition, the following cross-classifications were used
 Expenditure groups cross-classified by
 Socio-economic status of household head Cameroon (5), Ivory Coast (23)
 Income groups cross-classified by
 Composition of household Greece (18), Philippines (39)
 Occupation of household head Greece (18), Japan (25)
 Tenure of dwelling Japan (25), Rhodesia, Southern (42)
 Area cross-classified by
 Number of household members

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Income and expenditure surveys listed in Table 1 are omitted from this table when the information given here is not applicable or was not available

Table 22 Multiple cross-classifications of household used in tabulations of outlays in income and expenditure surveys

Type of cross-classification	Country and inquiry	Type of cross-classification	Country and inquiry
1 Expenditure groups cross-classified by		2 Income groups cross-classified by (cont'd)	
Income group and Area	Fed of Rhodesia and Nyassaland (5), Philippines (59) Poland (40)	Area, level of education of household head and Family type	United States (53)
Number of household members	United Kingdom (52)	Number of earners	
Composition of household	Canada (6), Norway (55)	Ethnic group of household head	United States (53)
Age group of household head	Canada (6)	Tenure of dwelling	
Wife employed or not		3 Area cross-classified by	
Area and		Number of household members and Family type	United States (53)
Composition of household	Canada (6)	Age groups of household head	
Ethnic group of household head	Fed of Malaya (13)	Socio-economic status of household head and Ethnic group of head	United States (53)
Socio-economic status of household head and		Tenure of dwelling	
Number of household members	Luxembourg (50), Poland (40)	Age group of household head and Occupation of head	United States (53)
Composition of household	Norway (55)	Tenure of dwelling	
Income group of household head and Age group of head	United Kingdom (52)	Level of education of household head and Number of household members	United States (53)
Income group, socio-economic status of household head, and Number of household members	Chile (9), Poland (40)	Occupation	
Composition of household	Norway (55)	Level of education and ethnic group of household head and Tenure of dwelling	United States (53)
		Level of education and occupation of household head and Family type	
2 Income groups cross-classified by			United States (53)
Area and	Netherlands (34), United States (53)		
Number of household members	United States (53)		
Socio-economic status of household head			
Age group of household head	Fed of Malaya (13)		
Level of education of household head			
Ethnic group of household head			
Socio-economic status of household head and			
Number of household members	Chile (9)		
Composition of household	Norway (55)		
Occupation of household head	Dahomey (11)		

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. The income and expenditure surveys listed in Table 1 are omitted from this table when the information given here is not applicable or was not available

Table 23 Measures presented and single classifications used in tabulations of saving and capital transactions

	Germany, Fed Rep (16)	India (67)	Israel (69)	Japan (70)	Norway (35)	Sweden (71)	U K (72)	U S A (73)
I Measures presented in respect of								
A Saving								
Number of households		X		X			X	
Total saving	X	X		X	X	X	X	X
Average saving		X	X			X		
Saving income ratio		X						
Percentage change in saving from previous year				X				X
B Capital transactions								
Number of households		X		X			X	
Total value of transactions				X				
Total increase or decrease in assets				X		X	X	
Total increase or decrease in liabilities				X		X	X	
II Single classifications of households used								
Size groups of saving and of capital transactions			X	X			X	X
Classes of change in saving from previous year 1/				X				
Classes of net worth						X		
Income groups					X	X		
Type of income					X	X		
Area				X				
Number of household members				X				
Occupation of head of household				X				
Age of head of household				X				
Tenure of dwelling						X		

General note The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Included in this table are only inquiries in respect of which the information given here is applicable or was available

1/ Positive, zero or negative

Table 24 Cross-classifications used in tabulations of saving and capital transactions

Type of cross-classification	Country and inquiry	Type of cross-classification	Country and inquiry
I Single cross-classification of households Size groups of saving and capital transactions cross-classified by income groups Income types Socio-economic status of head of household Occupation of head of household Age group of head of household Income groups cross-classified by Number of household members Socio-economic status of head of household Occupation of head of households Age group of head of household Expenditure on consumer durables	India (67), Israel (69), Sweden (71), Israel (69) India (67), United Kingdom (72) India (67) Germany, Fed Rep (16) Germany, Fed Rep (16), India (67) India (67), United Kingdom (72) India (67)	II Multiple cross-classifications of households (Cont'd) Income groups cross-classified by socio-economic status of head of household, and Change in liquid assets Number of household members Source of income cross-classified by occupation, and Level of education of head of household Contractual saving groups cross-classified by income groups, occupation of head of household, and Number of household members Age group of head of household Income groups cross-classified by kind of activity engaged of head of household, size of enterprise where head works, and Occupation of head of household Age group of head of household	India (67) Norway (35) Sweden (71) India (67) Japan (70)
II Multiple cross-classifications of households Saving groups cross-classified by income groups, and Contractual savings groups Classes of liquid asset groups Net worth categories Classes of income change from previous year 1/ Number of household members Socio-economic status of head of households Expenditure on consumer durables Tenure of dwelling Occupation of head of household	India (67) India (67), United Kingdom (72)		

General note The figures in parenthesis next to the country named specify the numbered inquiries listed in Table 1 Enquiries are included in this table when the information given here is applicable and was available

1/ Positive, zero or negative

Table 25 Measures presented and single classification used in tabulation of balance-sheet items

	Finland (85)	Germany, Fed Rep (16)	India (67)	Israel (69)	Netherlands (87)	Sweden (71)	U S A (74)
I Measures presented		X	X			X	X
Number of households	X		X				
Number of individuals	X		X		X		
Total value of assets				X			
Mean value of assets			X				X
Net worth							X
Mean net worth							
Median net worth							
II Single classifications of households used					X		X
Size groups of assets							
Size groups of net worth							
Income groups	X	X	X	X			
Type of income							
Socio-economic status of head of household				X	X	X	
Age group of head of household				X			

General note. The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1 Inquiries are included in this table when information presented here is applicable and was available

Table 26. Cross-classifications used in tabulations of balance sheet items

Type of cross-classifications	Country and inquiry
<p>I. <u>Single cross-classifications of households</u> Size groups of assets cross-classified by: Type of income Income groups cross-classified by: Socio-economic status of head of household Age group of head of household Occupation of head of household Kind of activity engaged in of head of household Expenditure groups Business ownership status</p>	<p>Sweden (71)</p> <p>} Germany, Fed. Rep. (16)</p> <p>} India (67)</p>
<p>II. <u>Multiple cross-classifications of households</u> Size groups of assets cross-classified by socio-economic status of head of household and: Sex and marital status of members Age groups of members Size groups of net worth cross-classified by income groups, and Age group of head of household Income groups cross-classified by socio-economic status of head of household, and: Age group of head of household Business ownership status Area cross-classified by caste of head of household, and Number of household members Expenditure groups</p>	<p>} Netherlands (87)</p> <p>United States (74)</p> <p>Germany, Fed.Rep. (16) India (67)</p> <p>} India (67)</p>

General note: The figures in parenthesis next to the country name specify the numbered inquiries listed in Table 1. Inquiries are included in this table when the information given here is applicable and was available.

ANNEX II. METHODS USED IN ALIGNING INCOME DISTRIBUTION

AND NATIONAL ACCOUNTS DATA

A. Argentina (Source 95, table 1)

1. As a first step, an integrated system of national accounts showing the functional composition of income by main sector was estimated in order to furnish control figures for the income distribution estimates. Within the framework of these accounts, income distribution by size and by socio-economic group was estimated on the basis of data from social security records, sample surveys and economic censuses. A distribution with the job as statistical unit was first obtained. For wage and salary earners social security data combined with a special survey for higher incomes and estimates of wage differentials for agricultural workers and domestic servants were used. A special processing of available material from economic censuses provided the data for two thirds of all unincorporated enterprises. Profits were estimated for small homogeneous groups of such enterprises on the basis of data on production and costs. Each firm within each of these groups was assumed to earn the same profit. For the rest of the unincorporated enterprises and for rentiers as well, data provided in a 1963 consumer survey were applied. The estimates for each component of income were adjusted to correspond to the totals for the national accounts.

2. Secondary occupations of individuals with more than one job were eliminated from the calculations by using information in surveys of consumer expenditures, unemployment and social stratification, and a distribution of primary income with the individual income recipient as a unit was obtained. Secondary incomes were then distributed on the primary income earners by means of data from consumer surveys, in order to arrive at a distribution of personal income. Total number of families was distributed by 15 socio-economic groups on the basis of the status of the head of family as shown in the 1960 population census, as a first step in deriving a distribution of family income. Income earners who were not family heads were then distributed on family units largely on the basis of data obtained from the consumer survey.

B. France (Sources 96 and 97, table 1)

3. The items on the production account and the income side of the income and outlay account for households in the national accounts were decomposed by socio-economic group of head of household. For incomes which were taxable by nature, the results of a fiscal survey 1962 were used for this purpose. This survey was based on a random sample of 24,000 dwellings drawn from the schedules of the population census 1962. The Internal Revenue Service filled in the principal socio-demographic characteristics of the households living in the dwellings and all information on the incomes of individuals belonging to each household according to the tax assessment for 1962. All taxable incomes, whether taxed or not, were covered. It was assumed that the incomes of households with unknown taxable income were distributed in the same way as those of households with known incomes in the same socio-economic category and of the same size.

4. The average income of households by socio-economic category according to the 1962 fiscal survey was then multiplied by the actual number of households within each category according to the population census, and the distribution of the resulting totals was applied to the totals for the income type concerned according to the national accounts, after deduction for the amounts received by institutional households and by non-residents, which were shown separately. Non-taxable incomes, which consisted mainly in transfers from general government, were distributed by means of information in miscellaneous sources. Each type of transfer shown on the income and outlay account of the national accounts was broken down by as homogeneous categories of recipients as possible. The distribution of these categories by households was then studied and the total amount of benefits was distributed by type of household in proportion to the number of recipients in each.

C. United States (Source 101, table 1)

5. This survey of the size distribution of family personal income was discontinued in 1964 for revision of the bench-mark estimates. It consisted in a combination of data from Federal individual income tax returns, information

from field surveys of family income, industrial and population censuses, employees wage reports to social security and records of disbursements to individuals by government agencies. Estimates were first made of the distribution of individual earners by size of wage and salary income and non-farm entrepreneurial income, on the basis of income tax returns. The individual earners were combined into family units and classified by size of family earnings, on the basis of relationships from survey data. In deriving the distributions of family incomes, as well as a distribution for unattached individuals, other types of income were added on the basis of information in the sources mentioned. The many steps and detailed adjustments involved in estimating these distributions are described in detail in source 101, Table 1. For farm operator families, the distributions were obtained directly on a family unit basis on the basis of field surveys. In combining the several income categories, the basic income size distribution data for each were adjusted in great detail to add to personal income of the national accounts.