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The UTIP global inequality datasets: 1963-2008

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The UTIP Global Inequality Datasets

1963-2008

James K. Galbraith, Béatrice Halbach, Aleksandra Malinowska,
Amin Shams, and Wenjie Zhang

February 2015

Abstract: This paper summarizes a comprehensive revision and update of UTIP's work on the inequality of pay and incomes around the world, from 1963 to 2008. The new UTIP-UNIDO (University of Texas Inequality Project-United Nations Industrial Development Organization) dataset of industrial pay inequality has 4,054 country-year observations for 167 countries, while the revised EHII (Estimated Household Income Inequality) dataset of estimated gross household income inequality has 3,872 observations for 149 countries. The paper also provides comparisons of the EHII data with measures and estimates from other work. They show that EHII is a reliable reflection of trends, and a reasonable, though not perfect, estimator of the levels of inequality found in surveys.

Keywords: income inequality

JEL classification: C8

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The UTIP-UNIDO and EHII datasets are freely available on the website of the University of Texas Inequality Project, at <http://utip.gov.utexas.edu>. We ask only that their use be acknowledged, and that papers, references and citations be shared with us when convenient. Comments on data quality, suggestions and notes about problematic observations are always welcome.

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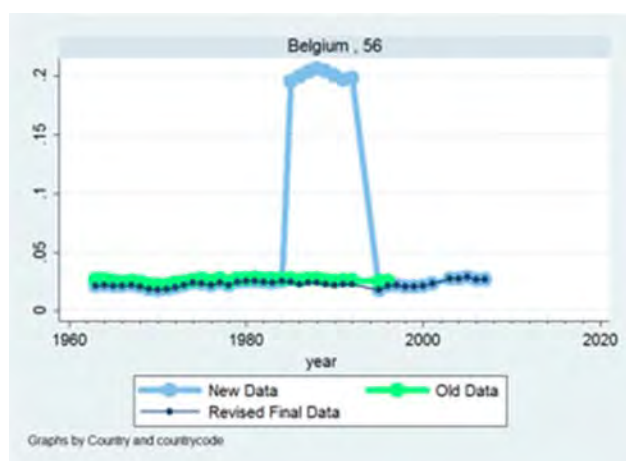
1 Introduction

The UTIP-UNIDO dataset of industrial pay inequality is a panel comprised of the between-groups component of Theil's T statistic measured in different countries and years across a stable and consistent set of industrial sectors. The Theil method is described in full elsewhere (Conceição, Ferreira and Galbraith 2000). Initially computed by Galbraith, Lu and Darity (1999) and updated by Galbraith and Kum (2005), the UTIP-UNIDO dataset has the virtue of providing dense, consistent, accurate measures, and it has the limitation of being restricted to the inequality of inter-industrial pay. Its principal direct interest for economists is the study of common trends and of common factors affecting inequality, such as interest rates, debt crises, changing financial regimes, technology and trade. It has also proved to be a sensitive measure of major political events.

2 Updating UTIP-UNIDO

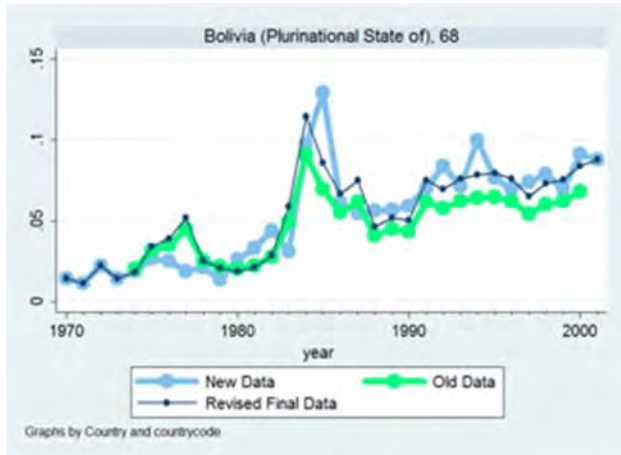
Updating UTIP-UNIDO was more difficult than computing it originally, as maintenance of the underlying set (UNIDO Industrial Statistics) has been uneven, and categories have not always remained stable. The resulting anomalies in the new Theil measures were of two types: spikes due to missing values, and wholesale shifts (data breaks) due to category changes. Each had to be evaluated separately, and adjustments made—a daunting task considering that behind each Theil value lie some 30 separate measures each of payroll and employment. Figures 1 and 2 illustrate this process in just two cases, Belgium and Bolivia. In Belgium the problem is evidently missing categories in the new version of the data over a period of years; in Bolivia it was missing observations for the occasional sector in the occasional year. These issues were handled on a case-by-case basis, using judgment and common sense to arrive at a set of 'final revised values'. The end result was a dataset with 4,054 country-year Theil values, up from 3,554 in the previous version.

Figure 1: Old, new and final revised UTIP-UNIDO measures: Example 1



Source: Authors' calculations based on UNIDO Industrial Statistics.

Figure 2: Old, new and final revised UTIP-UNIDO measures: Example 2



Source: Authors' calculations based on UNIDO Industrial Statistics.

3 Updating EHII

The calculation of EHII from UTIP-UNIDO was based on a regression of overlapping observations on the original Deininger-Squire (DS) dataset of Gini coefficients, published by the World Bank around 1996. The regression controlled for the share of manufacturing in the total population, and for the type of measure involved—whether gross or net of taxes, household or personal income, and whether a measure of income or expenditure—in the Deininger-Squire dataset. Originally 454 common country-year observations were found. The proliferation of Gini-type inequality measures in later years posed a challenge, but we decided to compute the new EHII so as to most closely resemble the previous version, this time using 430 common observations. The coefficient estimates are given in Table 1. They are very close to the originals.

EHII is then calculated using the coefficient estimates for the log of the UTIP-UNIDO measures (\ln_{final}) and the manufacturing/population ratio (mfgpop), standardizing all coefficients on the concept of gross household income inequality. This estimates the effect of all cash inflows (including, for example, pensions) but not the effect of taxes.¹ The purpose of EHII is comparative. It is, above all, to populate a panel dataset with as many conceptually consistent inequality measures as available data reasonably allow. The new EHII panel has 3,871 estimates for 149 countries.

¹ The treatment of public pensions and other transfers in some of the underlying DS measures appears murky, but these inequality measures are typically much lower than those for ‘market income’, which suggests that some transfers are typically factored in.

Table 1: Revised coefficient estimates relating UTIP-UNIDO to Deininger-Squire

Source	SS	df	MS			
Model	13.8	5	2.75	Number of obs	=	430
Residual	10.7	424	.0252	F(5, 424)	=	109
				Prob >F	=	0.000
				R ²	=	0.563
				Adj R ²	=	0.558
				Root MSE	=	.159
Total	24.4	429	.0570			

Ingni	Coef.	Std. Err.	t	P> t	[95% CI]	
income	-.151	.0329	-4.58	0.000	-.215	-.0859
household	-.0787	.0170	-4.63	0.000	-.112	-.0453
gross	-.0613	.0197	-3.11	0.002	-.100	-.0225
lntheil	.104	.0120	8.64	0.000	.0800	.127
mfgpop	-2.84	.242	-11.73	0.000	-3.31	-2.36
_cons	4.21	.0450	93.53	0.000	4.12	4.29

Notes: df = degrees of freedom; MS = mean squared error; SS = sum of squared errors.

Source: Author's calculations.

4 Checking the quality of the estimates

The next issue is the quality of the estimates. This is a question we had not previously addressed, beyond reporting the regression residuals that separated our EHII estimates from the corresponding DS values. That procedure had provided only the most limited comparison, since there were (and are) nearly ten times as many EHII observations as there are overlapping EHII-DS values. We felt it would be useful to attempt to place the EHII estimates in the context of the broader literature on economic inequality.

The difficulty in going beyond those first comparisons with DS was what inequality measurements to pick. Our solution was to undertake a wide (if not comprehensive) literature search for Gini coefficients of all types for a sequence of countries, including some that are very well studied, and others less so. Each coefficient was tagged by the country and year to which it applied, by its source document, and by the precise description of the type of inequality being measured. These types were then classed into three major groups by colour code. Green represented measures of 'market inequality'. Blue represented measures of gross income inequality, which would (in general) include pensions and other forms of cash income. Red represented measures of inequalities of disposable income, after transfers and taxes. We used solid lines to represent measures of the household distribution, and dotted lines to represent measures of the personal distribution. Dense measures (annual or nearly so) are represented by continuous lines; measures with only sparse representation over time are represented by isolated markers. Against these measures taken from the literature, we plot the EHII estimate for gross household income inequality in a dark black line.

Figures A1 through A25 in the first appendix represent a selection of developed and developing countries. The first, striking, fact is the wide range of inequality measurements in this data, even for developed countries. In a typical, well-studied case for a small, seemingly homogeneous country, Denmark has a market income inequality estimated to be near 45 Gini points, and disposable income inequality measured at some 25 Gini points lower than that. Similar disparities appear for all

of the other advanced social democracies, including Germany, France and Canada, and for the United Kingdom and the United States.

A casual narrative has sprung up around these numbers, to the effect that the most advanced countries have very unequal ‘primary’ distributions, offset by a great deal of redistribution. But this is not correct. The UTIP-UNIDO series, which measure the inequalities of *pay*, show the Nordic and north European cases to be among the world’s most egalitarian in their *primary* structures. On short reflection, though, the paradox disappears. Very high inequalities in ‘market income’ in countries with advanced welfare states must stem from the existence of many households with zero market income—and no need for it. Household formation is endogenous to the social structure and available sources of income. In countries with strong public pensions, it is possible for many elderly couples and for single adults of all ages to form households on non-market income. One has to suppose that, in many cases, this is exactly what they do. Such households will be far more scarce in countries where market income is necessary for life.

Data for two distinct additional groups of countries appear to support this interpretation. For Russia, Poland, Hungary and the Czech Republic we have inequality measures that show a narrower, yet still distinct, difference between ‘market income inequality’ and disposable income inequality. We also have a class of measures based on consumption surveys, which we present in yellow. A virtue of the EHII measure is that, being derived from a dataset of industrial pay inequality that is neither income- nor consumption-based and that can be calculated across regions (Europe, the Americas) that have predominantly income-based surveys as well as (South Asia, Africa) where surveys are predominantly consumption-based, EHII provides a bridge that permits reasonable calibration of these two very different types of survey.

For the transition countries, a plausible interpretation of the evidence is that the the post-communist countries do not have welfare states as developed as those in northern Europe. On the other hand, they also do not have the inequalities of pay associated with Latin America, Sub-Saharan Africa, and other parts of what used to be called the Third World. Having said this much, it also seems clear that some reported measures or estimates of market income inequality are too variable and too erratic to be taken very seriously as indications of changing economic conditions.

Once outside the familiar data environments of the long-industrialized countries, matters become murkier, in part because there are fewer independent sources of information. For Mexico, for instance, all inequality measures apart from EHII stem from a single source, the INEGI (Instituto Nacional de Estadística Y Geografía)-administered survey of household incomes. There exists a wide range of inequality measures for Mexico, but evidently they all merely reflect sampling, definition and computational choices made on the same underlying dataset. A similar situation holds for Brazil. We also found that in many cases it was not possible for us to distinguish clearly from the source articles² whether the income concept was gross or net; for these cases, we used purple to indicate our uncertainty. It is, nevertheless, significant that for these countries there is no distinct difference between market, gross and disposable income inequality measures on average. The

² And in some cases, we contacted the authors of those articles but were unable to get a clear answer from them either.

numbers are an overlapping and indistinct jumble. We take this as general support for the view that both market and disposable income inequalities are determined, in part, by the social structures of the welfare state.

In almost all cases, the movement of the EHII estimates track the historical pattern observed in other series reasonably well, which suggests—unsurprisingly—that changing inter-industrial pay dispersion has a strong effect on household income differentials. For a wide range of wealthy country cases, the level of the EHII estimates come in where we would have hoped: below the estimates of ‘market income inequality’, above the measures of disposable income inequality, and close to the (relatively few in number) measures of gross income inequality. We take both of these findings to be broad validation of the simple model used to estimate EHII, though three classes of exception will be noted below. The purpose of the EHII exercise was to take advantage of the dense and consistent measures of industrial pay inequality in UTIP-UNIDO to construct a panel of conceptually consistent measures in a Gini coefficient format. Judging against the broad literature of inequality measures, EHII appears to be well suited to this purpose.

A first important exception is the case of the United States. In the US, where both sample surveys and tax records abound and are widely considered to be reasonably accurate, EHII misses the great peaks of inequality that appeared in the late 1990s and in the years before the great financial debacle of 2007. There is no mystery as to the reason. Top incomes in the US are driven by capital asset prices, either in the form of realized capital gains, stock options realizations, financial commissions, or the wage/salary payout of venture capital investments in high-technology firms. These fluctuate closely with the movement of the stock market. EHII, on the other hand, depends wholly on the dispersion of pay in the industrial economy, which is much more stable. Thus the difference between EHII and the reported measures of gross household income inequality in the US can be taken as an indication of the extent to which capital market incomes drive inequality in overall US incomes. Few countries have a similar degree of dependence of incomes on the capital markets or as accurate records of capital incomes.

The second big exception concerns some of the large emerging market countries, including Mexico, Brazil and South Africa, and to a lesser degree Colombia, among others. Here as elsewhere the EHII estimates track the trends found in the survey literature well. But the values lie below measures of income inequality taken from household surveys. Some of this difference is impenetrable: when there are only two independent sources of measurement, as with Mexico, and they differ, the question of which one is ‘right’ is impossible to resolve. We have no reason to doubt the integrity of household surveys in any country. Yet we also have no reason to know that the methods used in those surveys were designed to give results consistent with those in other countries. Since there is no international standard for the definition of income or the taking of surveys—including for such sensitive issues as sampling the rich, the informal sector, and top-coding—it is quite possible that inequality values will diverge between countries for reasons related to differing national methods.

That said, it may be that the largest developing countries have dimensions of inequality that smaller countries lack. Were Brazil divided into two countries by the Amazon, or South Africa along racial lines, it is obvious that both resulting countries would be much more egalitarian than the amalgam that actually exists. For India, on the other hand, the EHII estimate (51 Gini points in 2006-07) is very close to that reported by the Luxembourg Income Studies in their first paper on Indian income inequality. This measure lies toward the high end of the EHII scale, and well above the (very low,

and plainly idiosyncratic) measures of Indian consumption expenditure inequality that have figured prominently in the literature until recently.

A third group of exceptions seems less significant. The EHII measures for Sub-Saharan Africa are, generally, much lower than the available survey evidence reports. However, for these countries the surveys themselves are extraordinarily sparse. In most cases, there are just a small handful of available country-year observations, scattered in time. What to make of them is a mystery, and we do not know the economic history of post-colonial Sub-Saharan Africa well enough to venture a view. Is Sub-Saharan Africa truly different *from all other regions* in its degree of non-industrial inequality? Perhaps. We like the EHII method—it generates numerous useful estimates where previously there were very few—but its application to every part of the world should not be pressed. We also note a few cases, including Mexico, Brazil and China, where the EHII measures do not have the same coverage in time as national surveys, or (in the case of China) our own measures from the State Statistical Yearbook (Galbraith, Krytynskaia and Wang 2004, Galbraith, Hsu and Zhang 2009, Zhang 2014).

5 Conclusion

The University of Texas Inequality Project is pleased to publish updated measures of between-industries pay inequality for 167 countries over the years 1963-2008, and updated estimates of gross household income inequality for 149 countries over the same period. These new datasets have 4,054 and 3,872 country-year observations, respectively, the former in a Theil format and the latter as a Gini coefficient. They represent a careful reassessment of the original measures, the addition of new data points where the requisite information is available, and a re-estimate of the statistical model linking pay to income inequality. We believe these measures are a useful complement to the (more accurate, but limited) survey-based micro-data being made available through the Luxembourg Income Studies, and to the measures of top incomes from tax records compiled (for a relatively narrow group of countries) by Atkinson, Piketty and Saez (2011). We also believe that these measures are a useful alternative to other efforts to compile broad-based panel estimates of inequality. They are more internally consistent than the comprehensive compilations of the World Bank and WIDER, and (we believe) relatively free of the anomalous cases one observes in the SWIID (Standardized World Income Inequality Database, administered by Frederick Solt of the University of Iowa).

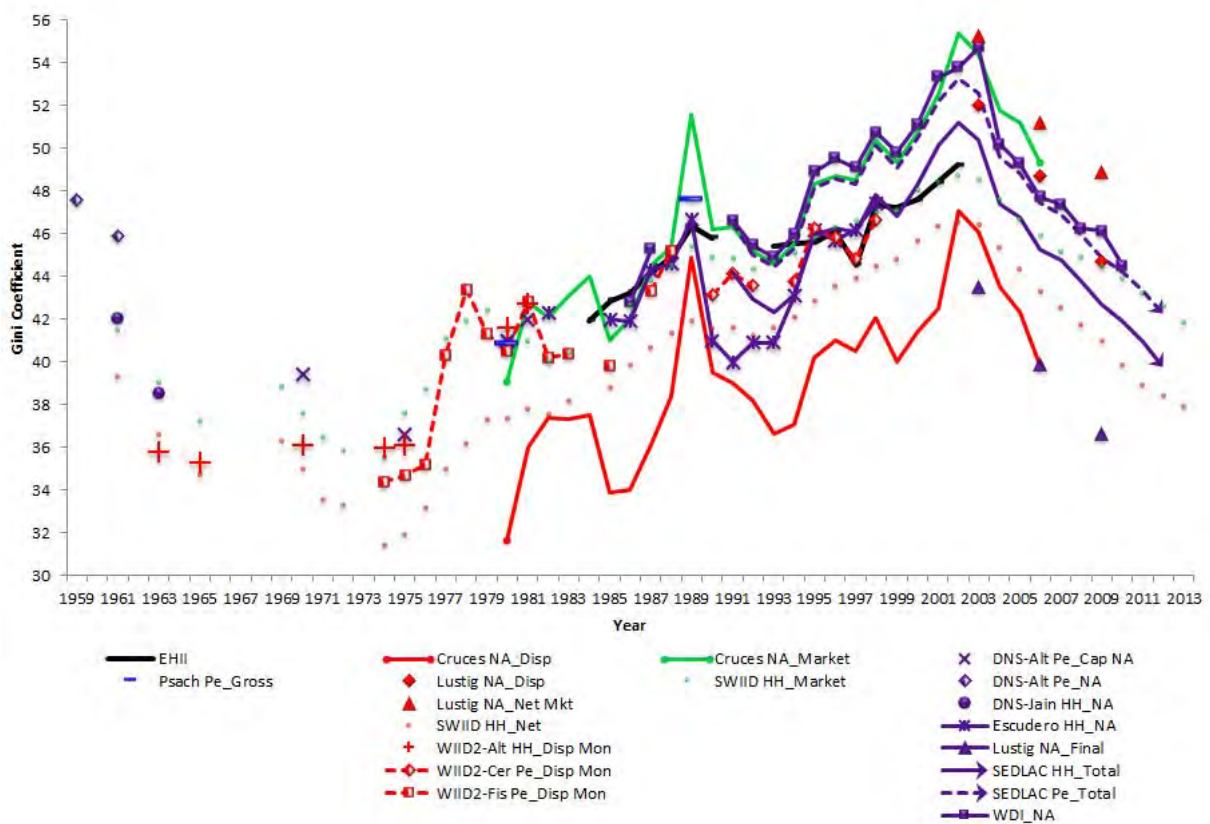
Further, we have conducted a quality review of the estimated gross income inequality measures for 25 countries, which consists of a systematic comparison of our estimates with others, of all different types, to be found in the published literature. Our general conclusion is that EHII works very well in most cases for the analysis of trends. It is close to survey-based measures as an estimate of the level of gross income inequality for advanced and transition economies, especially as a measure of the inequality of earned incomes. It does not capture fluctuation in capital income at the top of the income structure, which is due mainly to the flux of asset prices; on the other hand, there is no reason why it should have, and this is mainly a problem in the US case. For the large developing countries EHII is again an effective index of trends, but it should be treated with caution as a measure of their relative position.

Appendix 1: Comparisons and sources for 25 selected countries

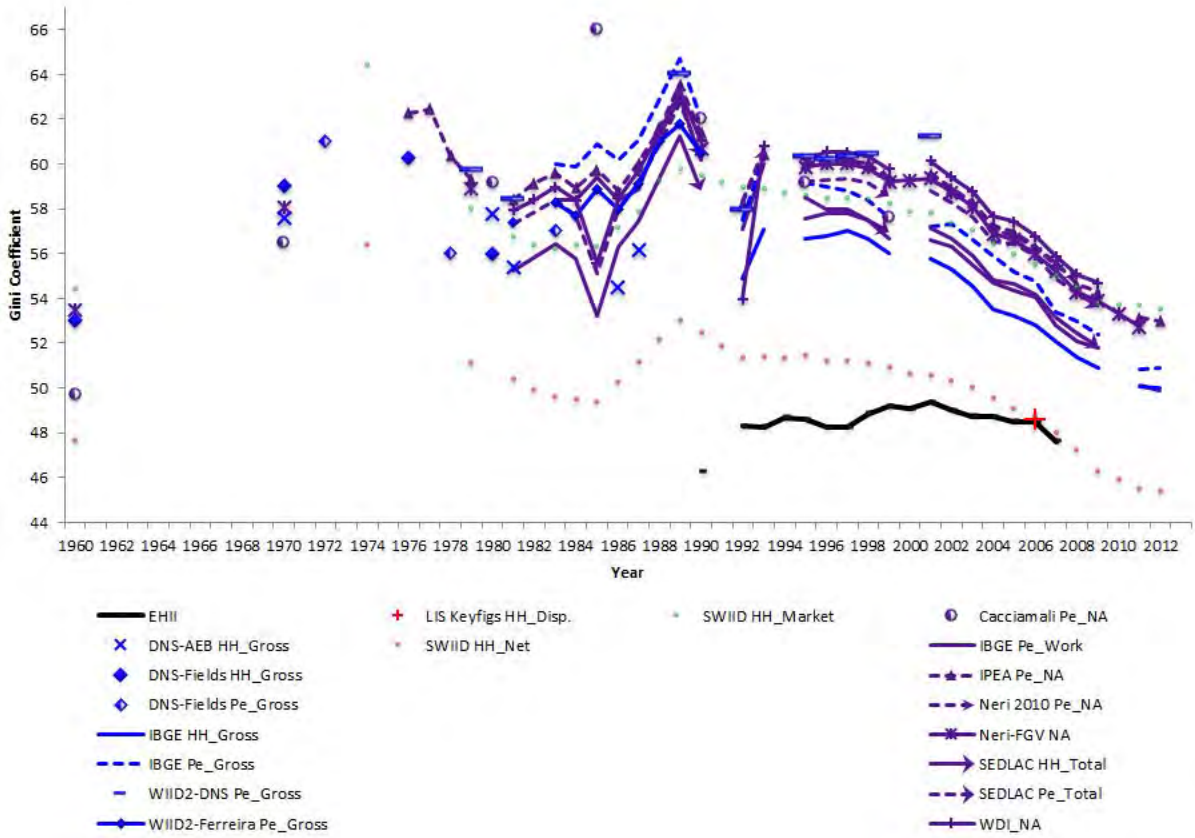
Legend



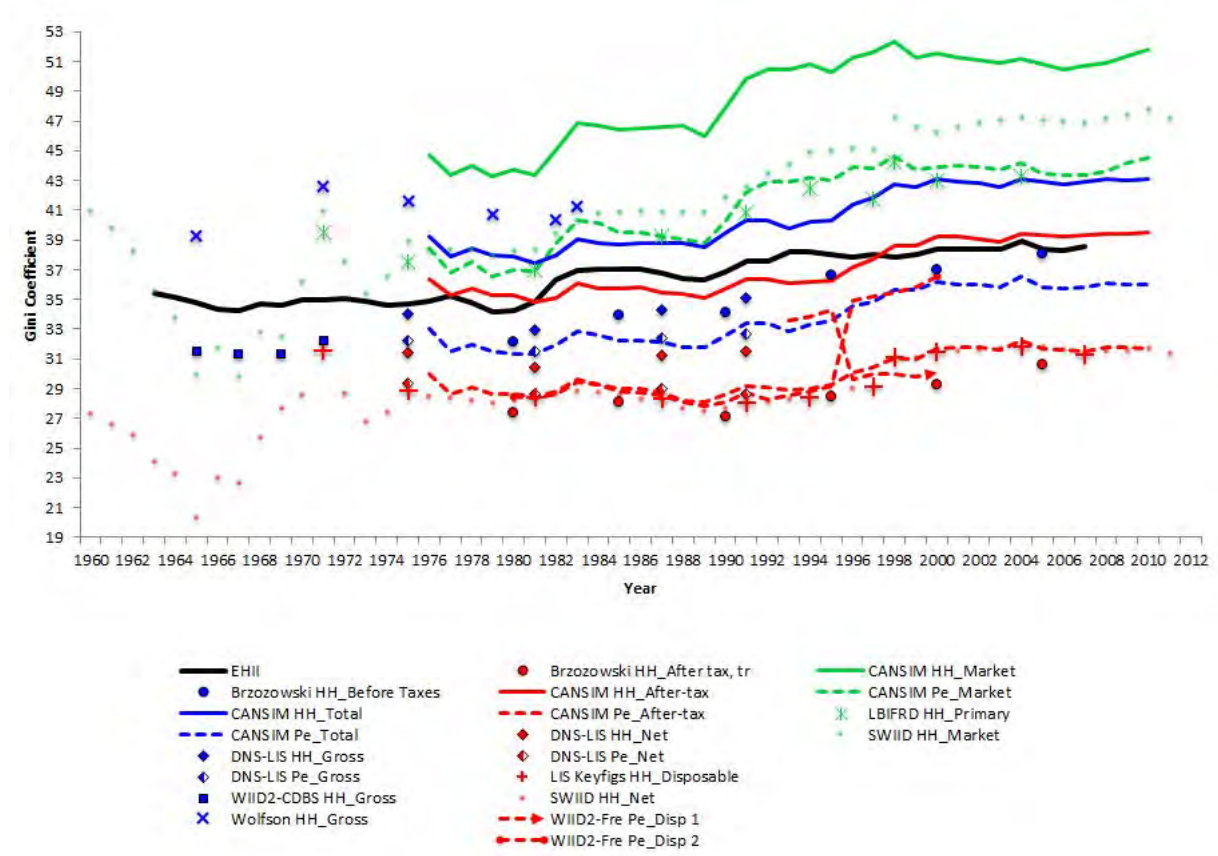
Appendix Figure 1: Income inequality in Argentina, 1959-2013



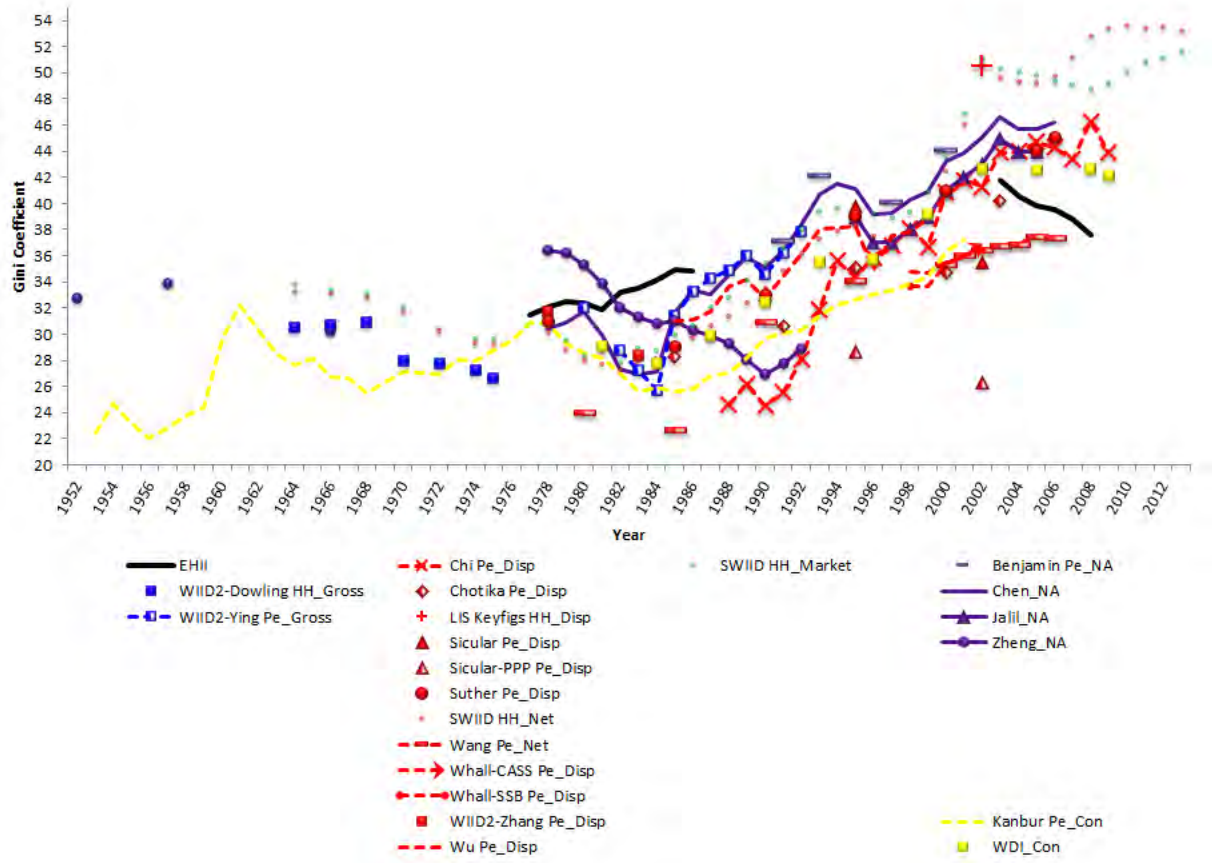
Appendix Figure 2: Income inequality in Brazil, 1960-2012



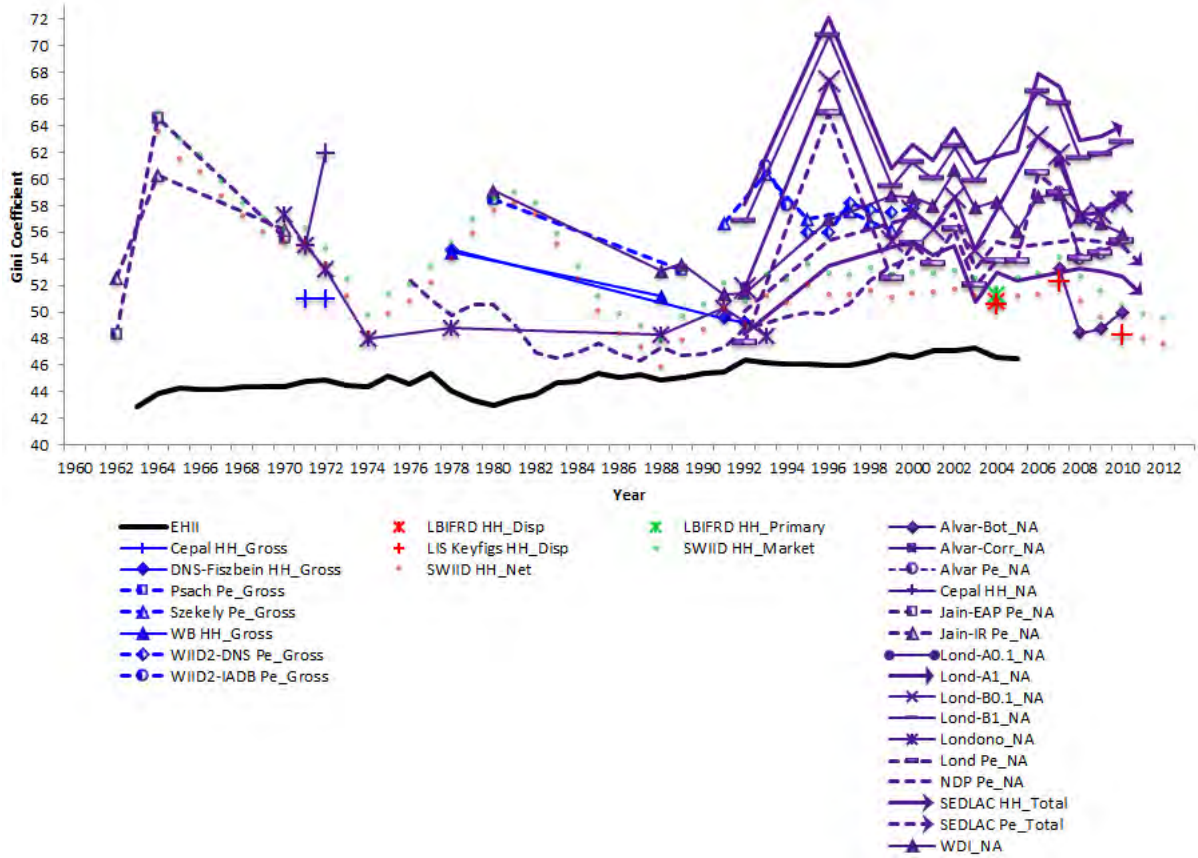
Appendix Figure 3: Income inequality in Canada, 1960-2011



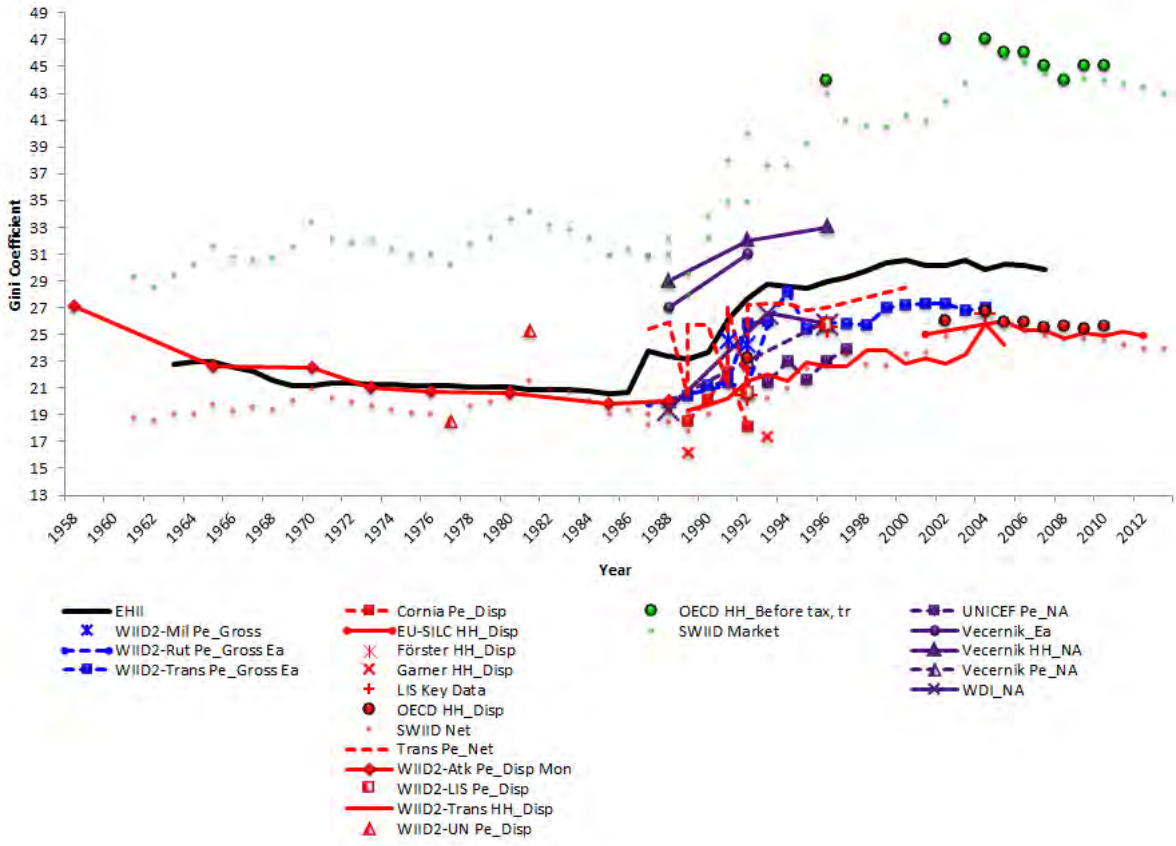
Appendix Figure 4: Income and consumption inequality in China, 1952-2013



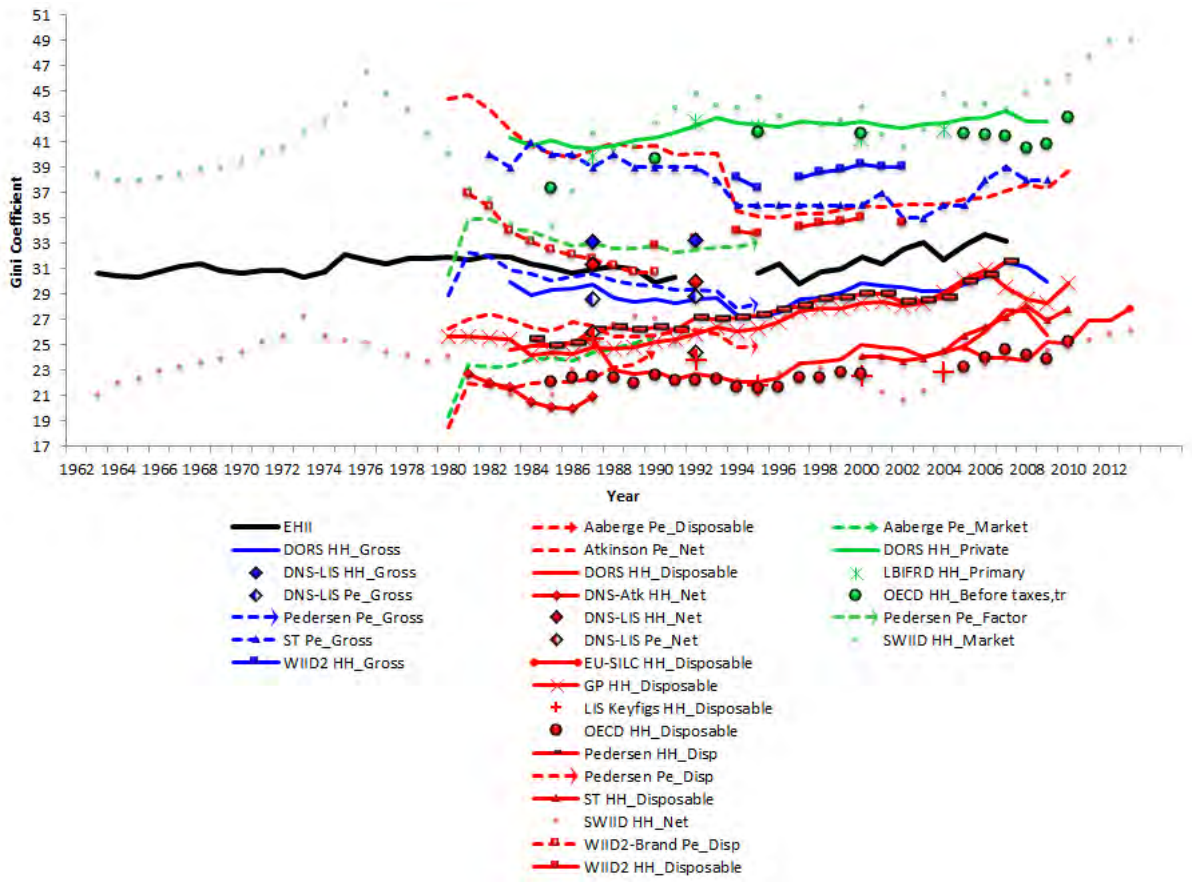
Appendix Figure 5: Income inequality in Colombia, 1962-2012



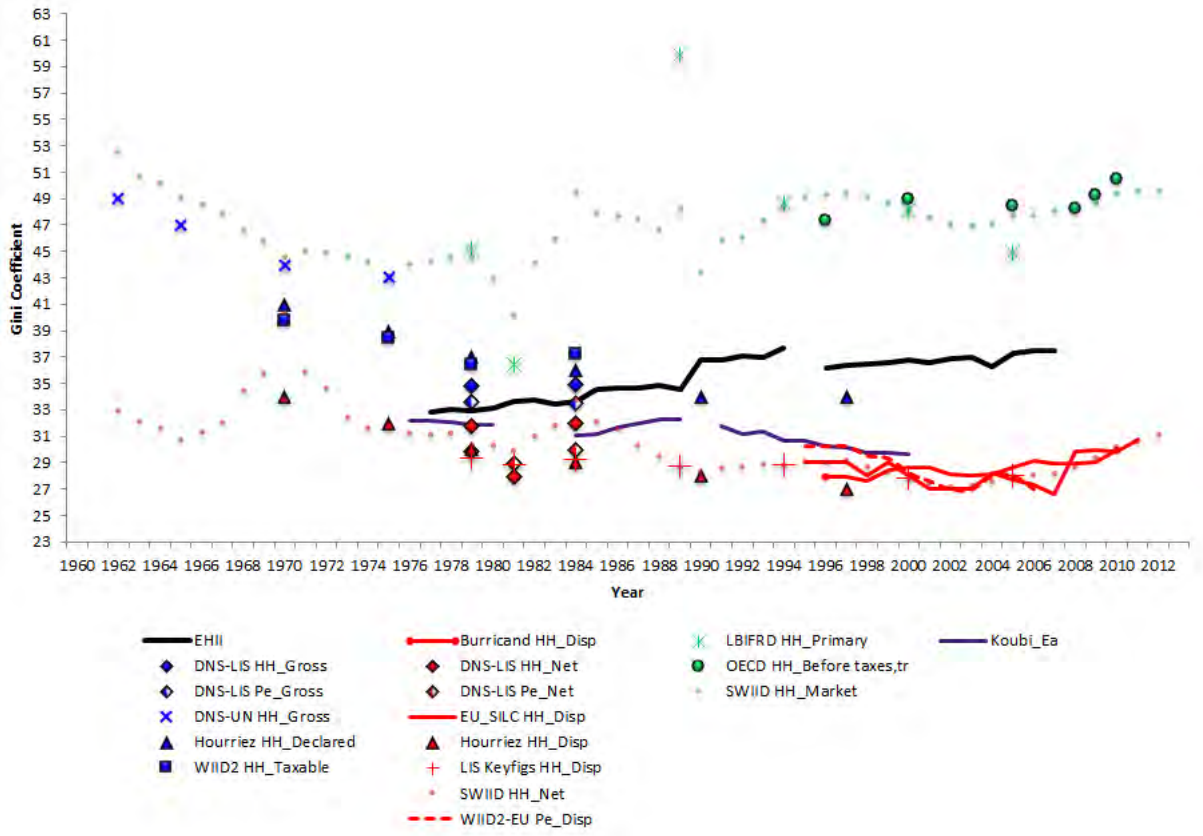
Appendix Figure 6: Income inequality in Czechoslovakia and Czech Republic, 1958-2013



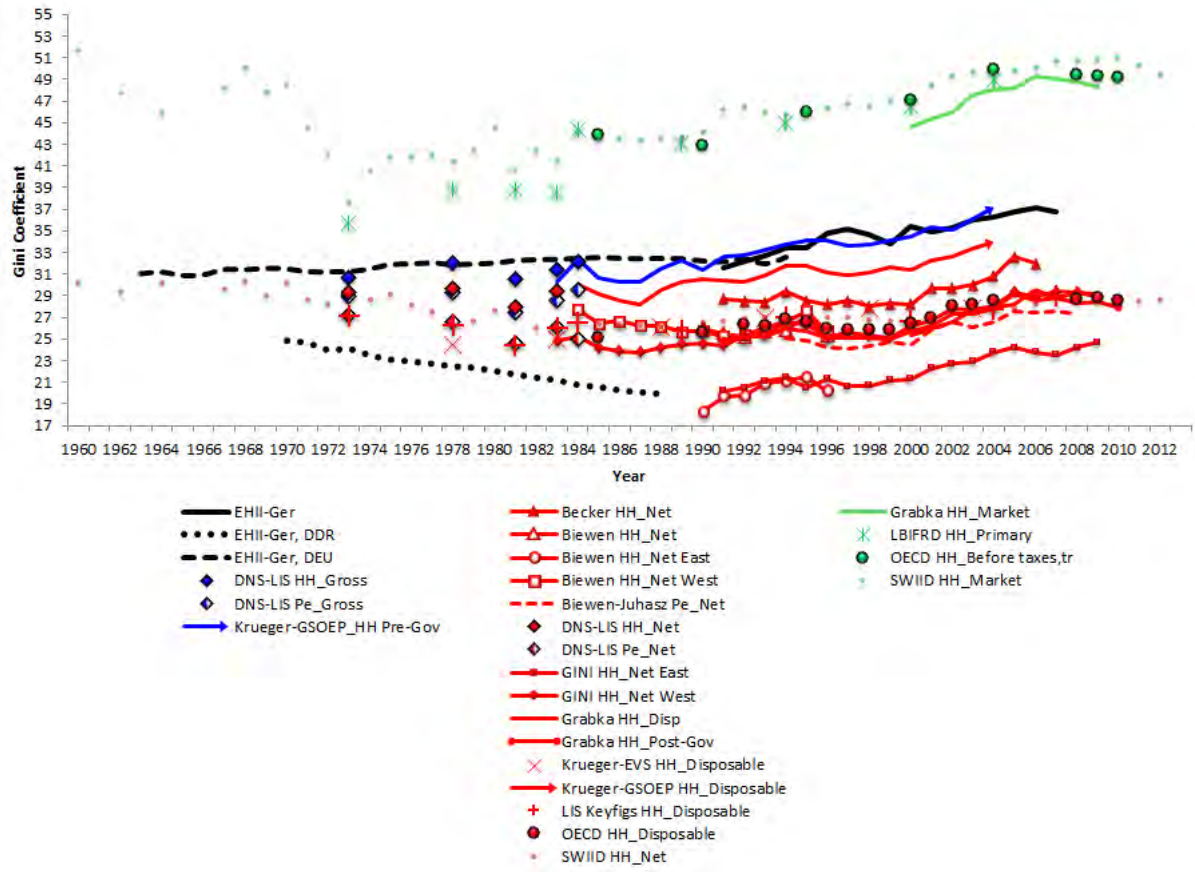
Appendix Figure 7: Income inequality in Denmark, 1963-2013



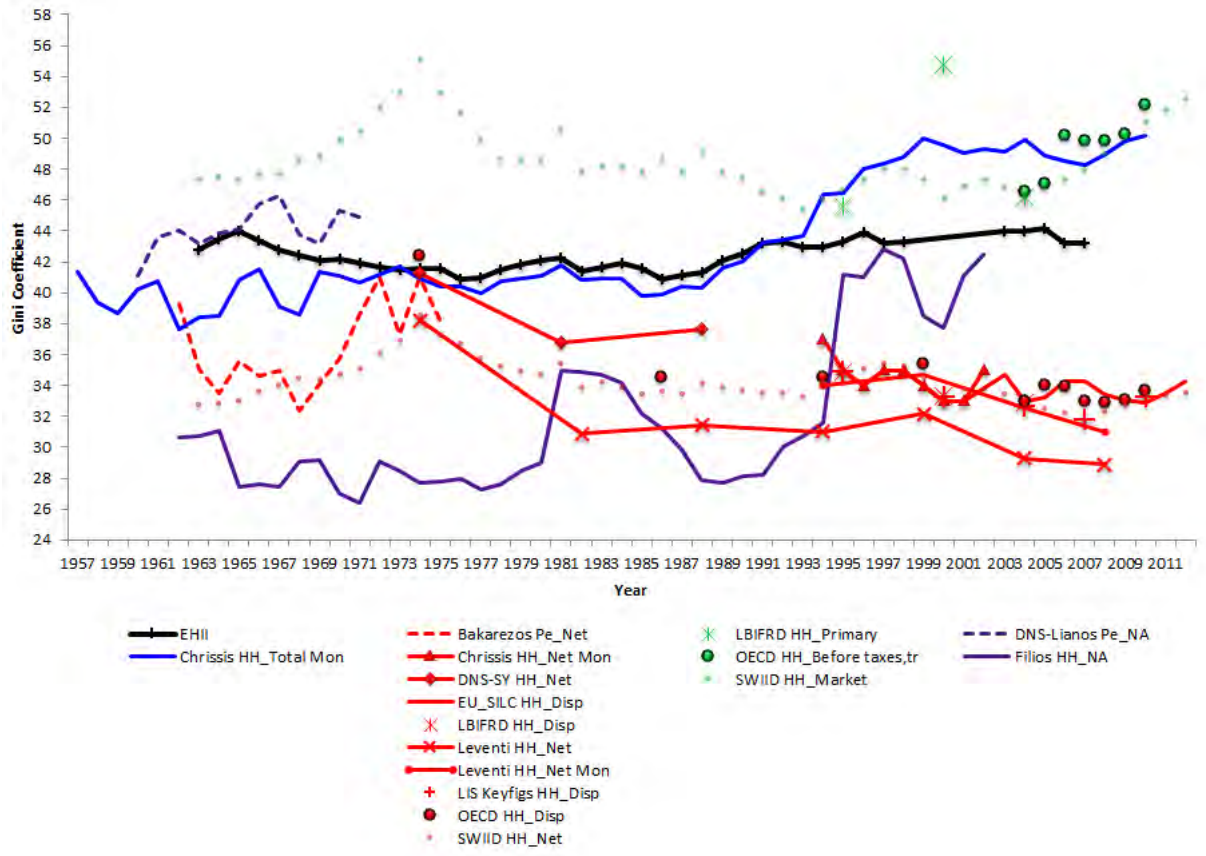
Appendix Figure 8: Income inequality in France, 1962-2012



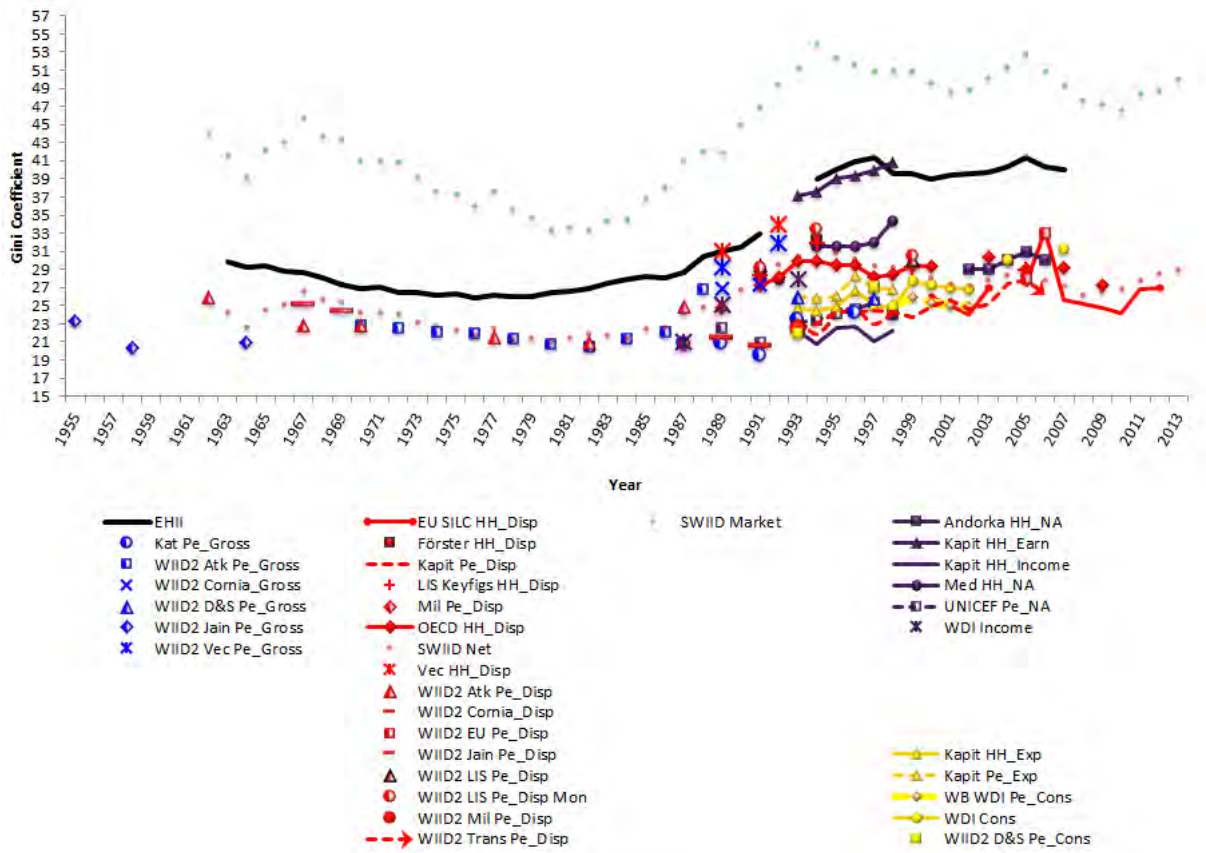
Appendix Figure 9: Income inequality in Germany, 1960-2012



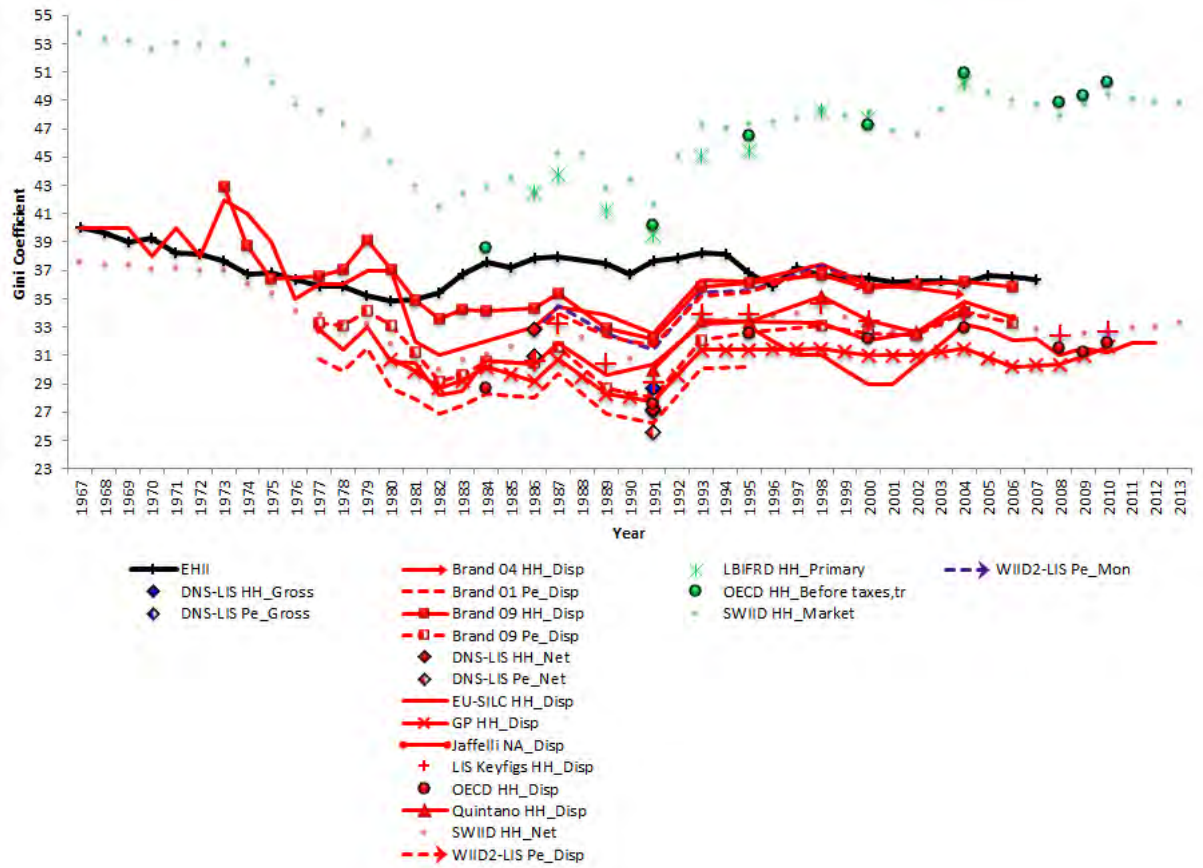
Appendix Figure 10: Income inequality in Greece, 1957-2012



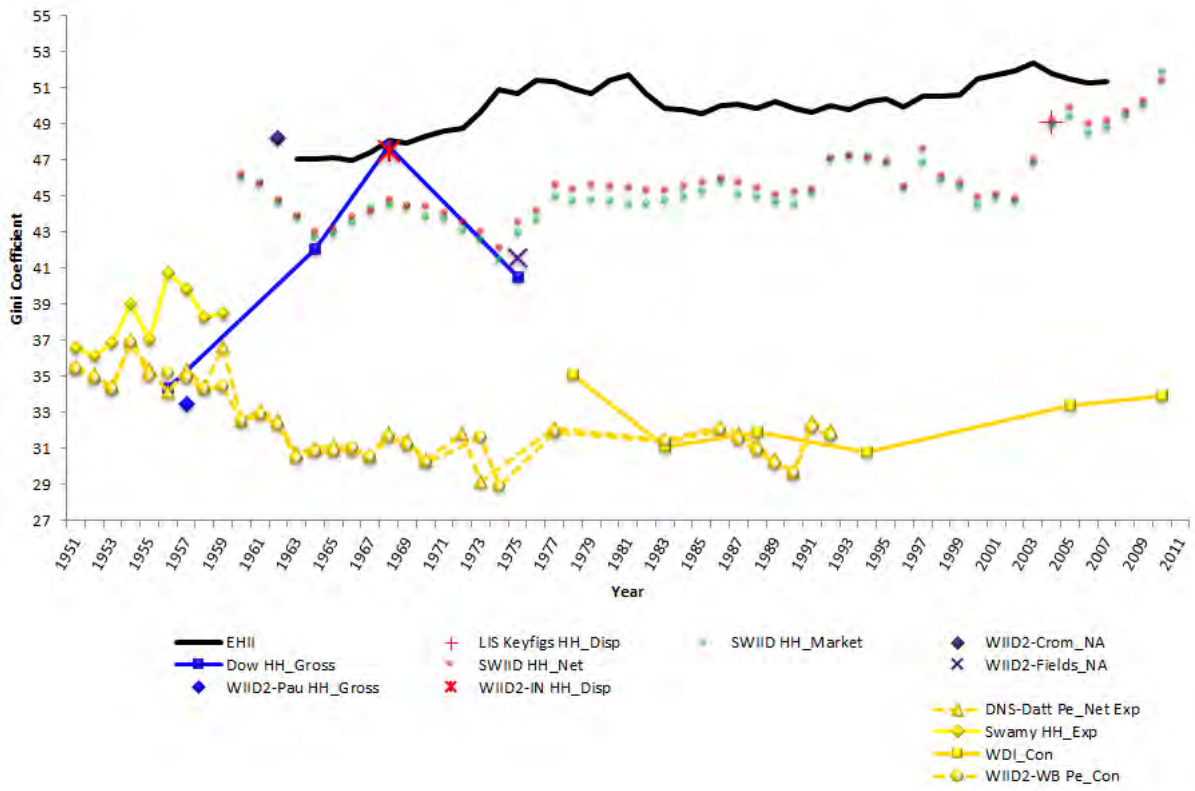
Appendix Figure 11: Income inequality in Hungary, 1955-2013



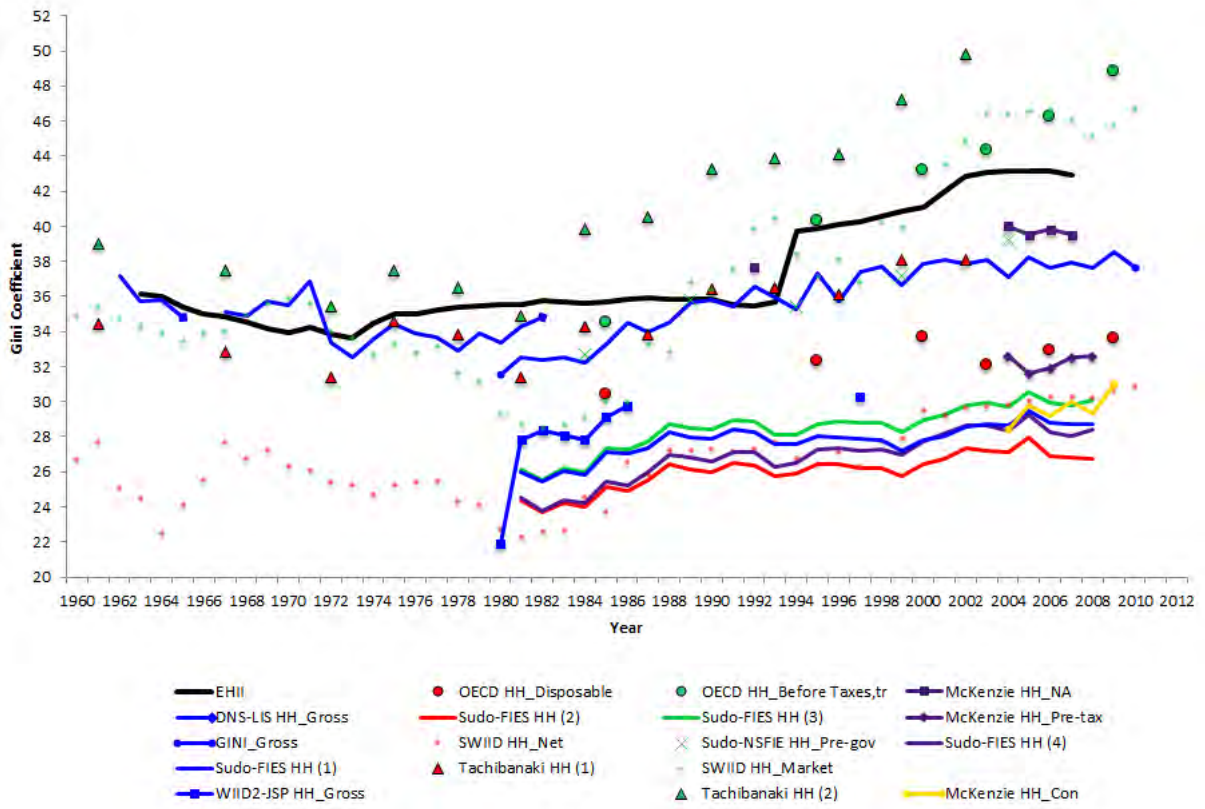
Appendix Figure 12: Income inequality in Italy, 1967-2013



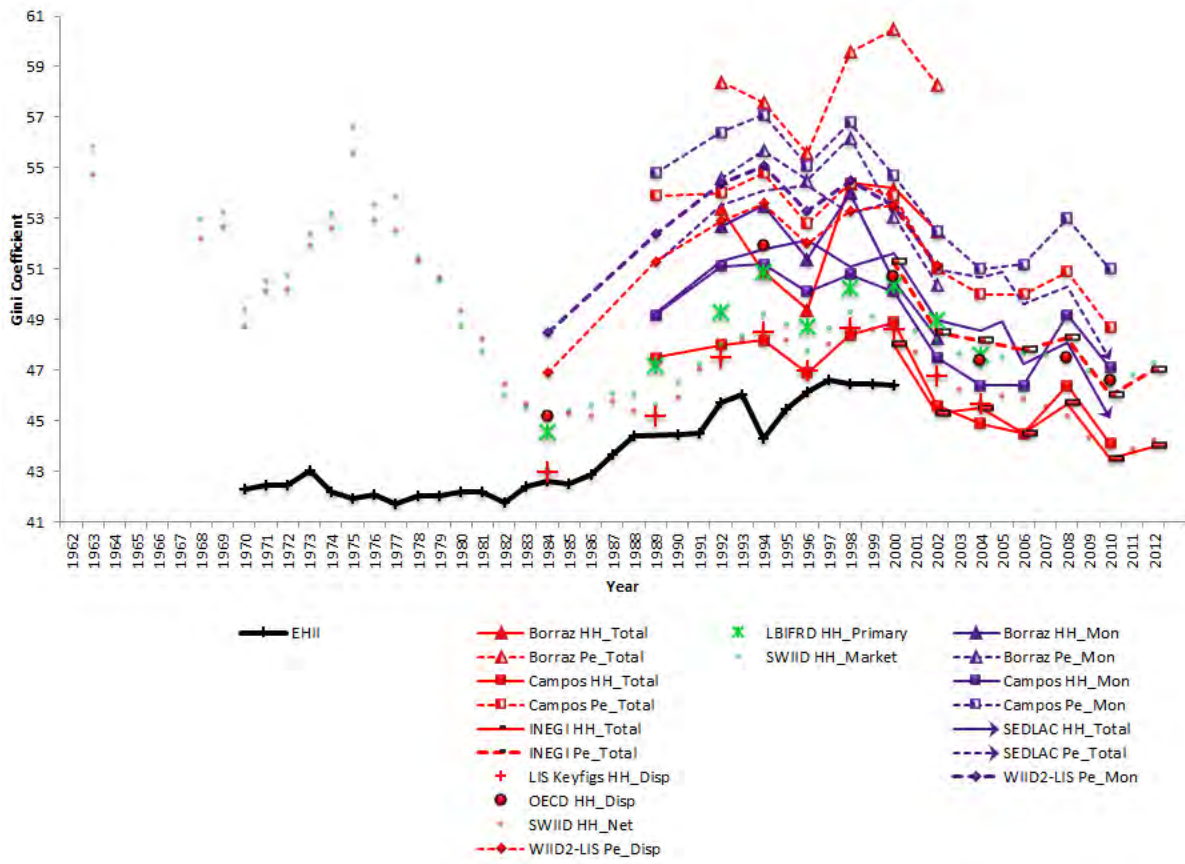
Appendix Figure 13: Income and consumption inequality in India, 1951-2009



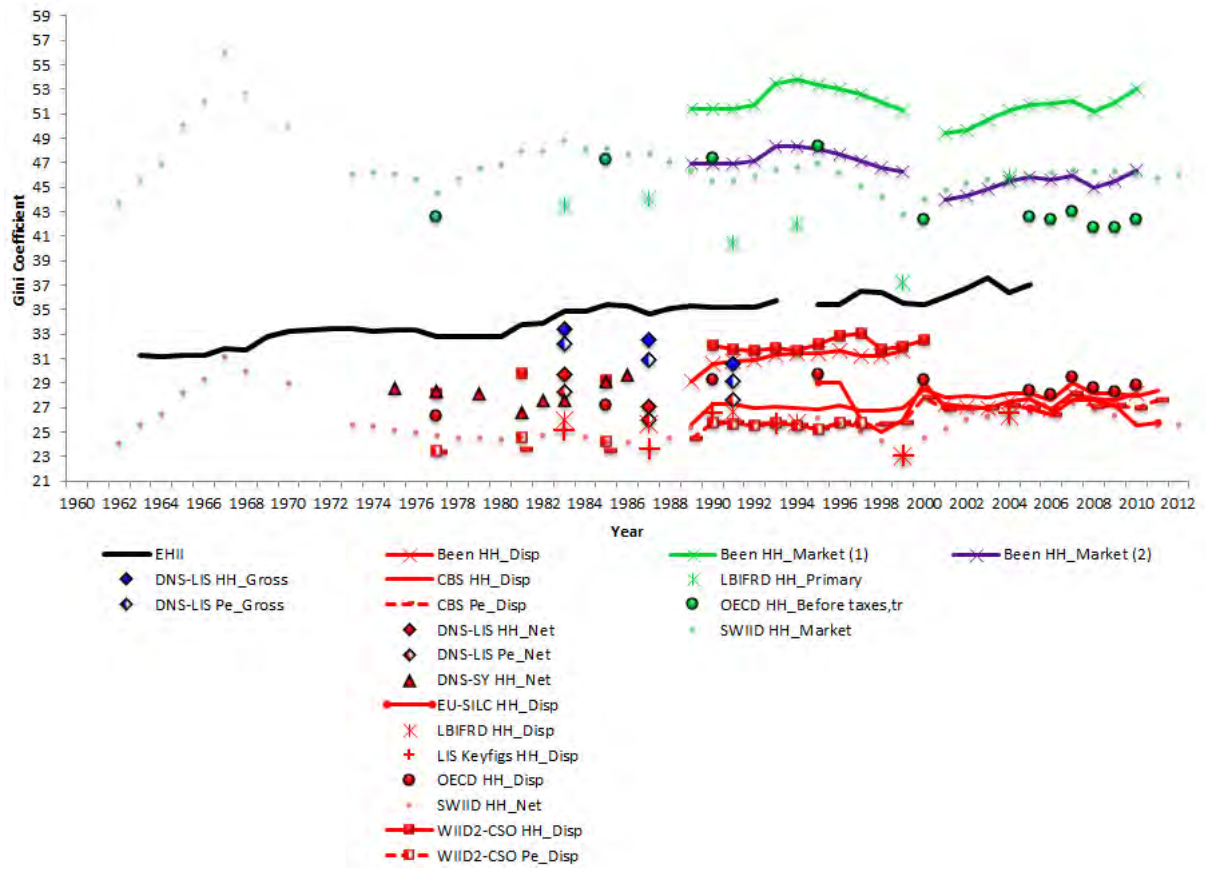
Appendix Figure 14: Income inequality in Japan, 1960-2010



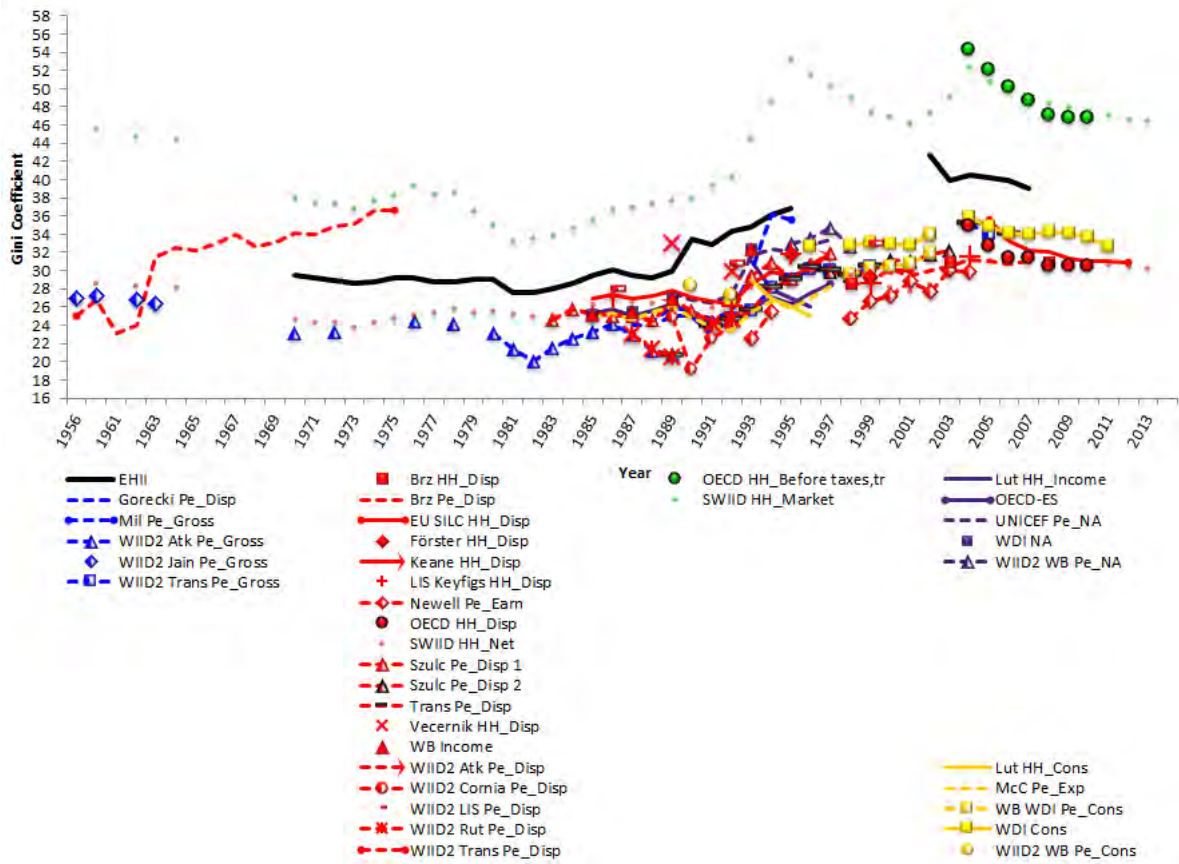
Appendix Figure 15: Income inequality in Mexico, 1963-2012



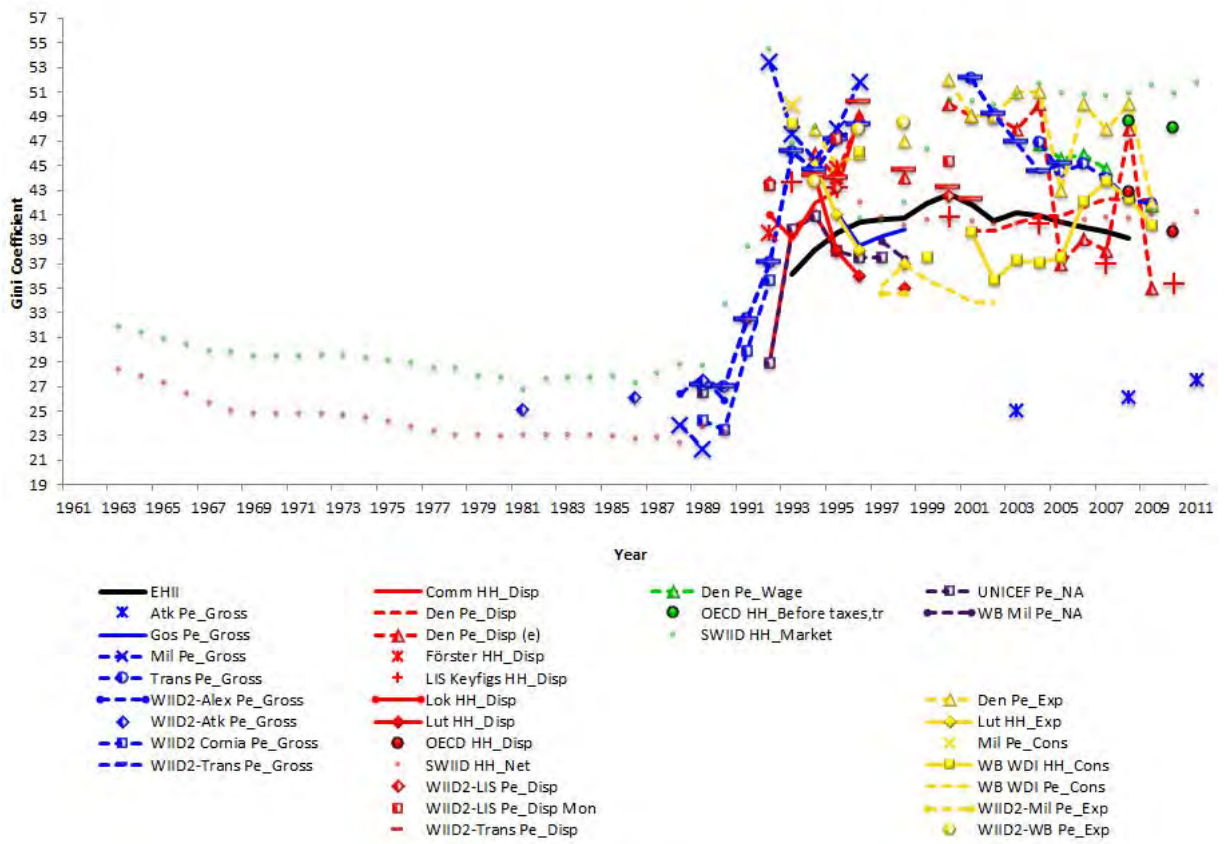
Appendix Figure 16: Income inequality in the Netherlands, 1962-2012



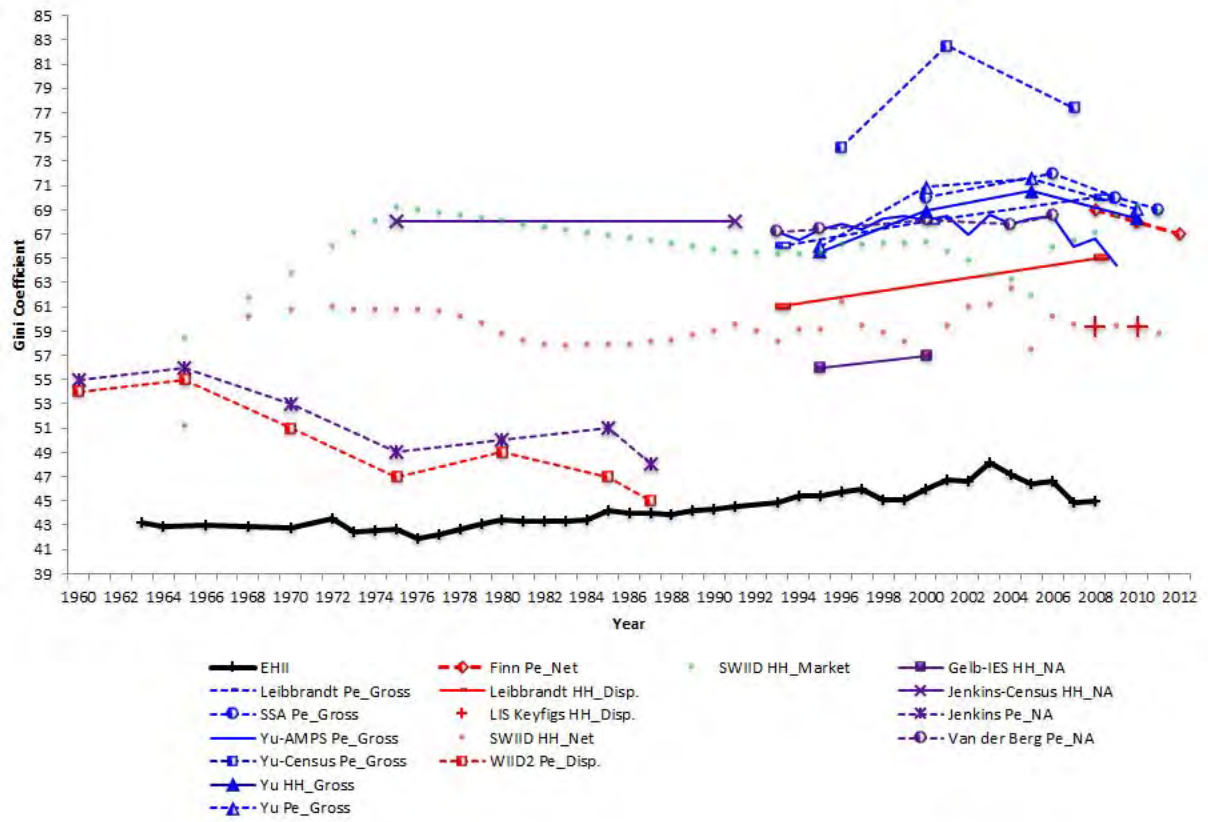
Appendix Figure 17: Income inequality in Poland, 1956-2013



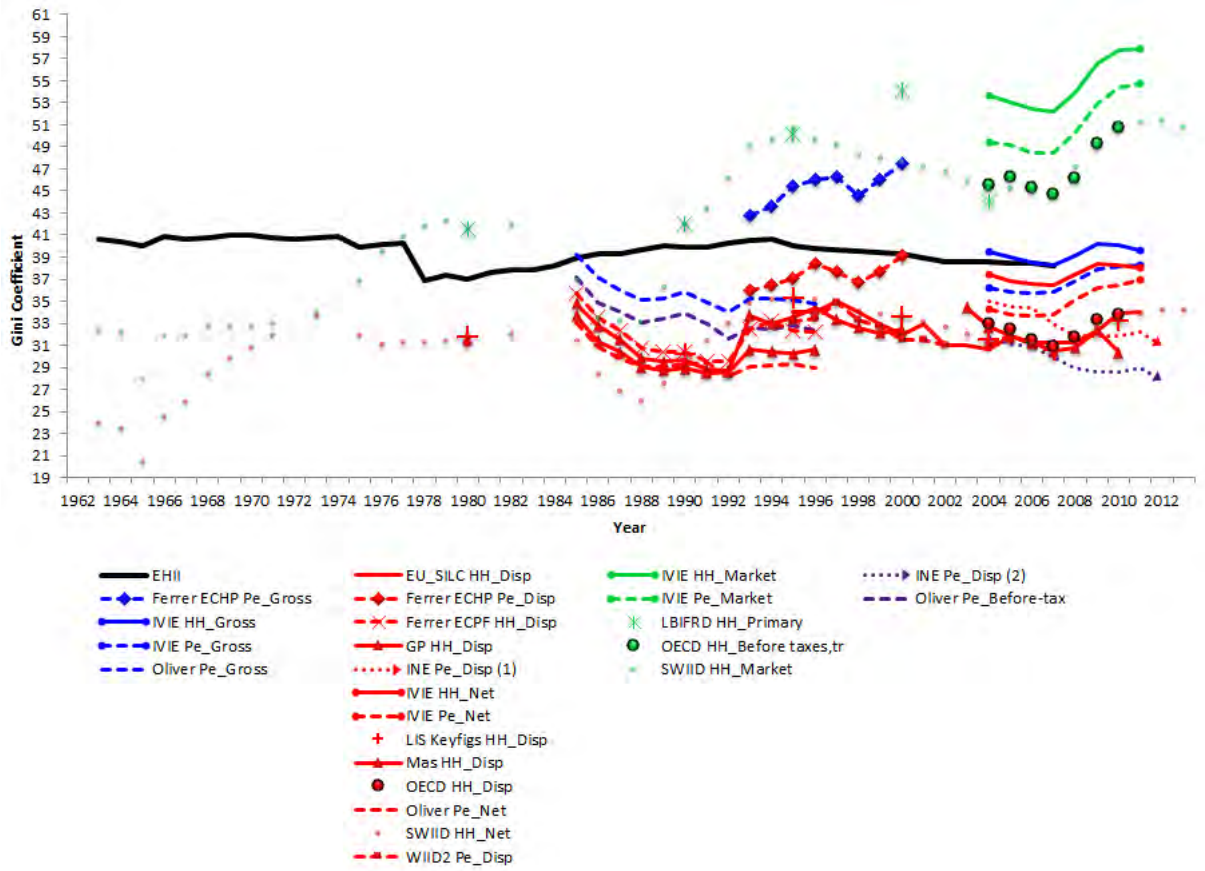
Appendix Figure 18: Income inequality in Russia, 1981-2011



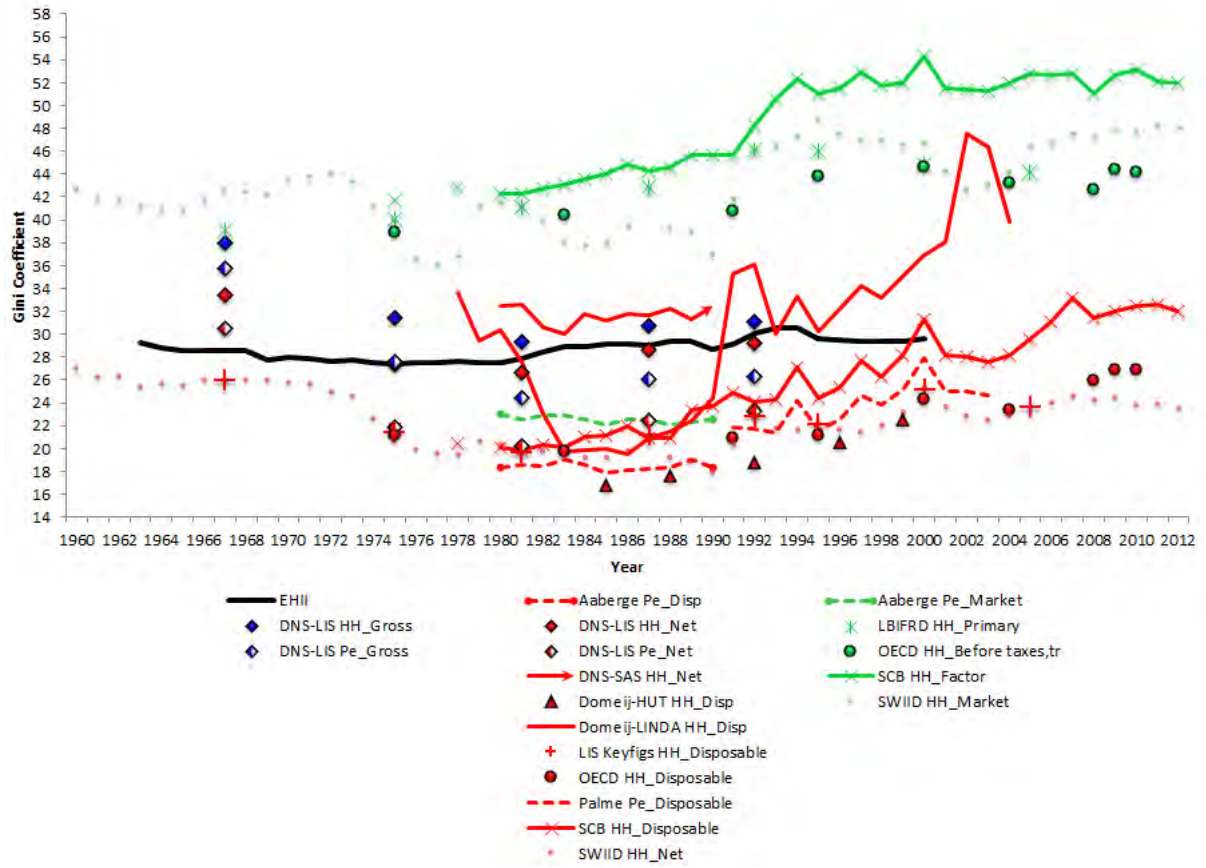
Appendix Figure 19: Income inequality in South Africa, 1960-2012



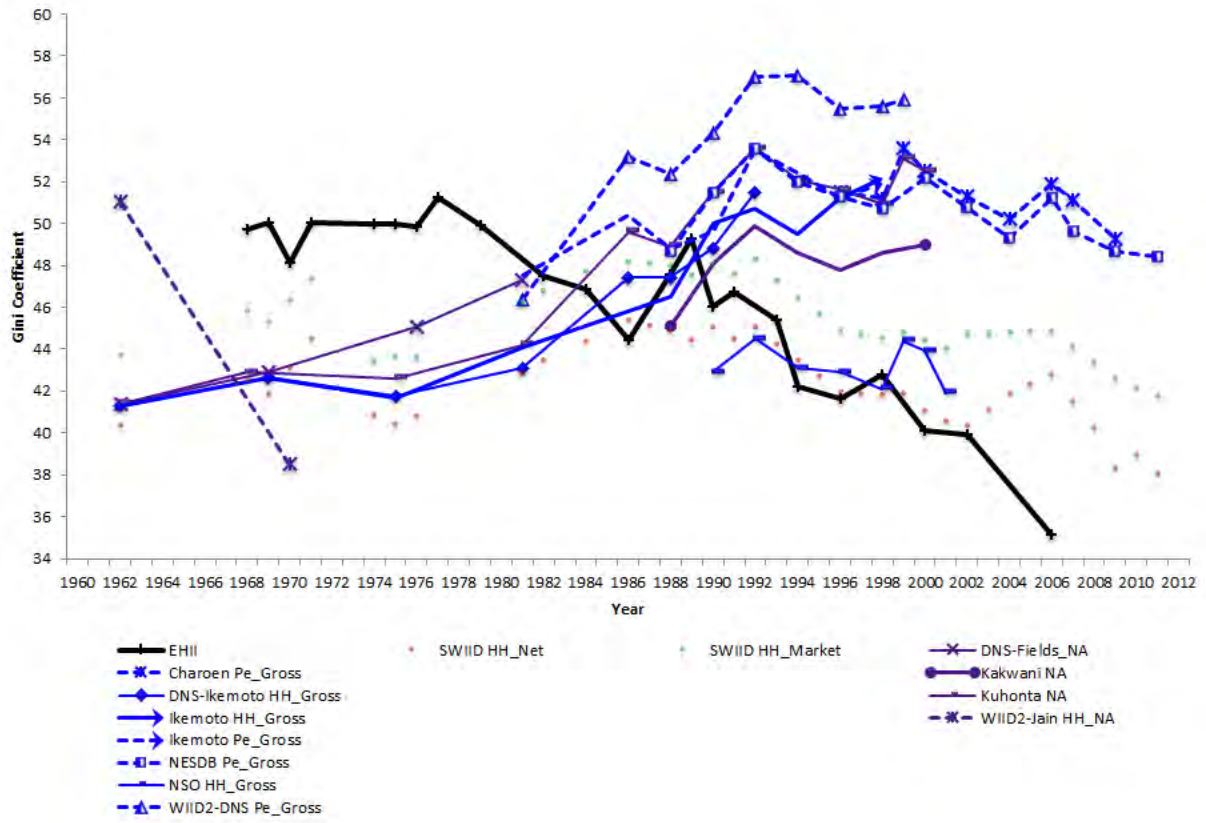
Appendix Figure 20: Income inequality in Spain, 1963-2013



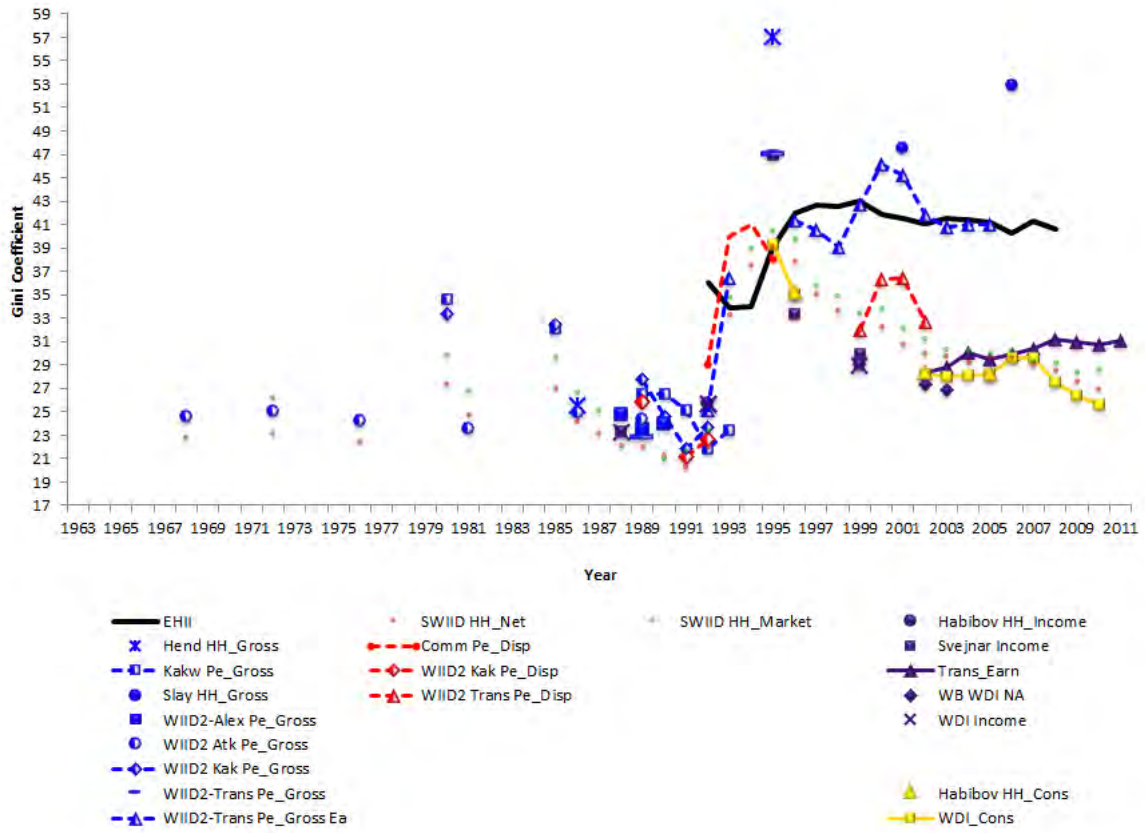
Appendix Figure 21: Income inequality in Sweden, 1960-2012



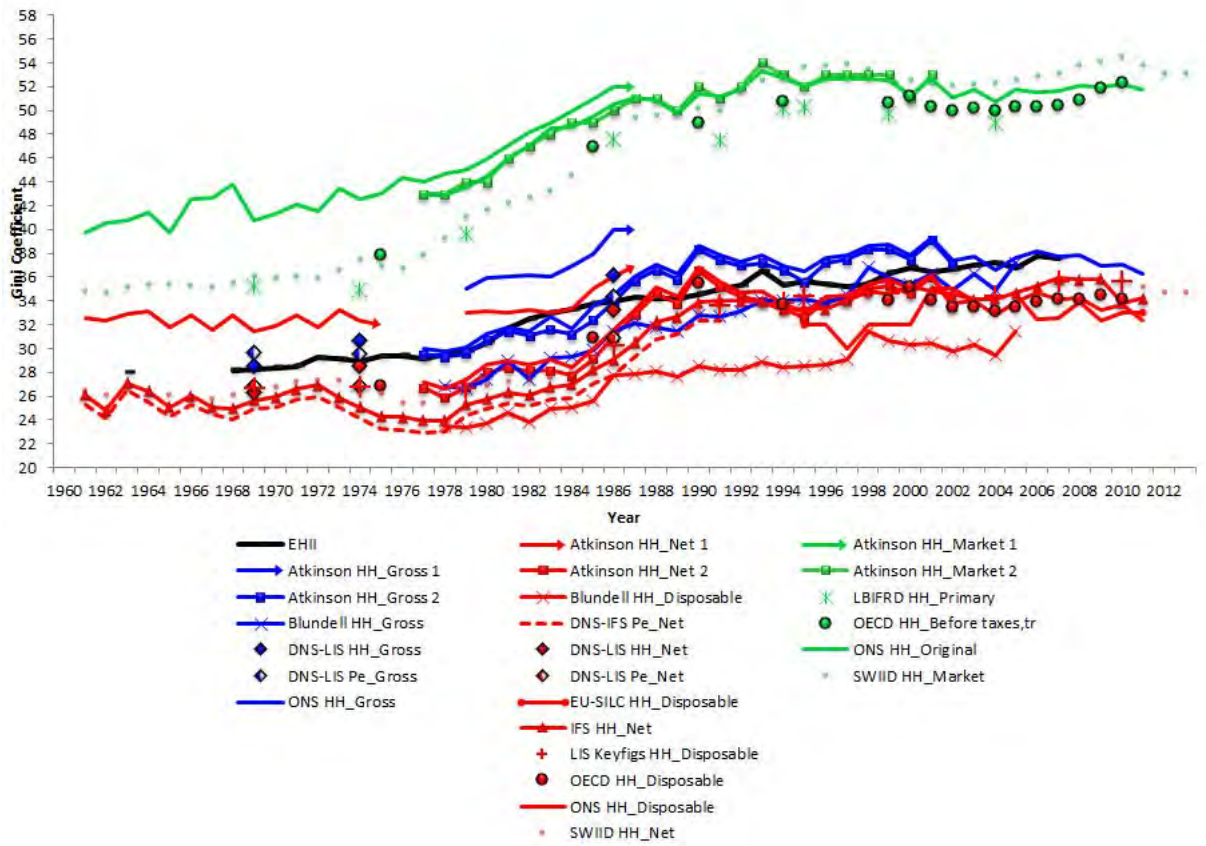
Appendix Figure 22: Income inequality in Thailand, 1962-2011



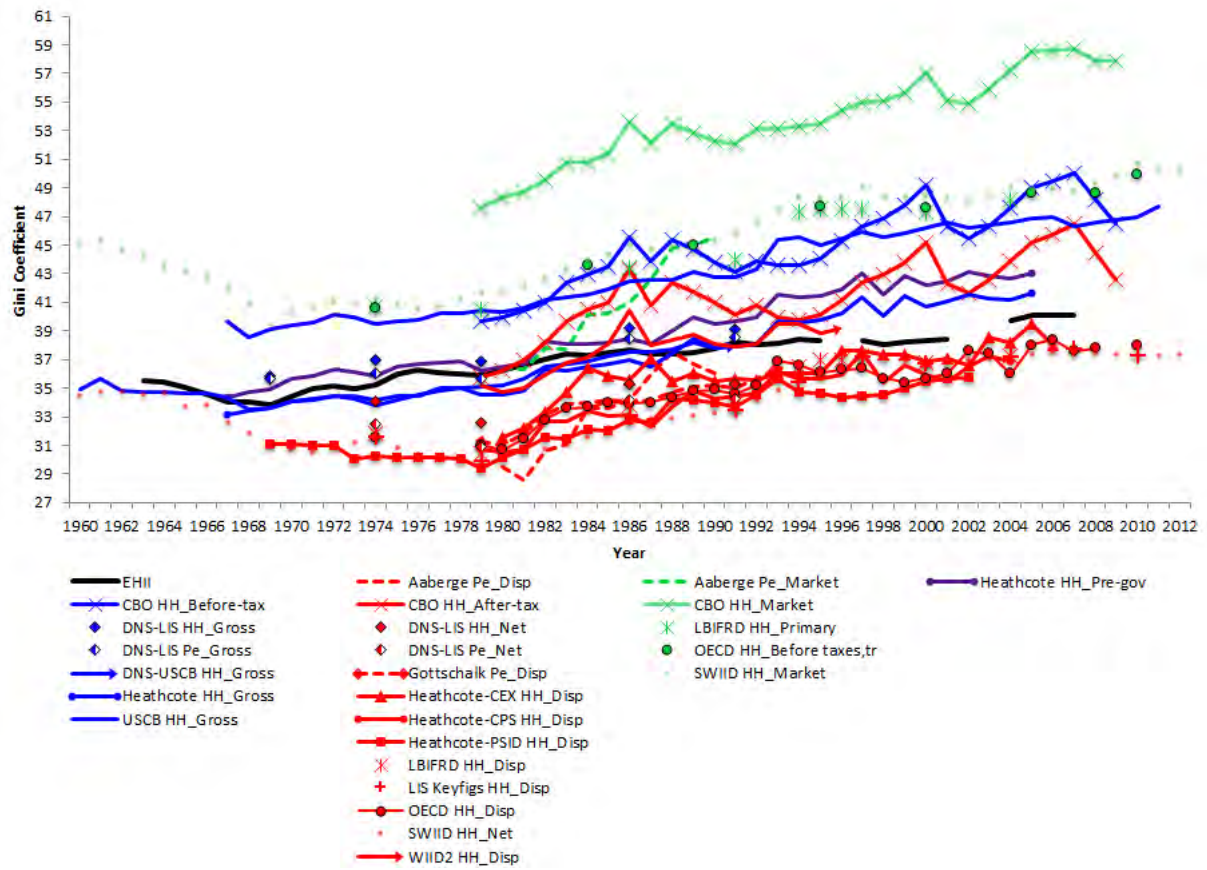
Appendix Figure 23: Income inequality in Ukraine, 1968-2011



Appendix Figure 24: Income inequality in the United Kingdom, 1961-2013



Appendix Figure 25: Income inequality in the United States, 1960-2012



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Income concepts and sources: additional details

Argentina

EHHI: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Cruces NA_Disp: *Disposable Income plus the monetary value of the in-kind transfers, such as education, housing, and health, after government intervention (taxes and some transfers); unit of analysis unknown; information on equivalence scale not available; based on a combination of microdata from the Encuesta Permanente de Hogares (EPH) conducted by the Instituto Nacional de Estadística y Censos (INDEC), public spending figures assembled by the Dirección de Gastos Sociales Consolidados (DGSC) in 2008, and the Encuesta de Condiciones de Vida (ECV) in 2001; see notes for information on coverage; published in Gasparini & Cruces 2008.*

Cruces NA_Market: *Market Income Market Income before government intervention (taxes and some transfers); unit of analysis unknown; information on equivalence scale not available; based on a combination of microdata from the Encuesta Permanente de Hogares (EPH) conducted by the Instituto Nacional de Estadística y Censos (INDEC), public spending figures assembled by the Dirección de Gastos Sociales Consolidados (DGSC) in 2008, and the Encuesta de Condiciones de Vida (ECV) in 2001; see notes for information on coverage; published in Gasparini & Cruces 2008.*

DNS-Alt Pe_Cap NA: *Personal Capital Income, information about taxes and transfers unknown; no equivalence scale used; covers urban population only; originally obtained from Altimir 1986; values have an ‘nn’ quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-Alt Pe_NA: *Personal Income; income concept unknown, no equivalence scale used; originally obtained from Altimir 1986; values have an ‘est’ quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-Jain HH_NA: *Household Income; income concept unknown; no equivalence scale used; covers urban population only; originally obtained from Jain 1975; values have an ‘nn’ quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

Escudero HH_NA: *Household Income; income concept unknown; see notes for equivalence scale; based on data from the Encuesta Permanente de Hogares (EPH) conducted by the Instituto Nacional de Estadística y Censos (INDEC); coverage limited to the greater Buenos Aires area (GBA); published in Gasparini & Escudero 2001.*

Lustig NA_Disp: *Disposable Income, defined as the sum of net market income plus government cash transfers; unit of analysis unknown; information on equivalence scale not available; based on data from the Encuesta Permanente de Hogares (EPH) conducted by the Instituto Nacional*

de Estadística y Censos (INDEC), 2nd Semester in 2003, 2nd Semester in 2006, and 1st Semester in 2009; published in Lustig and Pessino 2013.

Lustig NA_Final: *Final Income, defined as disposable income plus government transfers in the form of free or subsidized services in education and health; unit of analysis unknown; information on equivalence scale not available; based on data from the Encuesta Permanente de Hogares (EPH) conducted by the Instituto Nacional de Estadística y Censos (INDEC), 2nd Semester in 2003, 2nd Semester in 2006, and 1st Semester in 2009; published in Lustig and Pessino 2013.*

Lustig NA_Net Mkt: *Net Market Income, defined as market income minus income taxes and contributions to social security; unit of analysis unknown; information on equivalence scale not available; based on data from the Encuesta Permanente de Hogares (EPH) conducted by the Instituto Nacional de Estadística y Censos (INDEC), 2nd Semester in 2003, 2nd Semester in 2006, and 1st Semester in 2009; published in Lustig and Pessino 2013.*

Psach Pe_Gross: *Personal Gross Income; equivalence adjusted for household per capita; covers metropolitan area only; based on data from the Encuesta Permanente de Hogares (EPH) conducted by the Instituto Nacional de Estadística y Censos (INDEC); published in Psacharopoulos et al. 1997.*

SEDLAC HH_Total: *Household Total Income; unclear whether income measured before or after taxes; see notes for equivalence scale; based on data from the Encuesta Permanente de Hogares Continua (EPHC) conducted by the Instituto Nacional de Estadística y Censos (INDEC); published in the Socioeconomic Database for Latin America and the Caribbean (SEDLAS) by CEDLAS (the Centro de Estudios Distributivos, Laborales y Sociales at Universidad Nacional de La Plata) and the World Bank, March 2012 version.*

SEDLAC Pe_Total: *Personal Total Income; unclear whether income measured before or after taxes; equivalence adjusted for household per capita; based on data from the Encuesta Permanente de Hogares Continua (EPHC) conducted by the Instituto Nacional de Estadística y Censos (INDEC); published in the Socioeconomic Database for Latin America and the Caribbean (SEDLAS) by CEDLAS (the Centro de Estudios Distributivos, Laborales y Sociales at Universidad Nacional de La Plata) and the World Bank, March 2012 version.*

SWIID HH_Net: *Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

WDI_NA: *Income-based, but income concept and unit of analysis unknown; information on equivalence scale not available; covers urban population only; published by the World Bank in World DataBank, its Poverty and Inequality Database.*

WIID2-Alt HH_Disb Mon: Household Disposable Monetary Income; no equivalence scale used; covers metropolitan area only; originally from Altimir 1986; data for 1963 based on the Encuesta de Presupuestos de Consumo, data for 1965 based on the Encuesta de Consumo de Alimentos, data for 1970 based on the Encuesta de Empleo y Desempleo: Suplemento de Ingresos, 1974-1981 based on Encuesta Permanente de Hogares (EPH); data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Cer Pe_Disb Mon: Personal Disposable Monetary Income; equivalence adjusted for household per capita; covers metropolitan area only; originally from Cerisola et al. 2000 and FIDE (1998); data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Fis Pe_Disb Mon: Personal Disposable Monetary Income; no equivalence scale used; covers metropolitan area only; originally from Fishlow et al. 1993; based on data from the Encuesta Permanente de Hogares (EPH) conducted by the Instituto Nacional de Estadística y Censos (INDEC); data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Notes:

- (1) The Encuesta Permanente de Hogares (EPH), carried out by the Instituto Nacional de Estadística y Censos (INDEC), covered the Greater Buenos Aires area from 1974-1991, 15 large cities with over 100,000 inhabitants since 1992, and 28 large cities with over 100,000 inhabitants since 1998. In 2003 the survey underwent several major methodological changes, and now covers 31 large urban areas home to 70% of the Argentine urban population and approximately 60% of the total population of the country. Information from SEDLAC's methodological guide, p. 5.
- (2) Sedlac equivalence scale: Equivalized household income is obtained by dividing total household income by $(A + \alpha_1.K_1 + \alpha_2.K_2)^\theta$, where A is the number of adults, K1 the number of children under 5 years old and K2 the number of children between 6 and 14. In this case, $\alpha_1=0.5$, $\alpha_2=0.75$ and $\theta=0.9$.
- (3) Gasparini & Escudero 2001 equivalence scale: the authors define equivalence household income and the total household income divided by the number of equivalent adults in the family raised to a parameter θ , smaller than one. The authors take the adult equivalent scale calculate by the Instituto Nacional de Estadística y Censos (INDEC) and assume that $\theta=0.8$.

Brazil

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Cacciamali Pe_NA: Personal Income; income concept unknown; equivalence adjusted for household per capita; based on data from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE); published in Cacciamali 2002.

DNS-AEB HH_Gross: Household Gross Income; information on equivalence scale not available; originally obtained from Brazil-AEB; values have an ‘accept’ quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-Fields HH_Gross: Household Gross Income; information on equivalence scale not available; originally obtained from Fields 1989; values for 1960 and 1976 have an ‘accept’ quality rating, 1970 has a ‘cov’ quality rating, and 1980 has a ‘cs’ quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-Fields Pe_Gross: Personal Gross Income; information on equivalence scale not available; originally obtained from Fields 1989; values have an ‘accept’ quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

IBGE HH_Gross: Household ‘All sources’ Income; no equivalence scale used; based on data from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE); published in the Síntese de Indicadores da PNAD 2012 by the Brazilian Institute of Geography and Statistics (IBGE); see notes for additional information on coverage.

IBGE Pe_Gross: Personal ‘All sources’ Income for persons 10 years and older; equivalence adjusted for household per capita; based on data from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE); published in the Síntese de Indicadores da PNAD 2012 by the Brazilian Institute of Geography and Statistics (IBGE); see notes for additional information on coverage.

IBGE Pe_Work: Personal ‘Employment’ Income before taxes and transfers; equivalence adjusted for household per capita; based on data from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE); published in the Síntese de Indicadores da PNAD 2012 by the Brazilian Institute of Geography and Statistics (IBGE); see notes for additional information on coverage; see notes for additional information on coverage.

IPEA Pe_NA: Personal Income; income concept unknown; information on equivalence scale not available; based on data from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE); published by the Institute of Applied Economic Research (IPEA) via the Ipeadata macroeconomic database.

LIS Keyfigs HH_Disp.: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Database.

Neri 2010 Pe_NA: Personal Income; income concept unknown; equivalence adjusted for household per capita; from the Getulia Vargas Foundation, Centro de Políticas Sociais (FGV/CPS); originally based on microdata from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE); published in Neri 2010.

Neri-FGV NA: *Income concept and unit of analysis unknown; information on equivalence scale not available; from the Institute of Applied Economic Research (IPEA); originally based on microdata from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE), from the census, from IBGE and from Langoni 1973; published in an online presentation by Marcelo Neri for the Getulia Vargas Foundation, Centro de Políticas Sociais (FGV/CPS), available here: http://www.cps.fgv.br/cps/pesquisas/Políticas_sociais_alunos/2012/Site/Gini.pdf.*

SEDLAC HH_Total: *Household Total Income; unclear whether income measured before or after taxes; see notes for equivalence scale; based on data from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE); published in the Socioeconomic Database for Latin America and the Caribbean (SEDLAS) by CEDLAS (the Centro de Estudios Distributivos, Laborales y Sociales at Universidad Nacional de La Plata) and the World Bank, March 2012 version.*

SEDLAC Pe_Total: *Personal Total Income; unclear whether income measured before or after taxes; equivalence adjusted for household per capita; based on data from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE); published in the Socioeconomic Database for Latin America and the Caribbean (SEDLAS) by CEDLAS (the Centro de Estudios Distributivos, Laborales y Sociales at Universidad Nacional de La Plata) and the World Bank, March 2012 version.*

SWIID HH_Net: *Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

WDI_NA: *Income-based, but income concept and unit of analysis unknown; information on equivalence scale not available; published by the World Bank in World DataBank, its Poverty and Inequality Database.*

WIID2-DNS Pe_Gross: *Personal Gross Income; equivalence adjusted for household per capita; originally from Deininger & Squire, World Bank 2004; based on data from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE); data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Ferreira Pe_Gross: *Personal Gross Income; equivalence adjusted for household per capita; originally from Ferreira and Litchfield 1996; based on data from the Pesquisa Nacional por Amostra de Domicílios (PNAD), collected by the Brazilian Institute of Geography and Statistics (IBGE); data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Notes:

- (1) From 1981 to 2003, the PNAD still did not cover the rural areas of six States (Rondônia, Acre, Amazonas, Roraima, Pará and Amapá). In these rural areas lived only 2.4% of the total population of the country in 1980, 2.5% in 1991, and 2.1%, in 2000, 2.0% in 2010. In 2004, the PNAD reached the total coverage of the country.
- (2) Sedlac equivalence scale: Equivalized household income is obtained by dividing total household income by $(A + a_1.K_1 + a_2.K_2)^\theta$, where A is the number of adults, K1 the number of children under 5 years old and K2 the number of children between 6 and 14. In this case, $\alpha_1=0.5$, $\alpha_2=0.75$ and $\theta =0.9$.

Canada

EHHI: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Brzozowski HH_Before Taxes: *Household Income before taxes; information on equivalence scale not available; based on data from the Survey of Consumer Finances (SCF) for 1977 and 1979-1997 and the Survey of Labour and Income Dynamics (SLID) for 1996-2005; published in Brzozowski, Gervais, Klein & Suzuki 2009.*

Brzozowski HH_After tax, tr: *Household Income after taxes and transfers; information on equivalence scale not available; based on data from the Survey of Consumer Finances (SCF) for 1977 and 1979-1997 and the Survey of Labour and Income Dynamics (SLID) for 1996-2005 published in Brzozowski, Gervais, Klein & Suzuki 2009.*

CANSIM HH_Market: *Household Market Income for all family units, where Market Income is the sum of earnings (from employment and net self-employment), net investment income, private retirement income, and the items under other income, also called income before taxes and transfers; based on data from the Survey of Consumer Finances (SCF) and the Survey of Labour and Income Dynamics (SLID); Income Statistics Division, Statistics Canada.*

CANSIM Pe_Market: *Individual Market Income for all family units, using Market Income as defined above; square root equivalence scale; based on data from the Survey of Consumer Finances (SCF) and the Survey of Labour and Income Dynamics (SLID); Income Statistics Division, Statistics Canada.*

CANSIM HH_Total: *Household Total Income for all family units, where Total Income is income from all sources including government transfers and before deduction of federal and provincial income taxes, also called income before tax (but after transfers); based on data from the Survey of Consumer Finances (SCF) and the Survey of Labour and Income Dynamics (SLID); Income Statistics Division, Statistics Canada.*

CANSIM Pe_Total: *Individual Total Income for all family units, using Total Income as defined above; square root equivalence scale; based on data from the Survey of Consumer Finances*

(SCF) and the Survey of Labour and Income Dynamics (SLID); Income Statistics Division, Statistics Canada.

CANSIM HH_After-tax: *Household Income After taxes for all family units, where After-tax Income is defined as total income less income tax, also called income after tax; based on data from the Survey of Consumer Finances (SCF) and the Survey of Labour and Income Dynamics (SLID); Income Statistics Division, Statistics Canada.*

CANSIM Pe_After-tax: *Individual After-tax income for all family units, using After-tax income as defined above; square root equivalence scale; based on data from the Survey of Consumer Finances (SCF) and the Survey of Labour and Income Dynamics (SLID); Income Statistics Division, Statistics Canada.*

DNS-LIS HH_Gross: *Household Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-LIS Pe_Gross: *Personal Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-LIS HH_Net: *Household Net Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-LIS Pe_Net: *Personal Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

LBIFRD HH_Primary: *Household Primary Income, using the square root equivalence scale; based on data from the Luxembourg Income Study Database; published in Caminada & Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.*

LIS Keyfigs HH_Disposable: *Household Disposable Income; square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.*

SWIID HH_Net: *Estimated Household Disposable Income, using square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income, using square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

WIID2-CDBS HH_Gross: *Family Gross Income; information on equivalence scale not available; originally from various Statistical Yearbooks; values have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Fre Pe_Displ 1: *Personal Disposable Income; square root equivalence scale; census family; originally from Frenette, Green and Picot 2004; based on tax data; values have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2- Fre Pe_Displ 2: *Personal Disposable Income; square root equivalence scale; economic family; originally from Frenette, Green and Picot 2004; based on data from the Survey of Consumer Finances (SCF), conducted by the Household Surveys Division of Statistics Canada; values have a quality rating of '1'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Wolfson HH_Gross: *Family Gross Income; see notes for equivalence scale; census family; based on data from the Survey of Consumer Finances (SCF), conducted by the Household Surveys Division of Statistics Canada; published in Wolfson 1986.*

Notes:

- (1) Statistics Canada's CANSIM database differentiates between Household Income and Personal Income using 2 economic family types, the 'Economic Family' and the 'Unattached Individual.' According to the website, 'an economic family is defined as a group of two or more persons who live in the same dwelling and are related to each other by blood, marriage, common law or adoption. An unattached individual is a person living either alone or with others to whom he or she is unrelated, such as roommates or a lodger.' However, the website also provides Gini values for the combination of the above family types, called 'all family units.' For the majority of cases, the Gini values measured for 'all family units' is equivalent to measuring at the household level, but there are some cases where more than one economic family live in the same household, and for these cases, the economic family income will not be the same as the household income. See Statistics Canada's CANSIM database for more information.
- (2) For Wolfson 1986, the equivalence scale is: the first person is counted as 1.0, the second as 0.67, and 0.33 for the third and subsequent family members (all of whom are children since the census family concept is being used).

China

EHII: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Benjamin Pe_Na: *Personal Income; income concept unknown; equivalence adjusted for household per capita; urban and rural households pooled; covers the provinces of Liaoning, Heilongjiang, Henan, Hubei, Hunan, Shandong, Jiangsu, Guangxi, Guizhou; based on data from the China Health and Nutrition Study (CHNS), conducted by the Chinese National Bureau of Statistics (NBS); published in Benjamin et al. 2005.*

Chen_NA: *Income-based, but income concept and unit of analysis unknown; information on equivalence scale not available; based on data from Statistical Yearbooks of the Chinese National Bureau of Statistics (NBS); published in Chen et al. 2010.*

Chi Pe_Disp: *Personal Disposable Income; equivalence adjusted for household per capita; covers the provinces of Beijing, Liaoning, Zhejiang, Guangdong, Sichuan, Shaanxi, Gansu, Anhui, and Hubei; based on urban household survey data collected by the Chinese National Bureau of Statistics (NBS); published in Chi 2012.*

Chotika Pe_Disp: *Personal Disposable Income; equivalence adjusted for household per capita; national coverage; based on grouped income data from Statistical Yearbooks of the Chinese National Bureau of Statistics (NBS); published in Chotikapanich et al. 2007.*

Jalil_NA: *Income-based, but income concept and unit of analysis unknown; information on equivalence scale not available; based on data from the annual household survey of the Chinese National Bureau of Statistics (NBS); published in Jalil and Feridun 2011.*

Kanbur Pe_Con: *Consumption per capita; aggregated rural and urban consumption data at the provincial level; based on data from the Regional Historical Statistical Materials Compilation (1949-1989), Chinese National Bureau of Statistics (NBS); published in Kanbur and Zhang 2005.*

LIS Keyfigs HH_Disposable: *Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.*

Sicular Pe_Disp: *Personal Disposable Income, including cash income, retained in-kind income and other income in kind and minus net taxes and fees; equivalence adjusted for household per capita; based on household and individual data from household income surveys for 1995 and 2002 collected by the Chinese National Bureau of Statistics (NBS) and directed by the a team of researchers from the Chinese Academy of Social Sciences (CASS); published in Sicular et al. 2007.*

Sicular-PPP Pe_Disp: *Personal Disposable Income, including cash income, retained in-kind income and other income in kind and minus net taxes and fees; PPP adjusted; equivalence adjusted for household per capita; based on household and individual data from household income surveys for 1995 and 2002 collected by the Chinese National Bureau of Statistics (NBS) and directed by the a team of researchers from the Chinese Academy of Social Sciences (CASS); published in Sicular et al. 2007.*

Suther Pe_Disp: *Personal Disposable Income; equivalence adjusted for household per capita; based on data from the Chinese National Bureau of Statistics (NBS) Rural and Urban Household Survey Teams; published in Sutherland and Yao 2011.*

SWIID HH_Net: *Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

Wang Pe_Net: *Personal Net Income; equivalence adjusted for household per capita; calculated using grouped data on net income; originally from the China Rural Household Survey (RHS) Yearbook, conducted by the Rural Society and Economy Investigation Department of the Chinese National Bureau of Statistics (NBS); published in Wang et al. 2009.*

WDI_Con: *Consumption-based, unit of analysis not specified; weighted average of urban and rural estimates; published by the World Bank in World DataBank, its Poverty and Inequality Database.*

Whall-CASS Pe_Dis: *Personal Disposable Income; equivalence adjusted for household per capita; based on the third round of Chinese Household Income Survey Project (CHIP), conducted by the Chinese Academy of Social Sciences (CASS); published in Whalley and Yue 2009.*

Whall-SSB Pe_Dis: *Personal Disposable Income; equivalence adjusted for household per capita; based on the annual household survey of the Chinese National Bureau of Statistics (NBS); published in Whalley and Yue 2009.*

WIID2-Dowling HH_Gross: *Household Gross Income; no equivalence scale used; originally from Dowling and Soo 1983; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Ying Pe_Gross: *Personal Gross Income; information on equivalence scale not available; originally from Ying 1995; based on data from Statistical Yearbooks of the Chinese National Bureau of Statistics (NBS); data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Zhang Pe_Dis: *Personal Disposable Income; equivalence adjusted for household per capita; originally from Zhang, P.; based on data from the 1996 Statistical Yearbook of the Chinese National Bureau of Statistics (NBS); data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Wu Pe_Dis: *Personal Disposable Income; equivalence adjusted for household per capita; based on data from the largest annual household survey of the Chinese National Bureau of Statistics (NBS); published in Wu and Perloff 2004.*

Zheng_NA: *Income-based, but income concept and unit of analysis unknown; information on equivalence scale not available; based on data from Statistical Yearbooks of the Chinese National Bureau of Statistics (NBS); published in Zheng et al. 2000.*

Colombia

EHHI: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Alvar-Bot_NA: Income-based, but income concept, unit of analysis, and equivalence scale unknown; income for bottom 99% of income earners only; based on data from the Gran Encuesta Integrada de Hogares (GEIH); published in Alvaredo and Londono-Velez 2013.

Alvar-Corr_NA: Combination survey- and tax-based Gini Coefficient; survey-based income for 99% of income earners, corrected with tax-based top 1% share; tax-based data is net of personal income taxes and social security contributions; survey-based data from the Gran Encuesta Integrada de Hogares (GEIH); published in Alvaredo and Londono-Velez 2013.

Alvar Pe_NA: Individual Income; income concept and equivalence scale unknown; based on data from the Gran Encuesta Integrada de Hogares (GEIH); published in Alvaredo and Londono-Velez 2013.

Cepal HH_Gross: Household Gross Income; information on equivalence scale not available; national coverage; based on data from the Encuesta Nacional de Hogares-Presupuestos Familiares (ENH-PF); published in Cepal 1986.

Cepal HH_NA: Household Income; income concept and equivalence scale unknown; national coverage; based on data from the Encuesta Nacional de Hogares-Mano de Obra (ENH-MO); published in Cepal 1986.

DNS-Fiszbein HH_Gross: Household Gross Income; no equivalence scale; originally from Fiszbein 1995; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

Jain-EAP Pe_NA: Personal Income; income concept and equivalence scale unknown; economically active population only; published in Jain 1975.

Jain-IR Pe_NA: Personal Income; income concept and equivalence scale unknown; income recipients only; published in Jain 1975.

LBIFRD HH_Disp: Household Disposable Income, using the square root equivalence scale; data originally obtained from LIS Database; presented in Caminada and Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LBIFRD HH_Primary: Household Market Income, using the square root equivalence scale; data originally obtained from LIS Database; presented in Caminada and Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Disposable: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

Lond-A0.1_NA: Combination survey- and tax-based Gini Coefficient; survey-based income for 99% of income earners, corrected with tax-based top 0.1% share; tax-based data uses net income and survey-based data uses market after-tax income; Case A where top income group is considered infinitesimal; survey data for years 1992-2000 from the Encuesta Nacional de Hogares - Fuerza de Trabajo ENH-FT, 2001-2005 from ECH, 2006-2010 from GEIH; in 1992 survey coverage is urban only, other years are national; since tax data for 1992 are unavailable, tax data for 1993 are matched with survey data for 1992; urban tax statistics computed using 1993-2003 and 2006-2010 micro-data provided by the National Tax and Customs Direction (DIAN); published in Londono-Velez 2012.

Lond-A1_NA: Combination survey- and tax-based Gini Coefficient; survey-based income for 99% of income earners, corrected with tax-based top 1% share; tax-based data uses net income and survey-based data uses market after-tax income; Case A where top income group is considered infinitesimal; survey data for years 1992-2000 from the Encuesta Nacional de Hogares - Fuerza de Trabajo ENH-FT, 2001-2005 from ECH, 2006-2010 from GEIH; in 1992 survey coverage is urban only, other years are national; since tax data for 1992 are unavailable, tax data for 1993 are matched with survey data for 1992; urban tax statistics computed using 1993-2003 and 2006-2010 micro-data provided by the National Tax and Customs Direction (DIAN); published in Londono-Velez 2012.

Lond-B0.1_NA: Combination survey- and tax-based Gini Coefficient; survey-based income for 99% of income earners, corrected with tax-based top 0.1% share; tax-based data uses net income and survey-based data uses market after-tax income; Case B where top income group is considered small but not infinitesimal; survey data for years 1992-2000 from the Encuesta Nacional de Hogares - Fuerza de Trabajo ENH-FT, 2001-2005 from ECH, 2006-2010 from GEIH; in 1992 survey coverage is urban only, other years are national; since tax data for 1992 are unavailable, tax data for 1993 are matched with survey data for 1992; urban tax statistics computed using 1993-2003 and 2006-2010 micro-data provided by the National Tax and Customs Direction (DIAN); published in Londono-Velez 2012.

Lond-B1_NA: Combination survey- and tax-based Gini Coefficient; survey-based income for 99% of income earners, corrected with tax-based top 1% share; tax-based data uses net income and survey-based data uses market after-tax income; Case B where top income group is considered small but not infinitesimal; survey data for years 1992-2000 from the Encuesta Nacional de Hogares - Fuerza de Trabajo ENH-FT, 2001-2005 from ECH, 2006-2010 from GEIH; in 1992 survey coverage is urban only, other years are national; since tax data for 1992 are unavailable, tax data for 1993 are matched with survey data for 1992; urban tax statistics computed using 1993-2003 and 2006-2010 micro-data provided by the National Tax and Customs Direction (DIAN); published in Londono-Velez 2012.

Londono_NA: Income-based, but income concept, unit of analysis and equivalence scale unknown; originally from Deininger and Squire 1996; published in Londono and Szekely 1997.

Lond Pe_NA: Individual Market After-tax Income; information on equivalence scale not available; survey data for years 1992-2000 from the Encuesta Nacional de Hogares - Fuerza de Trabajo ENH-FT, 2001-2005 from ECH, 2006-2010 from GEIH; in 1992 survey coverage is

urban only, other years are national; since tax data for 1992 are unavailable, tax data for 1993 are matched with survey data for 1992; published in Londono and Szekely 1997.

NDP Pe_NA: *Personal Total Urban Income; information on equivalence scale not available; covers 7 cities only; based on data from the Encuesta Nacional de Hogares (ENH), conducted by the National Department of Statistics (DANE); average of March, June, September and December values; published in DNP 2014.*

Psach Pe_Gross: *Personal Total Income; equivalence adjusted for household per capita; 1980 using 7 cities and 1989 using 8 cities; based on data from the Encuesta Nacional de Hogares - Fuerza de Trabajo (ENH-FT), conducted by the National Department of Statistics (DANE); published in Psacharopoulos et al. 1997.*

SEDLAC HH_Total: *Household Total Income; unclear whether income measured before or after taxes; see notes for equivalence scale; years 1992-2000 from the Encuesta Nacional de Hogares-Fuerza de Trabajo (ENH), conducted by the National Department of Statistics (DANE), the Encuesta Continua de Hogares (ECH) for 2001-2005 , and the Gran Encuesta Integrada de Hogares (GEIH) for 2006-2011; published in the Socioeconomic Database for Latin America and the Caribbean (SEDLAS) by CEDLAS (the Centro de Estudios Distributivos, Laborales y Sociales at Universidad Nacional de La Plata) and the World Bank, March 2012 version.*

SEDLAC Pe_Total: *Personal Total Income; unclear whether income measured before or after taxes; equivalence adjusted for household per capita; years 1992-2000 from the Encuesta Nacional de Hogares-Fuerza de Trabajo (ENH), conducted by the National Department of Statistics (DANE), the Encuesta Continua de Hogares (ECH) for 2001-2005 , and the Gran Encuesta Integrada de Hogares (GEIH) for 2006-2011; published in the Socioeconomic Database for Latin America and the Caribbean (SEDLAS) by CEDLAS (the Centro de Estudios Distributivos, Laborales y Sociales at Universidad Nacional de La Plata) and the World Bank, March 2012 version.*

SWIID HH_Net: *Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

Szekely Pe_Gross: *Personal Gross Income; equivalence adjusted for household per capita; national coverage; based on data from the Encuesta Nacional de Hogares-Fuerza de Trabajo (ENH), conducted by the Departamento Administrativo Nacional de Estadística (DANE); published in Szekely 2001.*

WB HH_Gross: *Household Gross Income; information on equivalence scale not available; based on data from the Encuesta Nacional de Hogares (ENH), conducted by the Departamento Administrativo Nacional de Estadística (DANE); published in WB 1994.*

WDI_NA: *Income-based, but income concept and unit of analysis unknown; information on equivalence scale not available; covers urban population only; published by the World Bank in World DataBank, its Poverty and Inequality Database.*

WIID2-DNS Pe_Gross: *Personal Gross Income; equivalence adjusted for household per capita; originally from DNS and World Bank 2004; based on data from the Encuesta Nacional de Hogares (ENH), conducted by the Departamento Administrativo Nacional de Estadística (DANE); data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-IADB Pe_Gross: *Personal Gross Income; equivalence adjusted for household per capita; originally from IADB 1999; based on data from Household Budget Surveys (HBS) conducted by the Departamento Administrativo Nacional de Estadística (DANE); data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Notes:

- (1) The Encuesta Nacional de Hogares-Fuerza de Trabajo (ENH), carried out by the Departamento Administrativo Nacional de Estadística (DANE) until 2000, initially covered only the four main urban areas of the country and new urban areas were progressively included. In 1992 the survey included rural areas. In 2000 the ENH was changed for the Encuesta Continua de Hogares (ECH), which has significant methodological differences with the ENH. Information from SEDLAC's methodological guide, p. 6.
- (2) Sedlac equivalence scale: Equivalized household income is obtained by dividing total household income by $(A + a_1.K_1 + a_2.K_2)^\theta$, where A is the number of adults, K1 the number of children under 5 years old and K2 the number of children between 6 and 14. In this case, $\alpha_1=0.5$, $\alpha_2=0.75$ and $\theta =0.9$.

Czechoslovakia and the Czech Republic

EHHI: *Estimated Household Income Inequality - University of Texas Inequality Project; Gross income, no equivalence scale.*

EU_SILC HH_Disposable: *Household Disposable Income; modified OECD equivalence scale; the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC).*

Forster HH_Dispo: *Household disposable income; no equivalence scale used; Based on LIS Inequality & Poverty Key Figures Data base; Michael Förster, David Jesuit, Timothy Smeeding, 2003.*

Garner HH_Dispo: *Household disposable income; based on Family Budget Survey; scale adjustment factors proposed by the OECD (1982); Garner and Terrell 1998.*

LIS Key Data: *Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.*

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Disposable: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

Trans_Pe_Net: Personal household net income; no equivalence scale specified; based on microcensus data, interpolated distributions from grouped data from household budget surveys (HBS) reported to the MONEE project (see Atkinson and Micklewright, 1992, 'Sources and Methods'); UNICEF Regional Office for CEE/CIS 2013.

Vecernik Pe_Na: Per capita disposable income; person equivalence scale used; based on Microcensus 1998, EAA for 1992, 1996; Vecernik 1998.

Vecernik HH_Na: Household disposable income; person equivalence scale used; based on Microcensus 1998, EAA for 1992, 1996; Vecernik 1998.

Vecernik_Ea: Earnings income; no equivalence scale specified; based on Microcensus 1988, EAA for other years; data from the Institute for Human Sciences, Vienna, within the project Social Costs of Economic Transformation (SOCO); Jiri Vecernik 1996.

UNICEF Pe_NA: Personal Income; no equivalence scale specified; based on Microcensus and budget survey; 'MONEE project' at UNICEF International Child Development Centre, Florence; Published by UNICEF & Flemming & Micklewright 1999.

WIID2 – Atk Pe_Dis Mon; Personal Monetary disposable income; personal equivalence scale used; based on Microcensus 59, 66, 71, 73, 77, 81, 86, 89; Atkinson and Micklewright 1992.

WIID2-Cornia Pe_Dis; Personal disposable income; household per capita equivalence scale used; based on the Household Budget Survey; Cornia 1994; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-LIS Pe_Dis; Personal disposable income; household equivalence scale used; based on microcensus data; Luxembourg Income Study 92, 96; Quality 1; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Mil Pe_Gross: Personal gross income; no equivalence scale used; unknown data source; Milanovic and Ying 1996; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 Trans HH_Disp: Household disposable income; no equivalence scale used; based on Household Budget Survey; Transmonee 2004, 05, 07, 08; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 Trans Pe_NA: Personal gross earnings; person equivalence scale used; Earnings survey; Transmonee 2004, 08.

WIID2 -Rut Pe_Gross Ea: Per capita gross earnings; person equivalence scale used; Periodic Census of Employers; Rutkowski 1996; Quality 1; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID 2-UN Pe_Disp: Household Disposable Income; Household per capita equivalence scale used; Family Budget Survey; UN 1981, 1985; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WB WDI_NA: Income; unit of analysis and equivalent scale unknown; based on the Expenditure/Budget survey 2010; LIS data; World Bank Index (WDI)

WDI_NA: Income; unit of analysis and equivalent scale unknown; Income Survey; World Bank Index (WDI) 1996.

Denmark

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Aaberge Pe_Disposable: Personal Disposable Income; calculated using register-based data from the Longitudinal Data Base (LDB) administered by Statistics Denmark; published in Aaberge, Björklund, Jäntti, Palme, Pedersen, Smith & Wennemo 1996.

Aaberge Pe_Market: Personal Market Income; calculated using register-based data from the Longitudinal Data Base (LDB) administered by Statistics Denmark; published in Aaberge, Björklund, Jäntti, Palme, Pedersen, Smith & Wennemo 1996.

Atkinson Pe_Net: Personal Taxable (Net) Income; calculated using Statistics Denmark's microdata based on taxpayers only; 1994 drop caused by grossing up of transfers; published in Atkinson & Søgaaard 2013.

DORS HH_Disposable: Household Disposable Income, equivalized using the following scale: (adults + 0.6*children) 0.8; data originally from administrative records; published by the Danish Economic Council in a report titled Danish Economy, Autumn 2011.

DORS HH_Gross: Household Gross Income, equivalized using the following scale: (adults + 0.6*children) 0.8; data originally from administrative records; published by the Danish Economic Council in a report titled Danish Economy, Autumn 2011.

DORS HH_Private: Household Private Income, equivalized using the following scale: (adults + 0.6*children) 0.8; data originally from administrative records; published by the Danish Economic Council in a report titled Danish Economy, Autumn 2011.

DNS-LIS HH_Gross: Household Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Gross: Personal Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS HH_Net: Household Net Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Net: Personal Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

EU_SILC HH_Disposable: Household Disposable Income; modified OECD equivalence scale; the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC).

GP HH_Disposable: Household Disposable Income; modified-OECD equivalence scale; includes imputed rents; data originally from Statistics Denmark; published by the Gini Project.

LBIFRD HH_Primary: Household Primary Income, using the square root equivalence scale; based on data from the Luxembourg Income Study Database; published in Caminada & Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Disposable: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Disposable: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

ST HH_Disposable: Household Disposable Income; modified OECD equivalence scale; published in Statistisk Tiårsoversigt 2012; sponsored by Statistics Denmark.

ST Pe_Gross: *Personal Pre-tax, After Social Transfers Income; no equivalence scale used; years 1998-1998 from Statistisk Tiårsoversigt 2000, Year 1999 from Statistisk Tiårsoversigt 2001, Years 2000-2009 from Statistisk Tiårsoversigt 2011; sponsored by Statistics Denmark.*

SWIID HH_Net: *Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

WIID2 HH_Disposable: *Household Disposable Income, no equivalence scale used; originally from Statistics Denmark for various years and from Statistics Denmark's 10-year review in 1998; years 1997-2002 have a quality rating of '1,' years 1990-1995 have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 HH_Gross: *Household Gross Income, no equivalence scale used; originally from Statistics Denmark for various years and from Statistics Denmark's 10-year review in 1998; years 1997-2002 have a quality rating of '1,' years 1994-1995 have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Notes:

- (1) Data from Atkinson Pe_Net is calculated using the register of taxpayers only.
- (2) For data on Gross Income from Statistics Denmark (ST Pe_Gross), the author warned me that these measures were not representative of inequality in Denmark because it is based on personal, non-equivalized income, and because the progressive tax system lowers the Gini Coefficient significantly.

France

EHII: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Burricand HH_Disp: *Household Disposable Income; modified OECD equivalence scale; based on data from the Income Tax and Social Survey (ERFS), backdated 1996-2004, and the ERFS for 2005-2010, produced by the National Institute of Statistics and Economic Studies (INSEE) and Tax Administration (DGI); published in Burricand, Houdré, & Seguin 2012.*

DNS-LIS HH_Gross: *Household Gross Income; originally obtained from LIS Data base; values have an 'accept' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-LIS Pe_Gross: Personal Gross Income; originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS HH_Net: Household Net Income; originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Net: Personal Gross Income; originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-UN HH_Gross: Gross Household Income; no equivalence scale used; originally from UN 1985; values have an 'accept' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

EU_SILC HH_Disp: Household Disposable Income; modified OECD equivalence scale; excludes imputed rent; the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC).

Hourriez HH_Declared: Household Declared Income, before taxes and transfers; based on data from the Income Tax and Social Survey (ERFS), produced by the National Institute of Statistics and Economic Studies (INSEE) and Tax Administration (DGI); published in Hourriez & Roux 2001.

Hourriez HH_Disp: Household Disposable Income, after taxes and transfers; based on data from the Income Tax and Social Survey (ERFS), produced by the National Institute of Statistics and Economic Studies (INSEE) and Tax Administration (DGI); published in Hourriez & Roux 2001.

Koubi_Ea: Earnings-based; full-time salaried individuals in the private sector; based on data from the Déclaration Annuelle des Données Sociales (DADS), conducted by the National Institute of Statistics and Economic Studies (INSEE); published in Koubi 2005.

LBIFRD HH_Primary: Household Primary Income, using the square root equivalence scale; based on data from the Luxembourg Income Study Database; published in Caminada & Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Disp: Household Disposable Income; square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

WIID2-EU Pe_Dis: *Personal Disposable Income, modified OECD equivalence scale; originally from European Commission 2005, 2006, and 2008; using data from the European Community Household Panel (ECHP) Survey and The European Union Statistics on Income and Living Conditions (EU-SILC); values have a quality rating of '1' or '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 HH_Taxable: *Household Taxable Income; no equivalence scale used; originally from Atkinson, Rainwater and Smeeding 1995a and 1995b; values have a quality rating of '2' or '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Germany

EHH: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Becker HH_Net: *Household Net Income including Imputed Rents; modified OECD equivalence scale; based on the 1991-2006 waves of the German Socio-Economic Panel (GSOEP); published on page 75 in Becker & Faik 2010.*

Biewen-Juhasz Pe_Net: *Personal Net Income; OECD equivalence scale; based on the 1999-2006 waves of the German Socio-Economic Panel (GSOEP); published in figure 2 of Biewen & Juhasz 2010.*

DNS-LIS HH_Gross: *Household Gross Income, originally obtained from LIS Data base, values have an 'accept' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-LIS Pe_Gross: *Personal Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-LIS HH_Net: *Household Net Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-LIS Pe_Net: *Personal Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

Grabka HH_Post-Gov: Household Post-Government Income including the net value of imputed rents; modified OECD equivalence scale; based on the 1991-2010 waves of the German Socio-Economic Panel (GSOEP); published in Grabka, Goebel, & Schupp 2012.

Krueger-EVS HH_Disposable: Household Disposable Income, using the OECD equivalence scale; based on data from the German Income and Expenditure Survey (EVS); published in Fuchs-Schündeln, Krueger & Sommer 2009.

Krueger-GSOEP HH_Disposable: Household Disposable Income, using the OECD equivalence scale; based on data from the German Socio-Economic Panel (GSOEP); published in Figure 12 of Fuchs-Schündeln, Krueger & Sommer 2009.

Krueger-GSOEP HH Pre-Gov: Household Pre-Government Income plus private transfers, using the OECD equivalence scale; based on data from the German Socio-Economic Panel (GSOEP); published in Figure 12 of Fuchs-Schündeln, Krueger & Sommer 2009.

LBIFRD HH_Primary: Household Primary Income, using the square root equivalence scale; based on data from the Luxembourg Income Study Database; published in Caminada & Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Disposable: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Disposable: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

Greece

EHI: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Bakarezos Pe_Net: Personal Net Non-wealth Income; information on equivalence scale not available; based on data from the National Statistical Service of Greece (NSSG); method employed is a search for wage and profit data for various sub-groups, and so not comparable to tax-only data; published in Bakarezos 1984.

Chrissis HH_Net Mon: Household Total Net Monetary Income; equivalized so that each adult or child has the same weight; based on European Community Household Panel (ECHP) microdata; published in Chrissis and Livada 2010.

Chrissis HH_Total Mon: Total Family Income, net of social contributions and after government transfers (see note 1 for definition of 'family income'); information on equivalence scale not available; based on data from the National Statistical Service of Greece (NSGG, now ELSTAT), since 2003 the respective publication is conducted by General Secretariat of Informatics Systems of Ministry of Finance; published in Chrissis and Livada 2010.

DNS-Lianos Pe_NA: Personal Income; income concept unknown; no equivalence scale used; covers tax-paying population only; originally from Lianos and Kyprianos 1974 and the National Statistical Service of Greece (NSSG); values have a 'tax' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-SY HH_Net: Household Net Monetary Income; no equivalence scale used; originally from Greek statistical yearbooks; values have a 'cov' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

EU_SILC HH_Disb: Household Disposable Income; modified OECD equivalence scale; the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC).

Filios HH_NA: Family Income; income concept unknown; information on equivalence scale not available; covers tax-paying population only, based on data from annual income declaration forms, taxation tables of the National Statistical Service of Greece (NSSG); published in Frangos and Filios 2004.

LBIFRD HH_Disb: Household Disposable Income, using the square root equivalence scale; data originally obtained from LIS Database; presented in Caminada and Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LBIFRD HH_Primary: Household Primary Income; square root equivalence scale; based on data from the Luxembourg Income Study Database; published in Caminada & Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

Leventi HH_Net: Household Net Income, including non-cash components like imputed rents, other non-cash incomes (consumption of own farm and non-farm production, in-kind transfers from other households and fringe benefits); modified OECD equivalence scale; based on data from the Household Expenditure Survey (HES); published in Leventi, Matsaganis, Mitrakos and Tsakloglou 2012.

Leventi HH_Net Mon: Household Net Monetary Income, after social security contributions and transfer payments, without imputed components; modified OECD equivalence scale; based on data from the Household Expenditure Survey (HES); published in Leventi, Matsaganis, Mitrakos and Tsakloglou 2012.

LIS Keyfigs HH_Dis: Household Disposable Income; square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Dis: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

Notes:

In Chrissis and Livada 2010 for tax data, family income is defined as the sum of income received by the husband and/or wife, and includes single persons.

Hungary

EHHI: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Andorka HH_NA: Household Adjusted Income; non-zero person equivalence scale; based on Atkinson & Micklewright 92 income; Rudolf Andorka, Zsuzsa Ferge and István György Tóth 1997.

EU_SILC HH_Disposable: Household Disposable Income; modified OECD equivalence scale; the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC).

Förster HH_Dis: Household disposable income; no equivalence scale; Based on LIS Inequality & Poverty Key Figures Data base; Michael Förster, David Jesuit, Timothy Smeeding, 2003.

Kat Pe_Gross: Personal gross income; OECD equivalence scale; based on Household Budget Survey; Paul Katumman & Gerry Redmond 2001.

Kapit Pe_Dis: Personal disposable income; household per capita equivalence scale used; based on the Hungarian Rotation Household Panel on the basis of CSO Hungarian Budget survey; Kapitány & Molnár 2004.

Kapit HH_Income: Household equalized income; household per capita equivalence scale used; based on the Hungarian Rotation Household Panel on the basis of CSO Hungarian Budget survey; Kapitány & Molnár 2004.

Kapit HH_Earn: Household earnings income; earnings include income from an enterprise but exclude net yield of agricultural activities; household per capita equivalence scale used; based on the Hungarian Rotation Household Panel on the basis of CSO Hungarian Budget survey; Kapitány & Molnár 2004.

Kapit HH_Exp: Household equalized expenditure; household per capita equivalence scale used; based on the Hungarian Rotation Household Panel on the basis of CSO Hungarian Budget survey; Kapitány & Molnár 2004.

Kapit Pe_Exp: Personal expenditure; household per capita equivalence scale used; based on the Hungarian Rotation Household Panel on the basis of CSO Hungarian Budget survey; Kapitány & Molnár 2004.

LIS Keyfigs HH_Dis: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

Med HH_NA: Household equalized income; no equivalence scale known; based on Household Panel data 93-96, Tarki data 97-98; Medgyesi, Szivos, & Toth 2000.

Mil Pe_Dis: Personal household disposable income; no equivalence scale was used; based on Household Budget Survey for 1987 & 1993 conducted by the Central Statistical Office, and the Income survey microsimulation for 1989; Branko Milanovic 1999.

OECD HH_Dis: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

UNICEF Pe_NA: Personal Income; no equivalence scale specified; based on Income Survey from 1982-87 & from Budget Survey 1997; 'MONEE project' at UNICEF International Child Development Centre, Florence; Published by UNICEF & Flemming & Micklewright 1999.

Vec HH_Dis: Household disposable income; no equivalence scale specified; data from the Institute for Human Sciences, Vienna, within the project Social Costs of Economic Transformation (SOCO); Jirí Vecerník 1996.

WB WDI Pe_Cons: Personal household consumption data; equivalence scale based on per capita measure of consumption, and, as discussed in Deaton and Zaidi (2002), World Bank staff estimates using the ECA Household Surveys Archive; The World Bank, World Development Indicators 2005.

WDI Income: *Income-based; income concept, unit of analysis and equivalence scale unknown; based on data from the Expenditure/Budget Survey; published by the World Bank in World DataBank, its Poverty and Inequality Database; WDI 2013.*

WDI Cons: *Consumption-based; income concept, unit of analysis and equivalence scale unknown; based on data from the Expenditure/Budget Survey; published by the World Bank in World DataBank, its Poverty and Inequality Database; WDI 2013.*

WIID2 Atk Pe_Dis: *Personal disposable income; household per capita equivalence scale used; based on Hungarian Income Survey; Atkinson & Micklewright 1992; Quality 1; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 Atk Pe_Gross: *Personal gross earnings; no equivalence scale used before 1986, person equivalence scale used after 1996; household per capita equivalence scale used; based on Census of Employers; Atkinson & Micklewright 1992; Quality 1; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 Cornia_Dis: *Personal disposable income; household per capita equivalence scale used; based on Household Budget Survey; Cornia 1994; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 Cornia_Gross: *Personal gross income; household per capita equivalence scale used; based on Household Budget Survey; Cornia 1994; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 D&S Pe_Gross: *Personal gross income; household per capita equivalence scale used; based on the household budget survey; Deininger & Squire, World Bank 2004; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 D&S Pe_Cons: *Personal consumption; household per capita equivalence scale used; based on the household budget survey; Deininger & Squire, World Bank 2004; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 EU Pe_Dis: *Personal disposable income; household OECDmod equivalence scale used; survey conducted by The European Union Statistics on Income and Living Conditions (EU-SILC); European Union Commission 2008; Quality 1; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 Jain Pe_Gross: *Personal gross earnings; no equivalence scale used; survey conducted by UN-ECE 1967; Jain 1975; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 Jain Pe_Dis: Personal disposable earnings; no equivalence scale used; survey conducted by UN-ECE 1967; Jain 1975; Quality 4; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 LIS Pe_Dis: Personal household disposable (monetary income); household per capita equivalence scale used; based on LIS and Hungarian Household Panel; Luxembourg Income Study 1991, 1994, 1999; Quality 1; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID 2 Mil Pe_Dis: Personal Disposable Income; household per capita equivalence scale used; based on Household Budget Survey; Branko Milanovic 1999; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 Trans Pe_Dis: Personal disposable Income; Household per capita equivalence scale used; based on the Household Budget Survey; Transmonee 2004, 05', 07', 08' ; Quality 1 (after 1991), quality 2 (89', 91'); United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 Trans Pe_Gross: Personal gross earnings; no equivalence scale used; based on Survey of Earnings Distribution; Transmonee 2004, 2007, 2008; Quality 1; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID 2 Trans Pe_Dis: Personal disposable Income; Household per capita equivalence scale used; based on the Household Budget Survey; Transmonee 2004, 05', 07', 08' ; Quality 1 (after 1991), quality 2 (89', 91'); United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 Vec Pe_Gross: Vecernik 89 92; Personal gross earnings; person equivalent scale; based SOCO Survey; Vecernik 1989, 1992; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Italy

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Brand 04 HH_Dis: Household Disposable Income; no equivalence scale used; data originally from the Bank of Italy's Survey of Household Income and Wealth (SHIW) official publication; published in Brandolini 2004.

Brand 01 Pe_Dis: Personal Disposable Total Income, including includes imputed rents from owner-occupied dwellings; square root equivalence scale; based on data from the Survey of Household Income and Wealth, Historical Archive of the Bank of Italy (SHIW-HA); published in Brandolini and d'Alessio 2001.

Brand 09 HH_Dis: Family Disposable Income, excluding interests and dividends; no equivalence scale used; based on data from the Survey of Household Income and Wealth (SHIW), conducted by the Bank of Italy; published in Brandolini et al. 2009.

Brand 09 Pe_Dis: Personal Disposable Income, excluding interests and dividends; modified OECD equivalence scale; based on data from the Bank of Italy's Survey of Household Income and Wealth (SHIW); published in Brandolini et al. 2009.

DNS-LIS HH_Gross: Household Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Gross: Personal Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS HH_Net: Household Net Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Net: Personal Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

EU_SILC HH_Dis: Household Disposable Income; modified OECD equivalence scale; the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC).

GP HH_Dis: Household Disposable Income; square root equivalence scale; based on data from the Survey of Household Income and Wealth, Historical Archive of the Bank of Italy (SHIW-HA); published by the Gini Project.

Jappelli NA_Dis: Disposable Income, net of income from assets; unit of analysis unknown; OECD equivalence scale; based on data from the Survey of Household Income and Wealth (SHIW), conducted by the Bank of Italy; published in Jappelli and Pistaferri 2010.

LBIFRD HH_Primary: Household Primary Income, using the square root equivalence scale; based on data from the Luxembourg Income Study Database; published in Caminada & Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Dis: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Dis: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

Quintano HH_Disp: Household Disposable Income, including actual and imputed rents from owner-occupied dwellings and returns on financial assets net of interest paid on mortgages; modified OECD equivalence scale; based on data from the Survey of Household Income and Wealth (SHIW), conducted by the Bank of Italy; published in Quintano et al. 2008.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

WIID2-LIS Pe_Mon: Personal Disposable Monetary Income; equivalence adjusted for household per capita; originally from the Luxembourg Income Study and the Bank of Italy; data have a quality rating of '1'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-LIS Pe_Disp: Personal Disposable Income, equivalence adjusted for household per capita; originally from the Luxembourg Income Study and the Bank of Italy; data have a quality rating of '1'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

India

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

DNS-Datt Pe_Net Exp: Personal Net Expenditure; no equivalence scale used; based on data from the Indian National Sample Survey (NSS); originally from Datt 1995; values have an 'accept' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

Dow HH_Gross: Household Gross Income; no equivalence scale used; based on data from the All India Consumer Expenditure Survey; published in Dowling and Soo 1983.

LIS Keyfigs HH_Disposable: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

Swamy HH_Exp: Household Expenditure; unit of analysis unknown; no equivalence scale used; based on data from the Indian National Sample Survey (NSS); published in Swamy 1967.

WDI_Con: Consumption-based, unit of analysis not specified; weighted average of urban and rural estimates; published by the World Bank in World DataBank, its Poverty and Inequality Database.

WIID2-Crom_NA: Income-based; income concept, unit of analysis, and equivalence scale unknown; data source unknown; originally from Cromwell 1977; data have a quality rating of '4'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Fields_NA: Household Income; income concept unknown; no equivalence scale used; based on data from the National Council for Applied Economic Research Survey; originally from Fields 1989; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-IN HH_Dis: Household Disposable Income; no equivalence scale; based on data from the All India Household Survey of Savings and Consumer Expenditure; originally from NCAER 1972; data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Pau HH_Gross: Gross Household Income; no equivalence scale used; originally from Paukert 1973; data have a quality rating of '4'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-WB Pe_Con: Consumption per capita; national coverage; based on data from the Indian National Sample Survey (NSS), rounds 1-4, 6, 8, and 9; data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Japan

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

DNS-LIS HH_Gross: Household Gross Income; originally obtained from LIS Data base; values have an 'accept' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Disposable After-tax: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

Sudo-FIES HH (1): Household Pre-government Income plus transfers; OECD equivalence scale; based on data from the Family Income and Expenditures Survey (FIES), by the Statistics Bureau, Ministry of Internal Affairs and Communications in Japan; published in Sudo, Suzuki & Yamada 2012.

Sudo-FIES HH (2): Household Disposable Income; OECD equivalence scale; based on data from the Family Income and Expenditures Survey (FIES), by the Statistics Bureau, Ministry of Internal Affairs and Communications in Japan; published in Sudo, Suzuki & Yamada 2012.

Sudo-FIES HH (3): Household Pre-government Income; OECD equivalence scale; based on data from the Family Income and Expenditures Survey (FIES), by the Statistics Bureau, Ministry of Internal Affairs and Communications in Japan; published in Sudo, Suzuki & Yamada 2012.

Sudo-FIES HH (4): Household Pre-government Income minus Taxes; OECD equivalence scale; based on data from the Family Income and Expenditures Survey (FIES), by the Statistics Bureau, Ministry of Internal Affairs and Communications in Japan; published in Sudo, Suzuki & Yamada 2012.

Sudo-NSFIE HH_Pre-gov: Household Pre-government Income; OECD equivalence scale; based on data from the National Survey of Family Income and Expenditure (NSFIE), by the Statistics Bureau, Ministry of Internal Affairs and Communications in Japan; published in Sudo, Suzuki & Yamada 2012.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

Tachibanaki HH (1): Household income after taxes and transfers; no information on equivalence scales; data originally from the Japanese Ministry of Labor and Welfare's Income Redistribution Survey (various years); published in Tachibanaki 2006.

Tachibanaki HH (2): Household primary income before taxes and social insurance payments adjustments; no information on equivalence scales; data originally from the Japanese Ministry of Labor and Welfare's Income Redistribution Survey (various years); published in Tachibanaki 2006.

WIID2-JSP HH_Gross: Household Gross Income; no equivalence scale used; includes non-agricultural multi-member households only; originally from Japan 1997; based on data from the Family Income and Expenditure Survey; values have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Notes:

For data from Sudo, Suzuki & Yamada 2012, the authors have specified that, due to data limitation, the sample and data construction may be different from other studies, thus making international comparison difficult.

Mexico

EHHI: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Borraz HH_Monetary: *Household Monetary Disposable Income; no equivalence scale; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; published in Borraz and Lopez-Cordova 2007.*

Borraz Pe_Monetary: *Personal Monetary Disposable Income; no equivalence scale; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; published in Borraz and Lopez-Cordova 2007.*

Borraz HH_Total: *Household Total Disposable Income; no equivalence scale; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; published in Borraz and Lopez-Cordova 2007.*

Borraz Pe_Total: *Personal Total Disposable Income; no equivalence scale; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; published in Borraz and Lopez-Cordova 2007.*

Campos HH_Monetary: *Household Monetary Disposable Income; no equivalence scale; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; published by Campos, Esquivel & Lustig 2012.*

Campos Pe_Monetary: *Personal Monetary Disposable Income; no equivalence scale; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; published by Campos, Esquivel & Lustig 2012.*

Campos HH_Total: *Household Total Disposable Income; no equivalence scale; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; published by Campos, Esquivel & Lustig 2012.*

Campos Pe_Total: Personal Total Disposable Income; no equivalence scale; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; published by Campos, Esquivel & Lustig 2012.

INEGI HH_Total: Household Total Current Income; no equivalence scale; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; years 2000-2004 published by INEGI in Principales Resultados de la ENIGH 2008 (Main Results ENIGH 2008), years 2006-2012 published by INEGI in Principales Resultados de la ENIGH 2012 (Main results ENIGH 2012).

INEGI Pe_Total: Personal Total Current Income; equivalence adjusted for household per capita; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; years 2000-2004 published by INEGI in Principales Resultados de la ENIGH 2008 (Main Results ENIGH 2008), years 2006-2012 published by INEGI in Principales Resultados de la ENIGH 2012 (Main results ENIGH 2012).

LBIFRD HH_Primary: Household Primary Income, using the square root equivalence scale; based on data from the Luxembourg Income Study Database; published in Caminada & Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Dis: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Database.

OECD HH_Dis: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

SEDLAC HH_Total: Household Total Income; unclear whether income measured before or after taxes; see notes for equivalence scale; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; published in the Socioeconomic Database for Latin America and the Caribbean (SEDLAS) by CEDLAS (the Centro de Estudios Distributivos, Laborales y Sociales at Universidad Nacional de LaPlata) and the World Bank, March 2012 version.

SEDLAC Pe_Total: Personal Total Income; unclear whether income measured before or after taxes; equivalence adjusted for household per capita; based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; published in the Socioeconomic Database for Latin America and the Caribbean (SEDLAS) by CEDLAS (the Centro de Estudios Distributivos, Laborales y Sociales at Universidad Nacional de La Plata) and the World Bank, March 2012 version.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

WIID2-LIS Pe_Dis: *Personal Disposable Income; equivalence adjusted for household per capita; originally from the Luxembourg Income Study (LIS); based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; data have a quality rating of '1'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-LIS Pe_Monetary: *Personal Monetary Disposable Income; equivalence adjusted for household per capita; originally from the Luxembourg Income Study (LIS); based on data from the Households Incomes and Expenditures National Survey (ENIGH) collected by the Institute of Statistics, Geography and Informatics (INEGI) in Mexico; data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Notes:

- (1) Monetary Income and Total Income are both measures of disposable income, measured after taxes and transfers. Monetary Income does not include non-monetary income such as payments in-kind, imputed rents, gifts, subsistence and own-consumption.
- (2) Sedlac equivalence scale: Equivalized household income is obtained by dividing total household income by $(A + a_1.K_1 + a_2.K_2)^\theta$, where A is the number of adults, K1 the number of children under 5 years old and K2 the number of children between 6 and 14. In this case, $\alpha_1=0.5$, $\alpha_2=0.75$ and $\theta =0.9$.

Netherlands

EHII: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Been HH_Dis: *Household Disposable Income, calculated using equivalence scale defined by Statistics Netherlands (see note 2 below); originally obtained from Statistics Netherlands microdata; from Been, Caminada, Goudswaard & Marloes de Graaf-Zijl 2013.*

Been HH_Market (1): *Household Market Income, calculated using equivalence scale defined by Statistics Netherlands (see note 2 below); originally obtained from Statistics Netherlands microdata; from Been, Caminada, Goudswaard & Marloes de Graaf-Zijl 2013.*

Been HH_Market (2): *Household Market Income, if pension income is part of market income, originally obtained from Statistics Netherlands microdata; calculated using equivalence scale defined by Statistics Netherlands (see note 2 below); from Been, Caminada, Goudswaard & Marloes de Graaf-Zijl 2013.*

CBS HH_Disp: Household Disposable Income; calculated using equivalence scale defined by Statistics Netherlands (see note 2 below); based on data from Statistics Netherland's Income and Spending Statistics.

CBS Pe_Disp: Personal Disposable Income; calculated using equivalence scale defined by Statistics Netherlands (see note 2 below); based on data from Statistics Netherland's Income and Spending Statistics.

DNS-LIS HH_Gross: Household Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Gross: Personal Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS HH_Net: Household Net Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Net: Personal Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-SY HH_Net: Household Equivalent Net Income (households are weighted by the number of persons); originally from Statistics Netherland's Statistical Yearbook; values have an 'accept' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

EU_SILC HH_Disp: Household Disposable Income; modified OECD equivalence scale; the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC).

LBIFRD HH_Disp: Household Disposable Income, using the square root equivalence scale; data originally obtained from LIS Database; presented in Caminada and Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LBIFRD HH_Primary: Household Primary Income, using the square root equivalence scale; data originally obtained from LIS Database; presented in Caminada and Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Disp: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Database.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts Database.

OECD HH_Dis: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts Database.

SWIID HH_Net: Estimated Household Disposable Income, using the square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income, using the square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

WIID2-CSO HH_Dis: Household Disposable Income; no equivalence scale; originally from Netherlands 2005; data for years 1977-1985 from *Inkomensonderzoek*, data for years 1990-2000 from *Inkomens Panelonderzoek*; values have a quality rating of '1'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-CSO Pe_Dis: Personal Disposable Income; Statistics Netherland's official equivalence scale; originally from Netherlands 2005; data for years 1977-1985 from *Inkomensonderzoek*, data for years 1990-2000 from *Inkomens Panelonderzoek*; values have a quality rating of '1'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Notes:

- (1) For data from Statistics Netherlands (CBS), 1977-2000 data are not fully comparable to the 2000-2011 data because income statistics were revised in 2000.
- (2) Statistics Netherland's equivalence scale is described below:
- (3) (Number of children in the rows, number of adults in the columns)
- (4) *For households whose composition is different than in the table, equivalence scales can be calculated with the formula $E = (A + (0.8 * C))^{0.5}$ where E is the equivalence scale, A the number of adults and C the number of children.

Poland

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Brz Pe_Dis: Personal Disposable Income; equivalence adjusted for household per capita. See note for equivalence scale; Based on Household Budget Survey 1998 to 2007 conducted by the Polish Central Statistical Office; Michal Brzezinski 2010.

Brz HH_Dis: Household Disposable Income; original OECD equivalence scale; yearly HBS micro-data for the period 1998-2008; conducted by the Polish Central Statistical Office; Michal Brzeziński & Krzysztof Kostro 2010.

EU_SILC HH_Disp: Household Disposable Income; modified OECD equivalence scale; the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC).

Förster HH_Disp: Household disposable income; no equivalence scale; Based on LIS Inequality & Poverty Key Figures Data base; Michael Förster, David Jesuit, Timothy Smeeding, 2003.

Keane HH_Disp: Household Disposable Income; Gross income prior to 1992 (there were no taxes on personal income until 1992), after that year, net income was used; no equivalence scale; Household Budget survey (HBS) microdata; Michael Keane & Eswar Prasad 2002.

Gorecki Pe_Disp: Personal disposable income; no equivalence scale was used; based on household budget survey (HBS) conducted by the Polish Central Statistical Office; Brunon Gorecki 1994.

LIS Keyfigs HH_Disposable: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

Lut HH_Cons: Household consumption expenditure and income (log of); using number of household members equivalent scale; based on 1993-1996 panel component of the Household Budget Survey conducted by the Polish Central Statistical Office; Erzo Luttmer 2000.

Lut HH_Income: Household consumption expenditure and income (log of); using number of household members equivalent scale; based on 1993-1996 panel component of the Household Budget Survey conducted by the Polish Central Statistical Office; Erzo Luttmer 2000.

Mil Pe_Gross: Personal household gross income; see note on income; no equivalence scale was used; based on Household Budget Survey (HBS) conducted by the Polish Central Statistical Office; Banko Milanovic 1999.

McC Pe_Exp: Personal Expenditure; Singh-Nagar and Paris equivalence scale used; based on Family Expenditure Survey (FES) conducted by the UK office for National Statistics; Leslie McClements 1977.

Newell Pe_Earn: Personal net earnings, Polish Labor Force Survey conducted by the Central Statistical Office; Andrew Newell and Mieczyslaw W. Socha 2007.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Disp: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD ES: Based on the Eurostat Survey of Income and Living Conditions (EU - SILC) since income year 2004 and currently going up to 2009. Earlier data for 2000 are based on the Household Budget Survey.

Szulc Pe_Displ-1: Personal disposable income; Szulc 1992 equivalence scale; Household Budget Survey (HBS) conducted by the Polish Statistical Office; Adam Szulc 2000

Szulc Pe_Displ 2: Personal disposable income; household equivalent income and expenditure on consumption (OECD 70/502 equivalence scales are applied). Household Budget Survey (HBS) conducted by the Polish Statistical Office; Adam Szulc 2007.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

Trans Pe_Displ: Personal household net income; no equivalence scale specified; based on interpolated distributions from grouped data from household budget surveys (HBS) reported to the MONEE project (see Atkinson and Micklewright, 1992, 'Sources and Methods'); UNICEF Regional Office for CEE/CIS 2013.

UNICEF Pe_NA: Personal Income; no equivalence scale specified; 'MONEE project' at UNICEF International Child Development Centre, Florence; Published by UNICEF & Flemming & Micklewright 1999.

Vecernik HH_Displ: Household disposable income; no equivalence scale specified; data from the Institute for Human Sciences, Vienna, within the project Social Costs of Economic Transformation (SOCO); Jiri Vecernik 1996.

WB WDI Pe_Cons: Personal household consumption data; equivalence scale based on per capita measure of consumption, and, as discussed in Deaton and Zaidi (2002), World Bank staff estimates using the ECA Household Surveys Archive; The World Bank 2005.

WB Cons: Consumption-data; unknown unit of analysis and equivalence scale; based on Polish Expenditure Survey; World Bank 2010.

WB Income: Income-data; income concept, unit of analysis and equivalence scale unknown; based on Polish Household Budget Survey; World Bank 2010.

WDI NA: Income-based; income concept, unit of analysis and equivalence scale unknown; based on data from the Expenditure/Budget Survey and Luxemburg Income Study; published by the World Bank in World DataBank, its Poverty and Inequality Database.

WDI Cons: Consumption-based; income concept, unit of analysis and equivalence scale unknown; based on data from the Expenditure/Budget Survey and Luxemburg Income Study; published by the World Bank in World DataBank, its Poverty and Inequality Database.

WIID2 Atk Pe_Displ: Personal disposable income; household per capita equivalence scale used; based on Household Budget Survey conducted by Polish Central Statistical Office; Atkinson &

Micklewright 1992; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 Atk Pe_Gross: *Personal gross earnings; no equivalence scale used before 1986, person equivalence scale used after 1996; household per capita equivalence scale used; based on Survey of Enterprises and Census of Enterprises before 1978; Atkinson & Micklewright 1992; Quality 2; United Nations University, World Institute for Development Economics Research-World Income.*

WIID2 Cornia Pe_Dis: *Personal disposable income; household per capita equivalence scale used; based on Household Budget Survey conducted by Polish Central Statistical Office; Cornia 1994; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 Jain Pe_Gross: *Personal gross earnings; no equivalence scale used; survey conducted by UN-ECE 1967; Jain 1975; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 LIS Pe_Dis: *Personal household disposable monetary income; household equivalence scale used; based on LIS and Household Budget Survey conducted by Polish Central Statistical Office; Luxembourg Income Study 1986, 1992, 1999; Quality 2 (1986) & 1 (92',99'); United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 Rut Pe_Dis: *Personal net earnings; person equivalence scale used; based on Survey of Earnings Distribution; Rutkowski 2006; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 WB Pe_Cons: *Personal consumption-based; equivalence scale unknown; based on data from Household Budget survey conducted by Polish Central Statistical Office; published by World Bank Poverty Monitoring Database 2002 World Development Indicators 2005; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 Trans Pe_Gross: *Personal gross earnings; no equivalence scale used; based on Survey of Earnings Distribution; Transmonee 2004, 2007, 2008; Quality 1; United Nations University, World Institute for Development Economics Research-World Income.*

WIID2 Trans Pe_Dis: *Personal disposable Income; Household per capita equivalence scale used; based on the Household Budget Survey conducted by Central Statistical Office; Transmonee 2004; Quality 1 (after 1992), quality 2 (89', 91'), quality 3 (90', 92'); United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2 WB Pe_Cons: *Personal Consumption-based; Household per capita equivalence scale used; based on the Polish Household Budget Survey conducted by the Central Statistical Office; World Bank Poverty Monitoring Database 2002; Quality 2 (1990), 3 (1992); United Nations*

University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 WB Pe_NA: Personal Income-based; Household per capita equivalence scale used; based on Polish Central Statistical Office Data; World Bank Poverty during the Transition website 9/2000, Milanovic 1995, 1996, 1997, 1998; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Notes:

- (1) Brz Pe_Dis: Brzezinski 2010: All incomes are divided by equivalence scales defined as $h^{0.5}$, where h is the household size, to adjust for the size and composition of households, and expressed in terms of December 2007 price levels (using CPI deflator). In 1997 in order to adjust HBS to Eurostat recommendations, new definitions of some core concepts (i.e., disposable income) were implemented. For these reason, data since 1998 and before this year are not directly comparable. In order to use a consistent data series, the paper employs HBS data for the period from 1998 to 2007 (the last available year).
- (2) McC Pe_Exp: McClements 1997: Total expenditure is used throughout in place of household income as a consequence of the treatment of housing expenditure and the more comprehensive recording of expenditure items in the FES
- (3) Mil Pe_gross: Milanovic 1999: Personal income taxes were minimal because gross income excludes payroll taxes withdrawn at source. The difference between disposable and gross income was less than 1 per cent, and thus using either of the two concepts would produce the same results..
- (4) Szulc Pe_Dis: Szulc 2000: the equivalence scale (mk) comparing cost of living between k -th and r -th, households is calculated by means of the following (the so-called 'quasi-exact') formula introduced by Szulc (1992).
- (5) WB WDI Pe_Cons: World Bank, WDI 2005: Deaton, A., and S. Zaidi. 2002. 'Guidelines for Constructing Consumption Aggregates for Welfare Analysis.' LSMS Working Paper 135, World Bank, Washington, DC.

Russia

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Atk Pe_Gross: Personal gross earnings; unknown equivalence scale used; based on the March Census; Atkinson and Micklewright 1992.

Comm HH_Dis: Household Disposable Income; equivalence scale not specified; based on data from Russian Longitudinal Monitoring Survey by HSE & Goskomstat; Commander, Tolstopiatenko, & Yemtsov 1997.

Den Pe_Dis: Personal disposable monetary income; equivalence scale not specified; based on the Russian Longitudinal Monitoring Survey (RLMS); Denisova 2012.

Den Pe_Wage: Personal Wage income; equivalence scale not specified; Wage inequality measures are based on biannual surveys of firms and organizations on wages and based on the Russian Longitudinal Monitoring Survey (RLMS); Wage includes monthly equivalent of quarterly bonuses but excludes annual bonuses and other one-time payments; Denisova 2012.

Den Pe_Dis (e): Personal equalized disposable income; no equivalence scale specified; based on the Russian Longitudinal Monitoring Survey (RLMS); Denisova 2012.

Den Pe_exp: Personal expenditure income; no equivalence scale specified; based on the Russian Longitudinal Monitoring Survey (RLMS); Denisova 2012.

Forster HH_Dis: Household disposable income; no equivalence scale used; Based on LIS Inequality & Poverty Key Figures Data base; Michael Förster, David Jesuit, Timothy Smeeding, 2003.

Gos Pe_Gross: Personal gross income; unknown equivalence scale used and unknown data source; Goskomstat 1996.

LIS Keyfigs HH_Dis: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

Lok HH_Dis: Total disposable monthly household income; equivalence scale not specified; income includes wages and salaries, social security transfers, private transfers, in-kind income, and income from home production; based on the Russian Longitudinal Monitoring Survey; Lokshin, Popkin 2009.

Lut HH_Exp: Household consumption expenditure and income (log of); using number of household members equivalent scale; based on 1994, 1997, 1998 Russian Longitudinal Monitoring Survey; Erzo Luttmer 2000.

Lut HH_Dis: Household disposable income (log of); using number of household members equivalent scale; based on 1994, 1997, 1998 Russian Longitudinal Monitoring Survey; Erzo Luttmer 2000.

Mil Pe_Cons: Personal consumption; no equivalence scale used; based on household budget survey (HBS); Milanovic 1998.

Mil Pe_Gross: Personal Gross Income; no equivalence scale used; based on the household budget survey (HBS) and Russian Longitudinal Monitoring Survey Round 3; Milanovic 1998, 1999.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Dis: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

SWIID HH_Net: *Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

Trans Pe_Gross: *Personal Gross Earnings; no equivalence scale specified; data based on Unicef-IRC from Russia Longitudinal Monitoring Survey (RLMS rounds 5-10) (see note); Transmonee 2004.*

Trans Pe_Disb: *Personal Disposable Monetary Income; no equivalence scale specified; data based on Household Budget Survey Transmonee 2004.*

UNICEF Pe_NA: *Personal Income; no equivalence scale specified; based on Russian Family Budget Survey- Frolova (1998) and Russian Longitudinal Monitoring Survey; 'MONEE project' at UNICEF International Child Development Centre, Florence; Published by UNICEF & Flemming & Micklewright 1999.*

WIID2- Alex Pe_Gross: *Personal gross income; family per capita equivalence scale used; based on the Family Budget Survey & Goskomstat; Alexeev & Gaddy 1993, Atkinson and Micklewright 1992; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2- Atk Pe_Gross: *personal gross earnings; based on the March Census and March Household Survey (1989); Atkinson and Micklewright 1992; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Cornia Pe_Gross: *Personal gross income; personal equivalence scale used; based on Administrative data; Cornia 1994; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2- LIS Pe_Disb: *Personal Disposable Income; Household per capita equivalence scale used; based on the Russian Longitudinal Monitoring Survey; Luxembourg Income Study 1992, 1995, 2000; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2- LIS Pe_Disb Mon : *Personal Monetary disposable income; equivalence scale based on household per capita; based on Russian Longitudinal Monitoring Survey; Luxembourg Income Study 92, 95, 2000; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Trans Pe_Disb: *Personal Disposable Monetary income; equivalence scale based on household per capita; Household Budget Survey; Transmonee 2004; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Trans Pe_Gross: Personal gross earnings; no equivalence scale used; unknown data source; Transmonee 2004, 2007; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2- Mil Pe_Exp: Personal expenditure data; Household per capita; no equivalence scale used; Household Budget Survey; World Bank Poverty during the Transition website 9/2000, Milanovic; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2- WB Pe_Exp: Personal expenditure data; Household per capita equivalence scale used; based on Household Budget Survey; World Bank Poverty Monitoring Database 2002; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WB Mil Pe_NA: Personal Income; unknown income definition; based on Household Budget Survey, Goskomstat; World Bank Poverty during the Transition website 9/2000, Milanovic, 1997, 1998.

WB WDI HH_Cons: Household consumption; equivalence scale based on per capita measure of consumption; based on Integrated Household Survey; World Bank, World Development Indicators, 2013.

WB WDI Pe_Cons: Personal consumption data; equivalence scale based on per capita measure of consumption, and, as discussed in Deaton and Zaidi (2002), World Bank staff estimates using the ECA Household Surveys Archive; based on the Integrated household survey 2010; The World Bank WDI 2005.

Notes:

- (1) Trans Pe_Gross: data for 1995-1998 replace estimates from different sources in Social Monitor 2002; Flemming and Micklewright (1999, Appendix B) report 0.265, 0.289, 0.398, 0.409, 0.381 and 0.375 for 1989, 1992, 1993, 1994, 1995 and 1996 respectively and data for 1997-1998 provided by the World Bank are 0.388 and 0.374 respectively.
- (2) Lut HH_Exp: Logarithm of monthly consumption expenditure and of monthly income are used and both are adjusted for household size using the equivalence parameter α of .75, i.e., equivalent size = (number of household members)^{.75}
- (3) Mil Pe_Gross: Personal income taxes were minimal because gross income excludes payroll taxes withdrawn at source. The difference between disposable and gross income was less than 1 per cent, and thus using either of the two concepts would produce the same results.

South Africa

EHI: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Finn Pe_Net: Personal Net Income; equivalence adjusted for household per capita; based on data from the National Income Dynamics Study (NIDS), waves 1, 2, and 3, collected by the Southern Africa Labour & Development Research Unit (SALDRU); published in Finn and Leibbrandt 2013.

Gelb-IES HH_NA: Household Income; income concept unknown; information on equivalence scale not available; originally obtained from Statistics South Africa's income & expenditure surveys of October 1995 and October 2000; published in Gelb 2003.

Jenkins-Census HH_NA: Household Income; income concept unknown; information on equivalence scale not available; originally obtained from Whiteford and McGrath 1999; published in Jenkins and Thomas 2000.

Jenkins Pe_NA: Personal Income; income concept unknown; information on equivalence scale not available; originally obtained from Lachman and Bercuson 1992; published in Jenkins and Thomas 2000.

Leibbrandt HH_Disp.: Household Disposable Income; square root equivalence scale; based on data from the 1993 Project for Statistics on Living Standards and Development (PSLSD) and the 2008 National Income Dynamics Study (NIDS); Published in Leibbrandt, Finn and Woolard 2013.

Leibbrandt Pe_Gross: Personal Gross Income; equivalence adjusted for household per capita; based on data from the Project for Statistics on Living Standards and Development (PSLSD) for 1993, the Labour Force Survey (LFS) and

Income and Expenditure Survey (IES) for 2000, and the National Income Dynamics Study (NIDS) for 2008; published in Leibbrandt, M. et al. 2010.

LIS Keyfigs HH_Disp.: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Database.

SSA Pe_Gross: Personal Gross Income; equivalence adjusted for household per capita; data for years 2000, 2006 and 2011 based on the Income and Expenditure Survey, data for 2009 based on Living Conditions Survey; published by Statistics South Africa in the 2000, 2005/06, and 2010/11 Income and Expenditure Surveys and in the 2008/09 Living Conditions Survey.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

Van der Berg Pe_NA: Personal income; income concept unknown; information on equivalence scale not available; based on data from the All Media Products Survey (AMPS) conducted by the South African Advertising Research Foundation (SAARF); published in Van der Berg et al 2008.

WIID2 Pe_Disp: *Personal Disposable Income; information on equivalence scale not available; originally from Lachman and Bercuson 1992; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Yu-AMPS Pe_Gross: *Personal Gross Income; equivalence adjusted for household per capita; based on data from the All Media Products Survey (AMPS) conducted by the South African Advertising Research Foundation (SAARF); published in Yu 2012.*

Yu-Census Pe_Gross: *Personal Gross Income, without any imputations; equivalence adjusted for household per capita; based on data from the Census/Community Survey (CS); published in Yu 2012.*

Yu HH_Gross: *Household Gross Income; information on equivalence scale not available; originally from the Income and Expenditure Survey (IES); 2005=2005/2006 and 2010=2010/2011; received via email directly from Derek Yu, Lecturer in economics at the University of the Western Cape, Republic of South Africa.*

Yu Pe_Gross: *Personal Gross Income; equivalence adjusted for household per capita; originally from the Income and Expenditure Survey (IES); 2005=2005/2006 and 2010=2010/2011; received via email directly from Derek Yu, Lecturer in economics at the University of the Western Cape, Republic of South Africa.*

Spain

EHII: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

EU_SILC HH_Disb: *Household Disposable Income; modified OECD equivalence scale; the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC).*

Ferrer ECHP Pe_Disb: *Personal After-tax After-transfers Income; no equivalence scale used; based on data from the European Household Community Panel (ECHP); published in Ferrer, Ramos & Oviedo 2013.*

Ferrer ECHP Pe_Gross: *Personal Before-tax After-transfers Income; no equivalence scale used; based on data from the European Household Community Panel (ECHP); published in Ferrer, Ramos & Oviedo 2013.*

Ferrer ECPF HH_Disb: *Personal Disposable Income; OECD equivalence scale; based on data from a Household Budget Survey (HBS) called Encuesta Continúa de Presupuestos Familiares (ECPF); published in Ferrer, Ramos & Oviedo 2013.*

INE Pe_Disb (1): *Personal Disposable Income; modified OECD equivalence scale; based on data from the Living Conditions Survey as part of the Poverty indicators of the National Action*

Plan for Social Inclusion; published by the Instituto Nacional de Estadística (INE) on November 20, 2013.

INE Pe_Disp (2): *Personal Disposable Income including imputed rents; based on data from the Living Conditions Survey as part of the Poverty indicators of the National Action Plan for Social Inclusion; revised data published by the Instituto Nacional de Estadística (INE) on November 20, 2013.*

IVIE HH_Gross: *Household Gross Income; no equivalence scale used; based on microdata from the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC) published by the Instituto Nacional de Estadística (INE) on November 20, 2013; unrevised data published in a 2013 Competitiveness Report by the BBVA Foundation and the Valencian Institute of Economic Research (IVIE); revised data obtained directly from Francisco José Goerlich Gisbert, research professor at IVIE.*

IVIE Pe_Gross: *Personal Gross Income; no equivalence scale used; based on microdata from the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC) published by the Instituto Nacional de Estadística (INE) on November 20, 2013; unrevised data published in a 2013 Competitiveness Report by the BBVA Foundation and the Valencian Institute of Economic Research (IVIE); revised data obtained directly from Francisco José Goerlich Gisbert, research professor at IVIE.*

IVIE HH_Market: *Household Market Income; no equivalence scale used; based on microdata from the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC) published by the Instituto Nacional de Estadística (INE) on November 20, 2013; unrevised data published in a 2013 Competitiveness Report by the BBVA Foundation and the Valencian Institute of Economic Research (IVIE); revised data obtained directly from Francisco José Goerlich Gisbert, research professor at IVIE.*

IVIE Pe_Market: *Personal Market Income; no equivalence scale used; based on microdata from the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC) published by the Instituto Nacional de Estadística (INE) on November 20, 2013; unrevised data published in a 2013 Competitiveness Report by the BBVA Foundation and the Valencian Institute of Economic Research (IVIE); revised data obtained directly from Francisco José Goerlich Gisbert, research professor at IVIE.*

IVIE HH_Net: *Household Net Income; no equivalence scale used; based on microdata from the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC) published by the Instituto Nacional de Estadística (INE) on November 20, 2013; unrevised data published in a 2013 Competitiveness Report by the BBVA Foundation and the Valencian Institute of Economic Research (IVIE); revised data obtained directly from Francisco José Goerlich Gisbert, research professor at IVIE.*

IVIE Pe_Net: *Personal Net Income; no equivalence scale used; based on microdata from the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC) published by the Instituto Nacional de Estadística (INE) on November 20, 2013; unrevised data published in a*

2013 Competitiveness Report by the BBVA Foundation and the Valencian Institute of Economic Research (IVIE); revised data obtained directly from Francisco José Goerlich Gisbert, research professor at IVIE.

LBIFRD HH_Primary: Household Primary Income; square root equivalence scale; based on data from the Luxembourg Income Study Database; published in Caminada & Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Dis: Household Disposable Income; square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

Mas HH_Dis: Household Disposable Income; OECD equivalence scale; based on data from a Household Budget Survey (HBS) called Encuesta Continúa de Presupuestos Familiares (ECPF); published in Pijoan-Mas and Sánchez-Marcos 2010.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Dis: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

Oliver Pe_Before-tax: Personal Before-tax Income; OECD equivalence scale; based on data from a Household Budget Survey (HBS) called Encuesta Continúa de Presupuestos Familiares (ECPF); published in Oliver, Ramos & Raymond 2001.

Oliver Pe_Gross: Personal Gross Income; OECD equivalence scale; based on data from a Household Budget Survey (HBS) called Encuesta Continúa de Presupuestos Familiares (ECPF); published in Oliver, Ramos & Raymond 2001.

Oliver Pe_Net: Personal Net Income; OECD equivalence scale; based on data from a Household Budget Survey (HBS) called Encuesta Continúa de Presupuestos Familiares (ECPF); published in Oliver, Ramos & Raymond 2001.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

WIID2 Pe_Dis: Personal Disposable Income; modified OECD equivalence scale; data for 1995-2002 from European Commission 2005, years 2004-2006 from European Commission 2008; years 1995-2002 have no quality rating, data for 2004 has a quality rating of '4,' years 2005-2006 have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Sweden

EHHI: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Aaberge Pe_Dis: Personal Disposable Income; see note for information on equivalences; based on data from the Level of Living Surveys; published in Aaberge et al. 2002.

Aaberge Pe_Market: Personal Market Income; see note for information on equivalences; based on data from the Level of Living Surveys; published in Aaberge et al. 2002.

DNS-LIS HH_Gross: Household Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Gross: Personal Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS HH_Net: Household Net Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Net: Personal Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-SAS HH_Net: Household Net Income, originally obtained from Sweden SAS, values have an 'accept' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

Domeij-LINDA HH_Dis: Household Disposable Income; OECD equivalence scale; based on Longitudinal Individual Data for Sweden (LINDA); published in Domeij and Flodén 2010.

Domeij-HUT HH_Dis: Household Disposable Income; OECD equivalence scale; based on data from the Household Expenditure Survey (HUT); published in Domeij and Flodén 2010.

LBIFRD HH_Primary: Household Primary Income, using the square root equivalence scale; based on data from the Luxembourg Income Study Database; published in Caminada & Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Disposable: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Disposable: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

Palme Pe_Disposable: Equivalized Individual Disposable Income including capital gains; the equivalence scale assigns the following values to household members: the first adult person is 1.0, the second cohabiting person is 0.55, children 0-17 years old are 0.47, and others 18 years old and above are 0.55 (see p.20); based on data from SBC's (Statistics Sweden) Income Distribution Survey; published on page 21 (table 1) of Palme 2006.

SCB HH_Disposable: Household Disposable Income, where Disposable Income is the total of all taxable and non-taxable income minus taxes and negative transfers; the equivalence scale assigns the following values to household members: a single adult is 1.0, a couple is 1.51, the first child is 0.52 and the following children are 0.42; based on data from SCB's (Statistics Sweden) Household Finances Survey.

SCB HH_Factor: Household Factor Income, where Factor Income is the sum of wage income, business income and capital income; the equivalence scale assigns the following values to household members: a single adult is 1.0, a couple is 1.51, the first child is 0.52 and the following children are 0.42; based on data from SCB's (Statistics Sweden) Household Finances Survey.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

Notes:

For data from Aaberge et al. 2002, the authors only count the incomes of married and cohabiting couples (rather than using the more common practice of summing the income of all household members) and then divide that family income by 2 and assign that number to each spouse. Thus, any children in the household receive a zero weight.

Thailand

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Charoen Pe_Gross: Gross Personal Income; equivalence adjusted for household per capita; based on data from the Household Socio-Economic Survey, conducted by the National Statistical Office (NSO) of Thailand; published in Charoenphandhu and Ikemoto 2012.

DNS-Fields_NA: Income-based, but income concept and unit of analysis unknown; information on equivalence scale not available; based on data from the Household Socio-Economic Survey,

conducted by the National Statistical Office (NSO) of Thailand; originally obtained from Fields 1989; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-Ikemoto HH_Gross: *Household Gross Income; no equivalence scale used; data for years 1962-75 originally from Ikemoto and Limskul 1987, data for years 1981-92 originally from Ikemoto 1993; values have 'accept' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

Ikemoto HH_Gross: *Household Gross Income before taxes and transfers; no equivalence scale used; data for years 1962-1981 originally from Ikemoto 1991, data for years 1986-1998 estimated from the National Statistical Office's (NSO) Report of The Household Socio-Economic Survey for various years and from the 1999 Preliminary Report of the 1998 Household Socio-Economic Survey; published in Ikemoto and Uehara 2000.*

Ikemoto Pe_Gross: *Personal Gross Income before taxes and transfers; equivalence adjusted for household per capita; no equivalence scale used; data for years 1962-1981 originally from Ikemoto 1991, data for years 1986-1998 estimated from the National Statistical Office's (NSO) Report of The Household Socio-Economic Survey for various years and from the 1999 Preliminary Report of the 1998 Household Socio-Economic Survey; published in Ikemoto and Uehara 2000.*

Kakwani NA: *Income-based, but income concept and unit of analysis unknown; information on equivalence scale not available; based on data from various Household Socio-Economic Surveys, conducted by the National Statistical Office (NSO) of Thailand; published in Kakwani and Krongkaew 2003.*

Kuhonta NA: *Income-based, but income concept and unit of analysis unknown; information on equivalence scale not available; data originally from Somchai 1987 and Somchai 2001; published in Kuhonta 2003.*

NESDB Pe_Gross: *Personal Total Current Income, before taxes and including transfers but not lottery prizes, bequests and all other one-time income; no equivalence scale used; based on data from the Household Socio-Economic Survey, conducted by the National Statistical Office (NSO) of Thailand; data originally from the National Economic and Social Development Board (NESDB) website; obtained via email from Suphannada Limpanonda on 3.19.14.*

NSO HH_Gross: Household Gross Income; *information on equivalence scale not available; based on data from the Household Socio-Economic Survey, conducted by the National Statistical Office (NSO) of Thailand; published in the statistical tables of the 2001 Household Socio-Economic Survey by the National Statistical Office (NSO) of Thailand.*

SWIID HH_Net: *Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

WIID2-DNS Pe_Gross: *Gross Personal Income; equivalence adjusted for household per capita; originally from Deininger & Squire, World Bank 2004; based on data from the Household Socio-Economic Survey, conducted by the National Statistical Office (NSO) of Thailand; data have a quality rating of '1'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Jain HH_NA: *Household Income; income concept unknown; no equivalence scale used; originally from Jain 1975; based on data from the Household Socio-Economic Survey, conducted by the National Statistical Office (NSO) of Thailand; data have quality rating of '4'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Notes:

The National Statistical Office (NSO) of Thailand has been conducting the Household Expenditure Survey since 1957. Its name was changed to the Household Socio-Economic Survey in 1968-1969.

Ukraine

EHII: *Estimated Household Income Inequality - University of Texas Inequality Project; Gross income, no equivalence scale.*

Comm Pe_Displ: *Personal Disposable Income; unknown equivalence scale; based on data from Russian Longitudinal Monitoring Survey by HSE & Goskomstat; Commander, Tolstopiatenko, & Yemtsov 1999.*

Habibov HH_Cons: *Household consumption data; based on Life-in-Transition (LIT) survey by European Bank for Reconstruction and Development (EBRD) & World Bank data 2011; Habibov 2013.*

Habibov HH_Income: *Household Income data; based on Life-in-Transition (LIT) survey by European Bank for Reconstruction and Development (EBRD) & World Bank data 2011; Habibov 2013.*

Hend HH_Gross: *HH income after transfers; unknown equivalence scale; based on Standardized World Income Inequality Database (SWIID); Henderson, McNab, Rozsas, 2008.*

Kakw Pe_Gross: *Personal aggregate family income; unknown equivalence scale; based on Ukraine Economy Statistical Yearbooks 1987-1991; N. Kakwani 1996.*

Slay HH_Gross: *Household gross income; wages and salaries only after transfers; no equivalence scale used; data source see notes; Slay 2008.*

Svejnar Income: Wage Income; income concept, unit of analysis and equivalence scale unknown; based on Goskomstat data (1996, 1999) - wage income & 1988, 1995 based on Russian Longitudinal Monitoring Survey of households; Svejnar 2002.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

WIID2 Atk Pe_Gross: Personal gross earnings; person equivalence scale use; based on March Census; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 Alex Pe_Gross: Personal gross income; family per capita equivalence scales used; based on Family Budget Survey; Alexeev and Gaddy 1993 & Atkinson and Micklewright 1992; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 Kak Pe_Disp: Personal disposable income; family per capita equivalence scale used; based on Family Budget Survey; Kakwani 1996; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID Kak Pe_Gross: Personal gross income; family per capita equivalence scale used; based on Family Budget Survey; Kakwani 1996; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 Trans Pe_Gross: Personal gross income; family per capita (89') and household per capita (95') equivalence scale used; based on Household Budget Survey (World Bank 2000 (For 95') and Flemming & Micklewright, 1999 (for 89')); Transmonee 2004; Quality 2 (89'), 3 (95'); United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2 Trans Pe_Gross_Ea: Personal gross earnings; person equivalence scale used; unknown survey; Transmonee 2004, 2007, 2008; Quality 2; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Trans Pe_Disp: Personal disposable income; household per capita equivalence scale used; based on household budget survey; Transmonee 2004; Quality 3; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Trans_Earn: Earnings; no equivalence scale specified; based on microcensus data, interpolated distributions from grouped data from household budget surveys (HBS) reported to the MONEE project (see Atkinson and Micklewright, 1992, 'Sources and Methods'); UNICEF Regional Office for CEE/CIS 2013.

WDI Income: *Income-based; unit of analysis and equivalence scale unknown; based on the Expenditure/Budget survey 2010; LIS data; World Bank Index 2013.*

WDI Cons: *Consumption; unit of analysis and equivalent scale unknown; based on the Expenditure/Budget survey 2009; World Bank Index 2013.*

WB WDI NA: *Per capita Income data; equivalence scale unknown; as discussed in Deaton and Zaidi (2002), World Bank staff estimates using the ECA Household Surveys Archive; The World Bank 2005.*

Notes:

- (1) WB WDI NA: World Bank, WDI 2005: Deaton, A., and S. Zaidi. 2002. 'Guidelines for Constructing Consumption Aggregates for Welfare Analysis.' LSMS Working Paper 135, World Bank, Washington, DC
- (2) Trans_Earn: Milanović (1998, Table A4.3) reports 0.210 for 1987 based on HBS data; Atkinson and Micklewright (1992, Table III1) report 0.244 for 1987 based on household income survey data.
- (3) Tárki panel (Galasi, 1998, Table 1) report 0.285, 0.282, 0.307, 0.318, 0.312 for 1991, 1992, 1993, 1994 and 1995 respectively; data refer to year of interview, but since annual income data in survey cover the 12 months to March, here the year is the preceding one.
- (4) Slay HH_gross : Source Elena Makarova: 'Model of Social Protection in Ukraine,' paper presented at the UNDP-sponsored International Conference on Poverty Alleviation, Kyiv, April 16, 2008

United Kingdom

EHII: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Atkinson HH_Gross: *Household Gross Income; no equivalence scale used; based on data from The Effects of Taxes and Benefits on Household Income, published in Economic Trends by the Central Statistical Office, or the Office of National Statistics after 1996; published in Atkinson and Brandolini 2006.*

Atkinson HH_Net: *Household Net Income; no equivalence scale used; based on data from The Effects of Taxes and Benefits on Household Income, published in Economic Trends by the Central Statistical Office, or the Office of National Statistics after 1996; published in Atkinson and Brandolini 2006.*

Atkinson HH_Market: *Household Market Income; no equivalence scale used; based on data from The Effects of Taxes and Benefits on Household Income, published in Economic Trends by the Central Statistical Office, or the Office of National Statistics after 1996; published in Atkinson and Brandolini 2006.*

Blundell HH_Gross: Household Gross Income; modified OECD equivalence scale; based on data from the Family Expenditure Survey (FES), or the Living Costs and Food Survey (LCFS) after 2008, sponsored by the Office of National Statistics (ONS); published in Blundell and Etheridge 2009.

Blundell HH_Disposable: Household Disposable Income; modified OECD equivalence scale; based on data from the Family Expenditure Survey (FES), or the Living Costs and Food Survey (LCFS) after 2008, sponsored by the Office of National Statistics (ONS); published in Blundell and Etheridge 2009.

DNS-IFS Pe_Net: Personal Net Income; square root equivalence scale; originally from Goodman & Webb 1994 and the Institute for Fiscal Studies (IFS); values have an 'accept' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS HH_Gross: Household Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Gross: Personal Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS HH_Net: Household Net Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.

DNS-LIS Pe_Net: Personal Gross Income, originally obtained from LIS Data base; values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.

EU_SILC HH_Disposable: Household Disposable Income; modified OECD equivalence scale; the European Commission's EU-Statistics on Income and Living Conditions (EU-SILC).

IFS HH_Net: Household Net Income, before housing costs have been deducted (BHC); modified OECD equivalence scale; based on Institute of Fiscal Studies (IFS) calculations using the Family Expenditure Survey (FES) up to and including 1992, and the Family Resources Survey (FRS) thereafter; published in the IFS Report 'Living Standards, Poverty and Inequality in the UK: 2013'.

LBIFRD HH_Primary: Household Primary Income, using the square root equivalence scale; based on data from the Luxembourg Income Study Database; published in Caminada & Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Disposable: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Disposable: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

ONS HH_Disposable: Household Disposable Income; modified OECD equivalence scale; based on data from the Family Expenditure Survey (FES), or the Living Costs and Food Survey (LCFS) after 2008, sponsored by the Office of National Statistics (ONS); published in *The Effects of Taxes and Benefits analysis (ETB)*.

ONS HH_Gross: Household Gross Income; modified OECD equivalence scale; based on data from the Family Expenditure Survey (FES), or the Living Costs and Food Survey (LCFS) after 2008, sponsored by the Office of National Statistics (ONS); published in *The Effects of Taxes and Benefits analysis (ETB)*.

ONS HH_Original: Household Original Income; modified OECD equivalence scale; based on data from the Family Expenditure Survey (FES), or the Living Costs and Food Survey (LCFS) after 2008, sponsored by the Office of National Statistics (ONS); published in *The Effects of Taxes and Benefits analysis (ETB)*.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

Notes:

- (1) In 1993-94, the Family Expenditure Survey (FES) moved to a system of surveys on a financial year basis.
- (2) In 1994-95, the Institute for Fiscal Studies (IFS) switched from using the Family Expenditure Survey (FES) to the Family Resources Survey (FRS), because the FRS was specifically designed to measure in a very detailed manner the income of surveyed households, and because it has a significantly higher sample size.
- (3) The Family Expenditure Survey (FES) was renamed the Living Costs and Food Survey (LCFS) in 2008, following the merging of the Family Expenditure Survey (FES) and the National Food Survey (NFS) in 2001.

United States

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Aaberge Pe_Disip: *Personal Disposable Income; see note for information on equivalences; based on data from the Panel Study of Income Dynamics (PSID), conducted by the Survey Research Centre at the University of Michigan; published in Aaberge et al. 2002.*

Aaberge Pe_Market: *Personal Market Income; see note for information on equivalences; based on data from the Panel Study of Income Dynamics (PSID), conducted by the Survey Research Centre at the University of Michigan; published in Aaberge et al. 2002.*

CBO HH_Before-tax: *Household Income before taxes and after transfers; square root equivalence scale; based on data from the Statistics of Income (SOI) collected by the Internal Revenue Service (IRS) and from the Annual*

Social and Economic Supplement to the Census Bureau's Current Population Survey (CPS), Congressional Budget Office (CBO).

CBO HH_After-tax: *Household Income after federal taxes and after transfers; square root equivalence scale; based on data from the Statistics of Income (SOI) collected by the Internal Revenue Service (IRS) and from the Annual*

Social and Economic Supplement to the Census Bureau's Current Population Survey (CPS), Congressional Budget Office (CBO).

CBO HH_Market: *Household Market Income before taxes and before transfers; square root equivalence scale; based on data from the Statistics of Income (SOI) collected by the Internal Revenue Service (IRS) and from the Annual*

Social and Economic Supplement to the Census Bureau's Current Population Survey (CPS), Congressional Budget Office (CBO).

DNS-LIS HH_Gross: *Household Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-LIS Pe_Gross: *Personal Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-LIS HH_Net: *Household Net Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

DNS-LIS Pe_Net: *Personal Gross Income, originally obtained from LIS Data base, values have a 'cs' quality rating according to D&S quality rating scale; square root equivalence scale; Deininger and Squire Dataset, updated version of 1996 dataset.*

Gottschalk Pe_Disip: *Personal Disposable Income; equivalence adjusted for household per capita; based on data from the Current Population Survey (CPS), co-sponsored by the U.S.*

Census Bureau and the U.S. Bureau of Labor Statistics (BLS); published in Gottschalk and Smeeding 1997.

Heathcote-CEX HH_Disp: Household Disposable Income; OECD equivalence scale; based on data from the Consumer Expenditure Survey (CEX) Interview Surveys, 1980 through 2006, provided by the Bureau of Labor

Statistics (BLS); published in Heathcote 2010.

Heathcote-PSID HH_Disp: Household Disposable Income; OECD equivalence scale; based on data from the Panel Study of Income Dynamics (PSID), conducted by the Survey Research Centre at the University of Michigan; published in Heathcote 2010.

Heathcote-CPS HH_Disp: Household Disposable Income; OECD equivalence scale; based on data from the Current Population Survey (CPS), co-sponsored by the U.S. Census Bureau and the U.S. Bureau of Labor Statistics (BLS); published in Heathcote 2010.

Heathcote HH_Gross: Household Post-government Pre-tax Income; unnamed equivalence scale; based on data from the Current Population Survey (CPS), co-sponsored by the U.S. Census Bureau and the U.S. Bureau of Labor Statistics (BLS); published in Heathcote 2010.

Heathcote HH_Pre-gov: Household Pre-government Income Pre-tax Income; unnamed equivalence scale; based on data from the Current Population Survey (CPS), co-sponsored by the U.S. Census Bureau and the U.S. Bureau of Labor Statistics (BLS); published in Heathcote 2010.

LBIFRD HH_Disp: Household Disposable Income, using the square root equivalence scale; data originally obtained from LIS Database; presented in Caminada and Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LBIFRD HH_Primary: Household Primary Income, using the square root equivalence scale; data originally obtained from LIS Database; presented in Caminada and Wang 2011; Leiden Budget Incidence Fiscal Redistribution Database.

LIS Keyfigs HH_Disp: Household Disposable Income, using the square root equivalence scale; LIS Inequality & Poverty Key Figures Data base.

OECD HH_Before taxes, tr: Household Income before taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

OECD HH_Disp: Household Disposable Income after taxes and transfers; unnamed equivalence scale; OECD.StatExtracts data base.

SWIID HH_Net: Estimated Household Disposable Income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.

SWIID HH_Market: *Estimated Household Gross (pre-tax, pre-transfer) income; square root equivalence scale and Luxembourg Income Study data as the standard; Solt, Frederick, SWIID v5.0.*

WIID2 HH_Disp: *Household Disposable Income; no equivalence scale used; originally from Brandolini 1998; based on data from the Current Population Survey (CPS), co-sponsored by the U.S. Census Bureau and the U.S. Bureau of Labor Statistics (BLS); values have a quality rating of '1'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

USCB HH_Gross: *Household Gross Monetary Income; no equivalence scale used; based on data from the Annual Social and Economic Supplement to the Census Bureau's Current Population Survey (CPS), United States Census Bureau (USCB).*

Notes:

- (1) Direct comparisons between the years before and after 1993 may not be accurate because of substantial methodological changes in the 1994 CPS ASEC. In that year, the Census Bureau introduced computer-assisted interviewing and increased income-reporting limits.
- (2) Data from the US Census Bureau (USCB) and the Congressional Budget Office (CBO) are measured using monetary income, which yields higher values of the Gini coefficient.
- (3) For data from Aaberge et al. 2002, the authors only count the incomes of married and cohabiting couples (rather than using the more common practice of summing the income of all household members) and then divide that family income by 2 and assign that number to each spouse. Thus, any children in the household receive a zero weight.

Calculation of UTIP-UNIDO

The UTIP-UNIDO dataset is calculated by applying the formula for the between-groups component of Theil's T statistic to the industrial categories of the UNIDO Industrial Statistics data base. Thus, for each industry, one has p_i as the share of that industry in total employment, and Y_i/Y as the mean pay in that industry divided by the mean pay in all of manufacturing. The 'Theil element' is the product:

$$p_i * (Y_i/Y) * \ln(Y_i/Y)$$

and the the between-groups component of Theil's T is the sum of these elements across all industries in the observed set.

Appendix 2: Comparisons and sources for nine selected African countries

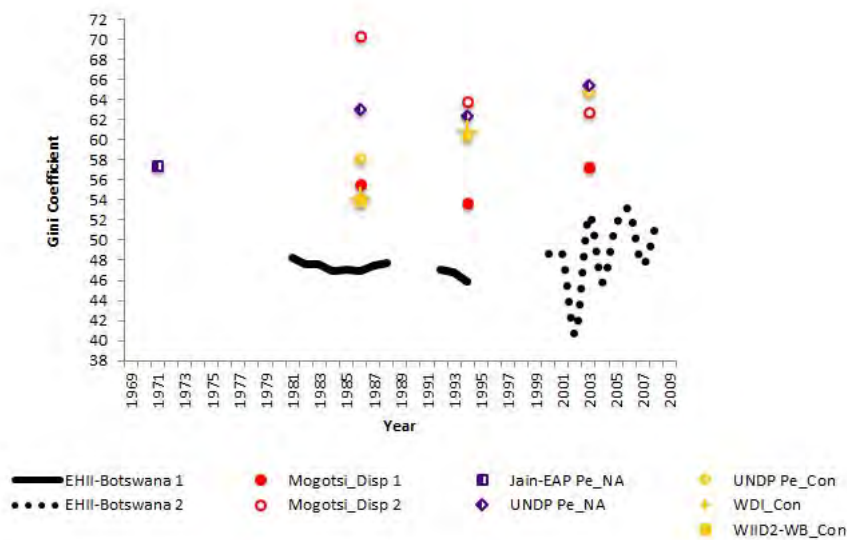
The figures presented below compare EHII estimates for nine African countries with the limited measures of inequality available in the literature on those countries. The countries covered are Botswana, Côte d'Ivoire, Egypt, Kenya, Mauritius, Morocco, Nigeria, Tunisia and Uganda.

In the case of Botswana, the underlying UNIDO Industrial Statistics have fluctuating categories and values, which give erratic Theil measures for the years after 2001; this accounts for the fluctuations in the EHII estimates. Accordingly, we mark those estimates with a dotted line, rather than a solid one.

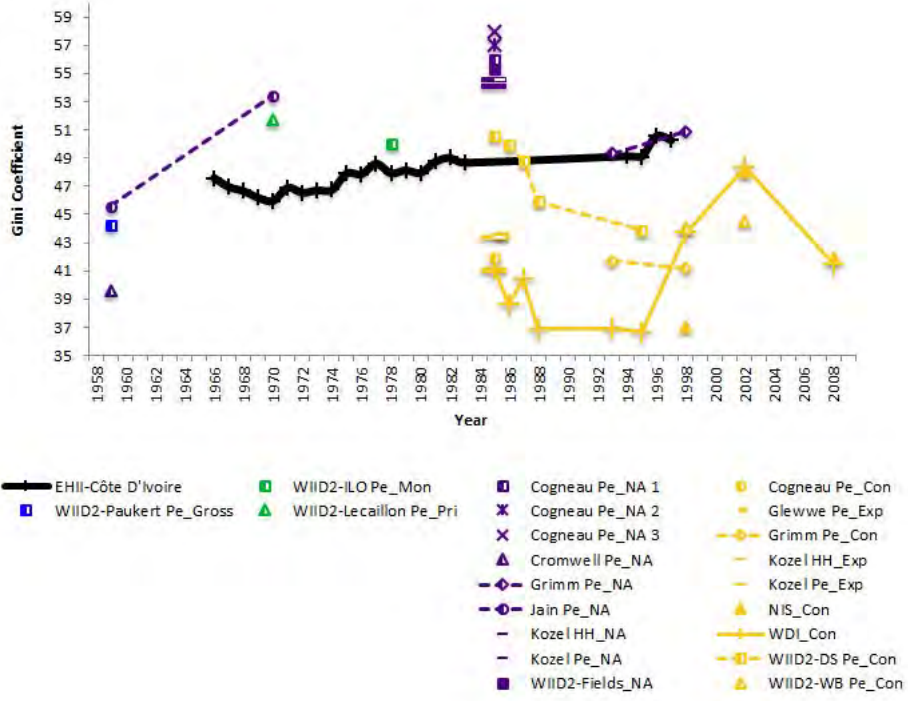
Our general view is that available information on the African countries we have examined tends to be sparse and disparate, so that caution is called for. However the EHII estimates for these countries are not out of the range that other estimates suggest may be reasonable for these cases. Moreover, EHII appears to do reasonably well at picking up such trends as are visible in the published measures – except in the case of Tunisia, where in recent years there is nothing to go on except for consumption surveys.

But these are eyeball judgments, nothing more.

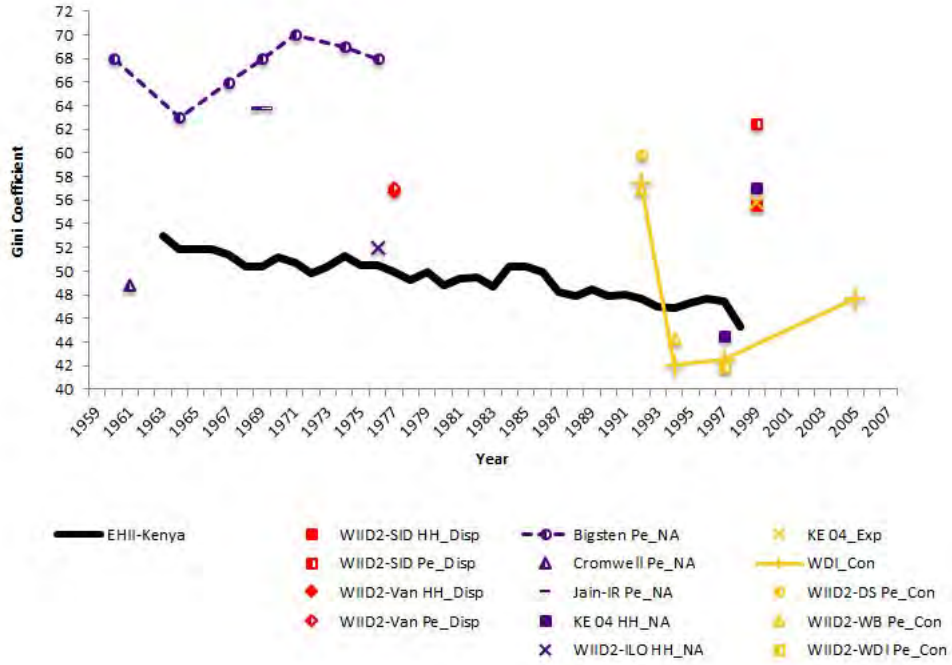
Appendix Figure 26: Botswana 1971-2008



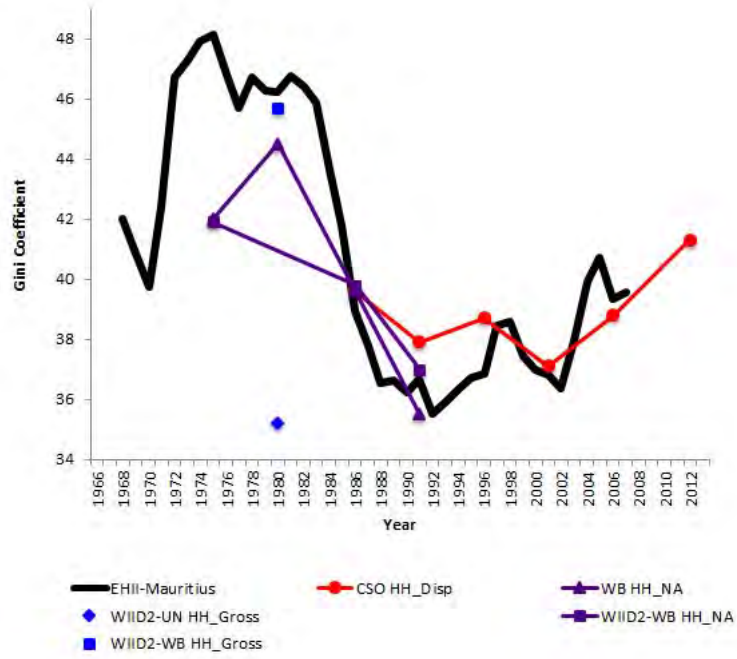
Appendix Figure 27: Côte d'Ivoire 1959-2008



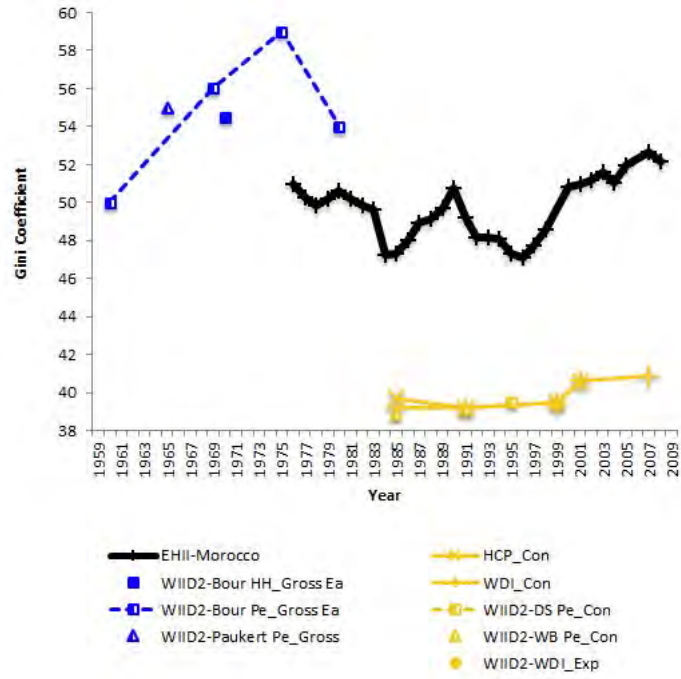
Appendix Figure 28: Kenya 1960-2005



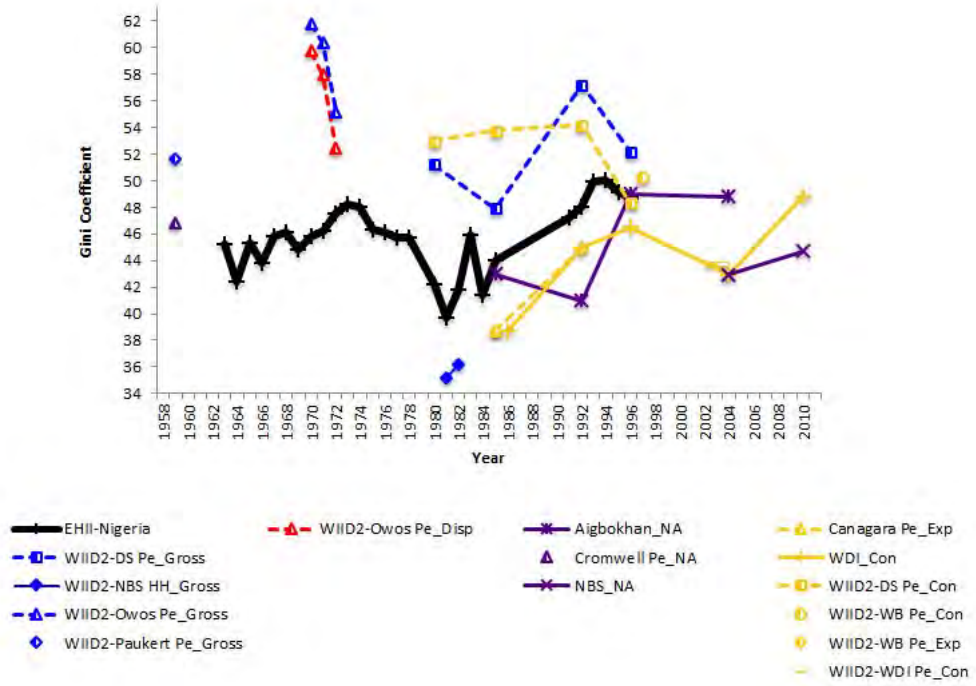
Appendix Figure 29: Mauritius 1968-2012



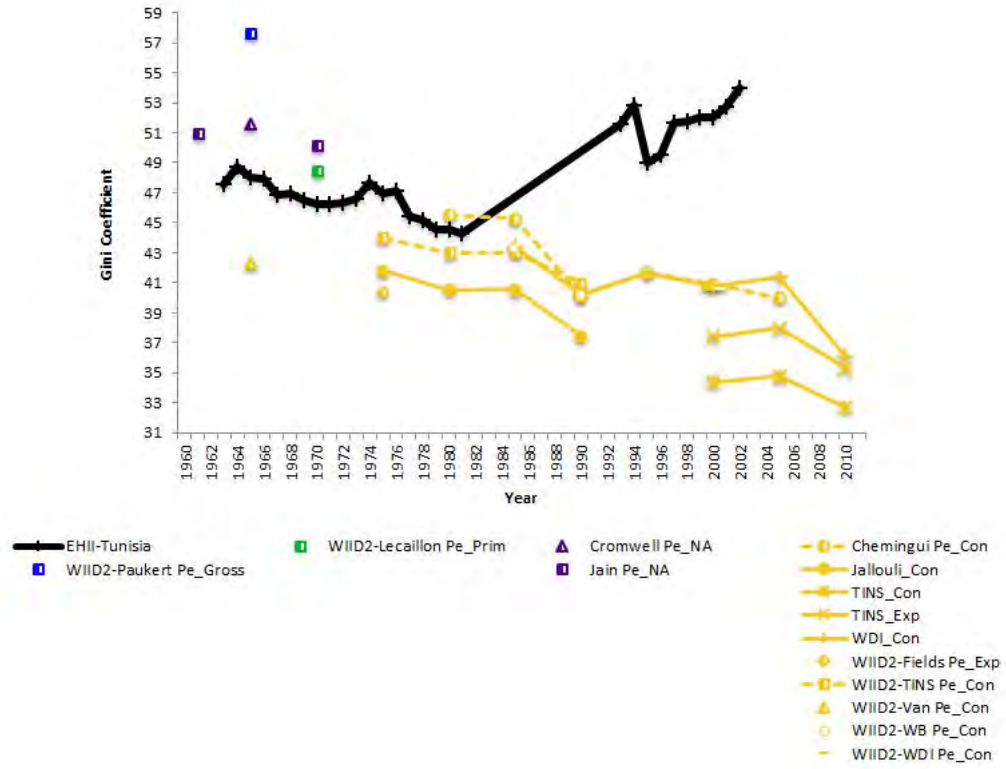
Appendix Figure 30: Morocco 1960-2008



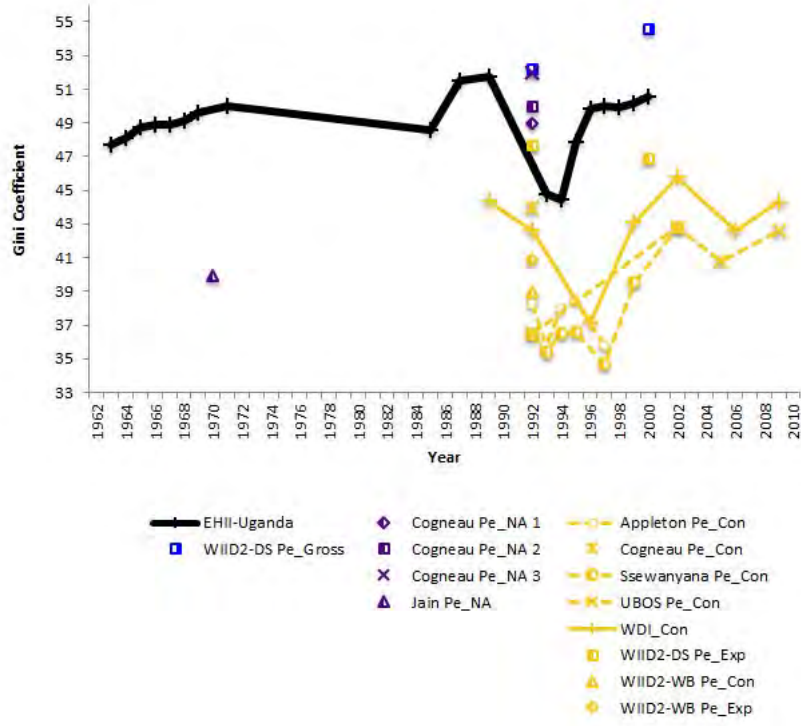
Appendix Figure 31: Nigeria 1959-2010



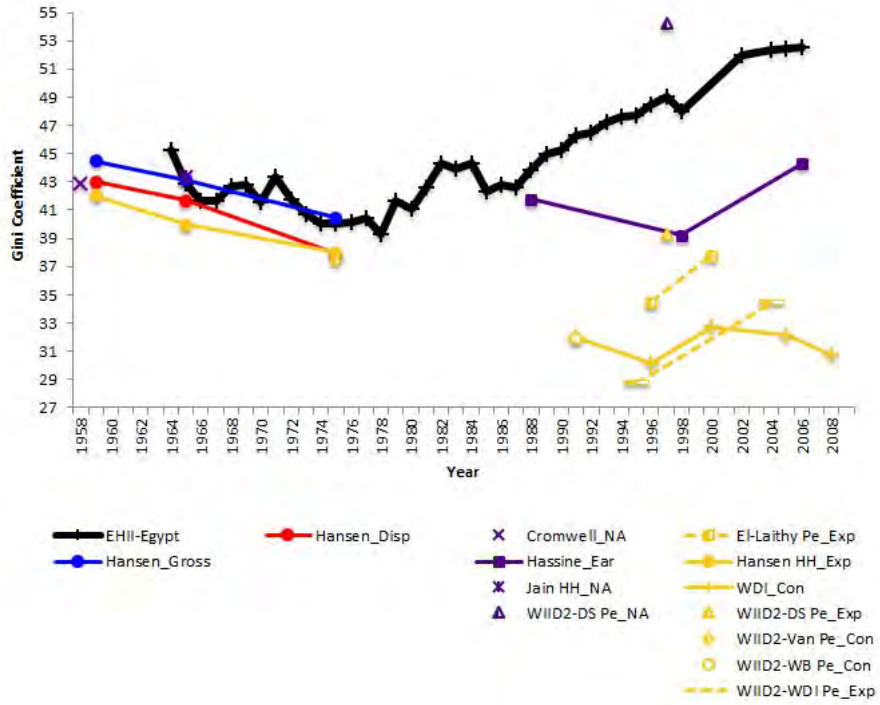
Appendix Figure 32: Tunisia 1961-2010



Appendix Figure 33: Uganda 1963-2009



Appendix Figure 34: Egypt 1960-2014



Income concepts and sources – additional details

Botswana

EHHI-Botswana 1: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

EHHI-Botswana 2: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale; *the UNIDO INDSTAT data after 2001 are erratic, which is the source of the implausible fluctuations in the EHHI estimate.*

Jain-EAP Pe_NA: *Personal Income; income concept and equivalence scale unknown; economically active population only; published in Jain 1975.*

Mogotsi_Disp 1: *Disposable Income; unit of analysis and equivalence scale unknown; based on data from the Household Income and Expenditure Surveys, conducted by the Central Statistical Office of Botswana; published in Mogotsi 2007.*

Mogotsi_Disp 2: *Disposable Cash Income; unit of analysis and equivalence scale unknown; based on data from the Household Income and Expenditure Surveys, conducted by the Central Statistical Office of Botswana; published in Mogotsi 2007.*

UNDP Pe_Con: *Consumption per capita; based on data from the Household Income and Expenditure Surveys (HIES) conducted by the Central Statistical Office of Botswana; published in UNDP 2005.*

UNDP Pe_NA: *Income per capita; income concept unknown; based on data from the Household Income and Expenditure Surveys (HIES) conducted by the Central Statistical Office of Botswana; published in UNDP 2005.*

WDI_Con: *Consumption-based, unit of analysis not specified; published by the World Bank in World DataBank, its Poverty and Inequality Database.*

WIID2-WB_Con: *Consumption per capita; originally from World Bank 2002; based on data from the Household Income and Expenditure Surveys (HIES) conducted by the Central Statistical Office of Botswana; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Côte d'Ivoire

EHHI: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Cogneau Pe_Con: Consumption per capita; based on data from the *Enquêtes Permanentes auprès des Ménages (EPAM)* conducted by the Côte d'Ivoire National Institute of Statistics (INS); published in Congneau et al. 2006.

Cogneau Pe_NA 1: Income per capita; income concept unknown, based on data from the *Enquêtes Permanentes auprès des Ménages (EPAM)* conducted by the Côte d'Ivoire National Institute of Statistics (INS); published in Congneau et al. 2006.

Cogneau Pe_NA 2: Personal Income; income concept unknown; Oxford equivalence scale (see notes for definition); based on data from the *Enquêtes Permanentes auprès des Ménages (EPAM)* conducted by the Côte d'Ivoire National Institute of Statistics (INS); published in Congneau et al. 2006.

Cogneau Pe_NA 3: Personal Income; income concept unknown; equivalized by taking the cubic root of the household size; based on data from the *Enquêtes Permanentes auprès des Ménages (EPAM)* conducted by the Côte d'Ivoire National Institute of Statistics (INS); published in Congneau et al. 2006.

Cromwell Pe_NA: Personal Income; income concept, equivalence scale and data source unknown; originally from Adelman and Morris 1972; published in Cromwell 1977.

Glewwe Pe_Exp: Expenditure per capita; based on data from the 1985 *Enquête de Niveau de Vie (ENV)*, conducted jointly by the Institut National de la Statistique of Côte d'Ivoire (INS) and the World Bank; published in Glewwe 1987.

Grimm Pe_Con: Personal Consumption; Oxford equivalence scale (see notes for definition); data for 1992 from *Enquête Prioritaire (EP)*, data for 1998 from *Enquête de Niveau de Vie (ENV)*, both surveys conducted jointly by the Institut National de la Statistique of Côte d'Ivoire (INS) and the World Bank; published in Grimm 2001.

Grimm Pe_Na: Personal Income; Income concept unknown; Oxford equivalence scale (see notes for definition); data for 1992 from *Enquête Prioritaire (EP)*, data for 1998 from *Enquête de Niveau de Vie (ENV)*, both surveys conducted jointly by the Institut National de la Statistique of Côte d'Ivoire (INS) and the World Bank; published in Grimm 2001.

Jain-Pe_NA: Personal Income; income concept and equivalence scale unknown; data for 1970 includes income recipients only; published in Jain 1975.

Kozel HH_Exp: Household Total Expenditure; based on data from the Côte d'Ivoire Living Standards Survey (CILSS), conducted under the auspices of the World Bank Living Standards Measurement Survey (LSMS); published in Kozel 1990.

Kozel Pe_Exp: Expenditure per capita; based on data from the Côte d'Ivoire Living Standards Survey (CILSS), conducted under the auspices of the World Bank Living Standards Measurement Survey (LSMS); published in Kozel 1990.

Kozel HH_NA: Household Total Income; based on data from the Côte d'Ivoire Living Standards Survey (CILSS), conducted under the auspices of the World Bank Living Standards Measurement Survey (LSMS); published in Kozel 1990.

Kozel Pe_NA: Income per capita; based on data from the Côte d'Ivoire Living Standards Survey (CILSS), conducted under the auspices of the World Bank Living Standards Measurement Survey (LSMS); published in Kozel 1990.

NIS_Con: Consumption-based; unit of analysis, equivalence scale, and data source unknown; obtained from the the Institut National de la Statistique of Côte d'Ivoire (INS) website.

WDI_Con: Consumption-based, unit of analysis not specified; published by the World Bank in World DataBank, its Poverty and Inequality Database.

WIID2-DS Pe_Con: Consumption per capita; data for 1985-88 from the Enquete Permanente Aupres des Menages (LSMS) with quality rating of '2,' data for 1995 from the Enquete sur le Niveau de Vie with quality rating of '3'; originally from Deininger & Squire 2004; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Fields_NA: Household Income; income concept unknown; no equivalence scale used; based on data from the World Bank Living Standards Measurement Survey (LSMS); originally from Fields 1989; data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-ILO Pe_Mon: Personal Monetary Income; information on equivalence scale not available; includes economically active people only; based on National Accounts; originally from ILO 1984; data have a quality rating of '4'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Lecaillon Pe_Pri: Personal Primary Income; equivalence scale and data source unknown; includes economically active people only; originally from Lecaillon et al. 1984; data have a quality rating of '4'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Paukert Pe_Gross: Personal Gross Income; equivalence scale and data source unknown; originally from Paukert 1973 and Adelman and Morris 1972; data have a quality rating of '4'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-WB Pe_Con: Consumption per capita; originally obtained from the World Bank World Development Indicators website; based on data from the Enquete Prioritaire (EP); data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Notes:

- (1) The Oxford equivalence scale is defined as such: income either the number of household members, or $1+0.7(Na-1) + 0.5 Ne$ where Na is the number of members aged 15 and over and Ne is the number of members under 15 years old).

Egypt

EHHI: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Cromwell_NA: Personal Income; income concept and equivalence scale unknown; based on data from the Family Budget Survey in the United Arab Republic; originally from National Bank of Egypt; published in Cromwell 1977.

El-Laithy Pe_Exp: Expenditure per capita; data based on the Household Income, Expenditure and Consumption Survey (HIECS); published in El-Laithy et al. 2003.

Hansen_Disp: Income after taxes and subsidies; unit of analysis, equivalence scale and data source unknown; adapted from M. Reda el Edel (p. 162) in Abdel-Khalek and T'ignor 1982; published in Hansen 1991.

Hansen_Gross: Income before taxes and subsidies; unit of analysis, equivalence scale and data source unknown; adapted from M. Reda el Edel (p. 162) in Abdel-Khalek and T'ignor 1982; published in Hansen 1991.

Hansen HH_Exp: Household Expenditure; information on equivalence scale not available; based on data from the Family Budget Survey; originally from Hansen and Radwari 1982; published in Hansen 1991.

Hassine_Ear: Earnings-based; unit of analysis and equivalence scale unknown; based on data from the 1988 Labor Force Sample Survey (LFSS) conducted by the Central Agency for Public Mobilization and Statistics (CAPMAS) and the Egypt Labor Market Panel Survey (ELMPS) of 1998 and 2006 conducted by the Economic Research Forum (ERF); published in Hassine 2009.

Jain HH_NA: Household Income; income concept and equivalence scale unknown; published in Jain 1975.

WDI_Con: Consumption-based, unit of analysis not specified; published by the World Bank in World DataBank, its Poverty and Inequality Database.

WIID2-DS Pe_Exp: Expenditure per capita; based on data from the National Integrated Household Survey; originally from Deininger & Squire 2004; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-DS Pe_NA: *Personal Income; income concept unknown; information on equivalence scale not available; based on data from the National Integrated Household Survey; originally from Deininger & Squire 2004; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Van Pe_Con: *Personal Consumption; information on equivalence scale not available; data source unknown; originally from Van Ginneken and Park 1984; data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-WB Pe_Con: *Consumption per capita; data source unknown; data have a quality rating of '3'; originally from World Bank 2002; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-WDI Pe_Exp: *Expenditure per capita; originally obtained from the World Bank World Development Indicators website; original data source unknown; data have quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Kenya

EHII: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Bigsten Pe_NA: *Income per capita; Income concept unknown; no equivalence scale used; includes income recipients only; data derived from various sources; published in Bigsten 1986.*

Cromwell Pe_NA: *Personal Income; income concept, equivalence scale and data source unknown; originally from Adelman and Morris 1972; published in Cromwell 1977.*

Jain-IR Pe_NA: *Personal Income; income concept and equivalence scale unknown; includes income recipients only; published in Jain 1975.*

KE 04 HH_NA: *Household Income; income concept and equivalence scale unknown; based on data from the 1998/99 Integrated Labour Force Survey; published in Kenya 2004.*

KE 04_Exp: *Expenditure-based, unit of analysis and equivalence scale not specified; based on data from the 1998/99 Integrated Labour Force Survey; published in Kenya 2004.*

WDI_Con: *Consumption-based, unit of analysis not specified; published by the World Bank in World DataBank, its Poverty and Inequality Database.*

WIID2-DS Pe_Con: Consumption per capita; based on data from the Welfare Monitoring Survey I; data have quality rating of '3'; originally from Deininger & Squire 2004; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-ILO HH_NA: Household Income; income concept unknown; no equivalence scale used; based on National Accounts; originally from ILO 1984; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-SID HH_Disp: Household Disposable Income; no equivalence scale used; based on data from the Integrated Labour Force Survey; originally from Kenya 2004; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-SID Pe_Disp: Disposable Income per capita; based on data from the Integrated Labour Force Survey; originally from Kenya 2004; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Van HH_Disp: Household Disposable Income; no equivalence scale used; based on data from the Social Accounting Matrix; originally from Van Ginneken and Park 1984; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Van Pe_Disp: Disposable Income per capita; no equivalence scale used; based on data from the Social Accounting Matrix; originally from Van Ginneken and Park 1984; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-WB Pe_Con: Consumption per capita; data for 1992 based on SDA Survey and data for 1994 based on the Welfare Monitoring Survey II; originally from World Bank 2002; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-WDI Pe_Con: Consumption per capita; originally obtained from the World Bank World Development Indicators website in 2004; based on data from the Welfare Monitoring Survey III; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Mauritius

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

CSO HH_Disp: Household Disposable Income; no equivalence scale used; based on data from Household Budget Surveys; data for 1986 from CSO 2014, data for 1991-2001 from Mauritius 2002, data for 2006 from Mauritius 2007, and data for 2012 from Mauritius 2013.

WB HH_NA: Household Income; income concept unknown; information on equivalence scale not available; based on various Household Income Survey reports; published in World Bank 1995a.

WIID2-UN HH_Gross: Household Gross Income; no equivalence scale used; based on data from Household Budget Survey; originally from UN 1985; data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-WB HH_Gross: Household Gross Income; no equivalence scale used; based on data from Household Budget Survey; originally from World Bank 1995a; data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-WB HH_NA: Household Income; income concept unknown; information on equivalence scale not available; based on data from Household Budget Survey; originally from World Bank 1995a; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Morocco

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

HCP_Con: Consumption-based; unit of analysis unknown; information on equivalence scale not available; based on data from the 1984/85 and 2000/01 Consumption Surveys, the 1990/91 Living Conditions Survey, and the Population Census from 1994-2004; published in Mohamed 2006.

WDI_Con: Consumption-based, unit of analysis not specified; published by the World Bank in World DataBank, its Poverty and Inequality Database.

WIID2-Bour HH_Gross Ea: Household Gross Earnings; no equivalence scale used; based on data from combination of sources; originally from Bourguignon and Morrisson 1989; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Bour Pe_Gross Ea: Personal Gross Earnings; no equivalence scale used; based on data from combination of sources; includes income recipients only; originally from Bourguignon and Morrisson 1989; data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-DS Pe_Con: Consumption per capita; based on data from the Morocco Living Standards Survey (MLSS); originally from Deininger & Squire 2004; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Paukert Pe_Gross: Personal Gross Income; equivalence scale and data source unknown; originally from Paukert 1973 and Adelman and Morris 1972; data have a quality rating of '4'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-WB Pe_Con: Consumption per capita; data for 1985 based on Household Consumption and Expenditure Survey with a quality rating of '3,' data for 1991 based on the Living Standards Measurement Survey with a quality rating of '2'; originally from World Bank 2002; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-WDI_Exp: Expenditure per capita; originally obtained from the World Bank World Development Indicators website in 2000; original data source unknown; data have quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

Nigeria

EHII: Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.

Aigbokhan_NA: Gini, income concept, unit of analysis and information on equivalence scale not available; based on data from the National Household Income Surveys; originally from Aigbokhan 2000 and NBS 2005; published in Aigbokhan 2008.

Canagara Pe_Exp: Expenditure per capita; based on data from the National Consumer Survey (module of National Integrated Survey of Households); published in Canagarajan et al 1997.

Cromwell Pe_NA: Personal Income; income concept, equivalence scale and data source unknown; originally from Adelman and Morris 1972; published in Cromwell 1977.

NBS_NA: Gini, income concept, unit of analysis, information on equivalence scale, and original data source not available; published in NBS 2012.

WDI_Con: Consumption-based, unit of analysis not specified; published by the World Bank in World DataBank, its Poverty and Inequality Database.

WIID2-DS Pe_Con: Consumption per capita; based on data from the National Consumer Survey (module of National Integrated Survey of Households); originally from Deininger &

Squire 2004; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-DS Pe_Gross: *Gross Income per capita; based on data from the National Consumer Survey (module of National Integrated Survey of Households); originally from Deininger & Squire 2004; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-NBS HH_Gross: *Household Gross Income; no equivalence scale; based on data from the National Integrated Survey of Households; originally from Nigeria 1986; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Owos Pe_Disp: *Personal Disposable Income; equivalence scale unknown; includes tax payers only; data for 1970 excludes East-Central State; based on survey data; originally from Owosekun and Otigba 1980; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Owos Pe_Gross: *Personal Gross Income; equivalence scale unknown; includes tax payers only; data for 1970 excludes East-Central State; based on survey data; originally from Owosekun and Otigba 1980; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Paukert Pe_Gross: *Personal Gross Income; equivalence scale and data source unknown; originally from Paukert 1973 and Adelman and Morris 1972; data have a quality rating of '4'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-WB Pe_Con: *Consumption per capita; original data source unknown; data have a quality rating of '2'; originally from World Bank 2002; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-WB Pe_Exp: *Expenditure per capita; based on data from the National Consumer Survey (module of National Integrated Survey of Households); data have a quality rating of '2'; originally from World Bank 2002; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-WDI Pe_Con: *Consumption per capita; originally obtained from the World Bank World Development Indicators website in 2007; original data source unknown; data have quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Tunisia

EHII: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Chemingui Pe_Con: *Consumption per capita; original data source unknown; originally from the National Institute of Statistics of Tunisia (TINS); published in Chemingui and Sanchez 2011.*

Cromwell Pe_NA: *Personal Income; income concept, equivalence scale and data source unknown; originally from Adelman and Morris 1972; published in Cromwell 1977.*

Jain Pe_NA: *Personal Income; income concept and equivalence scale unknown; data for 1970 includes income recipients only; published in Jain 1975.*

Jallouli_Con: *Consumption expenditure; unit of analysis and equivalence scale unknown; based on data from Household Budget and Consumption Surveys conducted by the National Institute of Statistics of Tunisia (TINS); published in Jallouli and Zouari 2001.*

TINS_Con: *Consumption-based, but unit of analysis, equivalence scale and original data source unknown; published in TINS 2012.*

TINS_Exp: *Expenditure-based, but unit of analysis, equivalence scale and original data source unknown; published in TINS 2012.*

WDI_Con: *Consumption-based, unit of analysis not specified; published by the World Bank in World DataBank, its Poverty and Inequality Database.*

WIID2-Fields Pe_Exp: *Expenditure per capita; based on data from the Enquete Nacional sur le Budget et la Consomation des Menages; originally from Fields 1989; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Lecaillon Pe_Prim: *Personal Primary Income; equivalence scale and data source unknown; includes economically active people only; originally from Lecaillon et al. 1984; data have a quality rating of '4'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-Paukert Pe_Gross: *Personal Gross Income; equivalence scale and data source unknown; recalculated from Adelman and Morris 1972; data have a quality rating of '4'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-TINS Pe_Con: *Personal Consumption; information on equivalence scale not available; based on data from the Enquete Nacional sur le Budget et la Consomation des Menages; originally from Tunisia 1993; data have a quality rating of '3'; United Nations University,*

World Institute for Development Economics Research-World Income Inequality Database (WIID2).

WIID2-Van Pe_Con: *Personal Consumption; information on equivalence scale not available; based on data from Household Budget Survey; originally from Van Ginneken 1976; data have a quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-WB Pe_Con: *Consumption per capita; based on data from the Enquete Nationale sur le Budget et la Consommation des Menages; data have a quality rating of '3'; originally from World Bank 2002; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-WDI Pe_Con: *Consumption per capita; originally obtained from the World Bank World Development Indicators website in 2004; original data source unknown; data have quality rating of '3'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

Uganda

EHII: *Estimated Household Income Inequality - University of Texas Inequality Project; gross income, no equivalence scale.*

Appleton Pe_Con: *Consumption per capita; data for 1992/93 based on Integrated Household Survey, data for 1993/1994 through 1997/1998 based on annual Monitoring Surveys; published in Appleton et al. 1999.*

Cogneau Pe_Con: *Consumption per capita; based on data from the Uganda National Integrated Household Survey (IHS), conducted by the Statistics Department of the Ministry of Finance and Economic Planning; published in Congneau et al. 2006.*

Cogneau Pe_NA 1: *Income per capita; income concept unknown, based on data from the Uganda National Integrated Household Survey (IHS), conducted by the Statistics Department of the Ministry of Finance and Economic Planning; published in Congneau et al. 2006.*

Cogneau Pe_NA 2: *Personal Income; income concept unknown; Oxford equivalence scale (see notes for definition); based on data from the Uganda National Integrated Household Survey (IHS), conducted by the Statistics Department of the Ministry of Finance and Economic Planning; published in Congneau et al. 2006.*

Cogneau Pe_NA 3: *Personal Income; income concept unknown; equivalized by taking the cubic root of the household size; based on data from the Uganda National Integrated Household Survey (IHS), conducted by the Statistics Department of the Ministry of Finance and Economic Planning; published in Congneau et al. 2006.*

Jain Pe_NA: *Personal Income; income concept and equivalence scale unknown; includes African male employees only; published in Jain 1975.*

Ssewanyana Pe_Con: *Consumption per adult equivalent; equivalence scale unknown; data for 1992-2000 originally from Appleton 2001, data for 2002/2003 originally from Appleton and Ssewanyana 2003; based on data from the National Household Surveys conducted by the Uganda Bureau of Statistics (UBOS); published in Ssewanyana et al. 2004.*

UBOS Pe_Con: *Consumption per adult equivalent; equivalence scale unknown; based on data from the Uganda National Household Survey (UNHS); published in UBOS 2010 and UBOS 2013.*

WDI_Con: *Consumption-based, unit of analysis not specified; published by the World Bank in World DataBank, its Poverty and Inequality Database.*

WIID2-DS Pe_Exp: *Expenditure per capita; data for 1992 based on the National Integrated Household Survey, data for 2000 based on National Household Survey; originally from Deininger & Squire 2004; data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-DS Pe_Gross: *Gross Income per capita; data for 1992 based on the National Integrated Household Survey, data for 2000 based on National Household Survey; originally from Deininger & Squire 2004; data have a quality rating of '2'; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-WB Pe_Con: *Consumption per capita; based on data from the National Integrated Household Survey; data have a quality rating of '2'; originally from World Bank 2002; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

WIID2-WB Pe_Exp: *Expenditure per capita; based on data from the National Integrated Household Survey; data have a quality rating of '2'; originally from World Bank 1995b; United Nations University, World Institute for Development Economics Research-World Income Inequality Database (WIID2).*

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