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Luxembourg Income Study Working Paper No. 289

**LOW INCOMES IN AGRICULTURE
IN OECD COUNTRIES**

**Yasuhiko Kurashige
Bong Hwan Cho**

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FOREWORD

This study examines low income in agriculture. It uses microeconomic data and provides an analysis of the incidence of low incomes in farm households compared to other households. Social security policies as they affect agricultural households are described and the impact of taxes and transfers are examined for both farm and non-farm households by comparing incomes before and after tax and social transfers.

The authors of this study are Yasuhiko Kurashige and Bong Hwan Cho. Stéphane Guillot, Alexandra de Matos Nunes and Samantha Tiller contributed to the preparation of this report. This study was declassified by the Working Party on Agricultural Policies and Markets (APM) in November 2001.

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LOW INCOMES IN AGRICULTURE IN OECD COUNTRIES

Introduction

Background

Concern for the income situation of farmers and their families has traditionally been an important element in the agricultural policy objectives of virtually all OECD countries, and the Secretariat has already undertaken a number of studies related to farm incomes. *Agricultural Policy Reform: New Approaches. The Role of Direct Income Payments* (OECD, 1994b) explored appropriate policies to deal with income fluctuations and to provide minimum income support to farm households in the context of agricultural policy reforms. *Assessing the relative transfer efficiency of agricultural support policies* and *Transfer efficiency of agricultural price support* looked at the efficiency of agricultural policies in supporting farm incomes. Another study, *A review of farm household incomes in OECD countries*, surveyed the income situation of agricultural households to identify how agricultural households compare with other households, principally in terms of their income levels.¹

In response to the OECD Agricultural Ministers Meeting in March 1998, Section 4 of the 1999/2000 Programme of Work proposed a set of activities related to farm incomes. The study *Distributional effects of agricultural support in selected OECD countries* [AGR/CA/(99)8/FINAL] examined the distributional effects of agricultural policies using OECD structural data and support estimates. A workshop on income risk management was held in May 2000.

In order to complement other studies, this current study examines the incidence of low farm household income in Member countries, the characteristics of the households falling into this category and the impact of social security policies on farm household income. The emphasis is on comparing the income situation between farm households and non-farm households using a microeconomic dataset called the *Luxembourg Income Study*.

Objective

Previous studies have shown that in many OECD countries agricultural households have, on average, incomes that are equal to, or higher than, incomes of all households or of those in other sectors when all income sources are taken into account (Figure 1). These studies have also found that off-farm income is important for farm households. One of the tentative conclusions was that if there is a low income problem in agriculture, such income deficiencies are probably specific and localised in many OECD countries. To assess its extent, it is necessary to study detailed structural data.

1. These studies were published in 1995 in “*Adjustment in OECD Agriculture - Issues and Policy Responses*”.

In spite of the higher than national average farm household income, it was also found that the incidence of poverty in the United States and Canada was higher among farm households than among all households. This would suggest a less equal income distribution among farm households than non-farm households. Is this confirmed by the data? Does it occur in other OECD countries? What is the impact of social security policies on the incidence of low income? To answer these questions, this study looks at the incidence of low farm household income in a wide range of countries and tries to identify some of the associated structural characteristics. It also examines the impact of social security policies on the level of farm household income.

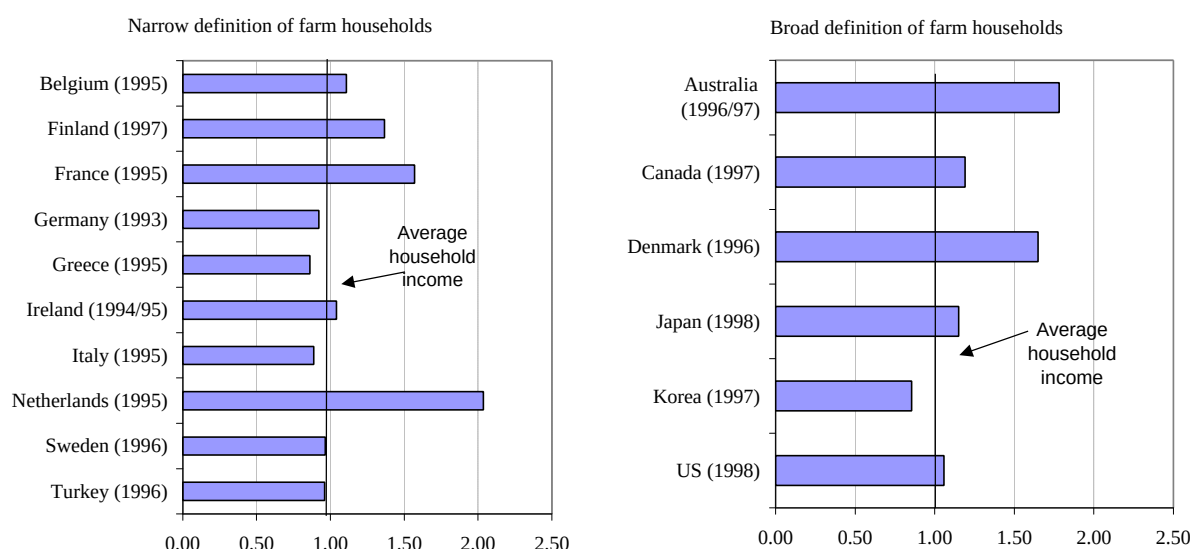
This study attempts to compare the distribution of farm household income to that of other households. If differences are not significant, this suggests that there is no particular low income problem in farm households compared to the other households; nonetheless, the characteristics of farm households suffering low incomes should be of interest to policy-makers. This study also compares the income levels before and after taxes and transfers in order to gauge the impact of social security policies on incomes of farm and non-farm households. In depth structural analysis of low income farm households could give useful information on the causes and the policy implications of low income in agriculture. However, the data do not allow the degree of disaggregation that would be necessary to do a detailed analysis of structural, economic or demographic characteristics of low income farm households in each country. Similarly, international comparison of the extent of low incomes in farm households is also difficult.

The objective is, therefore, to examine the incidence of low income in farm households and non-farm households in Member countries and to look at the impact of social security policies as a whole on farm household income. It is not the intention of this study to compare the results among countries, although inevitably some tables cover several countries. The policy implications of the findings are explored in a preliminary way in the conclusions. This study will also be an important element in the synthesis report on farm household income that is proposed in the context of the 2001/2002 Programme of Work.

The methodology used follows that of a number of OECD studies that examined general income distribution or low income issues, in particular:

- Förster M.F. (1994), “Measurement of low incomes and poverty in a perspective of international comparison” in *OECD Labour Market and Social Policy Occasional paper*, No.14, Paris.
- Atkinson A. B., L. Rainwater and T.M. Smeeding (1995), “Income Distribution in OECD Countries, Evidence from the Luxembourg Income Study” in *Income Distribution in OECD Countries*, OECD Social Policy Studies, No. 18, Paris.

Figure 1. Total income of farm households as a proportion of the average income of other households



Notes: For the purposes of this graph, the distinction between a narrow and a broad definition of farm household income has been made based on various criteria, particularly those used by national statistical authorities to define “household” (does it include grandparents and adult children, for example?) and to classify a household as agricultural (*e.g.* does it require a minimum share of farm income or hours worked in farming to be considered a farm household?). In most countries, the total income of agricultural households is compared with the average income of all households, except in Japan (workers’ household income) and in Korea (urban household income). The definition of farm households and the incomes taken into account vary by country (See source). In Australia, agricultural data cover only broadacre industries.

Source: OECD, *Distributional Effects of Agricultural Support in Selected OECD Countries*, AGR/CA(99)8/FINAL, <http://www.oecd.org/agr/publications/index1.htm>.

Methodology and data

The major methodological issues to be discussed in this section are:

- macroeconomic data versus microeconomic data;
- the LIS database;
- definition of a farm household;
- definition of income; and
- definition of low income

Macroeconomic data versus microeconomic data

Farm household income can be studied at two levels: the whole agricultural sector (macroeconomic, or aggregate) or just the farm (microeconomic, or individual).² As the main is to look at the incidence of low income and income situation in farm households, income will be examined at the farm level using microeconomic data.

2. HILL (1996), p.90.

There are three types of microeconomic data sources that can be used: farm accounts surveys, household budget surveys and tax records.³ Each has advantages and disadvantages.⁴ Farm accounts surveys are suitable for a detailed analysis of farm income because they are specially designed for that purpose. It is not always possible, however, to obtain a complete picture of farm household income compared to incomes in other households, since farm income survey data cannot always be compared with household budget survey data due to inconsistencies in methodology. Moreover, in many countries farm accounts surveys often cover only farm-related income, and not total farm household income.

Household budget surveys and tax records data are appropriate for comparison, however, because the data are collected in a harmonised way across the various households. By definition, non-farm income is captured. However, the number of farm households in the samples is relatively small. Generally speaking, the risk that sampling error affects the results becomes higher if the sample size is small. Moreover, it is not always possible to separately identify farm households from other households.

Published analyses on farm household incomes are frequently based on farm accounts surveys and which are complemented by information from household budget surveys or tax records. Previous OECD studies [OECD (1995a), (1995b)] used data from farm accounts surveys. This study will employ household budget survey and tax records data because the main objective is to look at the incidence and characteristics of low income farm households, and the impact of social security policies on farm income compared to other households. Therefore, the comparability of the data with that of other households is a top priority. Micro data from the Luxembourg Income Study (LIS) will therefore be used.⁵

The LIS database

The Luxembourg Income Study (LIS) project began in 1983 under the joint sponsorship of the government of Luxembourg and the Centre for Population, Poverty and Policy Studies (CEPS). It is funded today by CEPS/INSTEAD (International Network for Studies in Technology, Environment, Alternatives, Development) and by the National Science Foundation of its member countries. The main objective of the LIS project is to create a database containing social and economic data collected via household-based surveys in different countries.

The LIS database contained information for 25 countries by the end of 2000, of which 22 are OECD countries.⁶ Table 1 shows the OECD countries in the LIS database, the year covered by the study and the source national household survey. The data are updated at four or five-year intervals. The most recent data refer to the mid-1990s.

3. HILL (1996), pp.169, 208.

4. A detailed explanation of the advantages and disadvantages of each source can be found in HILL (1996), pp.169-171.

5. There are useful microeconomic data for agriculture such as the Farm Accountancy Data Network (FADN) for the EU and the Agricultural Resource Management Study (ARMS) for the US. However, these surveys use different definition of a farm and different sampling and observation criteria.

6. The following countries do not participate in the LIS: Greece, Iceland, Japan, Korea, Mexico, New Zealand, Portugal and Turkey.

Table 1. Surveys used for the LIS database

	Abbre- viation	Years	Source
Australia	AS	85, 89, 94	Australian Income and Housing Survey
Austria	OS	87, 95	Austrian Microcensus
Belgium	BE	88, 92, 96	Panel Survey of the Centre for Social Policy
Canada	CN	87, 91, 94	Survey of Consumer Finances
Czech Republic	CZ	92	Microcensus
Denmark	DK	87, 92	Income Tax Survey
Finland	FI	87, 91, 95	Income Distribution Survey
France	FR	84, 89, 94	Family Budget Survey
Germany	GE	84, 89, 94	German Social Economic Panel Study (GSOEP)
Hungary	HU	91, 94	Hungarian Household Panel
Ireland	IR	87	ESRI Survey of Income Distribution, Poverty and Usage of State Services
Italy	IT	86, 91, 95	The Bank of Italy Survey
Luxembourg	LX	85, 91, 94	The Luxembourg Social Economic Panel Study
Netherlands	NL	87, 91, 94	Socio-Economic Panel (SEP)
Norway	NW	86, 91, 95	Income and Property Distribution Survey
Poland	PL	86, 92, 95	Household Budget Survey
Spain	SP	90	Expenditure and Income Survey
Sweden	SW	87, 92, 95	Income Distribution Survey
Switzerland	CH	82, 92	Swiss Income and Wealth Survey
UK	UK	87, 91, 95	The Family Expenditure Survey
US	US	85, 91, 94	March Current Population Survey

Note: The latest three years, if available, are presented in the column “Years”.

Source: The LIS web site, <http://lisweb.ceps.lu/techdoc/datasets.htm>.

The LIS data files consist of micro data collected by member countries through household surveys. At the household level, there are more than 100 socio-demographic and 50 income variables available for each household in each country. The demographic variables include information such as number and age of persons, of earners, and of children in the household.

The results from the LIS data will be compared with the results from other sources, such as farm income surveys, if available (Annex 2). However, difficulties arise because of differences in definitions, methodology, etc.

Definition of a farm household

Reference Unit

It is evident that the ultimate source of concern in looking at income and distribution issues is the welfare of the individual. The individual is not, however, the appropriate unit of analysis because of the large degree of income-sharing among household members. This study therefore relies on the household as the primary unit of analysis. The argument for choosing the household rather than the family as the basic reference unit, is the observation that economies of scale and shared resources exist in the same household, notwithstanding marriage or blood relationship among its members.⁷ Nonetheless, the LIS does not contain a single, consistent definition of what constitutes a household.

Definition of a farm household

Although assessments of the income situation of agricultural households are sensitive to the choice of definition for farm or agricultural household, the definition itself is not always clear. OECD (1995a) summarises the criteria for defining a farm household adopted by OECD countries.⁸ According to the study, the following three criteria were used:

- *Income source*: the definitions of an agricultural (farm) household range from “narrow,” in which the household’s main income is derived from independent activity in agriculture, to “broad,” in which the household receives income from independent activity in agriculture even though the amount is only a minor part of the overall household income.
- *Labour input into agriculture*: the definitions similarly range from “narrow”, where a substantial minimum quantity or proportion of labour input goes into farming, to “broad” where a small farm labour input is required; and
- *Farm ownership and size*: it is often stipulated that a given classification of ownership or management operate a farm of a minimum size. Size is defined in terms of an acreage or sales requirement. This classification is typically “broad”: with small thresholds, large numbers of households are often included, even if only a limited part of income or labour input is related to farm activities.

The appropriate criteria defining a farm household depend on the purpose of the study. This study will not seek to decide the definition of a farm household, but will present the results from several definitions available in the LIS database. The following three definitions can be used to identify farm-related households in the LIS database:

- households having farm self-employment income (definition 1);
- occupation of head is farm-related: ISCO (International Standard Classification of Occupation) codes are used for classification where possible (definition 2); and
- industry of head is farm related: ISIC (International Standard Industry Classification) codes are used where possible (definition 3).

7. FÖRSTER (1994), p.15.

8. OECD (1995a), pp.75-76.

The availability of data according to the above definitions, with sample size for each definition, are shown in Table 2. The sample size for some countries is limited, but most countries have over 100 observations for at least one of the three definitions (income, occupation, and industry). Although the sample size is probably insufficient for in-depth analysis of the structure of farm household income, it would allow for comparative analysis between household types. Austria, Belgium and Luxembourg are excluded from the analysis because the sample sizes are too small.⁹ In the study of low income incidence, the results will not be presented (but marked “n.c.”) if the unweighted sample size is under 30.¹⁰ If the sample is more than 30 but less than 50, results will be presented in *italics*. In the review of social security policies, the analysis is carried out for countries with relatively large sample sizes.

The results will be shown for each of the three definitions of a farm household. Definition 1 (households having farm self-employment income) seems, however, to be most appropriate to the objective of the study as the criterion is simple and less likely to cause problems in cross country comparison. Therefore, the analysis will be based mainly on definition 1 and the remaining two definitions will be presented principally in the annex.¹¹

Two variants of definition 1 will be used, corresponding to the “broad” and “narrow” definitions frequently used in the income statistics:

- households whose farm self-employment income is not zero¹² — corresponding to a “broad” definition (Definition 1-a); and
- households whose farm self-employment income is more than 50% of their factor incomes,¹³ corresponding to a “narrow” definition (Definition 1-b).

9. Switzerland is also excluded from the analysis as the quality of some figures for 1992 has not yet been confirmed.

10. Even if the sample size is over 50, the results will not be presented but marked “n.c.” if the quality of the data is clearly low.

11. HILL (1996) argues that labour input, or a self-declared subjective judgement of the head of household’s “main occupation” are superior to income composition because of farm income instability. This problem may be partly resolved if a farm household is defined using “broad” definition.

12. A household which has negative farm self-employment income is included as a farm household.

13. Factor incomes consist of gross wages and salaries + farm self-employment income + non-farm self-employment income + cash property income.

Table 2. Unweighted sample size in the LIS by definition

Country	Year	Definition 1-a	Definition 1-b	Definition 2	Definition 3
Australia	85/86				373
	89/90	364	248		717
	94/95	159	81		248
Canada	87	711	315	983	632
	91	1008	385	1378	933
	94	1419	563	1384	1304
Czech Rep.					
	92	521	195	342	439
Denmark	87	468	189	556	327
	92	466	182	296	328
Finland	87	3026	1344	1561	1467
	91	2690	920	1007	933
	95	1876	891	800	717
France	84	716	274	521	1213
	89	693	259	321	827
	94	295	205	614	
Germany	84	37	27	110	92
	89	535	14	34	46
	94	158	18	31	88
Hungary					
	91	294	86	17	142
	94	237	58	18	67
Ireland	87	665	395	574	689
Italy	86				376
	91	159	120		765
	95	154	100		629
Netherlands	87	43	38		73
	91			71	89
	94	59	44	73	
Norway	86	433	145		
	91	1742	640		
	95	891	317		
Poland	86	5605	2819		255
	92	999	683	36	
	95	8675	4909	2991	4209
Spain					
Sweden	90	1227	927	779	1478
	87			69	865
	92			796	837
UK	95			101	7
	87	63	47		130
	91	59	36	63	
US	95	55	42		
	85	252	100		376
	91	188	114	205	320
	94	1567	384	719	1148

Source : The LIS database.

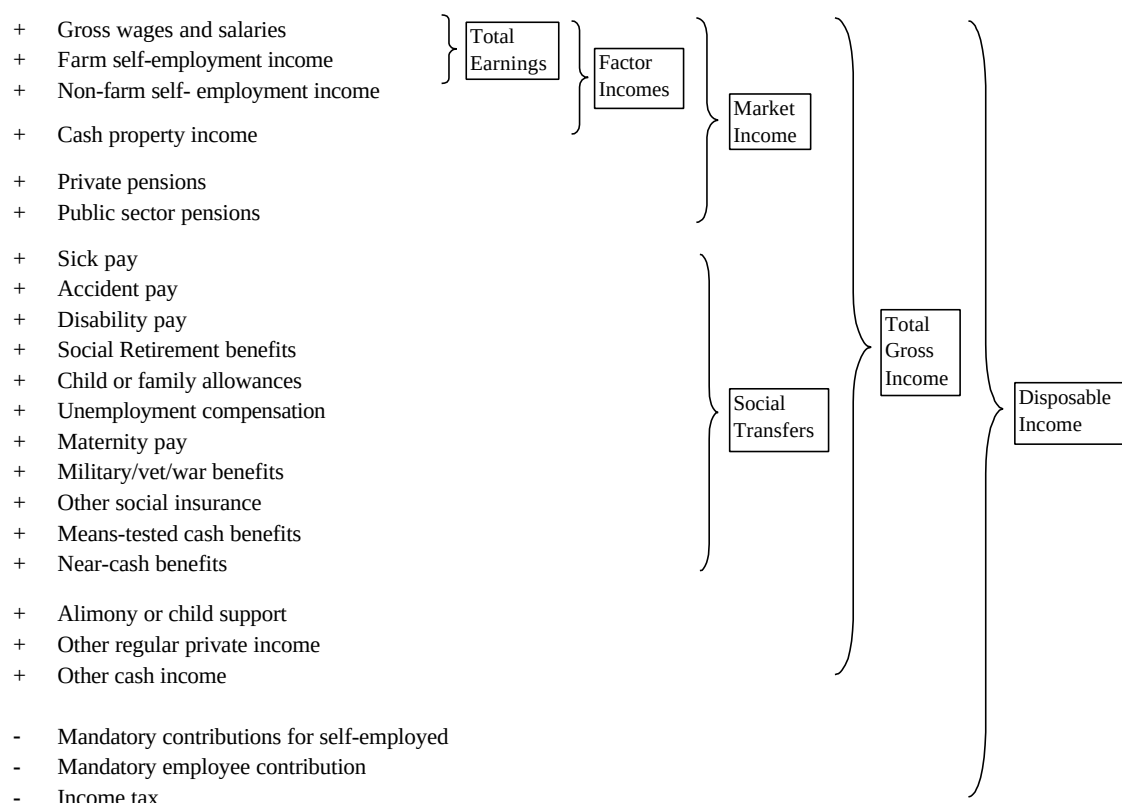
Definition of income

Disposable income

Well-being depends not only on money flows, but also on asset levels which provide additional security. However, this study treats income flows only due to limited available information,. Disposable income is chosen as the relevant variable as it is often a more informative measure than gross income in view of the different effects that taxation systems and social security contributions have on different types of household. This type of income (money flow, disposable income) is commonly used in the analysis of income. The components of disposable income given by the LIS database are found in Table 3.

It is necessary to be cautious when interpreting the results because of a certain specificity in farm household income. First, income in-kind plays an important role in farm households compared to other households due to the consumption of home-grown food. Secondly, farm households generally possess more assets than other households, but this factor is excluded in the present study. Thirdly, it is known that self-employment income is not always well captured in the statistics; self-employed households of all kinds tend to underestimate income which could lead to an underestimation of farm household income. Finally, as farm related components of income are subject to large short-term variations, the results for single years may not always be representative.¹⁴

Table 3. Structure of LIS income variables



Source : The LIS web site : <http://lisweb.ceps.lu>, FÖRSTER (1994).

14. HILL (1996), p.53, 159.

Adjustment for household size

Since households differ in size and in composition, it is necessary to adjust income to account for differences in need. It can be assumed that due to economies of scale in producing and consuming household goods and services, the needs of a household for resources grow with each additional member, but not proportionally. With the help of equivalence scales, each household type in the population is assigned a value in proportion to its needs.

Equivalence scales can be represented by one single parameter, the equivalence elasticity, *i.e.* the power by which the needs of a household increase as the household size increases:¹⁵

$$ADI = DPI / S^e ,$$

Where;

ADI: economic need or “adjusted income”

DPI: disposable income

S: household size

e: equivalence elasticity

The equivalence elasticity, *e*, can range from 0 (*ADI* = *DPI*, *i.e.* assuming that the need of a household for resources does not grow with each additional member) to 1 (*ADI* = *DPI/S*, *i.e.* assuming that the need of a household for resources grow proportionally with each additional member). The smaller the value for *e*, the higher are the assumed economies of scale in producing and consuming household goods and services.

In the literature, different equivalence elasticities are used according to both the objectives and the country. This study will use the “policy based” elasticity (*e* = 0.55), as used by FÖRSTER (1994), a study which focused on public policy actions to alleviate poverty.¹⁶

Definition of low income

Absolute, relative, subjective approaches

There are various approaches that have been taken to measure low income. FÖRSTER (1994) describes the approaches taken in the past and presents three different concepts. Table 4 summarises the advantages and disadvantages of each approach.

1. The absolute approach (or, “having less than an objectively defined absolute minimum”)
2. The relative approach (or, “having less than others”)
3. The subjective approach (or, “feeling you do not have enough to get along”)

15. FÖRSTER (1994), pp.11-15.

16. A detailed explanation of the equivalence elasticity can also be found in ATKINSON (1995), pp.18-21.

Table 4. Three different approaches to define low income

	Absolute approach	Relative approach	Subjective approach
Method	- Define an absolute subsistence minimum in terms of basic needs. The aggregate cost constitutes the low income line	- Define low income as a fraction of average or median income (e.g. 50% of median)	- Incorporate a minimum income question in household surveys
Examples	- US Social Security Administration Poverty Index	- International comparative studies often use this method	- Very few regular surveys adopt this approach
Advantages	- Permit analysts to quantify easily the effects of social programmes	- Allow cross-country comparisons because of its independence of a specific country's definition of basic needs	- Can avoid the problem of the arbitrary choice of basic needs
Difficulties	- Arbitrary nature of the choice as to what constitute basic needs - Difficulty in cross-country comparisons	- Relationship between low income and poverty is less clear	- Cross-country comparison is extremely difficult

Source : FÖRSTER (1994), pp.7-10.

As this study deals with a number of OECD countries, the relative approach seems to be the most useful. In fact, as mentioned in Table 4, comparative international studies often use the relative method.

As a reference point, the median,¹⁷ and not the mean income is used as it reflects better the most widely prevalent lifestyle. The median income of all households is used for a reference (and not the median income of farm households) because the objective of the study is to see the low income farm household situation in a broader or general context. As a reference distance, there is no specific argument to opt for one level rather than another (50% of median or 60% of median). In this study, 50% of the median income of all households is proposed. In order to test the sensitivity of the results, however, three different distance levels (40%, 50%, 60%) are presented in Annex 318.

It should be stressed that a low income line does not represent a level below which a person (or household) suddenly becomes poor.

Indicators of low income

This study presents the comparisons of the degree of low income, as well as comparisons of inequality in income distribution between farm households and non-farm households in a number of ways. It aims to provide an overview of incidence of low income farm households, compared to low income households in general. The following indicators are presented:

- low income rate (cumulative proportions below percentiles of the median);
- the low income gap;
- relative income level by percentile;
- cumulative decile shares;
- Gini coefficients; and
- Sen index.

Definitions will be given in the next section in conjunction with examples.

17. Median: the middle value of a series of values when they are arranged in order of size.

18. FÖRSTER (1994), p.9.

Farm household income

This chapter presents the results using the six indicators listed in the previous section. The first section examines the distribution of farm household income compared to that of non-farm household income for the most recent available year in selected OECD countries. The results are presented in two ways; one based on definition 1-a (“broad” definition) and the other on definition 1-b (“narrow” definition). Detailed figures according to the definition of farm household are presented in Annex 3. Changes over time are the subject of the next section, which illustrates how the distribution has changed since the mid-1980s.

What is compared?

A few limitations in the data restrict the possibility for full comparison. International comparisons are difficult due to differences in the definition of household income, and particularly farm self-employment income. For national comparisons, possible under-evaluation of self-employment income will affect the results.

On the other hand, an advantage of using household surveys from the LIS database is that the data are collected in a more harmonised way between farm households and non-farm households. This is not the case if data from different surveys are used for comparison.

Taking these limitations into consideration, the following comparisons were carried out:

- a comparison of indicators between farm households and non-farm households in each country (*e.g.* in country A, low income rate is higher in farm households than in non-farm households.)
- a comparison of indicators between farm households broadly defined and farm households narrowly defined in each country (*e.g.* in country B, the Gini coefficient is lower in farm households narrowly defined than in those broadly defined.)
- a comparison of the changes in different years in selected indicators between countries (*e.g.* in country C, the low income gap is lower in the 1990s than in the 1980s, and the same phenomena can be seen in country D.)

The study does not attempt to compare the values of indicators between countries (*e.g.* the low income rate among farm households in country A is higher than in country B.). Countries are listed in alphabetical order in tables and graphs. Nonetheless, countries having the lowest and highest values are mentioned in each section. The objective of the comparisons is to see whether the same tendency can be found in many countries or not (*e.g.* a low income higher among farm households than non-farm households in most of countries.).

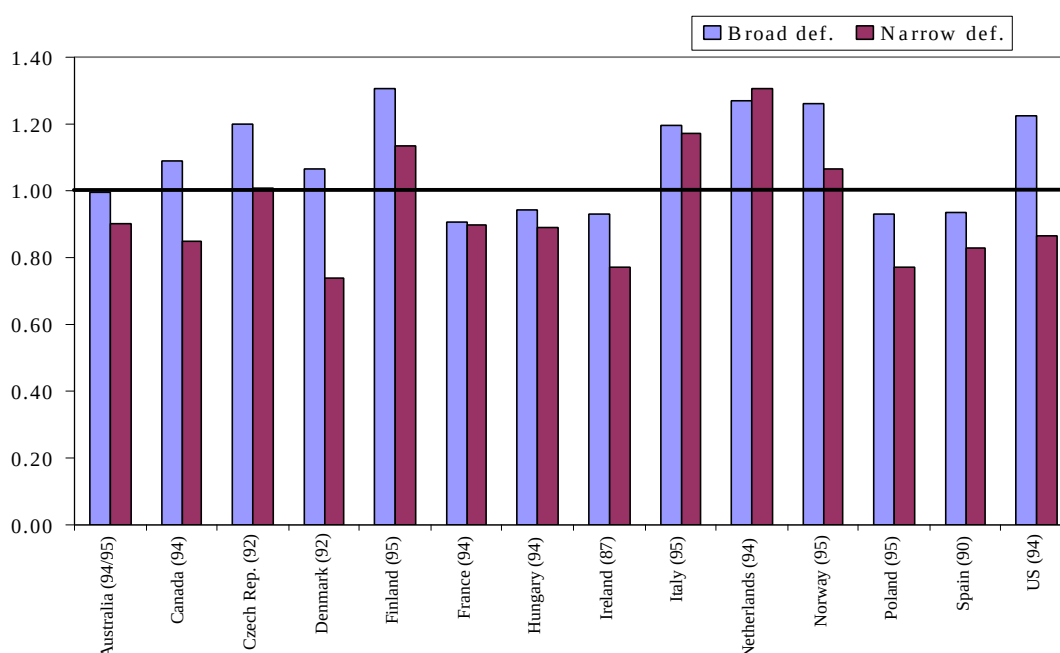
Average income of farm households

Before going into detail of the distribution of income, it would be useful to see the average income of farm and non-farm households, as was done in previous studies [OECD (1995a), (1995b), (1999a)]. Figure 2 shows the average income (unadjusted disposable income¹⁹) of farm households as a

19. As previous OECD studies did not adjust income for household size, unadjusted disposable income ($e = 0$) is used here. The figures using adjusted disposable income are presented in Annex 4.

proportion of the average income of non-farm households.²⁰ In eight of 14 countries, the average farm household's unadjusted disposable income is higher than that of non-farm households when the broad definition of a farm household is used. The number of those countries decreases when the narrow definition of farm household is used to five of fourteen countries.

Figure 2. Average income of farm households as a proportion of the average income of non-farm households



Note : In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. If the proportion is equal to 1.00, that means the average income of farm households is equal to that of non-farm households.

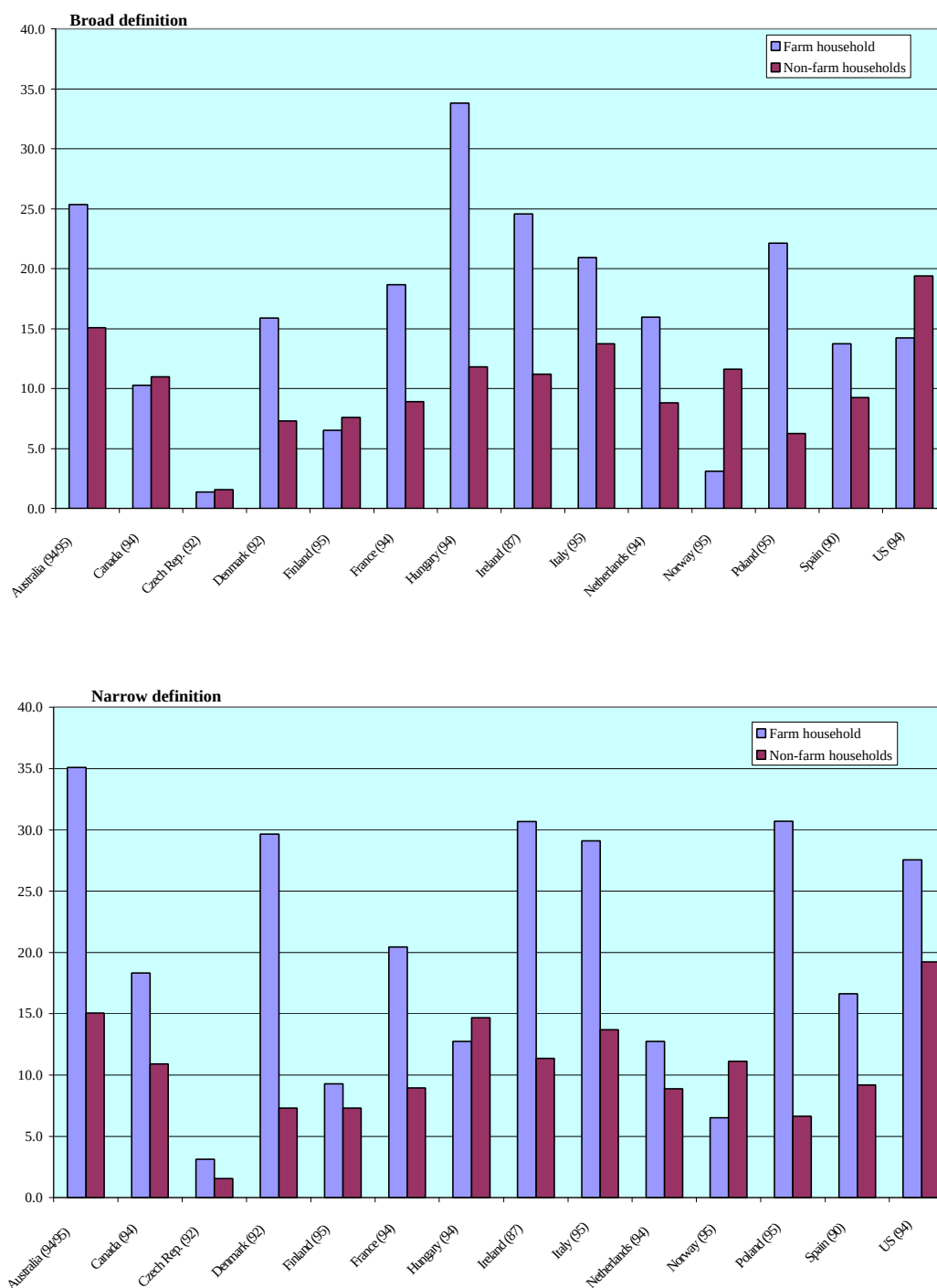
Source : The LIS database

Distribution of income in OECD countries

Low income rate (cumulative proportions below percentiles of the median)

The first method of presentation often adopted in international comparisons is to ask what proportion of the population is below specified percentages of the median. This proportion is often called the low income rate. Figure 3 shows the cumulative percentages below 50% of the median. For example, a quarter of farm households in Australia 1994/95 had less than 50% of the national median income compared to 15% for non-farm households.

20. The results are not perfectly comparable between Figure 1 and Figure 2 because of the differences in definitions and of period.

Figure 3. Low income rate

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). The low income threshold is 50% of the median income of the all households.

Source : The LIS database.

If 50% of median income of all households is taken as a standard of low income, and if the “broad” definition is taken, the incidence of low income is much higher in farm households than in other households in nine countries (Australia, Denmark, France, Hungary, Ireland, Italy, Netherlands, Poland and Spain).²¹ The highest low income rates are recorded in Hungary (33.8%), Australia (25.4%) and Ireland (24.6%). For the other countries (Canada, Czech Republic, Finland, Norway and the United States), the low income rate is lower among farm households. The largest differences between farm households and non-farm households are recorded in Hungary (22.0%), Poland (15.9%), Ireland (13.4%) and Australia (10.3%). The lowest are recorded in the Czech Republic (-0.2%), Canada (-0.7%) and Finland (-1.1%).

If the “narrow” definition is taken, the results are different. In most of the countries except for Hungary and the Netherlands, the low income rate is higher using the “narrow” definition than the “broad” definition. The difference between “broad” and “narrow” definitions is significant in Hungary (-21.1%), Denmark (13.8%) and the United States (13.3%). With this narrow definition, the low income rate is higher in farm households in twelve of the fourteen countries. The highest incidence of low income among farm households is recorded in Australia (35.1%), Ireland (30.7%), Poland (30.7%), Denmark (29.7%) and Italy (29.1%). Only Hungary and Norway have lower low income rates in farm households. For Canada, the Czech Republic, Finland, Hungary and the United States, the results are different between the two definitions.

The low income gap

The low income rate (see previous section) provides useful information on the incidence of low income but does not capture the intensity, *i.e.* how far the low income households fall below a given cut-off line.²² The average low income gap (ALG) is commonly used as an indicator of this intensity, and is defined as the difference between the average income of the low income households and the low income line, as a percentage of that low income line:

$$ALG = \frac{z - \bar{y}_q}{z}$$

where

z = low income threshold

$\bar{y}_q$ = average income of the low income population

Table 5 shows average low income gaps.²³ Taking Australia as an example, the low income gap (< 50% of median) for farm households, broadly defined, is 114.8%,²⁴ compared to 45.2% in non-farm households. This means that the intensity of poverty is much higher in farm households.

If the “broad” definition is taken, the low income gap is bigger in farm households than in non-farm households in all the countries for which data are available. The highest low income gaps are

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21. A case study on Ireland in Annex 2 using data from 1997 indicates a decline in the incidence and risk of low income for farmers in Ireland. This change reflects both the recent improvement in basic farm household income levels and a decline in the overall number of farming households.
 22. FÖRSTER (1994), p.16.
 23. As the population is not all farm households but low income farm households, the sample size is too small for several countries.
 24. The low income gaps of certain countries are bigger than 100 because of negative incomes.

recorded in Australia (114.8%), Denmark (92.4%), Poland (91.5%) and Hungary (88.3%). The lowest are in France (29.6%) and Spain (29.6%). The difference between farm households and non-farm households is largest in Australia (69.9 percentage points), Poland (69.4 pp), Denmark (41.4 pp) and Hungary (41.3 pp). In Canada, Finland and the United States, although the low income rate is lower in farm households, the low income gap is bigger.

If the “narrow” definition is taken, again the low income gap is bigger in farm households in all countries. The difference between “broad” and “narrow” definitions is largest in Denmark (24.6 pp), Poland (13.5 pp) and Finland (13.4 pp). The low income gap in France and Italy is smaller when the “narrow” definition is used.

Table 5. Low income gap

Country	Low-income gap (ALG)			
	Broad definition		Narrow definition	
	Farm household	Non-farm households	Farm household	Non-farm households
Australia (94/95)	114.8	45.2	n.c.	n.c.
Canada (94)	43.7	31.0	46.9	31.0
Czech Rep. (92)	n.c.	n.c.	n.c.	n.c.
Denmark (92)	92.4	51.0	117.0	50.4
Finland (95)	41.5	22.3	54.9	22.2
France (94)	29.6	23.9	28.5	24.0
Germany (94)	n.c.	n.c.	n.c.	n.c.
Hungary (94)	88.3	46.9	n.c.	n.c.
Ireland (87)	69.2	21.4	74.7	23.2
Italy (95)	53.4	37.7	52.7	37.8
Netherlands (94)	n.c.	n.c.	n.c.	n.c.
Norway (95)	n.c.	n.c.	n.c.	n.c.
Poland (95)	91.5	22.1	105.0	22.7
Spain (90)	29.6	27.6	30.5	27.5
Sweden (95)	n.a.	n.a.	n.a.	n.a.
UK (95)	n.c.	n.c.	n.c.	n.c.
US (94)	46.2	40.5	55.9	40.5

Notes: In the broad definition, a farm household is defined as “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income threshold is 50% of the median income of the all households.

Source : The LIS data base.

Relative income level by percentile

Low income rates indicate the share of population below specified percentages of the median. An alternative way to examine distribution of income is to compare the income of households at selected percentiles with the median income.

The median income in Australia in 1994/95, adjusted by household size, per household for all households, was AUD 16 708. The equivalent income for farm households at the lower quartile, *i.e.* 25%

up from the bottom, was AUD 8 282²⁵ and expressed as a percentage of the median was 49.6% (Table 6). The corresponding figure for non-farm households was 59.3%. These results can be interpreted as follows: the farm household income at the lower quartile (the population is farm household), *i.e.* 25% up from the bottom, was about half of the median income of all households and about 10% inferior to that of non-farm household for the same quartile (the population is non-farm households).

If the lower quartile of both farm households and non-farm households are compared, half of the countries had farm household income less than that of non-farm households (Australia, Denmark, France, Ireland, Italy, Poland and Spain). The highest figures at the lower quartile are seen in the Czech Republic (90.9%) and Hungary (84.7%), and the lowest are in Australia (49.6%), Ireland (51.1%) and Poland (53.5%). The difference between farm households and non-farm households at the lower quartile is largest for Poland (-23.0 pp) and France (-16.3 pp).

If the “narrow” definition is taken, the number of countries which had inferior farm household income at the lower quartile increases from seven to eleven (Canada, Finland, Hungary and the United States are added). The difference between the “broad” and “narrow” definitions at the lower quartile is significant in Italy (-23.5 pp), Australia (-22.3 pp), the United States (-20.9 pp) and Hungary (-19.3 pp). The highest figures at the lower quartile are seen in the Czech Republic (81.6%), and the lowest are in Australia (27.3%), Italy (38.5%), and Poland (42.3%).

Table 6. Relative income level at the lower quartile

Country	Relative income level at the lower quartile (% of the national median)			
	Broad definition		Narrow definition	
	Farm household	Non-farm households	Farm household	Non-farm households
Australia (94/95)	49.6	59.3	27.3	59.3
Canada (94)	71.5	70.7	57.5	70.8
Czech Rep. (92)	90.9	80.3	81.6	80.6
Denmark (92)	59.7	72.2	47.1	72.2
Finland (95)	74.4	67.4	67.6	68.1
France (94)	55.8	72.1	54.5	72.0
Germany (94)	n.c.	n.c.	n.c.	n.c.
Hungary (94)	84.7	69.4	65.4	70.1
Ireland (87)	51.1	62.7	43.4	63.2
Italy (95)	62.0	64.9	38.5	65.0
Netherlands (94)	72.9	70.4	72.9	70.4
Norway (95)	79.6	64.6	67.2	65.4
Poland (95)	53.5	76.5	42.3	75.9
Spain (90)	65.8	70.0	60.9	70.0
Sweden (95)	n.a.	n.a.	n.a.	n.a.
UK (95)	n.c.	n.c.	n.c.	n.c.
US (94)	68.4	58.8	47.5	59.2

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). The low income threshold is 50% of the median income of the all households.

Source : The LIS data base.

25. This figure represents the upper-bound value of the lower quartile.

Cumulative decile shares — Lorenz curve

Relative income level by percentile reveals relative income levels of households at certain percentiles compared to the median income. In order to understand the concentration of incomes, it is useful to know cumulative shares of total income.²⁶ The Lorenz curve is a well-known construction used to illustrate graphically the concentration of incomes. It plots cumulative proportions of the population, from the poorest upwards, against the cumulative shares of income that they receive. If all incomes were identical, this would trace a diagonal 45°-line (“line of perfect equality”). In the other extreme case — if the richest unit received all the income — the Lorenz curve would lie along the horizontal axis, and then along the vertical axis at the 100% income share (“line of perfect inequality”).²⁷

The Lorenz curve allows for an unambiguous comparison of the relative distribution in cases where the curves do not intersect. One distribution is unambiguously more equal than the another if every point on its Lorenz curve lies inside (upper-left) the other (the first has Lorenz superiority to the second.). If two Lorenz curve cross, it is not possible to say which curve represents a more equal distribution of income.

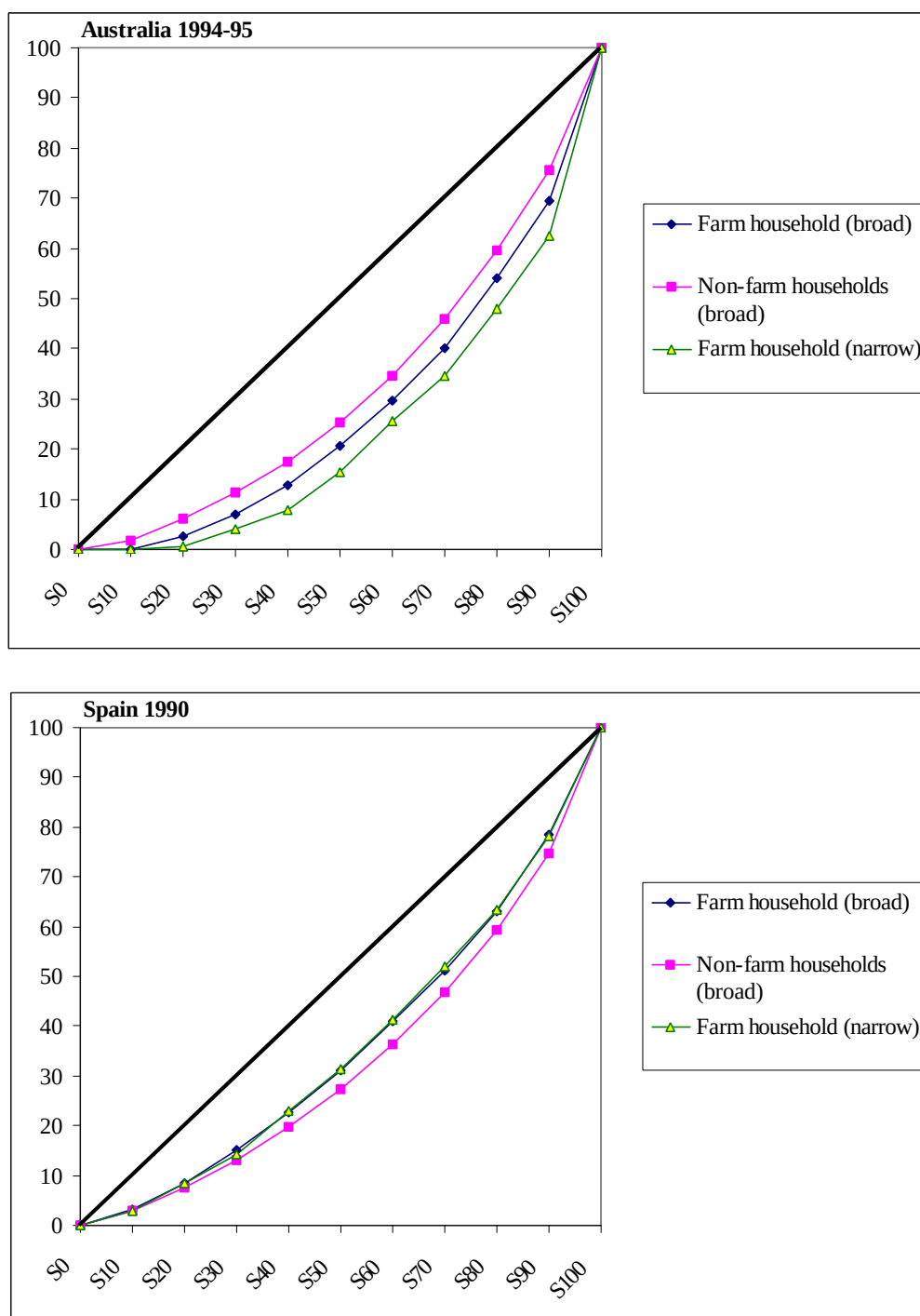
If the broad definition is taken, an unambiguous comparison between farm households and non-farm households is possible, with the exception of France, Hungary and Norway. For these countries, the Lorenz curves of farm and non-farm households cross. Farm households have Lorenz superiority over non-farm households in the Czech Republic, Spain and non-farm households have Lorenz superiority in Australia, Canada, Denmark, Finland, Ireland, Italy, Netherlands, Poland and the United States.

If the narrow definition is taken, an unambiguous comparison is possible, with the exception of Canada, Hungary and the United States. Farm households have Lorenz superiority in Norway and Spain, and non-farm households have it in Australia, the Czech Republic, Denmark, Finland, France, Ireland, Italy, the Netherlands and Poland.

If the results from broad and narrow definitions are compared, an unambiguous comparison is possible for nine countries. In Finland and Norway, farm households defined narrowly have Lorenz superiority to those defined broadly, and in Australia, the Czech Republic, Denmark, France, Ireland, Italy and Poland, farm households defined broadly have Lorenz superiority to those defined narrowly. Figure 4 shows Lorenz curves of farm households defined both broadly and narrowly, and of non-farm households, for Australia and Spain.

26. The results can be found in Annex 3. The Lorenz curve can be drawn from this information. It is necessary to note that in these tables, “bottom coding” was effected in order to avoid bias in the Lorenz curve. If the adjusted disposable income of a household is negative, its income is adjusted to zero and if the income is lower than 10% of the upper bound value of the first decile, it is adjusted to that value (10% of the upper bound value of the first decile). For example, if the upper bound value of the first decile in a country (adjusted disposable income basis) is USD 2 000, all the adjusted disposable incomes lower than USD 200 (10% of USD 2000) were adjusted to USD 200. Cf. ATKINSON (1995), p.37-38. The same adjustment is done for the Gini coefficients in the next section.

27. FÖRSTER (1994), p.19.

Figure 4. Lorenz curves of farm and non-farm households

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income threshold is 50% of the median income of the all households.

Source : The LIS data base.

Gini coefficient

A derived summary statistic used to characterise the distribution of incomes is the Gini coefficient. It is defined as the area between the Lorenz curve and the 45° line, as a ratio to the area of whole triangle. The Gini coefficient is 0 when all incomes are distributed equally, and 1 (or 100 in Table 7) when there is perfect inequality. The Gini coefficient may be calculated from the formula:²⁸

$$G = \frac{2}{n^2 \bar{y}} \sum_{i=1}^n i(y_i - \bar{y})$$

where

n = total population

$\bar{y}$ = average income

y_i = income of the i^{th} household

Table 7 shows Gini coefficients for all households. In the Czech Republic, Norway and Spain, the Gini coefficient is lower in farm households than in non-farm households, i.e. incomes are distributed more equally in farm households. For other countries, incomes are distributed less equally in farm households when compared to non-farm households. The difference in Gini coefficients between farm households and non-farm households is highest in Italy (9.5), Denmark (8.8), Poland (8.7) and lowest in France (0.0), United States (0.6) and the Czech Republic (-0.6).

If the narrow definition is taken, the Gini coefficient is lower in farm households in Hungary, Norway and Spain. The difference in Gini coefficients between farm households and non-farm households is highest in Italy (18.6), Poland (14.6), Denmark (11.3) and Australia (10.4), and lowest in Hungary (-1.0) and France (1.1).

If the results from the broad and the narrow definitions are compared, the Gini coefficient using the narrow definition is higher in most countries, except for Hungary.

28. FÖRSTER (1994), p.19. In the tables, Gini coefficients were multiplied by 100 in order to harmonise them with other indicators. As was mentioned in the description of the Lorenz curve, a bottom coding was also effected here.

Table 7. Gini coefficients

Country	Gini coefficient * 100			
	Broad definition		Narrow definition	
	Farm households	Non-farm households	Farm households	Non-farm households
Australia (94/95)	36.1	30.6	41.0	30.6
Canada (94)	30.1	28.5	31.6	28.5
Czech Rep. (92)	19.8	20.5	29.0	20.4
Denmark (92)	31.5	22.7	34.2	22.9
Finland (95)	25.8	21.5	27.1	22.0
France (94)	28.9	28.9	30.0	28.9
Germany (94)	n.c.	n.c.	n.c.	n.c.
Hungary (94)	41.1	33.7	33.9	35.0
Ireland (87)	36.5	31.8	41.0	31.6
Italy (95)	43.4	33.8	52.3	33.8
Netherlands (94)	30.8	25.5	30.9	25.5
Norway (95)	20.4	24.0	20.9	23.8
Poland (95)	37.0	28.3	43.1	28.4
Spain (90)	27.9	30.6	28.2	30.5
Sweden (95)	n.a.	n.a.	n.a.	n.a.
UK (95)	n.c.	n.c.	n.c.	n.c.
US (94)	37.1	36.5	39.1	36.5

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income threshold is 50% of the median income of the all households. Figures were multiplied by 100.

Source : The LIS data base.

Sen index

As an alternative summary measure, Table 8 shows the Sen index; this was developed by Sen to combine the following three indicators presented in the previous sections into a single indicator of poverty for a given poverty line:²⁹

- *Low income rate - Cumulative proportions below percentiles of median*: a proportion of the population below specified percentages of the median;
- *The low income gap*: the difference between the average income of the low income households and the low income line (specified percentages of the median), as a percentage of that low income line; and
- *Gini coefficient of the low income population*: area between the Lorenz curve and the 45° line as a ratio of the whole triangle of the low income population, that represents a degree of inequality in the distribution of income among the low income population.

29. FÖRSTER (1994), p.21.

The proposed measure consists of the head-count ratio multiplied by the income-gap ratio augmented by the Gini coefficient of the poor weighted by the ratio of the mean income of the poor to the poverty-line income level. The Sen index is thus defined in the following way:³⁰

$$S = LIR \left[ALG + \frac{\overline{y}_q}{z} G_p \right]$$

$$= LIR [ALG + (1 - ALG) G_p]$$

where

LIR = low income rate (head-count ratio)

ALG = low income gap

$\overline{y}_q$ = average income of the low income population

z = poverty line

G_p = Gini coefficient of income inequality among the low income population

In short, the Sen index can be interpreted as a weighted sum of poverty gaps of the poor. The values for the Sen index lie in the closed interval, with S = 0 if everyone has an income above the poverty line, and S = 1 (or 100) if everyone has zero income. The Sen index is a useful measure for cross-country comparisons of poverty because it combines the incidence, the intensity and the distribution of low incomes in a single indicator³¹.

If the Sen index of farm households and non-farm households is compared (<50% of median), the Sen index is lower in farm households, *i.e.* the degree of poverty is lower only in the United States. For the other countries, the Sen index is higher in farm households. The difference between farm households and non-farm households is particularly high in Hungary (23.6), Australia (20.3) and Poland (18.6), and is low in Finland (0.8) and Canada (0.8).

If the narrow definition is taken, the Sen index is higher in farm households in all the countries where data are available. The difference between farm households and non-farm households is large in Poland (29.8), Denmark (29.4) and Ireland (20.8). For most of the countries, the Sen index using the broad definition is lower than that using the narrow definition, *i.e.* the degree of poverty among farm households is higher if the narrow definition of a farm household is used.

30. FÖRSTER (1994), p.21.

31. FÖRSTER (1994), p.23. Due to a problem of sample size, a Sen index cannot be calculated for several countries. In the tables, Sen indexes are multiplied by 100 in order to harmonise them with other indicators.

Table 8. Sen index

Country	Sen index * 100			
	Broad definition		Narrow definition	
	Farm household	Non-farm households	Farm household	Non-farm households
Australia (94/95)	28.4	8.1	n.c.	n.c.
Canada (94)	5.3	4.5	10.0	4.5
Czech Rep. (92)	n.c.	n.c.	n.c.	n.c.
Denmark (92)	14.9	4.5	33.9	4.5
Finland (95)	3.2	2.3	5.7	2.2
France (94)	7.7	2.9	7.9	2.9
Germany (94)	n.c.	n.c.	n.c.	n.c.
Hungary (94)	30.1	6.5	n.c.	n.c.
Ireland (87)	18.4	3.3	24.4	3.6
Italy (95)	13.5	6.7	18.2	6.7
Netherlands (94)	n.c.	n.c.	n.c.	n.c.
Norway (95)	n.c.	n.c.	n.c.	n.c.
Poland (95)	20.6	1.9	32.0	2.1
Spain (90)	5.8	3.6	7.2	3.6
Sweden (95)	n.a.	n.a.	n.a.	n.a.
UK (95)	n.c.	n.c.	n.c.	n.c.
US (94)	8.1	10.1	17.7	10.0

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income threshold is 50% of the median income of the all households. Figures were multiplied by 100. Sen index = $LIR[ALG + (1-ALG)Gp]$. For the definition of LIR, ALG and Gp, see paragraph 63.

Source : The LIS data base.

The changes over time

How the incidence of low income in agriculture has been changing over time is worth examining. The LIS database contains several data sets, including:

- the middle of the 1980s (1984-87)
- the beginning of the 1990s (1989-92)
- the middle of the 1990s (1994-95) ³²

The previous section presented the results principally for the 1990s. This section will show two indicators (the low income rate and the Gini coefficient) for earlier periods. The other indicators are shown in Annex 3. The tables contain the results for both farm and non-farm households. To avoid complicating the tables, 50% of median income is taken as a standard of low income. It is necessary to note that the results should be interpreted carefully in view of the different macro-economic climate at different dates and in different countries.

32. For some countries, the data exist for more previous years and for others, only one data point is available.

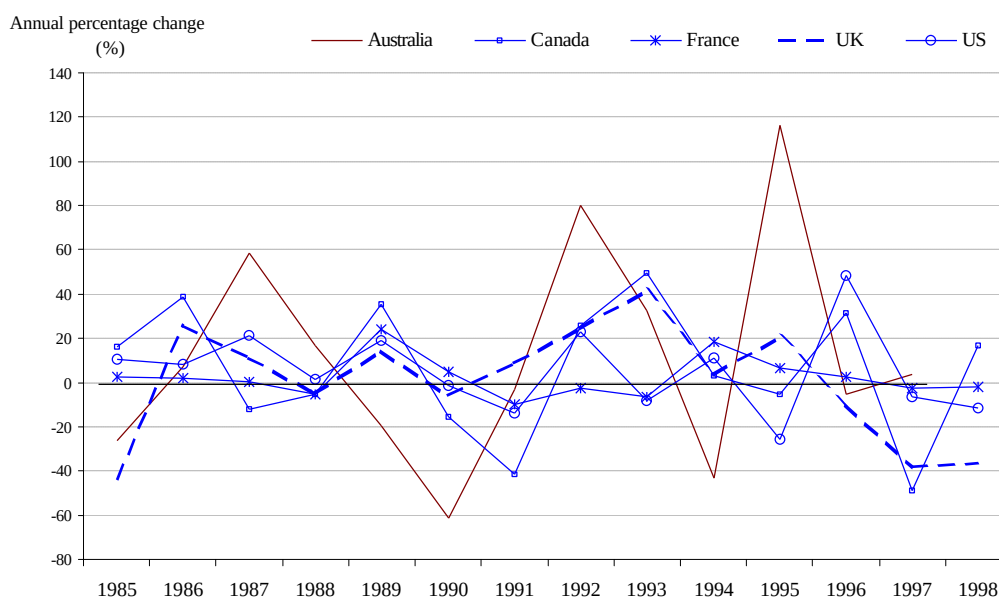
Low income rate

Table 9 shows the changes over time in the low income rate among farm and non-farm households. The same trends are observed as those for the most recent years in the previous section. The low income rate fluctuates among farm households, but is relatively stable in non-farm households. The relatively small sample size in farm households probably explains a part of the differences over the years.

Fluctuations in farm income (excluding off-farm income) also explain the variability in the low income rate among farm households. Figure 5 shows the annual percentage change in aggregated agricultural income for Australia, Canada, France, the United Kingdom and the United States from 1985 to 1998. Compared to the annual percentage changes in the GDP deflators (Table 10), agricultural income fluctuates considerably, especially for Australia.

Big changes in farm structures or in agricultural policy would also explain the differences in the low income rate. This is the case for central European countries (Hungary, Poland), where there has been a considerable change in the economy as a whole, including the agricultural sector.³³ Finally, there are considerable differences in changes over time between countries, which suggests that domestic factors are important in explaining low income rates.

Figure 5. Annual percentage change in aggregated agricultural income



Notes: Agricultural income means "Net income from agriculture" in this table. The figures are based on national currency and are not deflated.

Source: OECD (2000), *Economic Accounts for Agriculture*, Paris.

33. Cf. Vecerník. J. and Mateju. P. (1999) indicate that the increase of differences in income and wealth are among the most striking outcomes of the transformation in Czech Republic after 1989.

Table 9. Changes over time - low income rate

Country	Year	Low-income rate (LIR)			
		Broad definition		Narrow definition	
		Farm households	Non-farm households	Farm households	Non-farm households
Australia	85/86	n.a.	n.a.	n.a.	n.a.
	89/90	6.2	14.2	7.6	14.1
	94/95	25.4	15.1	35.1	15.1
Canada	87	9.7	10.9	13.8	10.8
	91	11.5	10.9	22.0	10.8
	94	10.3	11.0	18.3	10.9
Czech Rep.	92	1.4	1.6	3.1	1.5
Denmark	87	21.8	8.6	31.7	8.8
	92	15.9	7.3	29.7	7.3
Finland	87	10.8	10.4	18.6	9.9
	91	10.8	10.2	19.3	9.9
	95	6.5	7.6	9.3	7.3
France	84	n.c.	n.c.	n.c.	n.c.
	89	n.c.	n.c.	n.c.	n.c.
	94	18.7	8.9	20.4	9.0
Germany	84	n.c.	n.c.	n.c.	n.c.
	89	n.c.	n.c.	n.c.	n.c.
	94	n.c.	n.c.	n.c.	n.c.
Hungary	91	3.4	8.3	10.5	7.5
	94	33.8	11.8	12.7	14.7
Ireland	87	24.6	11.2	30.7	11.3
Italy	86	n.a.	n.a.	n.a.	n.a.
	91	10.3	10.2	12.5	10.1
	95	20.9	13.7	29.1	13.7
Netherlands	87	40.3	5.6	45.1	5.6
	91	n.a.	n.a.	n.a.	n.a.
	94	16.0	8.8	12.7	8.8
Norway	86	2.6	12.9	3.6	12.5
	91	2.9	13.1	4.6	12.6
	94	3.1	11.6	6.5	11.1
Poland	86	6.7	11.5	10.1	8.6
	92	13.4	5.4	17.7	5.3
	95	22.1	6.2	30.7	6.6
Spain	90	13.7	9.2	16.6	9.2
Sweden	87	n.a.	n.a.	n.a.	n.a.
	92	n.a.	n.a.	n.a.	n.a.
	95	n.a.	n.a.	n.a.	n.a.
UK	87	14.3	6.8	17.0	6.8
	91	20.3	13.6	18.2	13.7
	95	n.c.	n.c.	n.c.	n.c.
US	85	27.1	18.9	42.3	18.9
	91	27.4	17.9	24.5	17.9
	94	14.2	19.4	27.5	19.2

Notes: In the broad definition, a farm household is "a household whose farm self-employment income is not zero". The narrow definition is "a household whose farm self-employment income is more than 50% of their factor incomes". Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55).

Source: The LIS data base.

Table 4. Table 10. GDP deflators (Percentage change from previous period)

	1984	1985	1986	1987	1988	1989	1990	1991
Australia	6.7	5.1	5.8	7.6	8.7	6.8	4.9	2.6
Canada	3.4	2.5	2.8	4.8	4.5	4.6	3.1	2.7
France	7.5	5.8	5.2	3.0	2.8	3.0	3.1	3.3
UK	4.6	5.6	3.1	5.2	6.1	7.4	7.6	6.7
US	3.8	3.4	2.6	3.1	3.7	4.2	4.3	4.0

	1992	1993	1994	1995	1996	1997	1998
Australia	1.4	1.6	0.8	1.7	2.4	1.4	0.7
Canada	1.3	1.5	1.1	2.4	1.5	0.7	-0.4
France	2.1	2.5	1.5	1.6	1.2	0.9	0.7
UK	4.0	2.8	1.5	2.5	3.3	2.5	2.5
US	2.8	2.6	2.4	2.3	1.9	1.9	1.0

Source: OECD (1999c), *OECD Economic Outlook*, Paris.

Gini coefficient

Compared with the low income rate, the Gini coefficient has not changed very much over time (Table 11). Under the broad definition, changes over time vary across countries whereas using the narrow definition, most countries experience an increase in the Gini coefficient. This suggests an increase in inequality in the distribution of farm self-employment income, but it is not possible to establish the cause of this trend.

Summary of farm household income

The results of the farm income situation from this examination of the Luxembourg Income Study data may be summarised as follows:

- In many countries, indicators estimating degrees of “low income” suggest that incidence is higher among farm households than among non-farm households, and this holds for the different time periods (the middle of the 1980s, the beginning of the 1990s and the middle of the 1990s).
- In many countries, indicators estimating the degree of inequality in income distribution show a higher degree of inequality in farm households than in non-farm households.
- In most cases, indicators estimated using a narrow definition of a farm household show a higher degree of “low income” and inequality in income distribution than when a broad definition is used.

These findings should be interpreted with caution because income in-kind, which plays an important role in farm households, is not taken into account and neither is the value of assets or wealth. In addition, because under-reporting is a recognised problem in such surveys, (farm) self-employment income might not be fully captured in the survey, leading to an underestimation of farm household income.

Table 11. Changes over time - Gini coefficient

Country	Year	Gini coefficient * 100			
		Broad definition		Narrow definition	
		Farm households	Non-farm households	Farm households	Non-farm households
Australia	85/86	n.a.	n.a.	n.a.	n.a.
	89/90	32.9	30.5	33.6	30.5
	94/95	36.1	30.6	41.0	30.6
Canada	87	29.8	28.7	31.8	28.7
	91	30.9	28.3	32.6	28.3
	94	30.1	28.5	31.6	28.5
Czech Rep.	92	19.8	20.5	29.0	20.4
Denmark	87	27.2	24.4	28.5	24.6
	92	31.5	22.7	34.2	22.9
Finland	87	24.7	21.3	25.3	21.6
	91	23.6	21.9	25.0	21.9
	95	25.8	21.5	27.1	22.0
France	84	n.c.	n.c.	n.c.	n.c.
	89	n.c.	n.c.	n.c.	n.c.
	94	28.9	28.9	30.0	28.9
Germany	84	n.c.	n.c.	n.c.	n.c.
	89	n.c.	n.c.	n.c.	n.c.
	94	n.c.	n.c.	n.c.	n.c.
Hungary	91	21.6	29.4	24.6	28.2
	94	41.1	33.7	33.9	35.0
Ireland	87	36.5	31.8	41.0	31.6
Italy	86	n.a.	n.a.	n.a.	n.a.
	91	26.8	28.9	29.7	28.8
	95	43.4	33.8	52.3	33.8
Netherlands	87	24.9	24.7	24.7	24.7
	91	n.a.	n.a.	n.a.	n.a.
	94	30.8	25.5	30.9	25.5
Norway	86	24.6	22.0	24.7	22.3
	91	21.8	22.8	20.9	22.9
	94	20.4	24.0	20.9	23.8
Poland	86	27.0	26.2	32.4	24.7
	92	31.6	26.3	34.9	26.3
	95	37.0	28.3	43.1	28.4
Spain	90	27.9	30.6	28.2	30.5
Sweden	87	n.a.	n.a.	n.a.	n.a.
	92	n.a.	n.a.	n.a.	n.a.
	95	n.a.	n.a.	n.a.	n.a.
UK	87	35.7	29.5	38.5	29.5
	91	32.6	33.8	31.1	33.8
	95	n.c.	n.c.	n.c.	n.c.
US	85	39.1	33.7	35.9	33.8
	91	38.6	34.0	37.7	34.1
	94	37.1	36.5	39.1	36.5

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55).

Source: The LIS data base.

Components of farm household income

In this section the components of farm household income and their role in increasing and decreasing income inequality are studied. Although it is difficult to assess how much each component affects income inequality using simple methods, the discussion nonetheless provides some preliminary conformation.³⁴

As explained in Table 3, disposable income is defined as total earnings, plus social transfers, plus other incomes (capital income and private transfers), less income taxes and less social security contributions.

Earnings consist of two elements: farm self-employment earnings and non-farm earnings. The share of earnings in total income varies from 60% to 114% for farm households, compared to 67% to 104% for non-farm households.³⁵ For low income farm households, percentage earnings in most cases are in the range 50% to 90% but there is considerable variability. The share of earnings is consistently lower than for all farm households except for Finland. Because earnings are the major component of income in both farm and non-farm households, it is differences in earnings which explain a large part of the income inequality (Figures 6, 7 and Figures A1.1, A1.2 in Annex 1).

The share of farm self-employment earnings in total farm household income varies depending on how the farm household is defined. Under the broad definition, for all countries except Australia and France, non-farm earnings are the main income component, and contribute far more to total income than do farm earnings. This share is in most cases over 50%, and non-farm earnings are greater than farm earnings by between 20% to 70%. On the other hand, under the narrow definition, farm self-employment earnings are the main component at between 46% and 106% of total income. Non-farm earnings are below 20% (Table A1.1 and A1.2).

Next to earnings, taxes and social transfers are also important in determining income level.³⁶ The taxes are in general less of a burden on farm households than on non-farm households. However the percentage of social transfers in the total income of farm and non-farm households is different according to 'broad' and 'narrow' definition. Under the broad definition, transfers benefit non-farm households relatively more than they do farm households. The share of social transfers in total farm household income varies from 5% (US) to 44% (Poland), and that of taxes (absolute value) from 4% (France) to 34% (Finland)³⁷. When comparing farm and non-farm sectors, the contribution of social transfers to total income is higher in non-farm households, in all countries but Poland. The ratio of taxes to total income is higher in non-farm households in four out of seven countries. Under the narrow definition, social transfers to the farm sector constitute a slightly higher share of total household income than in the non-farm sector, whereas the share of taxes in farm household income is less than in non-farm households.

34. The effect of each component on income inequality needs further study. One possible methodology would be Shorrocks decomposition although no attempt has been made to do the analysis for this study. (SHORROCKS, A.F. 1982, "Inequality decomposition by factor components", *Econometrica*, Vol. 50, No.1.)

35. Some components of the disposable income (tax and earnings) can sometimes have negative values and so the share of some components in the disposable income is sometimes over 100%.

36. The social transfers include old age benefits, medical care and other social benefits. Income related payments in agriculture such as direct payments are normally included in farm earnings, not in social transfers.

37. Not all tax figures, *e.g.* social security contributions, are included for some countries (Table A1.3 in Annex).

Low income farm households depend more on social transfers for their total income than do all farm households. In all cases, social transfers are much higher in low income farm households than in all farm households.

Figure 6. Income composition: farm and non-farm households compared

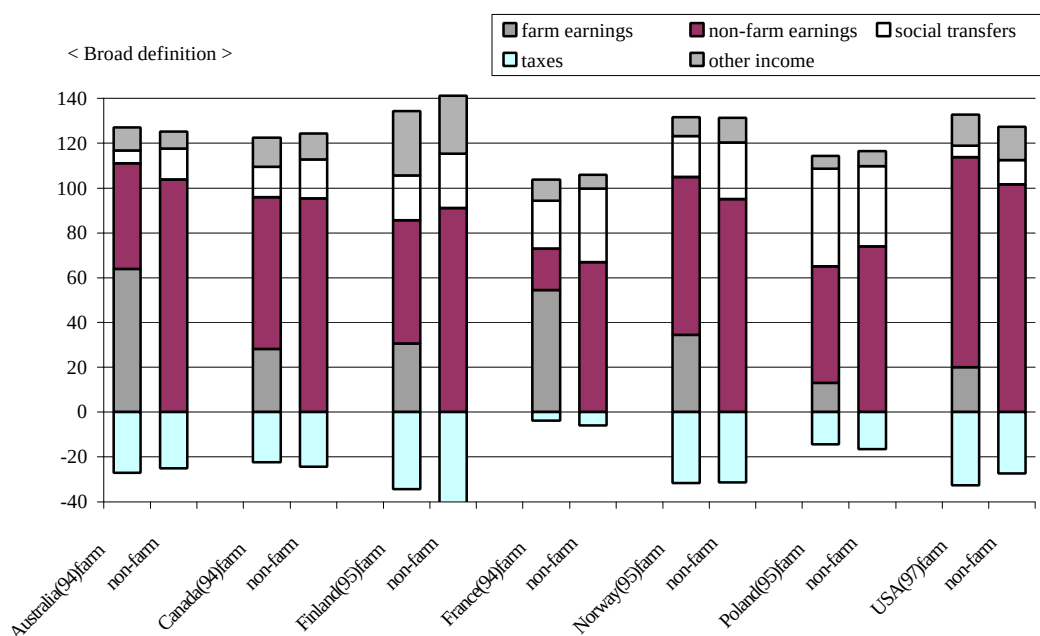
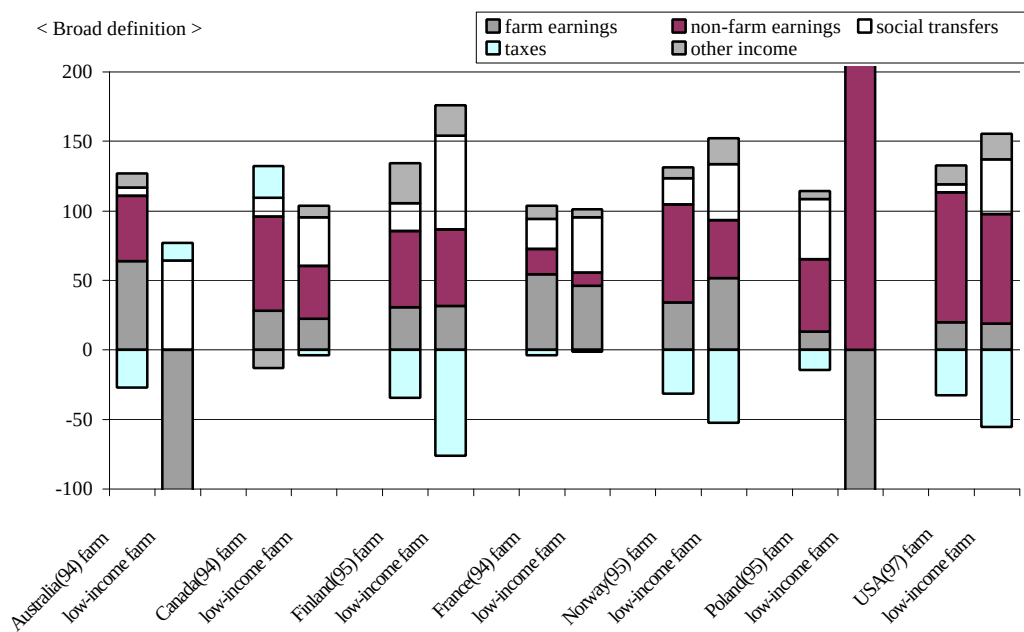


Figure 7. Income composition: all farms and low income farms compared



Structural characteristics of low income farm households

As Hill (1996) pointed out, opportunities for off-farm activity for farm households play an important role in determining farm household income. Under the broad definition, as examined in the previous section, earnings from off-farm activity are the main component of total farm household income. It may be appropriate to look at the opportunities for off-farm activity rather than focussing on agricultural income because, theoretically, farm households are free to allocate their time to more profitable activities if farming is not profitable.

Therefore, a higher incidence of low income farm households suggests that opportunities for off-farm activity are more restricted for farm households than for non-farm households. In the literature, this is sometimes explained by the low opportunity cost of farm-owned resources: farm land, labour and human capital.³⁸ Although various factors may explain these low opportunity costs, location of farm land and difficulty in applying agricultural skills to other sectors are considered to be the most important reasons.³⁹ Some low income farmers choose to stay in the agricultural sector because of this low opportunity cost.⁴⁰

In general, the opportunities for off-farm activities are relatively limited in non-metropolitan areas, for persons with lower education levels, and for older people. In using the demographic variables of the LIS database, an attempt was made to calculate the following ratios that relate to low-opportunity costs of farm-owned resources:

- geographic location: percentage of households in non-metropolitan areas;⁴¹
- Educational level: percentage of households whose head did not receive post secondary education; and
- age: percentage of households whose head is over 65 years old.

These ratios are calculated for the countries that have the largest number of farm households in the sample used for the LIS database: Canada (1994), Finland (1995), Poland (1995), France (1994) and the US (1994).

The objective of Tables 12, 13 and 14 is to examine whether there are significant differences between farm-households and non-farm households to the extent in which low income households are found in non-metropolitan areas, whether the head of the household received post secondary education and whether the head of household is more than 65 years old. If significant differences exist, it should not nevertheless be inferred that this implies causality.

38. Opportunity cost of farm land and that of labour and human-capital can be explained as the returns that farm land could earn in other uses and the earnings which farmers and/or farm household members forego in order to work in agriculture, respectively. Cf. OECD (1995a), p.51.

39. Cf. HILL (1996), p.18.

40. Cf. HILL (1996), p.16.

41. Non-metropolitan areas vary significantly even in a country and the size of farm-owned resources such as land also play an important role. Therefore, there should be high-income farm households in such areas. Nonetheless percentages are calculated because, in general, opportunity cost of farm resources are considered to be higher in metropolitan areas.

Location

Almost by definition, percentages of farm households in non-metropolitan area are considerably higher than those of non-farm households for all countries. The difference is, however, smaller in Finland and in the United States. Comparing low income farm households and other farm households (non low income farm households), it is difficult to find a clear trend. In Canada and Poland, the percentage of farm households in non-metropolitan areas is higher among low income farm households, while in Finland and France, the percentage is lower among low income farm households. In the United States, the result differs according to the definition of a farm household.

Education

The same observations can be made for the education level of households. The share of households whose head did not receive post secondary education is higher in farm households. The percentage is also higher in low income households in most cases, but not all.

Age

Finally, for the percentage of households whose head is over 65 years old, the results vary between countries. Among farm households, the percentage is higher in others (non low income farm households) than low income farm households, except for Finland. If the low income households are compared, the percentage is higher among low income farm households than for other low income households, for three of the five countries.

The objective of the LIS database is not to present a detailed geographical location, education level or age of a group of households for each country. It is necessary to be extremely cautious in generalising these results. Nonetheless, the results do not seem to disprove the hypotheses that low income among farm households is related to the low opportunity cost of farm-owned resources.

Table 12. Percentage of households in non-metropolitan area

	Definition of farm household	Farm households		Non-farm households	
		Low-income	Others	Low-income	Others
Canada (94)	broad	81.3	66.0	11.0	13.3
	narrow	86.4	74.6	11.2	14.1
Finland (95)	broad	57.4	60.0	35.8	28.8
	narrow	60.1	69.6	35.8	30.9
France (94)	broad	81.7	87.5	30.9	22.3
	narrow	83.7	88.4	31.2	22.7
Poland (95)	broad	96.5	74.0	31.9	18.6
	narrow	96.9	80.0	36.1	25.0
US (94)	broad	54.8	43.1	22.9	18.9
	narrow	69.1	75.3	23.1	19.2

Notes: In the broad definition, a farm household is "a household whose farm self-employment income is not zero". The narrow definition is "a household whose farm self-employment income is more than 50% of their factor incomes". Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income

households are defined as “households whose adjusted disposable income is below a defined low income standard (50% of median income of all households in this table).

Source: The LIS database.

Table 13. Percentage of households whose head has no post-secondary education

Definition of farm household		Farm households		Non-farm households	
		Low-income	Others	Low-income	Others
Canada (94)	broad	64.8	61.1	56.9	48.7
	narrow	69.8	69.9	56.9	48.9
Finland (95)	broad	93.3	89.2	96.9	85.0
	narrow	97.9	96.2	96.5	85.0
France (94)	broad	94.9	95.9	71.9	81.2
	narrow	100.0	96.5	71.9	81.3
Poland (95)	broad	98.9	94.3	96.1	87.5
	narrow	98.9	96.8	95.5	88.0
US (94)	broad	63.8	49.0	70.9	48.5
	narrow	54.0	67.6	70.9	48.4

Note: See Table 12.

Source: The LIS database.

Table 14. Percentage of households whose head is over 65 years old

Definition of farm household		Farm households		Non-farm households	
		Low-income	Others	Low-income	Others
Canada(94)	broad	5.7	20.1	4.3	20.9
	narrow	6.5	38.8	4.3	20.7
Finland(95)	broad	30.4	27.2	17.7	21.3
	narrow	38.4	43.6	17.6	20.5
France(94)	broad	13.1	16.4	29.3	26.1
	narrow	14.6	18.2	29.1	26.0
Poland(95)	broad	13.1	17.4	12.5	21.1
	narrow	15.7	28.0	10.2	19.0
US(97)	broad	12.3	13.0	27.4	20.4
	narrow	11.8	32.9	27.3	20.2

See Table 13.

Source : The LIS database.

Social security policies in agriculture

Agricultural policies and income distribution effects

General

Agricultural policies in OECD countries are changing gradually from market price support to direct income payments. Farm household income is affected by agricultural policies through market price support, direct payments and by social benefits. Agricultural policies mainly concentrate on agricultural production and its productivity, and there are few policy programmes in the agricultural sector that are directly targeted to farm household income. This can be seen from the government payment data in the OECD PSE database. Social security benefits to the agriculture sector are generally provided through the tax system and social security programmes in the context of overall national system, such as old age pensions, health schemes and unemployment benefits.

As shown in the previous chapter, the incidence of low income appears higher in the agriculture sector than in other sectors. In general, the low productivity of agriculture is suggested as one of the main reasons for a higher frequency of low income. The low opportunity cost of farm-owned resources restricts the farmers' options for non-farm earnings. Taxes and social transfers alleviate income inequality, even if it is not their main purpose.

Support policies in agriculture and their impact on income distribution in the agricultural sector were studied in a related report [AGR/CA(99)8/FINAL]. This report concludes that agricultural policy as a whole, and market price support in particular, does not meet equity criterion since it is concentrated on the largest and most prosperous farms. The same applies to most direct payments. In most cases examined, current support has a slight effect on disparities between farms of different sizes, and tends to accentuate the disparities between farm types. Similarly, it has been demonstrated above that the situation of low income in agriculture is not in general improving.

This chapter considers policies directed at low income farm households. The general picture of social security policies for agriculture and their impacts on farm household income are also examined. It shows how farm household income is influenced by various social security policies, and thus how the social transfer system contributes to reducing the incidence of low income in agriculture.

Government payments for farm household income

Farm income, including farm earnings, is influenced by market price support and government payments. Market price support creates a gap between the world and domestic markets, and is implemented via various policies, such as border measures. By definition market price support is based on production and not in any way targeted to income. Government payments information from the PSE database is examined with a view to determining the frequency and importance of farm income related payments.⁴²

The majority of government payments are closely related to agricultural production, in particular those based on area planted/animal numbers (33.5%, 1998-2000) and those based on input use (24.3%). The portion of government payments based on overall farming income is extremely small, currently about 2.9% (1998-2000), having decreased from 4.3% in 1986-88. However the portion of government payments

42. A detailed explanation of market price support is in "Agricultural Policies in OECD Countries, Monitoring and evaluation 2001" (OECD, 2001).

based on overall farming income in total government payments increased between 1986-88 and 1998-2000 for some countries, *e.g.* Canada (0 to 41.6%) and Norway (0 to 2.3%) which recently reinforced farm-income-related programmes. The payments related to farm income go to all farm households, including low income households. It cannot be said that they contribute significantly to the income level of farm households or that they alleviate low income problems.

Table 15. Estimates of support to agriculture in OECD

	1986-88		1998-2000		1998		1999		2000p	
	USD mn	%	USD mn	%	USD mn	%	USD mn	%	USD mn	%
Total government payments	54 015	100.0	87 364	100.0	83 514	100.0	91 465	100.0	87 115	100.0
based on output	12 021	22.3	15 609	17.9	12 081	14.5	17 695	19.3	17 051	19.6
based on area planted/animal numbers	15 646	29.0	29 262	33.5	30 622	36.7	29 392	32.1	27 773	31.9
based on historical entitlements	515	1.0	12 557	14.4	10 579	12.7	13 508	14.8	13 582	15.6
based on input use	20 136	37.3	21 273	24.3	21 789	26.1	22 386	24.5	19 643	22.5
based on input constraints	3 065	5.7	6 299	7.2	6 453	7.7	6 282	6.9	6 161	7.1
based on overall farming income	2 329	4.3	2 501	2.9	2 297	2.8	2 486	2.7	2 721	3.1
Miscellaneous payments	301	0.6	- 136	-0.2	- 308	-0.4	- 284	-0.3	184	0.2

Source: OECD PSE database

Payments based on overall farming income may be given in the form of tax concessions and disaster relief payments. Many countries grant preferential tax arrangements to farmers (Australia, Czech Republic, Hungary, Mexico, Norway and US). Most give this in the form of a tax deduction (*e.g.* 25% concession), whereas some offer a fixed amount deduction (Norway). Some countries have natural disaster payment schemes (Canada, Hungary and Korea), where if a natural disaster causes the farm's income to drop below 50% to 70% of previous years' average, the government will compensate farmers for the damage. In addition, some countries (such as Australia, Canada and EU) implement general income aid programmes.

There are several farm income-related payments for least favoured areas and vulnerable groups. For example, "Exceptional Circumstances Relief Payment" (ECRP, Australia), "Differential payments for disadvantaged areas" (Czech Republic, 1986-1991), "Payments to less favoured areas" (Hungary) and "Programme of temporary employment in poor areas" (Mexico). In this study, the effect of all social security policies taken together is estimated.⁴³

Social security policies in the agricultural sector

Many OECD countries have concerns about the incidence of low income in agriculture. Governments give benefits to farmers via a progressive tax system and the expansion of social security programmes. The low income portion of the agricultural sector enjoys low taxation rates, along with the general low income population. The social security system provides the benefit of pension, medical assistance/health care, and unemployment benefits. These are generally applied to all farmers, including both self-employed and wage earning farmers, but for some cases applicability varies between countries. In

43. The above examples cover only payments that target income improvement, which appear in the PSE database.

this section an attempt is made to better understand what social security policies exist for farmers, and how the effects of these policies appear in farmers' total income.

As transfers to agriculture become more visible with the growing use of direct payments, the issue of the distribution of social transfers is becoming the focus of public and political debate, intensified by the prevailing situation of budgetary constraints and trade-offs.

The term 'social security' refers to programmes established by statute that insure individuals against interruption or loss of earning power, and for certain special expenditures arising from marriage, birth, or death (US Social Security Administration, 1999). It generally encompasses an old age programme, a sickness and health care programme, an unemployment benefit programme, and certain special programmes to cover expenditures arising from daily life. Normally social security programmes aim to extend an adequate level of social protection to most members of society.

With an aging farm population in member countries, the pension programmes are the main element of social security systems that affect the farm income situation. The medical care programme is also important for the farm population. Farmers are mostly self-employed and so the unemployment benefit programme has low importance compared to that in other industrial and service sectors. However, with the increase of non-farm income in total farm household income, unemployment insurance may begin to make an impact on farm low income to some extent.

Income transfers to old farmers

All OECD countries offer social security transfers for their elderly in some form or another. In most cases (two thirds of the Member countries), the agricultural sector is included in the general social insurance schemes. However in one third of countries, the government operates a special system for farmers and agricultural workers, based on a historical background of coverage extension from industrial sector to self-employed and other informal sectors such as domestic workers and the unemployed. These schemes take the form of a social insurance, where workers or their employers, usually both, contribute to a fund during the years that they are employed, and when they reach a statutory retirement age, they receive a pension. Even though the employer's share is principally financed by the self-employed, in some cases the government covers a part of it from its general revenue. The government is the ultimate guarantor of all benefits, and in a substantial number of countries it participates in the financing of employ-related, as well as other social security programmes. The government may contribute through an appropriation from general revenues, based on a percentage of total wages paid to insured workers, and cover part or all of the cost of a programme, or pay a subsidy to make up any deficit of an insurance fund. Occasionally the government pays the contribution for low income workers including those in the agricultural sector.

The coverage age and retirement age for receiving entitlements vary by country. The age for full pension in most OECD countries is 65, and the age range for entitlement is from 55 to 67. With the trend of an aging demographic structure, the entitlement age has been increased to a target age of 65 or 67, with a transition period of several years. Many countries offer optional retirement before the normal retirement age is reached. A reduced pension may usually be claimed up to 5 years earlier (Table A1.4 in Annex 1).

Rules of entitlement are commonly applied according to the sex or personal situation of the participants. Although half of the countries have the same age entitlement for men and women, in many there is a four or five year age gap between males and females who are entitled to insurance. However these age gaps are decreasing and equalizing.

Sickness and healthcare programmes

Programmes for sickness and health care are generally of two types: cash sickness benefits, paid when short-term illnesses prevent work, and health care, provided in the form of medical, hospital, and pharmaceutical benefits. Where health care is dispensed directly by the government or its agencies, and the principal source of funds is general revenue, the sickness benefit programme usually continues to be administered on an insurance basis, funded by payroll contributions. It is also often merged with other aspects of the social insurance system, such as old age and disability. However, separate health care programmes funded primarily through private sources have also been developed. Where the social security programme operates its own medical facilities, both types of benefits are usually administered jointly.

The health care and sickness programmes take the form of an assistance system, where social assistance is applied even for the cash sickness benefits. For health care the agricultural sector is usually included in the general system, whereas for cash sickness benefits it is less frequently included in the nation-wide system. The system is basically compulsory for employees, but available to self-employed people on a voluntary basis (Table A1.5).

The contribution from the insured to the insurance system varies across countries, based on income or earnings. Most fall within 1.5% to 5.0% of the household's income or earnings.

Unemployment benefit programmes

All OECD countries implement unemployment insurance to protect the majority of their workforce from this risk. Although income from farming activities is the major contributor to total farm household income, farmers also earn a portion from off-farm activities. The unemployment insurance thus gives a significant impact on farm household income, especially for farm households under the broad definition.

In most countries the main form of unemployment benefit programmes is social insurance. Eligibility for benefits depends on having contributed some proportion of prior earnings to an unemployment insurance scheme. The amount and duration of benefit is usually related to the level of earnings before becoming unemployed, the period of contribution and the age of the recipient. Mostly the systems are compulsory, although a few countries permit the voluntary affiliation of workers, especially the self-employed (Table A1.6).

Wage-earners in the agricultural sector appear to be covered by unemployment insurance systems in most OECD countries. However those who are employed only in part time farming activities may be considered as seasonal workers, and on that basis may be excluded in many cases.

Impacts of social security policies

In this section, the effects of tax and social security programmes are studied for several countries, based on income data from the LIS database. The countries were selected based on sample size. The effects are examined by comparing income levels both before and after tax and transfers. Disposable income is that which remains after tax and transfers, and income before tax and transfers includes taxes but excludes transfer benefits.

Comparisons are made in two ways. Firstly a comparison of low income rates before and after tax and transfers indicates how the incidence of low income has been affected, and secondly a comparison

of the structure of low income shows how tax and transfer systems have changed the composition of the low income households.

Low income rate

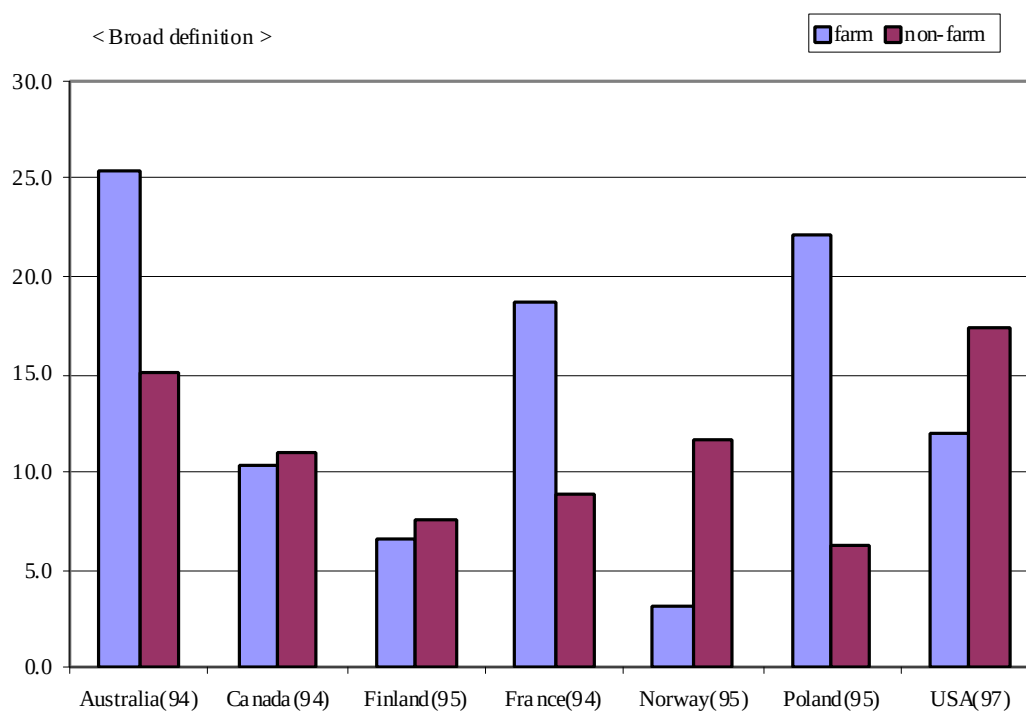
Social security policies have positive effects on income distribution in all countries. Under the broad definition of a farm household, low income rates fall after tax and transfers in all cases, mostly from 20-30% before tax and transfers to 10-20% after tax and transfers. Four countries (Canada, Finland, Norway and Poland) show a relatively large drop (over 10 percentage points), while the other three countries (Australia, France and US) record smaller differences (under 10 percentage points, Table A1.7 and A1.8). Under the narrow definition, even though the incidence of low income after tax and transfers remains higher than under the broad definition, it still declines significantly after tax and transfers (Table A1.9 and A1.10).

The social security system has been effective in reducing the incidence of low income, especially for farm households headed by the elderly. Under the broad definition, the most aged groups receive better benefits from tax and transfer policies relative to the other age groups, while low income is more persistent in the younger households. The highest low income rate before tax and transfers is for the over-65 age group, followed by the under-30 age group. However the low income rate for over 65's drops drastically after tax and transfers from 47% (France) and 48% (Canada) to 16% and 3% respectively, to the lowest rate among the four age groups. Even though the rate decreases among the under 30 group, this decrease is small and the incidence of low income remains relatively high in this group. Similarly for non-farm households, the highest rate of low income after tax and transfers is in the under 30 age group, followed by the over 65's (Table A1.7 and A1.8).

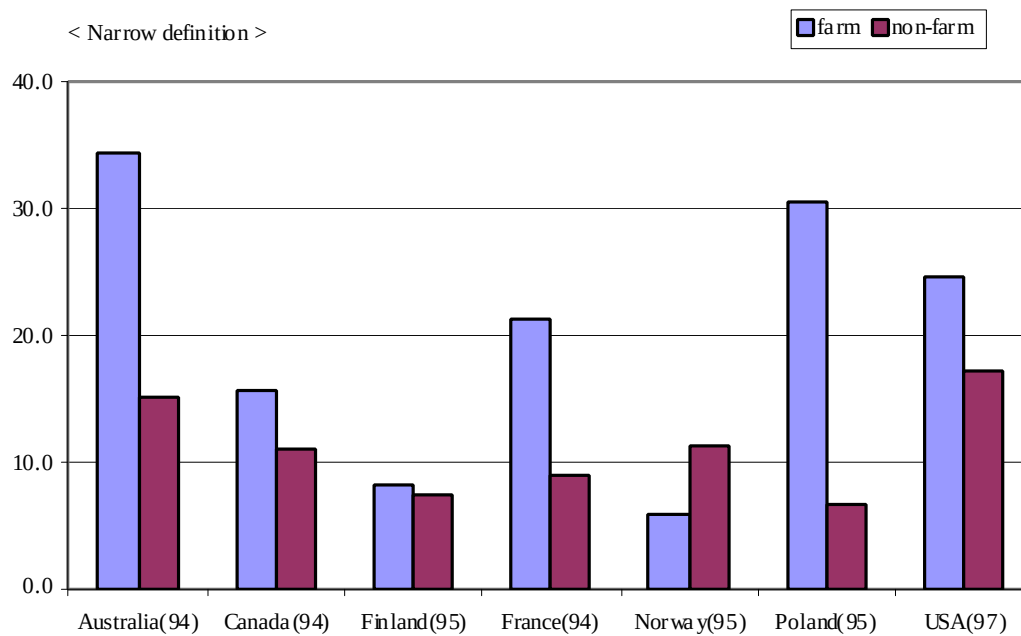
Between the mid-1980s and the mid-1990s, the low income rate of farm households after tax and transfers has decreased in three countries (Finland, France and US), but has increased in the other three (Canada, Norway and Poland).

Comparing households with and without children, the results are not so consistent. However there is an overall trend showing that households with children show a higher incidence of low income. The under 50 age group tends to have children under 18, whereas households without children are generally headed by older people and receive better benefits from social security policies.

Figure 8. Low income rate after tax and transfers



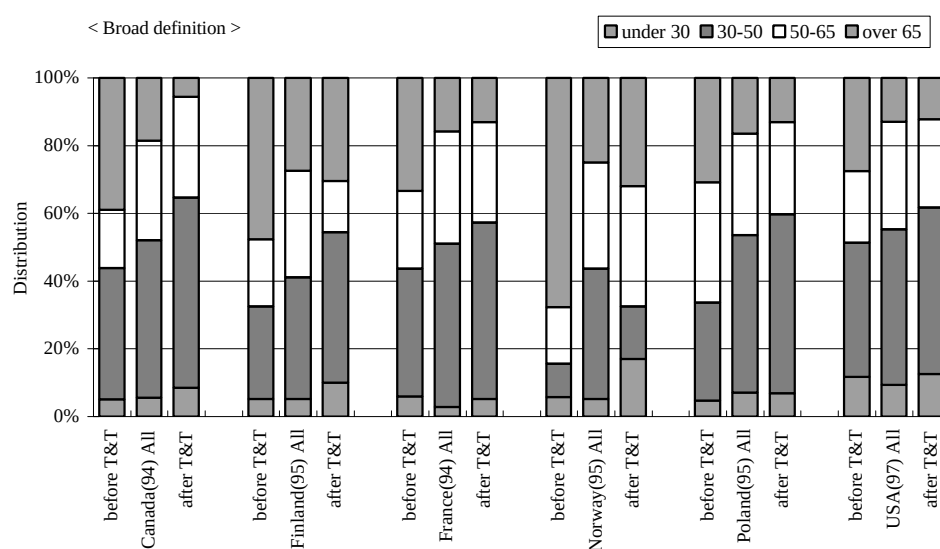
Source: The LIS database



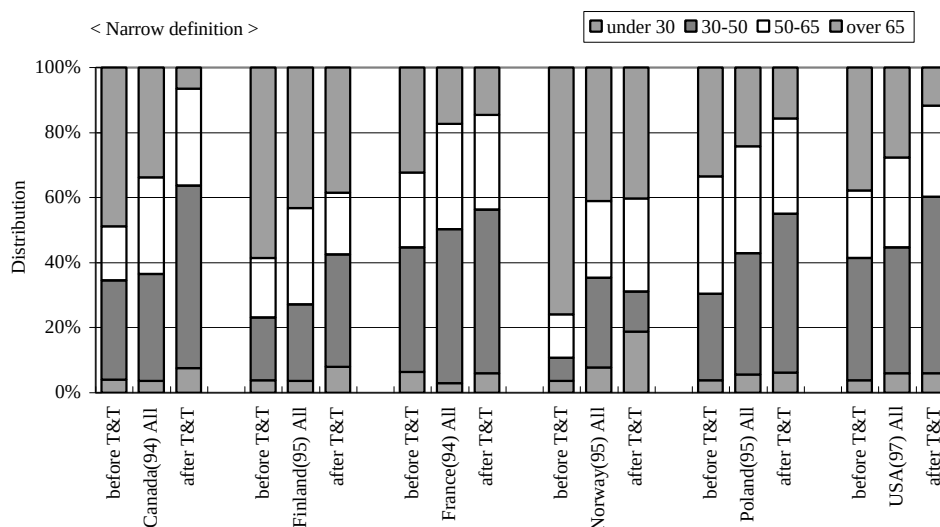
Low income and demographic structure

Farm households have become slightly more aged in ten years between the mid-80s and the mid-90s. Under the broad definition, in four countries out of six (Canada, Finland, Norway and Poland) the proportion of farm households with heads over 65 increased over time. For France and the US, it was stagnant or decreased slightly. Under the narrow definition, the age distribution of the farm household head shows a similar trend, but with an even more marked aging. The population of farm households with the head of household older than 65 is higher under the narrow definition than under the broad definition, while for households where the head is less than 30 the reverse is true, with one exception (Norway, Table A1.11 and A1.12).

Figure 9. Impact of taxes and transfers on the incidence of low income by age of farm household head



Note: 'All' indicates demographic distribution of all farm households by age of farm household head. 'Before T&T' indicates the distribution of low income farm households before tax and transfers. 'After T&T' indicates the distribution of low income farm households after tax and transfers.



Source: The LIS database

Under the broad definition, the 30-65 age group accounts for a large share (mainly 47% to 96%, except Norway) of households experiencing low income before and after tax and transfers. Farm households over 65 and under 30 account for only a small share (Figure 9 and Table A1.11).

By age group, aged farm households are the main beneficiary of social transfers. Under the broad definition, the share of low income households headed by over 65 before tax and transfers is between 20% and 50% of all low income households (although higher for Norway at 68%). This share is reduced to between 5% and 30% after tax and transfers (32% for Norway). With the result, the share of households experiencing low income in which the head is in age 30 to 50 increases as does that of households headed by under 30, but less so. This means that the social security policies have shifted the balance of low incomes from older to younger farm households.

The structure of low income has changed over time as well. The fraction of low income households with a head over 50 generally declined from the mid-80s to the mid-90s, both before and after tax and transfers (except Norway under the broad definition), especially after tax and transfers.

Farm households with children mostly make up a bigger share of low income households after tax and transfers compared to that of all farm households, suggesting that there is a lack of effective social security benefits for these households.

Summary of social security policy impact on incomes

The results of social security policies and their impact on the income situation can be summarised as follows:

- There are not a lot of government payments directly targeted towards improvement of farm household income, especially for vulnerable income groups. The farm sector receives benefits from the general national social security systems.
- The social security system has a positive effect on farm household income in general, the extent differing according to the 'broad' and 'narrow' definitions. However this does not reverse the higher incidence of farm low income compared to that of non-farm low income.
- The social security system has been effective in reducing the incidence of low income in all countries, especially for households with an older head. After tax and transfers, the incidence of low income appears relatively low for aged households but high for the younger age groups and for households with children.

These findings should be interpreted with caution. There may be other government payments to farm households which have not been picked up. Moreover although sample size was considered in selecting the countries, the LIS database has some potentially serious limitations in attempting analysis at this level of disaggregation.

Summary and conclusion

This study uses microeconomic data from the Luxembourg Income Study (LIS) to examine the incidence of low income, and the impact of social security policies of OECD countries in agriculture. The unit of analysis is a household, and four different definitions of a farm household were proposed, of which those based on farm self-employment income were used for the analysis.

Disposable income was selected to represent income and it was adjusted for household size. Income in-kind, which plays an important role in farm households, is not taken into account and neither is wealth. Three different approaches to measure low incomes were discussed: absolute, relative and subjective approaches. The relative approach was adopted since it was considered to be appropriate in the international context. Low income is defined as a certain fraction of a national median income.

Six indicators were calculated to look at the degree of low income and inequality in income distribution based on data for the 1990s, both for farm households and non-farm households. The results for the earlier periods are also shown for two of these indicators (the low income rate and the Gini coefficient).

Government payments based on farm income from the OECD PSE database were looked at. Social security policies and their impact on farm household income were examined for some countries, and their impact was studied by comparing the income levels before and after tax and social transfers.

The results can be summarised as follows:

- In many countries, indicators estimating degrees of “low income” suggest that its incidence is higher among farm households than among non-farm households, and this is consistent over the time periods investigated.
- In many countries, indicators estimating the degree of inequality in income distribution show a higher degree of inequality in farm households than in non-farm households.
- In most cases, indicators estimated using a narrow definition of a farm household show a higher degree of “low income” and of inequality in income distribution than when a broad definition is used.
- Generally the farm sector receives significant benefits from the social security system. However the social security system does not reverse the conclusion that there is a higher incidence of low income among farm households than among non-farm households.
- Tax and public transfer systems have been somewhat effective in reducing low income in all countries, especially for households with an older head. After tax and transfers the incidence of low income declines and becomes relatively low for the more elderly age groups, but remains relatively high for the young age groups and households with children.

These findings should, however, be interpreted with caution. Income in-kind, which plays an important role in farm households, is not taken into account. In addition, farm self-employment income might not be fully captured in the survey, leading to an underestimation of farm household income. Both these factors may mean that farm household incomes are underestimated. Moreover, as farm related components of income may be subject to large short term variations, the results for single years may not always be representative. Wealth, which is not treated in this study, will also affect the welfare of a household. For these reasons, in interpreting the results of this study it would not be appropriate to assume that an observed low income in a given year implies poverty. As was stressed in previous OECD studies, it

is crucial to improve the coverage, timeliness and consistency of national microeconomic data in order to increase the degree of confidence in the analysis.

An attempt was made to analyse structural characteristics of low income farm households, according to location, education and age. Causality between low incomes and those structural characteristics can not, however, be verified by these results only. Nonetheless, the results did not disprove the hypothesis, except for age, that low income among farm households is related to low opportunity costs of the farm's own resources. Older farmers feature permanently among those with a relatively high incidence of low income with low opportunity cost. However they receive a large share of social transfers which often lift them out of the low income category.

One of the main factors which differentiate the results between broadly and narrowly defined farm households is the increased chances for non-farm earnings in the broad definition. It is not a simple matter for governments to preserve and/or develop non-farm activities, and for them to do it efficiently, and this is also another subject for a more detailed analysis.

Results from the LIS database, as well as those from other studies, confirm that the average incomes of farm households are comparable to those of non-farm households. They also tend to show that the incidence and intensity of low income is greater among farm households than among non-farm households. Moreover, among farm households narrowly defined as those with greater dependence on farm income, the incidence of low income and its intensity seem to be greatest. In other words, despite the complex structures of agricultural interventions that exist in a large number of Member countries and which result in significant transfers from consumers and taxpayers to the farm sector, more farm households experience low income than other types of households. In a very general way, and conditional on the degree to which raising farm income is an important objective, these results seem to indicate that there is much scope to improve present agricultural policy in order to reach households with the greatest need. This points to a need for improved targeting.

Farm households experiencing low incomes may exhibit particular structural characteristics related to the quality and quantity of resources they have at their disposal, and which create impediments to adjustment. It is necessary to identify these characteristics in order to intervene effectively. The resulting policy prescriptions will not necessarily go in the direction of improving agricultural productivity. The most effective policies may be those that assist farm households to raise the opportunity cost of their resources. These could take the form of education, re-training and rural development initiatives. In other words, policies should address the root cause of farm household income-related problems.

Finally, the appropriate policy response to low incomes among farm households could include a social security system better-targeted to the low income group. The low income group already depends for its income source on social transfers much more than others. Social security systems in some countries are facing higher demand and increasing budget constraints. Economy-wide social and fiscal measures, that provide safety nets to all categories of households experiencing low incomes, may also be an important part of the solution.

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Annex 1.

Tables and Figures

Figure A1.1. Income composition: farm and non-farm households compared (narrow definition)

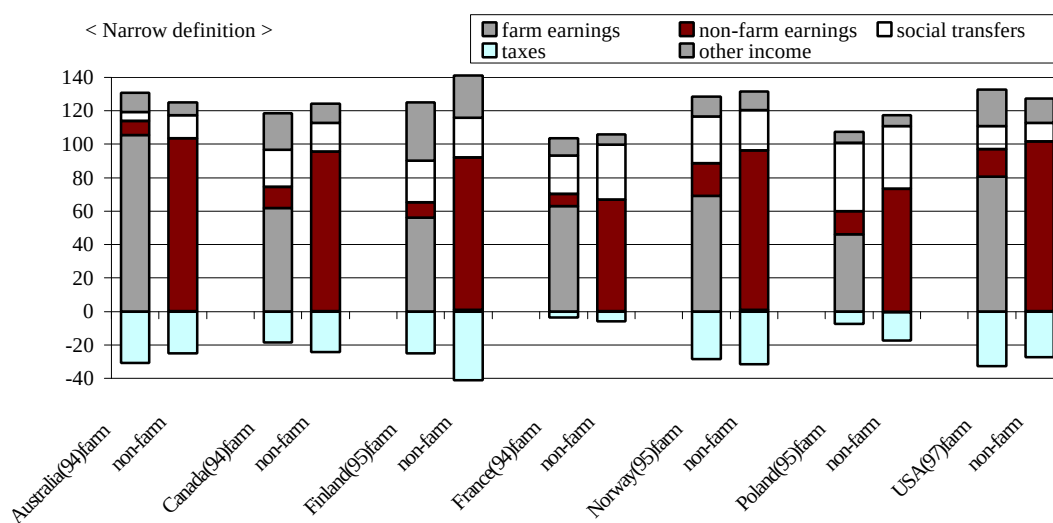
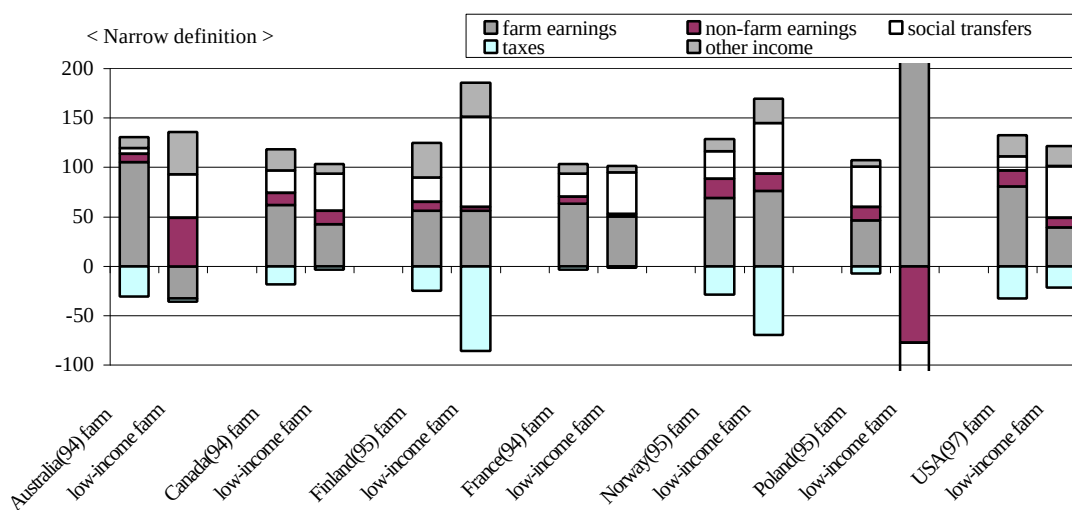


Figure A1.2. Income composition: all farms and low income farms compared (narrow definition)



Source: The LIS database

**Table A1.1. Composition of farm and non-farm household income
(broad definition)¹**

			total	earnings		cash property income	social transfers	other incomes	taxes
				farm self- employed	non-farm				
Australia(1994) ²	farm	total	100.0	64.0	47.0	9.3	5.9	0.9	-27.0
		low-income	100.0	135.1	75.5	-49.9	-64.3	-9.1	12.6
	non-farm	total	100.0	0.0	103.7	4.8	13.7	2.7	-25.0
		low-income	100.0	0.0	12.5	4.0	81.0	3.5	-1.0
Canada(1994) ²	farm	total	100.0	28.3	67.7	7.8	13.6	5.2	-22.5
		low-income	100.0	22.6	37.8	4.2	35.3	4.1	-4.0
	non-farm	total	100.0	0.0	95.2	4.2	17.4	7.3	-24.2
		low-income	100.0	0.0	29.0	1.9	66.4	4.5	-1.8
Finland(1995) ²	farm	total	100.0	30.6	54.9	7.1	20.2	21.5	-34.2
		low-income	100.0	31.7	55.0	5.7	67.5	16.2	-76.1
	non-farm	total	100.0	0.0	91.0	3.5	24.5	22.1	-41.1
		low-income	100.0	0.0	27.2	3.1	81.0	10.3	-21.6
France(1994) ^{2,3}	farm	total	100.0	54.4	18.5	9.3	21.3	0.1	-3.7
		low-income	100.0	45.9	9.9	5.8	39.6	0.1	-1.2
	non-farm	total	100.0	0.0	66.9	5.4	32.7	1.0	-6.0
		low-income	100.0	0.0	29.9	3.3	68.8	4.4	-6.4
Norway(1995)	farm	total	100.0	34.3	70.3	5.7	18.6	2.6	-31.5
		low-income	100.0	51.9	41.5	12.5	40.1	6.3	-52.3
	non-farm	total	100.0	0.0	95.1	5.7	25.1	5.5	-31.4
		low-income	100.0	0.0	35.3	4.1	68.7	2.0	-10.0
Poland(1995) ^{2,3}	farm	total	100.0	13.1	52.0	0.2	43.6	5.4	-14.3
		low-income	100.0	-970.7	446.0	1.2	695.7	89.5	-161.6
	non-farm	total	100.0	0.0	73.9	0.3	35.8	6.4	-16.4
		low-income	100.0	-0.1	39.0	0.4	59.2	14.0	-12.4
USA(1997)	farm	total	100.0	20.0	93.6	9.2	5.3	4.7	-32.8
		low-income	100.0	18.9	78.7	6.1	39.6	12.2	-55.5
	non-farm	total	100.0	0.0	101.6	8.6	10.9	6.2	-27.3
		low-income	100.0	0.0	48.6	1.7	52.2	4.0	-6.4

Notes:

1. None of the datasets have complete income information; for details on what is missing for each country, see Table A1.3.

2. Not all tax figures are included - see Table A1.3 for more details.

3. The gross Wages and Salaries element of the non-farm employment income (V1) is calculated by difference from the disposable income, as raw gross figures are unavailable.

Source: The LIS database

**Table A1.2. Composition of farm and non-farm household income
(narrow definition)¹**

			total	earnings		cash property income	social transfers	other incomes	taxes
				farm self- employed	non-farm				
Australia(1994) ²	farm	total	100.0	105.6	8.4	11.0	5.4	0.4	-30.8
		low-income	100.0	-32.4	48.9	42.7	44.2	0.0	-3.4
	non-farm	total	100.0	0.2	103.5	4.9	13.7	2.7	-25.0
		low-income	100.0	-1.3	11.4	4.3	83.0	3.6	-1.1
Canada(1994) ²	farm	total	100.0	61.9	12.5	12.6	22.4	9.1	-18.6
		low-income	100.0	42.5	13.6	4.4	37.5	5.8	-3.8
	non-farm	total	100.0	0.1	95.3	4.2	17.3	7.2	-24.2
		low-income	100.0	-0.2	29.5	1.9	66.1	4.5	-1.8
Finland(1995) ²	farm	total	100.0	56.0	9.5	4.3	24.7	30.5	-24.9
		low-income	100.0	56.0	4.0	3.3	91.7	30.5	-85.6
	non-farm	total	100.0	1.1	90.9	4.1	23.7	21.3	-41.1
		low-income	100.0	0.8	32.1	3.4	78.7	9.9	-24.8
France(1994) ^{2,3}	farm	total	100.0	63.0	7.4	10.1	23.1	0.1	-3.7
		low-income	100.0	50.4	2.6	6.2	42.0	0.1	-1.4
	non-farm	total	100.0	0.1	66.9	5.4	32.6	1.0	-6.0
		low-income	100.0	0.1	30.1	3.3	68.5	4.3	-6.3
Norway(1995)	farm	total	100.0	69.2	19.5	8.6	27.9	3.3	-28.6
		low-income	100.0	76.2	17.5	16.8	51.0	8.3	-69.6
	non-farm	total	100.0	0.9	95.2	5.6	24.4	5.3	-31.5
		low-income	100.0	0.0	35.7	4.1	68.3	2.0	-10.1
Poland(1995) ^{2,3}	farm	total	100.0	46.3	13.6	0.2	41.0	6.4	-7.5
		low-income	100.0	400.4	-77.5	-0.5	-233.0	-32.7	43.3
	non-farm	total	100.0	-0.7	73.5	0.3	37.5	6.1	-16.6
		low-income	100.0	-9.1	53.9	0.3	58.6	11.3	-15.0
USA(1997)	farm	total	100.0	80.6	16.5	16.0	14.1	5.7	-32.7
		low-income	100.0	39.1	10.0	11.1	52.5	8.9	-21.6
	non-farm	total	100.0	0.2	101.7	8.6	10.8	6.2	-27.4
		low-income	100.0	0.0	49.1	1.7	52.0	4.0	-6.8

Notes:

1. None of the datasets have complete income information; for details on what is missing for each country, see Table A1.3.

2. Not all tax figures are included - see Table A1.3 for more details.

3. The gross Wages and Salaries element of the non-farm employment income (V1) is calculated by difference from the disposable income, as raw gross figures are unavailable.

Source: The LIS database

Table A1.3. Guide to income information

Dataset	Year	LIS Code	MISSING income variables					
			Wages and Salaries (V1)	Taxes (V7, V11, V13)	Self-employment incomes (V4, V5)	Cash Property (V8)	Social Transfers (V16-26)	Other Incomes (V32-36)
AUSTRALIA	1985	AS85		V7, V13	V4		V22, V25, V26	
	1994	AS94		V7, V13			V22, V26	V33
CANADA	1987	CN87		V7, V13			V16, V17, V18, V22, V23, V26	V33, V34, V35
	1994	CN94		V7, V13			V16, V17, V18, V22, V23, V26	V33, V34, V35
FINLAND	1987	FI87					V26	V33, V35
	1995	FI95		V7				
FRANCE	1984	FR84A		V7, V13			V17, V18, V21, V22, V23, V24, V26	V32, V33, V34, V35, V36
	1994	FR94	V1	V7, V13			V17	V32, V33
NORWAY	1986	NW86					V16, V18, V19, V22, V23	V33, V35
	1995	NW85					V16, V17, V23	V33, V35
POLAND	1986	PL86	V1	V7, V11, V13	V5	V8	V16, V17, V21, V23, V25, V26	V32, V33, V34, V35
	1995	PL95	V1	V7, V13			V16, V17, V23, V26	V32, V33
USA	1986	US86					V16, V18, V20, V22, V24	
	1997	US97					V16, V17, V20, V22, V24	

Guide to Income Variables

V1	Gross Wage and Salaries
V4	Farm self-employment income
V5	Self-employment income
V7	Mandatory contribution for self-employment
V8	Cash property income
V11	Income taxes
V13	Mandatory employee contribution
V16	Sick pay
V17	Accident pay
V18	Disability pay
V19	Social retirement benefits
V20	Child or family allowances
V21	Unemployment insurance
V22	Maternity allowances
V23	Military/vet/war benefits
V24	Other social insurance
V25	Means-tested cash benefits
V26	All near cash benefits
V32	Private pensions
V33	Public sector pensions
V34	Alimony or child support
V35	Other regular private income
V36	Other cash income

Source: The LIS database

Table A1.4. Old-age pension programmes

Country	Description of general scheme			Coverage of agri. sector ³	Special provisions for agricultural sector ⁴
	Type ¹	Age coverage ²			
		Early	Full		
Australia	SA,SI	-	65(61)	Yes	10 ys continous residence
Austria	SI	60(55)	65(60)	No	Special System (SS) for self-employed in agriculture
Belgium	SI	60	61-65(42-45)	No	SS for self-employed persons
Canada	U, SI	60	65	Yes	Exclusion of brief agri. employment, 10 ys residence
Czeck Rep.	SI	59(54-59)	62(57-61)	Yes	-
Denmark	U, SI	60	67	Yes	Other special scheme for self-employed
Finland	U, SER	60	65	No	SS (SER) for farmers, Gov't pays a part of cost for farmers.
France	SI	-	60-65	No	SS for agriculture
Germany	SI	60	63	No	SS for farmers
Greece	SI	60(50)	65(60)	No	SS for agri. workers
Hungary	SI, PI(98)	60(55)	60-62(57-62)	Yes	-
Iceland	U, SI	65	67	Yes	-
Italy	SI	57	65(60)	No	SS for farmers
Japan	SI	60	65	Yes, No	Special Employees' Pension Insurance for agri. employees
Korea	SI	55-60	60-65	Yes	Farmers pay 3% of earnings, others 4.5%
Luxembourg	SI	57	65	Yes	-
Mexico	SI	-	65	Yes	Gov't pays 50% of agri. workers' contribution
Netherlands	SI	-	65	Yes	Low-income persons exempted for contribution
New Zealand	U, SI	-	65	Yes	-
Norway	U, SI	-	67	Yes	Self-employed pays 10.7% of income, others 7.8%
Poland	SI	60(55)	65(60)	Yes, No	SS for independent farmers
Portugal	SI	60	65	Yes	Farmers were included in general system after 1985
Slovak Rep.	SI	-	60(53-57)	Yes	-
Spain	SI	60	65	Yes, No	SS for agri. workers and small farmers
Sweden	SI+PA	60	65	Yes	New system after 1999
Switzerland	SI, OP	-	65(63-64)	Yes	Self-employed on a voluntary basis
Turkey	SI	-	55(50)	No	SS for farmers
UK	SI, SA	-	65(60-65)	Yes	-
USA	SI	62	65-67	Yes	Exclusion of casual agri. employment

1. SA=social assistance system, SI=social insurance system, U=universal scheme, SER=statutory earnings-related pension plans, PI=private insurance system, PA=mandatory private accounts, OP=mandatory occupational pension system

2. Ages for women are in the parentheses. Age interval means that the required age is increasing to a certain year.

3. No means in most cases that there is special system for agricultural sector.

4. SS=special system

Source: U.S. Social Security Administration (1999), *Social security programmes throughout the world*

Nota: The transfer programmes have generally two forms: social insurance and social assistance. Social insurance transfers provide public-sector insurance against income loss associated with unemployment, disability, sickness, maternity, occupational injury and disease. Benefits are mainly linked to previous income, are not income-tested and are limited to those having adequate contributions and work history. Premiums are normally set in line with income and are not risk-related. In addition to correcting for general insurance market failure, governments are often particularly concerned about providing minimum cover for high-risk (often low income) groups and, where there are minimum benefit levels, the link between benefits and the previous wage may be broken entirely.

Table A1.5. Health care programmes

Country	Description of general scheme		Agri. Coverage ³		Special provisions for agricultural sector ⁴
	Type ¹	Contribution of insured ²	cash b	med. c	
Australia	SA(cb), U(mc)	1.5% levy on income	No	Yes	-
Austria	SI	3.95% of wages	No	No	SS for agri. self-employed
Belgium	SI	3.55% of earnings	No	No	SS for self-employed, voluntary
Canada	CI(EI, HI)	0.2-2.0% of taxable income	Yes	Yes	-
Czech Rep.	SI, HI	1.1%(cb), 4.5%(mc), no(v)	No(v)	Yes	Voluntary for self-employed(cb)
Denmark	U, DP	none	Yes	Yes	Voluntary for self-employed(cb)
Finland	SI	1.5-3.9% of earnings	Yes	Yes	-
France	SI	6.8% of earnings, 1.4-2.4% for pensioners	No	No	SS for agri. self-employed
Germany	SI	6.9% of earnings	No	No	SS for self-employed farmers, long-term care benefits
Greece	SI	2.55%(mc), 0.4-4%(cb)	No	No	SS for agri. workers
Hungary	SI	3% of earnings	Yes	Yes	-
Iceland	U, DP	none	Yes	Yes	2-6 months residence
Italy	SI(cb), U(mc)	none	No	Yes	No minimum qualifying period
Japan	Dual SI	fixed national health tax	Yes	Yes	National Health Insurance, Employee Health Insurance
Korea	SI(mc only)	1-4% of earnings (average 1.64%)	-	Yes	-
Luxembourg	SI	2.57-4.67% of earnings	No	No	SS for farmers
Mexico	SI	3.125% of earnings	Yes	Yes	-
Netherlands	SI	1.55% of earnings	Yes	Yes	-
New Zealand	U, SA	none	Yes	Yes	24 months of residence
Norway	SI	7.8-10.7% of income	Yes	Yes	-
Poland	SI	9.45% of earnings	Yes	Yes	-
Portugal	SI(cb), U(mc)	11%, 25.4-32% for self-em'ed	No	Yes	Voluntary for self-employed(cb)
Slovak Rep.	SI	1.4%(cb), 4.7% for self-em'ed), 3.7%(mc)	Yes	Yes	No minimum period of coverage
Spain	SI	4.7% of earnings	No	No	SS for agri. workers and small farmers
Sweden	SI(cb), U(mc)	none (self-em'ed 8.23% for cb)	Yes	Yes	-
Switzerland	CSI(mc), VSI(cb)	single premium(mc), various premium(cb)	Yes	Yes	Contribution varies depending on fund, age and region
Turkey	SI	5% of earnings	No	No	SS for agri. workers
UK	SI&SA(cb), U(mc)	10% of earning, others	Yes	Yes	-
USA	SI	1.45%(mc), 1.2%(cb)	Yes	Yes	Programme varies by states

1. SA=social assistance system, SI=social insurance system, U=universal scheme, CI=compulsory insurance programmes, EI=employment insurance, HI=health insurance plans, DP=direct provision system, CSI=compulsory social insurance system, VSI=voluntary social insurance system, cb=cash benefit, mc=medical care

2. Percent indicates the portion of the insured's earnings or income. In the case of none, the government pays the cost for the insured.

3. No means in most cases that there is special system for agricultural sector. V=voluntary

4. SS=special system

Source: U.S. Social Security Administration (1999), *Social security programmes throughout the world*

Nota: Social assistance programmes aim at preventing individuals or households – whether in employment or not – from falling below some socially defined minimum income. These benefits are available to virtually all individuals, but are generally means-tested (e.g. through income and asset tests) and, where individuals are “employable”, work-tested. They can take the form of cash or targeted and tied benefits for the consumption of certain goods or services (e.g. rent allowances, food stamps and school meals) and are generally tailored to need, taking into account family size. Most OECD countries have some combination of these elements, although the balance between them and the particular way in which transfers are provided can vary substantially across countries.

Table A1.6. Unemployment insurance system

Country	Description of general scheme		Coverage of agri. sector ³	Special provisions for agricultural sector ⁴
	Type ¹	Maximum benefit duration ²		
Australia	UA	unlimited	Yes	-
Austria	CI	unlimited	Yes	-
Belgium	SI	reduced after 1yr	No	Exclusion of temporary workers, home workers
Canada	SI	15-45 weeks	No	Exclusion of all self-employed persons except fishermen
Czech Rep.	SI	reduced after 3 months	Yes	Over 15 yr old Czech Rep. citizens
Denmark	SVI	5 yrs	Yes	Aged 18-65
Finland	SVI, UA	500 days(5d/week)	Yes	Aged 17-64
France	SI, SA	4-27 months, then reduced benefits	No	SS for domestic, seasoned workers
Germany	CI	180-960 days	Yes	Exclusion of negligible employment
Greece	SI	12 months, then reduced 12 months	No	Self-employed not included
Hungary	UA	2 yrs (reduced for 2nd yr)	No	-
Iceland	SI	up to 5 yrs	Yes	Qualifying self-employed persons
Italy	CI	180 days	Yes	Gov't pays subsidies for agri. workers
Japan	SI	90-300 days	Yes	Voluntary coverage for agri. employees
Korea	SI	30-210 days	Yes	-
Luxembourg	SI	365 days in 24 months period	Yes	-
Mexico	SI	lump sum	Yes	-
Netherlands	SI, UA	6-54 months	Yes	-
New Zealand	UA	unlimited	Yes	Gov't pays entire cost
Norway	SI	78-156 weeks	No	Self-employed over 64 under special circumstances
Poland	SI	6-18 months	No	Exclusion of self-employed, domestic employees
Portugal	SI, UA	10-30 months	No	Only for employed persons
Slovak Rep.	SI	6-12 months	Yes	Over 15 yrs old
Spain	CI	360 days (reduced for 180 days)	No	SS for agri. workers
Sweden	SI, VI	300-450 days (5 d/week)	Yes	-
Switzerland	SI	150-520 days	No	For employed persons
Turkey	-	lump sum	No	For employees in industry, commerce and service sectors
UK	SI, SA	up to 6 months	No	Exclusion of self-employed
USA	CI	26 weeks	No	Exclusion of some agri. employees, family labour

1. UA=unemployment assistance, SI=social insurance system, SA=social assistance system, CI=compulsory insurance system, SVI=subsidized voluntary insurance system, VI=voluntary insurance system

2. In some cases unlimited indicates no mentioning about the duration rather than no limitation.

3. No means in most cases that the self-employed are excluded or that there is special system for agricultural sector.

4. SS=special system

Source: U.S. Social Security Administration (1999), *Social security programmes throughout the world*

Table A1.7. Low income rate before tax and transfers (broad definition)

			By age of household head				Households	
			Head under 30	30-50	50-65	over 65	with children under 18	no children under 18
Australia(1994)	Farm	31.9	0.0	30.6	42.7	16.8	31.0	32.6
	Non-farm	33.7	27.2	18.9	31.4	75.5	25.1	37.4
Australia(1985)	Farm	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Canada(1994)	Farm	23.0	20.8	19.2	13.5	48.2	22.5	23.3
	Non-farm	28.8	31.0	17.2	21.8	62.5	21.8	32.3
Canada(1987)	Farm	17.8	18.0	13.6	10.9	44.0	15.8	19.5
	Non-farm	24.3	22.6	12.6	19.7	61.1	16.6	28.4
Finland(1995)	Farm	22.7	23.1	17.1	14.3	39.6	18.0	24.6
	Non-farm	31.2	46.5	20.3	22.0	50.3	20.3	35.0
Finland(1987)	Farm	31.5	21.6	20.2	25.9	65.5	20.0	37.0
	Non-farm	27.0	29.2	10.1	21.4	66.8	13.0	33.2
France(1994)	Farm	22.3	45.4	17.5	15.5	47.0	20.7	23.5
	Non-farm	36.9	19.5	10.4	37.4	85.0	12.8	48.6
France(1984)	Farm	42.4	15.1	39.6	40.4	61.7	39.6	44.7
	Non-farm	35.7	15.4	13.6	35.8	85.0	18.1	46.4
Norway(1995)	Farm	17.0	18.8	4.3	9.0	45.8	7.4	21.9
	Non-farm	38.2	43.0	16.2	20.0	79.6	18.7	45.9
Norway(1986)	Farm	13.1	17.4	4.4	5.0	37.3	7.2	18.0
	Non-farm	33.2	26.4	9.2	17.9	79.4	11.9	43.6
Poland(1995)	Farm	44.2	29.4	27.6	52.3	82.8	31.9	57.2
	Non-farm	36.9	11.7	12.2	47.9	88.1	15.1	54.1
Poland(1986)	Farm	22.2	4.4	6.3	27.8	75.0	7.8	38.9
	Non-farm	35.5	14.3	9.0	50.6	97.0	12.7	58.6
USA(1997)	Farm	15.7	19.8	13.5	10.4	33.3	15.8	15.6
	Non-farm	28.7	28.0	17.1	20.0	61.1	24.1	31.4
USA(1985)	Farm	30.1	63.3	24.3	24.5	49.4	31.5	29.0
	Non-farm	28.0	27.1	15.6	21.2	61.0	23.5	30.5

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income households are defined as “households whose adjusted disposable income is below a defined low income standard (50% of median income of all households in this table).

Source : The LIS database.

**Table A1.8. Low income rate after tax and transfers
(broad definition)**

			By age of household head				Households	
Total			Head under 30	30-50	50-65	over 65	with children under 18	no children under 18
Australia(1994)	Farm	25.4	0.0	22.9	37.0	9.8	21.8	27.9
	Non-farm	15.1	19.7	10.2	13.3	23.1	13.8	15.6
Australia(1985)	Farm	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Canada(1994)	Farm	10.3	15.4	12.5	10.4	3.1	14.4	7.6
	Non-farm	11.0	22.7	10.2	12.2	2.5	12.9	10.0
Canada(1987)	Farm	9.7	17.5	10.0	9.1	6.4	11.6	8.0
	Non-farm	10.9	18.3	8.8	11.9	5.8	11.3	10.7
Finland(1995)	Farm	6.5	12.4	8.0	3.1	7.2	6.8	6.4
	Non-farm	7.6	20.3	4.4	5.2	6.4	4.8	8.5
Finland(1987)	Farm	10.0	8.7	9.4	9.6	12.5	8.8	10.6
	Non-farm	9.5	18.4	2.9	7.1	16.7	2.8	12.4
France(1994)	Farm	18.7	33.8	20.2	16.6	15.5	23.3	15.4
	Non-farm	8.9	18.8	6.5	6.8	9.9	7.5	9.6
France(1984)	Farm	26.8	15.7	29.9	33.0	3.9	31.3	23.3
	Non-farm	9.1	11.6	7.3	13.0	6.5	8.8	9.3
Norway(1995)	Farm	3.1	10.0	1.3	3.5	4.0	2.2	3.6
	Non-farm	11.6	28.0	4.8	4.0	15.8	4.8	14.3
Norway(1986)	Farm	2.6	8.7	1.2	1.6	4.6	2.2	2.9
	Non-farm	12.9	21.0	4.1	5.1	25.3	5.5	16.6
Poland(1995)	Farm	22.1	21.6	25.2	20.0	17.6	26.3	17.7
	Non-farm	6.2	8.9	7.8	4.6	3.8	8.3	4.6
Poland(1986)	Farm	6.7	3.0	5.5	6.5	13.7	6.2	7.2
	Non-farm	11.5	13.6	8.7	10.1	19.3	11.2	11.9
USA(1997)	Farm	11.9	16.0	12.8	9.8	11.3	14.5	10.2
	Non-farm	17.4	25.9	14.1	14.1	22.0	19.3	16.2
USA(1985)	Farm	27.1	63.3	26.9	23.6	22.0	32.6	22.5
	Non-farm	18.9	26.3	14.5	14.7	25.6	21.6	17.4

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income households are defined as “households whose adjusted disposable income is below a defined low income standard (50% of median income of all households in this table).

Source : The LIS database.

**Table A1.9. Low income rate before tax and transfers
(narrow definition)**

			By age of household head				Households	
Total			Head under 30	30-50	50-65	over 65	with children under 18	no children under 18
Australia(1994)	Farm	40.6	0.0	35.4	57.3	25.9	27.3	47.4
	Non-farm	33.6	27.1	19.0	31.2	75.0	25.2	37.2
Australia(1985)	Farm	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Canada(1994)	Farm	36.2	40.3	33.5	20.3	52.3	38.1	35.4
	Non-farm	28.6	30.9	17.1	21.5	62.4	21.6	32.0
Canada(1987)	Farm	27.2	18.5	22.2	14.9	49.0	23.2	29.5
	Non-farm	24.0	22.6	12.5	19.3	60.9	16.4	28.2
Finland(1995)	Farm	30.8	32.2	25.3	18.9	41.8	21.2	33.2
	Non-farm	30.0	45.6	19.7	20.7	49.6	19.9	33.7
Finland(1987)	Farm	50.3	23.1	37.3	42.3	72.7	34.8	55.4
	Non-farm	26.0	28.9	10.2	20.1	65.8	12.8	32.0
France(1994)	Farm	26.8	58.1	21.8	18.9	49.9	27.0	26.7
	Non-farm	36.7	19.5	10.4	37.1	84.9	12.7	48.4
France(1984)	Farm	57.2	27.0	53.4	55.9	73.6	52.9	60.4
	Non-farm	35.3	15.3	13.7	35.0	84.4	18.0	45.8
Norway(1995)	Farm	31.2	14.6	8.1	17.5	57.7	8.7	39.4
	Non-farm	36.8	42.9	15.5	18.8	78.3	18.0	44.5
Norway(1986)	Farm	19.6	0.0	3.8	9.1	46.7	4.8	29.5
	Non-farm	32.2	26.5	9.0	16.8	78.0	11.7	42.5
Poland(1995)	Farm	65.3	45.3	46.4	72.1	89.9	50.8	75.9
	Non-farm	33.7	12.4	11.9	43.5	86.1	14.8	50.3
Poland(1986)	Farm	41.4	8.4	14.2	43.1	75.9	16.7	55.7
	Non-farm	23.8	8.7	6.4	34.2	95.9	8.5	44.8
USA(1997)	Farm	33.6	21.6	32.7	25.1	45.9	34.8	33.0
	Non-farm	28.4	27.9	17.0	19.7	60.9	23.9	31.1
USA(1985)	Farm	43.4	60.4	41.9	32.2	62.0	44.2	42.8
	Non-farm	27.9	27.2	15.6	21.1	60.8	23.5	30.3

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income households are defined as “households whose adjusted disposable income is below a defined low income standard (50% of median income of all households in this table).

Source : The LIS database.

**Table A1.10. Low income rate after tax and transfers
(narrow definition)**

			By age of household head				Households	
Total			Head under 30	30-50	50-65	over 65	with children under 18	no children under 18
Australia(1994)	Farm	34.5	0.0	26.1	55.7	15.1	20.1	41.8
	Non-farm	15.1	19.7	10.3	13.3	22.9	14.0	15.5
Australia(1985)	Farm	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Canada(1994)	Farm	15.6	32.5	26.5	15.7	3.0	28.0	10.5
	Non-farm	10.9	22.6	10.1	12.0	2.5	12.8	10.0
Canada(1987)	Farm	12.5	17.1	16.3	12.6	6.9	16.5	10.1
	Non-farm	10.8	18.3	8.7	11.7	5.8	11.2	10.6
Finland(1995)	Farm	8.1	17.5	11.9	5.2	7.2	6.5	8.5
	Non-farm	7.4	20.0	4.5	4.8	6.4	5.0	8.2
Finland(1987)	Farm	16.5	12.9	19.5	16.6	14.4	18.0	15.9
	Non-farm	9.0	18.0	3.0	6.6	16.3	2.8	11.9
France(1994)	Farm	21.2	43.2	22.6	19.2	17.8	26.3	17.8
	Non-farm	8.9	18.8	6.6	6.8	9.9	7.5	9.6
France(1984)	Farm	36.5	25.4	41.4	46.9	3.0	43.1	31.8
	Non-farm	9.1	11.5	7.4	12.7	6.5	8.9	9.2
Norway(1995)	Farm	5.7	13.9	2.6	6.9	5.6	3.8	6.4
	Non-farm	11.2	27.8	4.6	3.8	15.4	4.6	13.8
Norway(1986)	Farm	3.6	0.0	1.5	3.9	5.7	1.1	5.3
	Non-farm	12.5	20.9	3.9	4.8	24.8	5.3	16.1
Poland(1995)	Farm	30.6	34.2	40.0	27.3	19.8	40.6	23.3
	Non-farm	6.6	9.2	8.4	4.8	3.7	9.0	4.6
Poland(1986)	Farm	10.1	4.3	9.7	9.3	13.7	10.4	10.0
	Non-farm	8.6	8.5	6.6	7.3	19.2	8.1	9.2
USA(1997)	Farm	24.7	24.5	34.8	24.9	10.6	38.4	18.3
	Non-farm	17.2	25.7	14.0	13.9	21.9	19.1	16.1
USA(1985)	Farm	38.6	60.4	45.5	32.7	31.7	46.2	34.2
	Non-farm	18.9	26.4	14.5	14.6	25.5	21.6	17.4

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income households are defined as “households whose adjusted disposable income is below a defined low income standard (50% of median income of all households in this table).

Source : The LIS database.

**Table A1.11. Incidence of low income by age of farm household head
before and after tax and transfers
(broad definition)**

				By age of household head				Households	
			Total	Head under 30	30-50	50-65	over 65	with children under 18	no children under 18
Canada(1994)	all		100.0	5.7	46.4	29.4	18.6	39.7	60.3
	low-income	(before)	100.0	5.1	38.7	17.2	39.0	38.8	61.2
		(after)	100.0	8.5	56.2	29.7	5.7	55.5	44.5
	('87) all		100.0	7.4	42.9	34.0	15.8	45.6	54.4
		low-income	(before)	100.0	7.5	32.8	20.8	38.9	40.5
	(after)		100.0	13.3	44.2	32.1	10.4	54.8	45.2
Finland(1995)	all		100.0	5.2	36.0	31.4	27.4	28.3	71.7
	low-income	(before)	100.0	5.3	27.2	19.8	47.7	22.4	77.6
		(after)	100.0	10.0	44.4	15.2	30.4	29.6	70.4
	('87) all		100.0	6.9	37.5	35.3	20.3	32.6	67.4
		low-income	(before)	100.0	4.8	24.0	29.1	42.2	20.8
	(after)		100.0	6.0	35.0	33.7	25.3	28.6	71.4
France(1994)	all		100.0	2.9	48.0	33.2	15.8	41.2	58.8
	low-income	(before)	100.0	6.0	37.7	23.1	33.3	38.2	61.8
		(after)	100.0	5.3	51.9	29.6	13.1	51.6	48.4
	('84) all		100.0	3.7	36.7	44.3	15.3	43.6	56.4
		low-income	(before)	100.0	1.3	34.3	42.2	22.2	40.7
	(after)		100.0	2.2	41.0	54.6	2.2	50.9	49.1
Norway(1995)	all		100.0	5.3	38.5	31.2	25.1	34.2	65.8
	low-income	(before)	100.0	5.8	9.9	16.6	67.8	14.9	85.1
		(after)	100.0	17.0	15.6	35.4	32.1	24.1	75.9
	('86) all		100.0	6.2	36.2	34.2	23.5	44.8	55.2
		low-income	(before)	100.0	8.2	12.2	12.9	66.7	24.5
	(after)		100.0	20.7	17.2	20.7	41.4	37.9	62.1
Poland(1995)	all		100.0	7.2	46.3	30.0	16.4	51.2	48.8
	low-income	(before)	100.0	4.8	28.9	35.5	30.8	36.9	63.1
		(after)	100.0	7.0	52.7	27.2	13.1	60.9	39.1
	('86) all		100.0	13.1	44.1	28.1	14.7	53.8	46.2
		low-income	(before)	100.0	2.6	12.5	35.2	49.7	18.9
	(after)		100.0	5.9	36.4	27.5	30.2	50.0	50.0
USA(1997)	all		100.0	9.4	45.9	31.8	12.9	40.4	59.6
	low-income	(before)	100.0	11.8	39.5	21.1	27.5	40.7	59.3
		(after)	100.0	12.5	49.2	26.1	12.3	49.1	50.9
	('85) all		100.0	5.5	47.6	32.3	14.5	45.6	54.4
		low-income	(before)	100.0	11.6	38.4	26.2	23.8	47.6
	(after)		100.0	12.9	47.2	28.2	11.8	54.8	45.2

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income households are defined as “households whose adjusted disposable income is below a defined low income standard (50% of median income of all households in this table).

Source: The LIS database.

**Table A1.12. Incidence of low income farm by age of farm household head
before and after tax and transfers
(narrow definition)**

			Total	By age of household head				Households	
				Head under 30	30-50	50-65	over 65	with children under 18	no children under 18
Canada(1994)	all		100.0	3.7	32.9	29.7	33.7	29.3	70.7
	low-income	(before)	100.0	4.1	30.5	16.7	48.8	30.8	69.2
		(after)	100.0	7.6	56.0	29.9	6.5	52.6	47.4
	('87)	all	100.0	6.4	32.8	32.5	28.2	37.0	63.0
	low-income	(before)	100.0	4.4	26.8	17.8	51.0	31.6	68.4
		(after)	100.0	8.8	42.9	32.7	15.6	48.8	51.2
Finland(1995)	all		100.0	3.6	23.5	29.6	43.2	20.1	79.9
	low-income	(before)	100.0	3.8	19.3	18.2	58.7	13.8	86.2
		(after)	100.0	7.9	34.7	19.0	38.4	16.1	83.9
	('87)	all	100.0	5.2	27.0	33.9	33.9	25.1	74.9
	low-income	(before)	100.0	2.4	20.0	28.5	49.0	17.4	82.6
		(after)	100.0	4.1	32.0	34.2	29.7	27.5	72.5
France(1994)	all		100.0	2.9	47.3	32.4	17.4	40.1	59.9
	low-income	(before)	100.0	6.3	38.4	22.9	32.4	40.4	59.6
		(after)	100.0	5.9	50.3	29.2	14.6	49.7	50.3
	('84)	all	100.0	3.1	34.7	44.4	17.8	42.2	57.8
	low-income	(before)	100.0	1.5	32.4	43.4	22.8	39.0	61.0
		(after)	100.0	2.2	39.4	57.0	1.5	49.7	50.3
Norway(1995)	all		100.0	7.7	27.5	23.7	41.1	26.7	73.3
	low-income	(before)	100.0	3.6	7.1	13.3	76.0	7.4	92.6
		(after)	100.0	18.8	12.3	28.5	40.4	17.7	82.3
	('86)	all	100.0	6.3	27.7	32.5	33.5	39.9	60.1
	low-income	(before)	100.0	0.0	5.4	15.1	79.6	9.7	90.3
		(after)	100.0	0.0	11.8	35.3	52.9	11.8	88.2
Poland(1995)	all		100.0	5.5	37.4	32.8	24.2	42.1	57.9
	low-income	(before)	100.0	3.8	26.5	36.2	33.4	32.8	67.2
		(after)	100.0	6.2	48.8	29.3	15.7	55.9	44.1
	('86)	all	100.0	10.6	25.6	35.0	28.7	36.5	63.5
	low-income	(before)	100.0	2.1	8.8	36.4	52.7	14.7	85.3
		(after)	100.0	4.5	24.5	32.2	38.8	37.4	62.6
USA(1997)	all		100.0	6.0	38.6	27.7	27.7	32.1	67.9
	low-income	(before)	100.0	3.9	37.6	20.7	37.8	33.2	66.8
		(after)	100.0	6.0	54.3	27.9	11.8	49.8	50.2
	('85)	all	100.0	3.0	41.1	34.7	21.2	36.5	63.5
	low-income	(before)	100.0	4.2	39.7	25.7	30.3	37.2	62.8
		(after)	100.0	4.7	48.4	29.4	17.5	43.7	56.3

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of their factor incomes”. Disposable income is used for income and is adjusted for household size (equivalence elasticity = 0.55). Low income households are defined as “households whose adjusted disposable income is below a defined low income standard (50% of median income of all households in this table).

Source : The LIS database.

Annex 2.
Incidence of low incomes from national studies

This annex presents results from national studies to see how they compare to the results from the LIS database. However, comparison is difficult for the following reasons:

- In some studies, the income of farm households and that of other households come from different sources. Farm income surveys are generally used for the former.
- The results presented in this study, based on LIS data, are adjusted according to size of household. Most national studies use different adjustment techniques or do not adjust the results at all for household size.
- As only published data and studies are used, and it was not possible to access the source data, the same indicators derived from the LIS database could not be used.

Therefore the results from national studies will not necessarily be the same. Previous OECD studies presented comparisons of average farm household income with average income of all or other households. This annex focuses on data or information concerning low income in farm households.

Australia

The Australian Bureau of Rural Sciences (1999) provides a number of maps illustrating a wide range of demographic, social and economic features characterising Australia's non-metropolitan population. Among them, the following two maps seem to be relevant to the incidence of low incomes relating to agriculture: Mean annual taxable income, 1996-97, and Annual broadacre farm family cash income, 1995-96 to 1997-98.

"Mean annual taxable income, 1996-97", based on Australian Taxation Office records, presents large spatial variations across Australia. According to the map, below average incomes are concentrated in the wheat-sheep belt and along the south-eastern and south-western coastal areas. Low (commodity) prices and drought are considered to be the reasons for the low incomes in dryland farming areas.⁴⁴

"Annual broadacre farm family cash income, 1995-96 to 1997," based on ABARE's annual farm survey, also presents considerable regional differences in total annual broadacre farm family cash income. The main factor behind regional differences is considered to be differences in average farm size, rather than the degree of remoteness. Low commodity prices as well as drought are also considered to be the reasons for relatively low income in some regions, in spite of the fact that financial assistance from both Commonwealth and State Governments substantially increased farm income.⁴⁵

44. Australian Bureau of Rural Sciences (1999), p.62.

45. Australian Bureau of Rural Sciences (1999), p.68.

Differences in geographical distribution of low incomes between the two maps suggests some spatial specificity in low incomes in agriculture compared to low incomes in general. The size of farms, which tend to be large in remote areas, plays an important role in low incomes in agriculture.

Belgium

Marx, A. and E. Van Hecke (1999) conducted a comprehensive study on poverty in agriculture in Belgium. The study uses fiscal data to examine the income distribution of farm households⁴⁶ and of all households (Table A2.1). According to this table, 11.7% of farm households live below the income level of 250 000 BEF, which is higher than the percentage among total households (4.6%). Older farm households have a higher percentage of those earning below 250 000 BEF than households under 65 (31.9%). It is emphasised in this study, however, that agricultural income is underestimated in the fiscal data and it is necessary to be cautious in the interpretation of the results.⁴⁷

Table A2.1. Distribution of household income among farm households and all households by household components in Flanders (Belgium)

age	Income class (000 BEF)	Single		Households > 1person	
		farm	total	farm	total
< 65	< 250	54.6%	24.3%	11.7%	4.6%
< 65	250-499	31.9%	36.7%	35.4%	19.9%
< 65	500 +	13.4%	38.9%	52.9%	75.5%
< 65	total	100.0%	100.0%	100.0%	100.0%
Over 65	< 250	74.8%	28.6%	31.9%	3.5%
Over 65	250-499	22.4%	68.0%	47.8%	75.3%
Over 65	500 +	2.8%	3.4%	20.3%	21.2%
Over 65	total	100.0%	100.0%	100.0%	100.0%

Source : Marx, A., and Van Hecke, E. (1999), pp.29-30.

Canada

Agriculture and Agri-Food Canada publishes a "Farm income, financial conditions and government assistance Data Book" every year, which includes data on distribution of farm family income. Total family median income data are also available from "Survey of Consumer Finances" and "Survey of Labour and Income Dynamics". In using these data, low income rates are estimated by the OECD (Table A2.2).

46. A farm household is defined as a household having net agricultural income.

47. MARX, A., and VAN HECKE, E. (1999), p.26.

Table A2.2. Distribution of farm family income and low income rate in Canada (1991-1997)

Farm Family Income	91		92		93		94	
	Number of Families	Cumulative share	Number of Families	Cumulative share	Number of Families	Cumulative share	Number of Families	Cumulative share
Under \$10 000	11,750	7.0%	9,500	5.6%	9,480	5.5%	9,400	5.6%
\$10 000 - \$19 999	17,210	17.3%	15,950	15.1%	15,280	14.5%	13,630	13.6%
\$20 000 - \$29 999	23,980	31.7%	25,250	30.1%	24,180	28.6%	22,390	26.9%
\$30 000 - \$39 999	25,700	47.1%	26,220	45.7%	26,610	44.2%	24,990	41.7%
\$40 000 - \$49 999	22,850	60.8%	23,320	59.5%	23,730	58.1%	23,290	55.4%
\$50 000 - \$99 999	53,430	92.8%	56,550	93.1%	58,460	92.3%	61,450	91.8%
\$100 000 +	12,050	100.0%	11,630	100.0%	13,130	100.0%	13,890	100.0%
Total	166,950		168,420		170,870		169,040	
50% of total family median income	\$25,478		\$25,566		\$24,927		\$25,565	
Number of farm families in low income	40,470		37,550		35,360		34,090	
Low income rate	24.2		22.3		20.7		20.2	

Farm Family Income	95		96		97	
	Number of Families	Cumulative share	Number of Families	Cumulative share	Number of Families	Cumulative share
Under \$10 000	9,390	5.7%	11,060	6.8%	9,020	5.6%
\$10 000 - \$19 999	12,830	13.5%	12,750	14.7%	11,220	12.5%
\$20 000 - \$29 999	19,990	25.6%	20,320	27.3%	19,040	24.2%
\$30 000 - \$39 999	23,150	39.6%	21,500	40.6%	21,850	37.6%
\$40 000 - \$49 999	22,340	53.2%	20,140	53.1%	21,350	50.8%
\$50 000 - \$99 999	60,120	89.7%	57,560	88.7%	59,530	87.4%
\$100 000 +	17,050	100.0%	18,270	100.0%	20,460	100.0%
Total	164,880		161,580		162,450	
50% of total family median income	\$24,997		\$25,566		\$25,728	
Number of farm families in low income	30,900		34,320		29,470	
Low income rate	18.7		21.2		18.1	

Notes : Number of farm families in low income are estimated by Statistics Canada. Low income rates are estimated by the OECD Secretariat. Low income threshold is 50% of the median income of total family. The following members and/or families are excluded from the farm family: 1) Non-family persons who do not belong to a husband-wife or alone parent family; 2) families in which members derived all of their farm revenues from non-agricultural sources; 3) families in which members are involved in more than one farming operation; 4) families operating a farm showing a gross operating revenue of less than USD 10 000. Income is not adjusted for household size.

Source : Agriculture and Agri-Food Canada, *Farm income, Financial conditions and Government assistance Databook*, March 1998. Original source: Statistics Canada, *Whole Farm Data Project, Taxation Data Program*. The figures of "total family median income" are from: Statistics Canada, *Survey of Consumer Finances and Survey of Labour and Income Dynamics*

Low income rate declined in Canada for the period 1991-1997 (from 24.2% to 18.1%), except for the period 1995-96 (2.5% up from 1995 to 1996). In spite of the differences in methodologies, etc., the level and the trend of low income rate are similar to the results from the LIS database, if the narrow definition of a farm household is taken (22.0% in 1991 and 18.3% in 1994). It is understandable because, in Table A2.2, families operating a farm showing gross operating revenue of less than \$10 000 are not included in farm family.

Czech Republic

Like Hungary and Poland, income distribution used to be determined to a large extent by the government in the Czech Republic. As a result of the transition to a market economy, differences in income and wealth are emerging in the Czech republic and this issue is becoming more important:⁴⁸

- unemployment increased significantly in the agricultural sector in 1998. For the first time in the monitored period, the unemployment rate in agriculture increased more rapidly than the economy-wide rate. This reflects the fact that labour released from agriculture was not well absorbed into regional labour markets.
- the annual average increase in nominal wages in agriculture was lower than in the economy as a whole in 1997 and this tendency continued in 1998 (7.7% in agriculture and 9.3% in the whole sector).
- non-land owning employees represented 61.5% of the active population in agriculture in 1998, up 2.4% from 1997. Although there was a significant decrease in co-operative members, co-operative shareholders remain the dominant group within self-employed farmers.

Ireland

Frawley, J *et al.* (2000) have undertaken a broad study on low income farm households in Ireland. They used two data sets: The Household Budget Survey (Central Statistics Office) and The Living in Ireland Survey (Economic and Social Research Institute). The definition of poverty is not having income and resources required to provide a socially acceptable standard of living.

Research shows that from 1973 to 1994, between a fifth and a third of Irish farm households were effected by poverty. This reflects in part the economic restructuring of farming (larger producers monopolizing output), but against this is the growing dependence of farmers on social security policies (farm income support) and increased prevalence of off-farm employment. Also, this proportion of farm households in poverty has been greater than that for all households throughout this period, particularly in the 1980s.

Characteristics of the low income farm households were that they were small (<20 hectares), and that they were cattle and sheep farms. Significantly, only half derive their main source of income from farming. For others the main income sources were social welfare payments or earned income from off-farm employment.

According to the research, recent data from 1997 indicates a decline in the incidence and risk of poverty for farmers in Ireland. While households headed by farmers made up 12% of all poor households

48. Vecerník, J., and Mateju, P. (1999), p.115. The following descriptions are based on information from the government of the Czech Republic.

in 1987; it was 4% in 1997. This reflects both a decline in the overall number of farming households, along with a fall in their poverty risk (the proportion of farm households experiencing poverty) – which fell from 33% in 1987 to 12.5% in 1997 – compared to an overall household poverty risk of 22% in 1997. These figures are based on a poverty threshold at 50% of average income. There is a similar trend when using the 60% threshold, although the poverty risk figures are slightly higher (at 27% for farm households in 1997, compared to 36% for overall households).

Table A2.3. Farm households with disposable incomes per adult equivalent below designated cut-off points 1994/95, and percentages for all households in Ireland 1994 and 1997

Cut-off point	Farm households, 1994/95			All households % 1994	All households % 1997
	Weekly income/Adult equivalent (IPP)	No.	%		
60%	77.78	40,739	26.3	34.6	36.5
50%	64.82	24,805	16.0	18.8	21.9
40%	51.85	15,720	10.2	5.0	7.6

Source : Frawley, J., Commins, P., Scott, S. and Trace, F. (2000), p42.

The study says that the decline in farm poverty in the late 1990s reflects both improvements in basic farm household income levels (from the current mix of farm support policies), and a long term decline in the actual number of farm households, which tends to affect the low income farm households relatively more than other farm households. The study identified a number of agricultural policies that could be targeted more specifically to low income households and recommended that this be done. The report also recommends some changes in social welfare measures, the continuation of the Farm Assist Scheme which is specifically designed to help low income farm households and also highlights the importance of employment and training measures.

New Zealand

Distribution of total income in New Zealand is available from the Census. However, it is not on a household income basis but on a personal income basis. Low income rates are nonetheless estimated by the OECD in two ways (Tables A2.4 and A2.5). These estimates provide complementary information on the incidence of low incomes for those employed in agriculture and livestock production in New Zealand.⁴⁹ The definition of total population is different between the two tables: in Table A2.4, it covers people employed in industry only, whereas in Table A2.5, it covers the whole population aged over 15 years.

Table A2.4 compares income distribution of people employed in “Agriculture and Livestock Production” with that of all those employed in industry. In 1981, the low income rate was lower for people working in agriculture and livestock production. In 1986, however, it jumped to 30.3% from 19.5%, about 10% higher than that for the population as a whole. After 1991, the rates for those working in agriculture were always higher than those of the industry employed population as a whole, although by 1996, the difference of 2.4% was quite small.

49. It is difficult to say which methodology is more relevant to the methodology used in this main report for other countries Table A2.4 seems most appropriate for a comparison between agriculture and other industrial sectors, however, the data’s coverage is limited to those employed in industry only.

Table A2.5 compares the income distribution of people employed in "Agriculture and Livestock Production" with that of the total population aged over 15 years. This comparison provides a different picture of low income to the results in Table A2.4. The long-term trend presents the same tendencies as those identified in Table A2.4: the low income rate declined for people employed in agriculture and livestock and increased for the total population. However, the low income rates in each year were considerably lower among people employed in "Agriculture and Livestock Production" than among the total population.

The difference between the findings of Table A2.4 and A2.5 can partially be explained by the fact that total population in Table A2.5 includes all non-employed people over the age of 15 years.

**Table A2.4. Distribution of income (Total personal income basis)
or New Zealanders employed in industry**

Income	1981		1986		1991		1996	
	Employed in Agriculture & Livestock Production	Total population employed in industry	Employed in Agriculture & Livestock Production	Total population employed in industry	Employed in Agriculture & Livestock Production	Total population employed in industry	Employed in Agriculture & Livestock Production	Total population employed in industry
	Number	Number	Number	Number	Number	Number	Number	Number
\$5000 and Under	6,984	20,094	10,713	23,754	5,424	16,707	4,263	20,727
\$5001-\$10000	13,557	42,588	14,658	39,237	8,034	24,843	3,675	21,405
\$10001-\$20000	19,656	60,792	23,775	89,586	19,404	64,947	12,105	60,870
\$20001-\$30000	8,586	19,749	9,129	49,149	14,700	64,071	11,349	62,856
\$30001-\$40000	4,164	8,658	3,114	20,079	6,345	34,266	7,044	43,119
\$40001-\$50000	2,334	4,347	1,236	7,800	3,093	18,108	3,756	25,257
\$50001and over	4,332	7,368	2,502	16,458	5,661	37,860	9,654	63,288
Not specified	2,481	7,914	5,607	10,953	2,472	6,855	1,416	10,152
Total	62,091	171,510	70,731	257,013	65,127	267,657	53,262	307,674
50% of Median income (total employed)	\$6,898		\$8,657		\$12,133		\$14,044	
Number of "low-income"	12,127	36,251	21,430	52,443	17,595	55,398	12,832	66,742
Low income rate	19.5	21.1	30.3	20.4	27.0	20.7	24.1	21.7

Notes : The figures include only the population aged 15 years and over. Median incomes, number of "low income" and low income rates are estimated by the OECD Secretariat. Low income threshold is 50% of the median income of total industry employed people. "Total employed" includes the people employed in following activities: Agriculture, Hunting, Forestry and Fishing, Mining and Quarrying, Manufacturing, Electricity, Gas and Water, Construction, Wholesale, Retail Trade and Restaurants and Hotels, Transport, Storage and Communication, Business and Financial Services, Community and Social and Personal Services.

Source : Statistics New Zealand, *Census of Population and Dwellings, 1981, 1986, 1991, 1996.*

Table A2.5. Distribution of income (Total personal income basis) for New Zealanders (Aged 15 years and over)

Income	1986		1991		1996	
	Employed in Agriculture & Livestock Production	Total population aged over 15 years	Employed in Agriculture & Livestock Production	Total population aged over 15 years	Employed in Agriculture & Livestock Production	Total population aged over 15 years
	Number	Number	Number	Number	Number	Number
\$5000 and Under	10,713	465,033	5,424	354,450	4,263	408,798
\$5001-\$10000	14,658	638,307	8,034	551,445	3,675	414,591
\$10001-\$20000	23,775	764,835	19,404	667,842	12,105	656,556
\$20001-\$30000	9,129	325,251	14,700	441,933	11,349	446,187
\$30001-\$40000	3,114	87,594	6,345	222,537	7,044	275,568
\$40001-\$50000	1,236	23,013	3,093	106,098	3,756	142,062
\$50001 and over	2,502	28,392	5,661	109,629	9,654	183,690
Not specified	5,607	135,876	2,472	136,347	1,416	258,768
Total	70,731	2,468,301	65,127	2,590,284	53,262	2,786,223
50% of Median income (total population)	\$5,855		\$7,914		\$9,339	
Number of "low-income"	13,218	574,108	10,105	675,773	7,451	768,495
Low income rate	18.7	23.3	15.5	26.1	14.0	27.6

Notes: Median incomes, number of "low income" and low income rates are estimated by the OECD Secretariat. Low income threshold is 50% of the median income of the total population.

Source: Statistics New Zealand, *Census of Population and Dwellings, 1996*.

Turkey

The 1994 Income and Expenditure Survey compiles data on the incomes of Turkish households. A total of 26 236 households were interviewed. As the data set includes variables on the agricultural income and total income of each household, each household can be classified as "farm households" or "non-farm households" using definition 1-a (broad definition) and 1-b (narrow definition). Using almost the same methodologies used in the main report,⁵⁰ mean income, the low income rate and the average low income gap were calculated in Table A2.6 and A2.7.

On average, the income of farm households is lower than that of non-farm households in both definitions, although the differences are not so big (Table A2.6). If the broadly defined farm households and narrowly defined are compared, the mean income is lower in narrowly defined farm households.

Table A2.7 presents the low income rate and the low income gap of farm households and non-farm households. It is possible to observe the same tendency as those found in other OECD countries in the main report: both indicators are higher in farm households, especially when the farm households are defined narrowly.

50. There are some differences in the definitions: gross total income is used for income in the Turkish data and it is not adjusted for household size.

According to the analysis in BROOKS, J.C. and TANYERI-ABUR A. (1999), however, what matters in total income of households is whether the household is located in a rural or an urban area, rather than whether the household is a farm household or a non-farm household.⁵¹

Table A2.6. Average (mean) income by household type in Turkey (1994)

	Average (mean) income (thousand TRL)		
	Farm households	Non-farm households	Farm / Non-farm
Broad definition	142,970	154,472	0.93
Narrow definition	134,864	154,469	0.87

Source : See Table A2.7.

Table A2.7. Low income rate and low income gap by household type in Turkey (1994)

	Low-income rate (LIR)		Low-income gap (ALG)	
	Farm households	Non-farm households	Farm households	Non-farm households
Broad definition	17.5	14.4	30.1	25.7
Narrow definition	19.2	14.4	30.0	26.3

Notes: In the broad definition, a farm household is “a household whose agricultural income is not zero”. The narrow definition is “a household whose agricultural income is more than 50% of total household income”. Total gross income is used for income and is not adjusted for household size. The low income threshold is 50% of the median income of the all households. The definitions of LIR and ALG can be found in the section “Basic results” of the main report.

Source : 1994 Income and Expenditure Survey of Turkey.

United States

The United States Census Bureau adopts an absolute approach to measure poverty. It uses a set of money income thresholds that vary by family size and composition. If a family's total income is less than the threshold, defined for that type of household, then that family and every individual in it, is considered poor. Income data are based on March Current Population Survey (CPS).⁵²

Although some data concerning poverty are available in this survey, it is not possible to identify farm related households from the publications of the United States Census Bureau. The USDA, however, published in 1993 a report that compared income and wealth between farm operator households and all

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51. BROOKS, J.C. and A. TANYERI-ABUR (1999), p.18, adopt a different specification of a farm household, defined to be one in which the biggest income source of the principal income earner is agricultural activity. Under their definition there is virtually no difference between mean and variance of the incomes of farm and non-farm households.
52. The poverty thresholds do not vary geographically, but they are updated annually for inflation using the Consumer Price Index (CPI-U). The official poverty definition counts money income before taxes and does not include capital gains and non-cash benefits (such as public housing, medical aid and food stamps). Source: Dalaker, J., Census Bureau (1999).

households during the period 1988-90 (Table A2.8). The report indicated that farm-related households had a higher low income rate and Gini ratio than all households.

Table A2.8. United States: comparison of income between farm operator households and all households 1990

	Units	Farm operator households	All households
Average household income	USD	39 007	37 403
Household income class			
< USD 10 000	%	22.2	14.9
USD 10 000-USD 24 999	%	27.2	27.2
USD 25 000-USD 49 999	%	28.8	33.3
USD 50 000 +	%	21.8	24.6
Gini ratio		64	43
Share below the poverty threshold	%	21.9	13.5

Notes: In this table, Gini ratio are multiplied by 100 for purposes of a comparison.

Source: OECD (1995b), p.70. Original source: USDA, ERS Agricultural Economic Report No.666, *The Economic Well-Being of Farm Operator Households*, 1988-90, January 1993.

The United States Department of Labor also published a study based on the CPS presenting poverty rates among working people, including those involved farming, forestry, and fishing. The working poor are defined as those individuals who spent at least 27 weeks in the labour force (working or looking for work) but whose income fell below the official poverty threshold.⁵³ The unit used in this particular study is not households, but individuals. Table A2.9 shows the poverty rates by occupation, which is defined as the longest job held in 1996. It turned out that the poverty rate among people whose occupation is farming, forestry, and fishing, is about 10% higher than that of all workers.

Table A2.9. The United States poverty status by occupation of the longest job held, 1996 (16 years and older)

Occupation	Poverty rate (%)		
	Total	Men	Women
Total	5.5	5	6.2
Farming, forestry, and fishing	15.2	15.7	12.7
Managerial and professional specialty	1.6	1.4	1.7
Technical, sales and administrative support	4.3	3.2	4.9
Service occupations	12.3	8.5	15
Precision production, craft, and repair	5.5	5.5	5.7
Operators, fabricators, and laborers	7.8	7.1	10.1

Source : U.S. Department of Labor (1996).

53. U.S. Department of Labor (1996).

Low incomes or poverty in agriculture seem to be discussed more frequently in the context of rural problems rather than sector problems. The USDA provides a number of documents and information on rural poverty. Nord, M. (1997) identifies the following characteristics of the poverty states with declining per capita income: remoteness from urban centres, high proportion of Hispanic or Native American population, high rates of natural increase, and a high employment share in agriculture, forestry, and fisheries.⁵⁴

According to the study, in 62% of the persistent-poverty states, with declining per capita income, the employment share in agriculture, forestry, and fisheries exceeded the non-metro average and 31% had employment shares in that sector which were higher than twice the national non-metro average (10.8%). The corresponding proportions were similar in the new high-poverty states with declining per capita income. This phenomenon may be explained by the disproportionate share of persons in these sectors, with relatively low levels of education and work experience, and a low wage rate.⁵⁵

54. NORD, M., (1997), p.3.

55. NORD, M., (1997), p.9.

Annex 3

Background Tables

This annex presents the background tables that served as the basis for the tables and figures in the main report. As mentioned in the methodology part, this study adopted four farm household definitions. Four different tables based on each of these definitions are shown for each indicator. The results for earlier periods (the mid-980s and the beginning of the 1990s) are also shown for definition 1-a (broad definition) and 1-b (narrow definition).

In order to avoid repetition, the note and source descriptions are presented:

Source: The LIS database.

Definition of farm household:

- Definition 1-a (broad definition): Households whose farm self-employment income is not zero
- Definition 1-b (narrow definition): Households whose farm self-employment income is more than 50 % of their factor incomes.
- Definition 2: Occupation of head/spouse is farm related: ISCO (International Standard Classification of Occupation) codes are used for classification where possible.
- Definition 3: Industry of head/spouse is farm related: ISIC (International Standard Industry Classification) codes are used where possible.

Income: Disposable income adjusted for household size (equivalence elasticity = 0.55)

Definitions of indicators: see section entitled Basic Results.

*Low income rate (Cumulative proportions below percentiles of median)***Table A3.1. Low income rate - Definition 1-a (broad) - latest year**

		Percentile of median										
		20	30	40	50	60	70	80	100	120	150	200
Australia (94/95)	Farm households	15.9	17.3	20.5	25.4	32.7	36.5	42.4	58.5	67.2	78.2	87.7
	Non-Farm households	4.2	6.1	8.9	15.1	25.6	31.8	38.1	48.8	59.9	73.8	89.5
Canada (94)	Farm households	1.9	3.4	5.9	10.3	16.5	23.5	33.9	47.7	62.6	76.8	89.2
	Non-farm households	1.3	2.9	6.4	11.0	16.9	24.4	33.1	46.9	59.9	74.9	90.0
Czech Rep. (92)	Farm households	0.2	0.2	0.6	1.4	3.7	6.7	12.3	36.1	59.6	82.2	95.4
	Non-farm households	0.1	0.2	0.6	1.6	6.0	14.6	24.6	50.1	69.6	86.6	96.2
Denmark (92)	Farm households	3.9	6.9	10.5	15.9	26.2	33.9	42.1	60.9	74.0	88.2	96.4
	Non-farm households	2.5	3.3	5.0	7.3	13.5	22.8	32.9	49.6	66.1	84.5	96.2
Finland (95)	Farm households	0.6	1.5	3.2	6.5	12.5	21.4	28.9	48.4	65.9	82.4	93.2
	Non-farm households	0.3	0.9	3.2	7.6	16.5	28.3	40.4	61.8	77.6	91.1	98.0
France (94)	Farm households	2.4	4.3	10.1	18.7	29.1	37.7	53.5	69.9	79.9	88.1	94.5
	Non-farm households	0.6	1.6	3.8	8.9	15.3	23.0	32.1	49.9	63.9	79.0	90.6
Germany (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (94)	Farm households	29.2	29.2	31.0	33.8	34.7	40.8	44.4	58.0	70.0	80.3	88.9
	Non-farm households	4.0	5.1	8.2	11.8	18.0	28.2	40.0	56.7	69.8	81.1	90.6
Ireland (87)	Farm households	10.0	12.1	17.1	24.6	32.2	39.2	47.3	59.6	69.9	81.1	91.4
	Non-farm households	0.9	1.6	3.2	11.2	22.3	31.8	40.0	53.7	64.6	76.3	88.9
Italy (95)	Farm households	6.5	12.6	18.8	20.9	24.6	28.3	36.3	50.0	62.9	76.2	90.2
	Non-farm households	2.3	4.9	8.0	13.7	21.1	29.6	37.8	50.2	63.2	76.1	89.9
Netherlands (94)	Farm households	6.6	12.8	12.8	16.0	19.9	23.6	29.4	43.5	60.4	78.5	96.4
	Non-farm households	3.3	4.3	5.7	8.8	13.8	24.6	33.1	50.2	62.8	79.2	93.9
Norway (95)	Farm households	0.2	1.0	1.3	3.1	8.5	16.5	25.8	44.7	65.3	84.7	95.8
	Non-farm households	2.1	3.5	5.4	11.6	20.6	29.9	39.4	57.9	75.6	89.8	97.4
Poland (95)	Farm households	8.2	11.1	16.1	22.1	30.1	38.3	46.9	62.2	73.5	84.7	93.5
	Non-farm households	0.3	0.9	2.6	6.2	11.8	19.4	28.1	46.8	62.5	78.9	91.4
Spain (90)	Farm households	1.9	4.4	7.0	13.7	21.0	28.8	38.7	56.4	70.8	84.7	95.5
	Non-farm households	0.9	2.3	4.6	9.2	16.6	25.0	32.9	48.5	61.1	75.2	88.5
Sweden (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (95)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
US (94)	Farm households	3.6	7.2	10.4	14.2	19.7	25.9	31.7	43.7	52.8	65.6	81.4
	Non-farm households	4.8	8.2	13.3	19.4	25.7	32.1	38.3	49.6	59.6	72.1	85.7

Table A3.2. Low income rate - Definition 1-a (broad) - (1989-92)

		Percentile of median										
		20	30	40	50	60	70	80	100	120	150	200
Australia (89/90)	Farm households	1.1	2.5	3.7	6.2	10.1	16.8	23.3	37.1	51.9	64.1	81.9
	Non-Farm households	2.5	4.1	7.0	14.2	22.8	30.4	37.6	49.5	60.0	74.5	89.8
Canada (91)	Farm households	2.9	4.2	7.0	11.5	19.1	26.1	35.0	49.8	64.3	74.8	87.4
	Non-farm households	1.8	3.5	6.6	10.9	15.9	23.0	31.1	44.9	57.9	73.8	89.7
Czech Rep. (92)	Farm households	0.2	0.2	0.6	1.4	3.7	6.7	12.3	36.1	59.6	82.2	95.4
	Non-farm households	0.1	0.2	0.6	1.6	6.0	14.6	24.6	50.1	69.6	86.6	96.2
Denmark (92)	Farm households	3.9	6.9	10.5	15.9	26.2	33.9	42.1	60.9	74.0	88.2	96.4
	Non-farm households	2.5	3.3	5.0	7.3	13.5	22.8	32.9	49.6	66.1	84.5	96.2
Finland (91)	Farm households	0.8	2.3	5.2	10.8	18.3	27.4	37.6	58.9	74.7	88.1	95.7
	Non-farm households	0.7	1.8	4.5	10.2	18.0	26.4	35.8	56.6	73.4	88.0	96.3
France (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (91)	Farm households	0.3	0.7	1.7	3.4	5.8	12.6	20.4	38.1	58.8	78.9	92.5
	Non-farm households	2.5	3.4	4.8	8.3	16.2	24.9	35.5	52.1	65.4	79.6	91.0
Ireland	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy (91)	Farm households	0.1	0.8	6.2	10.3	18.5	24.1	34.6	54.1	73.1	85.2	93.3
	Non-farm households	1.0	2.1	4.5	10.2	18.1	26.6	34.6	49.7	62.9	77.4	91.6
Netherlands (91)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway (91)	Farm households	0.1	0.2	0.8	2.9	8.2	15.7	24.1	47.3	66.4	85.0	95.8
	Non-farm households	2.1	3.3	5.1	13.1	23.1	32.1	42.9	63.5	79.9	92.2	97.9
Poland (92)	Farm households	1.0	4.8	7.4	13.4	20.9	29.4	38.9	56.9	70.3	82.4	92.1
	Non-farm households	0.2	0.5	1.8	5.4	11.2	18.7	27.8	46.6	61.4	77.6	90.9
Spain (90)	Farm households	1.9	4.4	7.0	13.7	21.0	28.8	38.7	56.4	70.8	84.7	95.5
	Non-farm households	0.9	2.3	4.6	9.2	16.6	25.0	32.9	48.5	61.1	75.2	88.5
Sweden (92)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (91)	Farm households	6.6	12.1	14.8	20.3	24.7	30.2	34.6	46.7	54.4	74.7	88.5
	Non-farm households	1.1	2.2	5.7	13.6	23.3	31.2	38.2	49.5	60.1	72.6	86.5
US (91)	Farm households	13.3	14.6	19.7	27.4	32.5	42.2	47.3	60.1	68.3	80.1	89.5
	Non-farm households	3.6	7.0	12.1	17.9	24.1	30.1	36.5	48.3	58.9	72.3	86.4

Table A3.3. Low income rate - Definition 1-a (broad) - (1984-87)

		Percentile of median										
		20	30	40	50	60	70	80	100	120	150	200
Australia (85/86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Canada (87)	Farm households	1.9	3.4	5.8	9.7	17.0	24.9	30.7	45.6	60.4	72.7	88.4
	Non-farm households	1.7	3.1	6.5	10.9	15.9	22.4	30.0	43.1	55.6	71.6	87.5
Czech Rep.	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark (87)	Farm households	4.5	8.1	13.0	21.8	35.3	46.2	54.7	72.0	83.3	91.7	97.4
	Non-farm households	2.9	3.8	5.1	8.6	17.5	25.7	33.7	49.1	65.0	83.3	94.3
Finland (87)	Farm households	1.2	2.7	5.6	10.8	21.9	32.3	43.8	63.5	78.0	89.0	96.0
	Non-farm households	0.6	2.2	4.9	10.4	19.8	29.6	39.5	60.4	77.4	91.1	97.3
France (84)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (84)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland (87)	Farm households	10.0	12.1	17.1	24.6	32.2	39.2	47.3	59.6	69.9	81.1	91.4
	Non-farm households	0.9	1.6	3.2	11.2	22.3	31.8	40.0	53.7	64.6	76.3	88.9
Italy (86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands (87)	Farm households	11.5	11.5	26.5	40.3	54.0	61.1	74.3	83.8	96.7	100.0	100.0
	Non-farm households	3.4	3.5	4.0	5.6	9.2	15.8	33.0	49.5	63.5	78.9	92.3
Norway (86)	Farm households	1.3	1.3	2.1	2.6	6.5	9.5	14.1	29.8	43.7	61.4	82.2
	Non-farm households	1.3	2.7	4.0	12.9	21.5	30.6	39.5	59.1	75.4	90.7	97.9
Poland (86)	Farm households	0.3	1.1	2.7	6.7	13.1	20.8	28.8	44.5	59.1	75.9	91.2
	Non-farm households	0.2	1.3	4.3	11.5	21.7	31.5	39.7	56.2	69.7	84.1	95.3
Spain	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden (87)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (87)	Farm households	7.9	9.5	12.7	14.3	27.0	34.9	38.1	52.4	58.7	76.2	84.1
	Non-farm households	2.2	2.9	3.9	6.8	14.7	25.1	35.3	50.0	61.5	75.6	89.5
US (85)	Farm households	10.7	17.3	22.8	27.1	31.9	38.5	44.1	58.5	66.0	75.1	86.0
	Non-farm households	3.7	7.6	13.1	19.0	24.7	30.7	36.5	48.9	59.8	73.3	87.5

Table A3.4. Low income rate - Definition 1-b (narrow) - latest year

		Percentile of median										
		20	30	40	50	60	70	80	100	120	150	200
Australia (94/95)	Farm households	24.5	26.2	30.7	35.1	40.1	45.2	49.6	63.9	74.0	80.6	88.6
	Non-Farm households	4.3	6.1	8.9	15.1	25.6	31.7	38.1	48.8	59.9	73.9	89.5
Canada (94)	Farm households	4.1	6.2	11.1	18.3	26.6	36.9	50.1	66.0	76.6	85.1	93.1
	Non-farm households	1.3	2.8	6.4	10.9	16.8	24.2	33.0	46.8	59.8	74.8	89.9
Czech Rep. (92)	Farm households	0.5	0.5	1.6	3.1	8.3	14.4	23.5	55.3	74.2	84.6	93.3
	Non-farm households	0.1	0.2	0.5	1.5	5.9	14.4	24.3	49.6	69.3	86.5	96.3
Denmark (92)	Farm households	9.3	14.3	20.3	29.7	44.0	50.5	57.7	75.8	80.8	89.6	95.1
	Non-farm households	2.4	3.3	5.0	7.3	13.5	22.8	32.8	49.6	66.1	84.6	96.3
Finland (95)	Farm households	1.2	2.7	4.4	9.3	17.2	29.6	38.1	59.5	72.4	85.0	92.6
	Non-farm households	0.3	0.9	3.1	7.3	15.9	27.2	38.9	60.0	76.3	90.2	97.6
France (94)	Farm households	2.0	4.8	10.9	20.4	30.7	39.9	54.7	73.9	81.6	87.2	93.6
	Non-farm households	0.6	1.6	3.9	9.0	15.4	23.1	32.2	50.0	64.0	79.0	90.6
Germany (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (94)	Farm households	0.0	0.0	4.7	12.7	16.0	31.0	36.3	62.7	82.1	91.2	92.6
	Non-farm households	7.5	8.5	11.3	14.7	20.3	29.8	40.8	56.7	69.4	80.7	90.3
Ireland (87)	Farm households	13.8	16.3	21.9	30.7	40.6	48.0	57.1	68.1	76.1	84.1	91.3
	Non-farm households	1.1	1.8	3.5	11.3	21.9	31.3	39.4	53.1	64.3	76.3	89.0
Italy (95)	Farm households	8.0	17.8	26.1	29.1	33.5	36.1	41.1	55.9	69.0	78.7	88.7
	Non-farm households	2.3	4.9	8.0	13.7	21.1	29.5	37.7	50.1	63.1	76.1	90.0
Netherlands (94)	Farm households	5.8	10.6	10.6	12.7	18.2	23.3	29.2	46.9	63.5	76.6	95.0
	Non-farm households	3.3	4.3	5.7	8.8	13.9	24.6	33.1	50.1	62.7	79.2	94.0
Norway (95)	Farm households	0.6	2.7	3.4	6.5	17.6	28.1	40.7	60.9	75.7	87.0	97.4
	Non-farm households	2.0	3.3	5.2	11.1	19.8	29.0	38.4	56.8	74.8	89.5	97.3
Poland (95)	Farm households	13.1	17.3	23.7	30.7	39.5	48.0	56.3	68.7	78.0	86.8	93.5
	Non-farm households	0.4	1.1	2.9	6.6	12.4	20.0	28.7	47.6	63.1	79.2	91.7
Spain (90)	Farm households	2.4	5.8	8.7	16.6	24.9	33.0	44.3	63.7	77.2	89.2	96.9
	Non-farm households	0.9	2.2	4.6	9.2	16.5	24.9	32.8	48.3	60.9	75.2	88.5
Sweden (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (95)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
US (94)	Farm households	8.2	16.2	21.3	27.5	34.0	43.7	51.2	61.7	72.1	80.7	90.5
	Non-farm households	4.8	8.1	13.2	19.2	25.5	31.9	38.1	49.4	59.3	71.9	85.6

Table A3.5. Low income rate - Definition 1-b (narrow) - (1989-92)

		Percentile of median										
		20	30	40	50	60	70	80	100	120	150	200
Australia (89/90)	Farm households	1.6	3.0	3.9	7.6	11.8	18.2	24.1	40.9	55.8	66.7	83.7
	Non-Farm households	2.5	4.1	6.9	14.1	22.7	30.3	37.5	49.3	59.9	74.4	89.7
Canada (91)	Farm households	6.5	8.8	15.5	22.0	32.5	41.0	50.8	66.7	74.9	82.9	92.9
	Non-farm households	1.8	3.5	6.5	10.8	15.8	22.9	31.0	44.8	57.9	73.7	89.6
Czech Rep. (92)	Farm households	0.5	0.5	1.6	3.1	8.3	14.4	23.5	55.3	74.2	84.6	93.3
	Non-farm households	0.1	0.2	0.5	1.5	5.9	14.4	24.3	49.6	69.3	86.5	96.3
Denmark (92)	Farm households	9.3	14.3	20.3	29.7	44.0	50.5	57.7	75.8	80.8	89.6	95.1
	Non-farm households	2.4	3.3	5.0	7.3	13.5	22.8	32.8	49.6	66.1	84.6	96.3
Finland (91)	Farm households	1.9	4.5	9.3	19.3	30.0	42.2	54.1	73.5	85.0	92.6	97.4
	Non-farm households	0.7	1.7	4.4	9.9	17.5	25.8	35.2	56.2	73.1	87.8	96.2
France (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (91)	Farm households	1.2	2.3	4.7	10.5	16.3	27.9	43.0	68.6	87.2	95.3	97.7
	Non-farm households	2.2	3.0	4.3	7.5	14.6	22.9	32.9	49.2	63.4	78.8	90.9
Ireland	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy (91)	Farm households	0.1	1.1	7.5	12.5	21.9	29.9	42.4	56.5	74.0	85.3	91.2
	Non-farm households	1.0	2.1	4.5	10.1	18.0	26.5	34.5	49.6	62.9	77.5	91.6
Netherlands (91)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway (91)	Farm households	0.3	0.4	1.6	4.6	13.0	22.0	31.9	54.3	71.0	86.7	97.3
	Non-farm households	2.0	3.2	4.9	12.6	22.4	31.3	42.0	62.7	79.2	91.9	97.8
Poland (92)	Farm households	1.5	7.1	10.5	17.7	27.1	36.8	46.5	63.0	74.5	84.3	92.3
	Non-farm households	0.2	0.4	1.7	5.3	11.0	18.5	27.5	46.4	61.4	77.7	91.0
Spain (90)	Farm households	2.4	5.8	8.7	16.6	24.9	33.0	44.3	63.7	77.2	89.2	96.9
	Non-farm households	0.9	2.2	4.6	9.2	16.5	24.9	32.8	48.3	60.9	75.2	88.5
Sweden (92)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (91)	Farm households	8.2	11.8	14.5	18.2	23.6	30.0	37.3	50.0	57.3	69.1	85.5
	Non-farm households	1.2	2.3	5.7	13.7	23.3	31.2	38.2	49.4	60.0	72.7	86.5
US (91)	Farm households	13.1	13.9	16.8	24.5	29.3	42.9	48.7	59.7	68.7	76.3	85.2
	Non-farm households	3.7	7.0	12.2	17.9	24.2	30.2	36.5	48.3	58.9	72.4	86.4

Table A3.6. Low income rate - Definition 1-b (narrow) - (1984-87)

		Percentile of median										
		20	30	40	50	60	70	80	100	120	150	200
Australia (85/86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Canada (87)	Farm households	3.2	6.6	9.2	13.8	27.4	36.9	44.0	55.0	70.6	80.6	90.8
	Non-farm households	1.7	3.1	6.4	10.8	15.8	22.3	29.8	43.0	55.6	71.5	87.5
Czech Rep.	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark (87)	Farm households	9.5	15.3	21.7	31.7	47.6	59.3	69.3	80.4	87.8	95.2	97.9
	Non-farm households	2.8	3.8	5.2	8.8	17.7	26.0	34.0	49.5	65.4	83.4	94.4
Finland (87)	Farm households	1.9	4.5	10.6	18.6	34.2	49.0	60.9	78.0	86.5	93.6	98.1
	Non-farm households	0.6	2.1	4.7	9.9	19.2	28.8	38.8	59.7	76.9	90.6	97.1
France (84)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (84)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland (87)	Farm households	13.8	16.3	21.9	30.7	40.6	48.0	57.1	68.1	76.1	84.1	91.3
	Non-farm households	1.1	1.8	3.5	11.3	21.9	31.3	39.4	53.1	64.3	76.3	89.0
Italy (86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands (87)	Farm households	12.9	12.9	29.6	45.1	60.4	65.0	79.8	86.7	96.3	100.0	100.0
	Non-farm households	3.4	3.5	4.0	5.6	9.2	15.8	33.0	49.5	63.6	78.9	92.4
Norway (86)	Farm households	1.4	1.4	2.9	3.6	7.2	10.1	13.0	17.8	31.5	47.5	69.9
	Non-farm households	1.2	2.6	3.9	12.5	20.9	29.6	38.4	58.1	74.3	89.8	97.6
Poland (86)	Farm households	0.6	2.0	4.4	10.1	18.8	29.1	38.9	55.1	67.1	78.9	89.7
	Non-farm households	0.2	1.0	3.1	8.6	16.6	24.7	32.2	48.2	63.1	80.1	94.4
Spain	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden (87)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (87)	Farm households	10.6	12.8	14.9	17.0	34.0	44.7	44.7	59.6	68.1	83.0	83.0
	Non-farm households	2.2	2.9	3.9	6.8	14.7	25.0	35.3	49.9	61.4	75.6	89.5
US (85)	Farm households	26.1	34.5	36.8	42.3	48.7	57.2	62.9	72.4	85.0	90.6	96.1
	Non-farm households	3.7	7.6	13.1	19.0	24.7	30.6	36.5	48.9	59.8	73.3	87.4

Table A3.7. Low income rate - Definition 2 (Occupation of head)

		Percentile of median										
		20	30	40	50	60	70	80	100	120	150	200
Australia (94/95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Canada (94)	Farm households	2.8	5.7	10.3	15.4	23.9	32.5	43.4	60.6	70.8	83.8	94.1
	Non-farm households	1.3	2.8	6.3	10.8	16.7	24.2	32.9	46.6	59.7	74.7	89.8
Czech Rep. (92)	Farm households	0.3	0.3	0.6	1.8	4.7	8.5	17.5	43.2	67.5	84.8	95.6
	Non-farm households	0.1	0.2	0.6	1.5	6.0	14.5	24.4	49.8	69.4	86.5	96.2
Denmark (92)	Farm households	2.0	3.0	7.1	10.5	21.3	32.1	41.6	63.2	74.7	91.2	97.0
	Non-farm households	2.5	3.4	5.2	7.5	13.8	23.0	33.0	49.7	66.1	84.5	96.2
Finland (95)	Farm households	1.5	2.6	5.4	9.7	17.6	29.5	37.2	55.7	70.3	83.2	92.9
	Non-farm households	0.3	0.9	3.1	7.3	15.9	27.2	38.9	60.2	76.3	90.2	97.5
France (94)	Farm households	1.3	4.2	9.5	26.4	42.9	53.7	67.0	81.1	89.0	93.5	97.5
	Non-farm households	0.6	1.5	3.7	8.2	14.1	21.6	30.6	48.6	62.8	78.4	90.3
Germany (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Ireland (87)	Farm households	10.3	12.3	17.7	25.5	34.7	43.0	53.6	64.8	73.1	83.3	92.3
	Non-farm households	1.1	1.8	3.4	11.4	22.1	31.4	39.2	53.0	64.3	76.1	88.8
Italy (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands (94)	Farm households	13.6	18.7	20.0	22.6	25.9	28.9	33.5	47.1	65.7	81.6	97.0
	Non-farm households	3.2	4.2	5.6	8.7	13.8	24.5	33.0	50.1	62.7	79.2	93.9
Norway (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Poland (95)	Farm households	18.2	22.8	29.7	36.5	45.2	53.0	59.8	70.2	77.8	84.9	92.0
	Non-farm households	0.8	1.6	3.8	7.8	13.7	21.5	30.4	49.0	64.2	80.0	92.0
Spain (90)	Farm households	2.6	6.3	8.7	16.9	25.7	32.7	40.2	55.8	69.6	82.3	95.8
	Non-farm households	0.9	2.3	4.6	9.2	16.5	25.0	33.0	48.7	61.3	75.5	88.6
Sweden (95)	Farm households	3.9	4.3	6.0	9.2	11.6	23.8	33.5	53.1	68.9	91.7	99.1
	Non-farm households	3.5	5.4	7.4	9.7	13.8	20.2	30.2	55.2	74.0	89.0	97.2
UK (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
US (94)	Farm households	6.1	10.9	14.4	19.9	26.0	33.9	42.8	55.6	66.5	77.4	88.2
	Non-farm households	4.8	8.1	13.2	19.3	25.6	31.9	38.1	49.4	59.3	71.9	85.6

Table A3.8. Low income rate - Definition 3 (Industry of head)**Table 5.**

		Percentile of median										
		20	30	40	50	60	70	80	100	120	150	200
Australia (94/95)	Farm households	13.1	14.6	18.2	23.8	30.1	36.8	43.8	60.0	70.4	78.1	90.3
	Non-Farm households	4.2	6.0	8.8	15.0	25.6	31.7	38.0	48.6	59.7	73.8	89.5
Canada (94)	Farm households	3.2	6.2	10.2	15.4	22.9	32.0	42.8	59.9	71.3	83.7	94.1
	Non-farm households	1.3	2.8	6.3	10.8	16.8	24.2	32.9	46.6	59.7	74.7	89.8
Czech Rep. (92)	Farm households	0.2	0.5	0.9	1.8	3.9	7.7	15.5	44.7	67.4	86.6	96.1
	Non-farm households	0.1	0.2	0.5	1.5	6.0	14.6	24.5	49.8	69.4	86.5	96.2
Denmark (92)	Farm households	2.4	4.0	7.3	11.3	20.4	28.4	37.2	60.4	75.6	92.1	97.0
	Non-farm households	2.5	3.4	5.2	7.5	13.8	23.1	33.1	49.7	66.1	84.5	96.2
Finland (95)	Farm households	1.6	3.0	5.9	10.0	16.6	28.0	36.5	53.0	67.7	81.6	92.3
	Non-farm households	0.3	0.9	3.1	7.3	15.9	27.3	38.9	60.2	76.3	90.2	97.5
France (94)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Germany (94)	Farm households	5.9	5.9	7.9	14.0	18.9	22.3	30.8	55.2	69.5	80.1	100.0
	Non-farm households	5.2	6.5	8.6	11.9	17.4	24.7	32.5	51.2	67.3	81.7	92.9
Hungary (94)	Farm households	5.2	5.2	8.8	11.8	15.7	24.4	33.0	49.4	70.5	84.7	91.5
	Non-farm households	7.3	8.3	11.2	14.7	20.3	30.0	40.9	57.2	69.8	80.9	90.3
Ireland (87)	Farm households	8.6	10.6	16.0	25.1	36.3	45.6	56.1	67.6	75.6	84.8	93.2
	Non-farm households	1.1	1.8	3.2	10.9	21.3	30.4	38.1	52.0	63.4	75.5	88.5
Italy (95)	Farm households	4.5	11.6	18.4	29.4	39.0	52.0	62.7	74.5	84.0	91.2	97.1
	Non-farm households	2.2	4.4	7.2	12.4	19.5	27.4	35.3	47.8	61.2	74.7	89.3
Netherlands (94)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Poland (95)	Farm households	14.7	19.2	26.2	33.5	42.7	51.2	58.7	70.4	78.3	86.2	93.2
	Non-farm households	0.6	1.3	3.2	7.0	12.8	20.5	29.3	48.0	63.6	79.6	91.8
Spain (90)	Farm households	2.4	5.7	10.9	19.9	29.4	37.8	47.4	61.9	74.4	86.9	96.0
	Non-farm households	0.9	2.2	4.3	8.8	15.9	24.3	32.2	48.0	60.7	74.9	88.3
Sweden (95)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
UK (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
US (94)	Farm households	6.2	12.0	19.7	28.9	36.3	46.2	54.4	66.9	75.7	84.5	92.1
	Non-farm households	4.7	8.1	13.2	19.1	25.4	31.7	37.9	49.2	59.2	71.7	85.5

*The low income gap***Table A3.9. Low income gap - Definition 1-a (broad) - latest year**

		Low-income rate (LIR)		Low-income gap (ALG)	
		Farm households	Non-farm households	Farm households	Non-farm households
Australia (94/95)	< 40% of median	20.5	8.9	n.c.	n.c.
	< 50% of median	25.4	15.1	114.8	45.2
	< 60% of median	32.7	25.6	89.3	35.7
Canada (94)	< 40% of median	5.9	6.4	60.6	32.0
	< 50% of median	10.3	11.0	43.7	31.0
	< 60% of median	16.5	16.9	36.5	30.3
Czech Rep. (92)	< 40% of median	0.6	0.6	n.c.	n.c.
	< 50% of median	1.4	1.6	n.c.	n.c.
	< 60% of median	3.7	6.0	n.c.	n.c.
Denmark (92)	< 40% of median	10.5	5.0	144.6	62.3
	< 50% of median	15.9	7.3	92.4	51.0
	< 60% of median	26.2	13.5	59.4	35.1
Finland (95)	< 40% of median	3.2	3.2	69.4	24.9
	< 50% of median	6.5	7.6	41.5	22.3
	< 60% of median	12.5	16.5	30.2	20.3
France (94)	< 40% of median	10.1	3.8	31.4	29.8
	< 50% of median	18.7	8.9	29.6	23.9
	< 60% of median	29.1	15.3	29.6	24.5
Germany (94)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Hungary (94)	< 40% of median	31.0	8.2	94.8	54.5
	< 50% of median	33.8	11.8	88.3	46.9
	< 60% of median	34.7	18.0	88.3	39.1
Ireland (87)	< 40% of median	17.1	3.2	93.4	45.6
	< 50% of median	24.6	11.2	69.2	21.4
	< 60% of median	32.2	22.3	58.8	21.2
Italy (95)	< 40% of median	18.8	8.0	n.c.	n.c.
	< 50% of median	20.9	13.7	53.4	37.7
	< 60% of median	24.6	21.1	53.4	34.2
Netherlands (94)	< 40% of median	12.8	5.7	n.c.	n.c.
	< 50% of median	16.0	8.8	n.c.	n.c.
	< 60% of median	19.9	13.8	n.c.	n.c.
Norway (95)	< 40% of median	1.3	5.4	n.c.	n.c.
	< 50% of median	3.1	11.6	n.c.	n.c.
	< 60% of median	8.5	20.6	20.3	27.6
Poland (95)	< 40% of median	16.1	2.6	127.7	25.1
	< 50% of median	22.1	6.2	91.5	22.1
	< 60% of median	30.1	11.8	70.4	22.2
Spain (90)	< 40% of median	7.0	4.6	36.6	32.7
	< 50% of median	13.7	9.2	29.6	27.6
	< 60% of median	21.0	16.6	29.8	25.5
Sweden (95)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
UK (95)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
US (94)	< 40% of median	10.4	13.3	50.5	43.2
	< 50% of median	14.2	19.4	46.2	40.5
	< 60% of median	19.7	25.7	42.1	40.1

Table A3.10. Low income gap Definition 1-a (broad) - (1989-92)

		Low-income rate (LIR)		Low-income gap (ALG)	
		Farm households	Non-farm households	Farm households	Non-farm households
Australia (89/90)	< 40% of median	3.7	7.0	n.c.	n.c.
	< 50% of median	6.2	14.2	n.c.	n.c.
	< 60% of median	10.1	22.8	30.5	29.6
Canada (91)	< 40% of median	7.0	6.6	54.5	36.1
	< 50% of median	11.5	10.9	42.8	33.4
	< 60% of median	19.1	15.9	34.3	33.2
Czech Rep. (92)	< 40% of median	0.6	0.6	n.c.	n.c.
	< 50% of median	1.4	1.6	n.c.	n.c.
	< 60% of median	3.7	6.0	n.c.	n.c.
Denmark (92)	< 40% of median	10.5	5.0	144.6	62.3
	< 50% of median	15.9	7.3	92.4	51.0
	< 60% of median	26.2	13.5	59.4	35.1
Finland (91)	< 40% of median	5.2	4.5	30.1	26.4
	< 50% of median	10.8	10.2	25.7	23.5
	< 60% of median	18.2	18.0	25.7	24.2
France (89)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Germany (89)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Hungary (91)	< 40% of median	1.7	4.8	n.c.	n.c.
	< 50% of median	3.4	8.3	n.c.	n.c.
	< 60% of median	5.8	16.2	n.c.	n.c.
Ireland	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Italy (91)	< 40% of median	6.2	4.5	n.c.	n.c.
	< 50% of median	10.3	10.2	n.c.	n.c.
	< 60% of median	18.5	18.1	n.c.	n.c.
Netherlands (91)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Norway (91)	< 40% of median	0.8	5.1	n.c.	n.c.
	< 50% of median	2.9	13.1	15.1	27.3
	< 60% of median	8.2	23.1	14.9	25.9
Poland (92)	< 40% of median	7.4	1.8	31.3	24.7
	< 50% of median	13.4	5.4	28.5	19.6
	< 60% of median	20.9	11.2	29.1	20.0
Spain (90)	< 40% of median	7.0	4.6	36.6	32.7
	< 50% of median	13.7	9.2	29.6	27.6
	< 60% of median	21.0	16.6	29.8	25.5
Sweden (92)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
UK (91)	< 40% of median	14.8	5.7	n.c.	n.c.
	< 50% of median	20.3	13.6	n.c.	n.c.
	< 60% of median	24.7	23.3	n.c.	n.c.
US (91)	< 40% of median	19.7	12.1	81.9	39.2
	< 50% of median	27.4	17.9	64.2	38.0
	< 60% of median	32.5	24.1	60.9	38.0

Table A3.11. Low income gap Definition 1-a (broad) - (1984-87)

		Low-income rate (LIR)		Low-income gap (ALG)	
		Farm households	Non-farm households	Farm households	Non-farm households
Australia (85/86)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Canada (87)	< 40% of median	5.8	6.5	49.9	34.6
	< 50% of median	9.7	10.9	39.4	32.6
	< 60% of median	17.0	15.9	30.9	32.6
Czech Rep.	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Denmark (87)	< 40% of median	13.0	5.1	73.2	68.7
	< 50% of median	21.8	8.6	50.6	46.9
	< 60% of median	35.3	17.5	39.8	31.9
Finland (87)	< 40% of median	5.6	4.9	31.6	25.1
	< 50% of median	10.8	10.4	28.0	23.7
	< 60% of median	21.9	19.8	23.8	22.8
France (84)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Germany (84)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Hungary	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Ireland (87)	< 40% of median	17.1	3.2	93.4	45.6
	< 50% of median	24.6	11.2	69.2	21.4
	< 60% of median	32.2	22.3	58.8	21.2
Italy (86)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Netherlands (87)	< 40% of median	26.5	4.0	n.c.	n.c.
	< 50% of median	40.3	5.6	n.c.	n.c.
	< 60% of median	54.0	9.2	n.c.	n.c.
Norway (86)	< 40% of median	2.1	4.0	n.c.	n.c.
	< 50% of median	2.6	12.9	n.c.	n.c.
	< 60% of median	6.5	21.5	n.c.	n.c.
Poland (86)	< 40% of median	2.7	4.3	24.3	19.8
	< 50% of median	6.7	11.5	21.6	19.0
	< 60% of median	13.1	21.7	21.5	21.1
Spain	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Sweden (87)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
UK (87)	< 40% of median	12.7	3.9	n.c.	n.c.
	< 50% of median	14.3	6.8	n.c.	n.c.
	< 60% of median	27.0	14.7	n.c.	n.c.
US (85)	< 40% of median	22.8	13.1	76.7	38.8
	< 50% of median	27.1	18.9	70.1	38.3
	< 60% of median	31.9	24.7	65.5	39.1

Table A3.12. Low income gap Definition 1-b (narrow) - latest year

		Low-income rate (LIR)		Low-income gap (ALG)	
		Farm households	Non-farm households	Farm households	Non-farm households
Australia (94/95)	< 40% of median	30.7	8.9	n.c.	n.c.
	< 50% of median	35.1	15.1	n.c.	n.c.
	< 60% of median	40.1	25.6	100.9	36.1
Canada (94)	< 40% of median	11.1	6.4	63.7	32.1
	< 50% of median	18.3	10.9	46.9	31.0
	< 60% of median	26.6	16.8	41.4	30.3
Czech Rep. (92)	< 40% of median	1.6	0.5	n.c.	n.c.
	< 50% of median	3.1	1.5	n.c.	n.c.
	< 60% of median	8.3	5.9	n.c.	n.c.
Denmark (92)	< 40% of median	20.3	5.0	184.2	61.6
	< 50% of median	29.7	7.3	117.0	50.4
	< 60% of median	44.0	13.5	79.5	34.8
Finland (95)	< 40% of median	4.4	3.1	n.c.	n.c.
	< 50% of median	9.3	7.3	54.9	22.2
	< 60% of median	17.2	15.9	37.1	20.3
France (94)	< 40% of median	10.9	3.9	n.c.	n.c.
	< 50% of median	20.4	9.0	28.5	24.0
	< 60% of median	30.7	15.4	29.6	24.5
Germany (94)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Hungary (94)	< 40% of median	4.7	11.3	n.c.	n.c.
	< 50% of median	12.7	14.7	n.c.	n.c.
	< 60% of median	16.0	20.3	n.c.	n.c.
Ireland (87)	< 40% of median	21.9	3.5	100.0	48.0
	< 50% of median	30.7	11.3	74.7	23.2
	< 60% of median	40.6	21.9	61.5	22.4
Italy (95)	< 40% of median	26.1	8.0	n.c.	n.c.
	< 50% of median	29.1	13.7	52.7	37.8
	< 60% of median	33.5	21.1	54.0	34.3
Netherlands (94)	< 40% of median	10.6	5.7	n.c.	n.c.
	< 50% of median	12.7	8.8	n.c.	n.c.
	< 60% of median	18.2	13.9	n.c.	n.c.
Norway (95)	< 40% of median	3.4	5.2	n.c.	n.c.
	< 50% of median	6.5	11.1	n.c.	n.c.
	< 60% of median	17.6	19.8	22.0	27.5
Poland (95)	< 40% of median	23.7	2.9	141.6	25.4
	< 50% of median	30.7	6.6	105.0	22.7
	< 60% of median	39.5	12.4	82.8	22.8
Spain (90)	< 40% of median	8.7	4.6	37.9	32.6
	< 50% of median	16.6	9.2	30.5	27.5
	< 60% of median	24.9	16.5	30.8	25.4
Sweden (95)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
UK (95)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
US (94)	< 40% of median	21.3	13.2	61.8	43.2
	< 50% of median	27.5	19.2	55.9	40.5
	< 60% of median	34.0	25.5	52.9	40.0

Table A3.13. Low income gap - Definition 1-b (narrow) - (1989-92)

		Low-income rate (LIR)		Low-income gap (ALG)	
		Farm households	Non-farm households	Farm households	Non-farm households
Australia (89/90)	< 40% of median	3.9	6.9	n.c.	n.c.
	< 50% of median	7.6	14.1	n.c.	n.c.
	< 60% of median	11.8	22.7	32.0	29.6
Canada (91)	< 40% of median	15.5	6.5	58.4	36.1
	< 50% of median	22.0	10.8	49.7	33.3
	< 60% of median	32.5	15.8	42.2	33.0
Czech Rep. (92)	< 40% of median	1.6	0.5	n.c.	n.c.
	< 50% of median	3.1	1.5	n.c.	n.c.
	< 60% of median	8.3	5.9	n.c.	n.c.
Denmark (92)	< 40% of median	20.3	5.0	184.2	61.6
	< 50% of median	29.7	7.3	117.0	50.4
	< 60% of median	44.0	13.5	79.5	34.8
Finland (91)	< 40% of median	9.3	4.4	31.5	26.6
	< 50% of median	19.3	9.9	26.4	23.6
	< 60% of median	30.0	17.5	27.8	24.1
France (89)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Germany (89)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Hungary (91)	< 40% of median	4.7	4.3	n.c.	n.c.
	< 50% of median	10.5	7.5	n.c.	n.c.
	< 60% of median	16.3	14.6	n.c.	n.c.
Ireland	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Italy (91)	< 40% of median	7.5	4.5	n.c.	n.c.
	< 50% of median	12.5	10.1	n.c.	n.c.
	< 60% of median	21.9	18.0	n.c.	n.c.
Netherlands (91)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Norway (91)	< 40% of median	1.6	4.9	n.c.	n.c.
	< 50% of median	4.6	12.6	17.3	27.2
	< 60% of median	13.0	22.4	15.7	25.8
Poland (92)	< 40% of median	10.5	1.7	32.4	24.1
	< 50% of median	17.7	5.3	30.6	19.2
	< 60% of median	27.1	11.0	30.6	20.0
Spain (90)	< 40% of median	8.7	4.6	37.9	32.6
	< 50% of median	16.6	9.2	30.5	27.5
	< 60% of median	24.9	16.5	30.8	25.4
Sweden (92)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
UK (91)	< 40% of median	14.5	5.7	n.c.	n.c.
	< 50% of median	18.2	13.7	n.c.	n.c.
	< 60% of median	23.6	23.3	n.c.	n.c.
US (91)	< 40% of median	16.8	12.2	n.c.	n.c.
	< 50% of median	24.5	17.9	78.5	38.1
	< 60% of median	29.3	24.2	70.8	38.1

Table A3.14. Low income gap - Definition 1-b (narrow) - (1984-87)

		Low-income rate (LIR)		Low-income gap (ALG)	
		Farm households	Non-farm households	Farm households	Non-farm households
Australia (85/86)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Canada (87)	< 40% of median	9.2	6.4	61.9	34.6
	< 50% of median	13.8	10.8	49.2	32.5
	< 60% of median	27.4	15.8	31.8	32.5
Czech Rep.	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Denmark (87)	< 40% of median	21.7	5.2	95.4	67.4
	< 50% of median	31.7	8.8	68.4	46.1
	< 60% of median	47.6	17.7	52.1	31.6
Finland (87)	< 40% of median	10.6	4.7	29.0	25.7
	< 50% of median	18.6	9.9	28.6	23.8
	< 60% of median	34.2	19.2	25.8	22.6
France (84)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Germany (84)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Hungary	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Ireland (87)	< 40% of median	21.9	3.5	100.0	48.0
	< 50% of median	30.7	11.3	74.7	23.2
	< 60% of median	40.6	21.9	61.5	22.4
Italy (86)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Netherlands (87)	< 40% of median	29.6	4.0	n.c.	n.c.
	< 50% of median	45.1	5.6	n.c.	n.c.
	< 60% of median	60.4	9.2	n.c.	n.c.
Norway (86)	< 40% of median	2.9	3.9	n.c.	n.c.
	< 50% of median	3.6	12.5	n.c.	n.c.
	< 60% of median	7.2	20.9	n.c.	n.c.
Poland (86)	< 40% of median	4.4	3.1	25.5	19.7
	< 50% of median	10.1	8.6	22.9	18.8
	< 60% of median	18.8	16.6	23.1	20.5
Spain	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Sweden (87)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
UK (87)	< 40% of median	14.9	3.9	n.c.	n.c.
	< 50% of median	17.0	6.8	n.c.	n.c.
	< 60% of median	34.0	14.7	n.c.	n.c.
US (85)	< 40% of median	36.8	13.1	114.5	38.6
	< 50% of median	42.3	18.9	98.5	38.2
	< 60% of median	48.7	24.7	87.4	39.1

Table A3.15. Low income gap - Definition 2 (Occupation of head)

		Low-income rate (LIR)		Low-income gap (ALG)	
		Farm households	Non-farm households	Farm households	Non-farm households
Australia (94/95)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Canada (94)	< 40% of median	10.3	6.3	46.5	32.1
	< 50% of median	15.4	10.8	41.4	30.9
	< 60% of median	23.9	16.7	36.0	30.3
Czech Rep. (92)	< 40% of median	0.6	0.6	n.c.	n.c.
	< 50% of median	1.8	1.5	n.c.	n.c.
	< 60% of median	4.7	6.0	n.c.	n.c.
Denmark (92)	< 40% of median	7.1	5.2	n.c.	n.c.
	< 50% of median	10.5	7.5	51.0	54.2
	< 60% of median	21.3	13.8	31.9	36.9
Finland (95)	< 40% of median	5.4	3.1	n.c.	n.c.
	< 50% of median	9.7	7.3	29.7	24.3
	< 60% of median	17.6	15.9	26.7	21.1
France (94)	< 40% of median	9.5	3.7	26.1	30.5
	< 50% of median	26.4	8.2	20.6	24.8
	< 60% of median	42.9	14.1	24.1	24.8
Germany (94)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Hungary (94)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
Ireland (87)	< 40% of median	17.7	3.4	75.5	64.1
	< 50% of median	25.5	11.4	59.1	26.7
	< 60% of median	34.7	22.1	50.6	23.8
Italy (95)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Netherlands (94)	< 40% of median	20.0	5.6	n.c.	n.c.
	< 50% of median	22.6	8.7	n.c.	n.c.
	< 60% of median	25.9	13.8	n.c.	n.c.
Norway (95)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Poland (95)	< 40% of median	29.7	3.8	160.6	42.0
	< 50% of median	36.5	7.8	122.7	30.6
	< 60% of median	45.2	13.7	97.7	27.3
Spain (90)	< 40% of median	8.7	4.6	40.1	32.6
	< 50% of median	16.9	9.2	31.0	27.6
	< 60% of median	25.7	16.5	30.7	25.5
Sweden (95)	< 40% of median	6.0	7.4	n.c.	n.c.
	< 50% of median	9.2	9.7	n.c.	n.c.
	< 60% of median	11.6	13.8	n.c.	n.c.
UK (95)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
US (94)	< 40% of median	14.4	13.2	60.5	43.1
	< 50% of median	19.9	19.3	52.4	40.5
	< 60% of median	26.0	25.6	47.7	40.0

Table A3.16. Low income gap - Definition 3 (Industry of head)

		Low-income rate (LIR)		Low-income gap (ALG)	
		Farm households	Non-farm households	Farm households	Non-farm households
Australia (94/95)	< 40% of median	18.2	8.8	126.1	64.0
	< 50% of median	23.8	15.0	94.6	45.1
	< 60% of median	30.1	25.6	77.5	35.5
Canada (94)	< 40% of median	10.2	6.3	50.8	32.0
	< 50% of median	15.4	10.8	43.5	30.9
	< 60% of median	22.9	16.8	38.3	30.2
Czech Rep. (92)	< 40% of median	0.9	0.5	n.c.	n.c.
	< 50% of median	1.8	1.5	n.c.	n.c.
	< 60% of median	3.9	6.0	n.c.	n.c.
Denmark (92)	< 40% of median	7.3	5.2	n.c.	n.c.
	< 50% of median	11.3	7.5	54.7	54.1
	< 60% of median	20.4	13.8	37.0	36.8
Finland (95)	< 40% of median	5.9	3.1	n.c.	n.c.
	< 50% of median	10.0	7.3	32.2	24.2
	< 60% of median	16.6	15.9	29.6	21.1
France (94)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Germany (94)	< 40% of median	7.9	8.6	n.c.	n.c.
	< 50% of median	14.0	11.9	n.c.	n.c.
	< 60% of median	18.9	17.4	n.c.	n.c.
Hungary (94)	< 40% of median	8.8	11.2	n.c.	n.c.
	< 50% of median	11.8	14.7	n.c.	n.c.
	< 60% of median	15.7	20.3	n.c.	n.c.
Ireland (87)	< 40% of median	16.0	3.2	80.0	58.5
	< 50% of median	25.1	10.9	57.0	25.0
	< 60% of median	36.3	21.3	46.8	23.0
Italy (95)	< 40% of median	18.4	7.2	37.7	51.3
	< 50% of median	29.4	12.4	34.4	39.0
	< 60% of median	39.0	19.5	36.3	34.3
Netherlands (94)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Norway (95)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
Poland (95)	< 40% of median	26.2	3.2	144.0	37.8
	< 50% of median	33.5	7.0	108.0	27.9
	< 60% of median	42.7	12.8	85.3	25.5
Spain (90)	< 40% of median	10.9	4.3	32.2	33.1
	< 50% of median	19.9	8.8	29.3	27.5
	< 60% of median	29.4	15.9	30.5	25.1
Sweden (95)	< 40% of median	n.c.	n.c.	n.c.	n.c.
	< 50% of median	n.c.	n.c.	n.c.	n.c.
	< 60% of median	n.c.	n.c.	n.c.	n.c.
UK (95)	< 40% of median	n.a.	n.a.	n.a.	n.a.
	< 50% of median	n.a.	n.a.	n.a.	n.a.
	< 60% of median	n.a.	n.a.	n.a.	n.a.
US (94)	< 40% of median	19.7	13.2	44.6	43.3
	< 50% of median	28.9	19.1	41.0	40.6
	< 60% of median	36.3	25.4	42.2	40.1

*Relative income level by percentile***Table A3.17. Relative income level (% of the national median) by percentile
Definition 1-a (broad) - latest year**

		P10	P25	P75	P90	P95
Australia (94/95)	Farm households	-6.1	49.6	136.3	209.5	247.7
	Non-Farm households	42.7	59.3	152.4	202.8	237.0
Canada (94)	Farm households	49.7	71.5	146.4	208.1	244.5
	Non-farm households	47.6	70.7	150.4	200.3	236.3
Czech Rep. (92)	Farm households	76.4	90.9	138.5	166.0	195.7
	Non-farm households	65.0	80.3	127.6	160.2	188.3
Denmark (92)	Farm households	39.3	59.7	123.8	158.2	190.5
	Non-farm households	55.7	72.2	132.9	164.9	189.0
Finland (95)	Farm households	56.4	74.4	135.1	177.6	219.7
	Non-farm households	53.4	67.4	115.9	146.5	168.0
France (94)	Farm households	39.9	55.8	111.9	158.9	204.2
	Non-farm households	52.1	72.1	140.2	196.6	244.5
Germany (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (94)	Farm households	64.1	84.7	160.4	233.8	303.2
	Non-farm households	52.3	69.4	132.2	195.0	250.3
Ireland (87)	Farm households	20.0	51.1	130.2	192.9	247.3
	Non-farm households	49.1	62.7	146.7	206.2	253.5
Italy (95)	Farm households	24.1	62.0	139.3	192.5	267.5
	Non-farm households	45.3	64.9	147.6	200.3	246.6
Netherlands (94)	Farm households	23.6	72.9	144.9	191.6	198.5
	Non-farm households	53.5	70.4	141.8	180.5	207.8
Norway (95)	Farm households	62.2	79.6	133.7	163.8	184.9
	Non-farm households	47.7	64.6	119.3	150.4	174.0
Poland (95)	Farm households	27.1	53.5	123.6	172.9	224.7
	Non-farm households	57.2	76.5	141.4	190.8	234.6
Spain (90)	Farm households	45.0	65.8	128.4	164.2	192.6
	Non-farm households	51.3	70.0	149.2	210.4	259.8
Sweden (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
UK (95)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
US (94)	Farm households	38.8	68.4	175.7	256.1	335.8
	Non-farm households	33.9	58.8	158.5	226.7	285.3

**Table A3.18. Relative income level (% of the national median) by percentile
Definition 1-a (broad) - (1989-92)**

		P10	P25	P75	P90	P95
Australia (89/90)	Farm households	59.6	82.8	172.8	245.1	284.4
	Non-Farm households	46.2	62.6	150.9	201.3	237.8
Canada (91)	Farm households	43.2	63.7	140.0	203.7	238.6
	Non-farm households	44.5	67.5	142.6	187.5	223.0
Czech Rep. (92)	Farm households	76.4	90.9	138.5	166.0	195.7
	Non-farm households	65.0	80.3	127.6	160.2	188.3
Denmark (92)	Farm households	39.3	59.7	123.8	158.2	190.5
	Non-farm households	55.7	72.2	132.9	164.9	189.0
Finland (91)	Farm households	49.3	68.0	120.7	157.6	190.8
	Non-farm households	49.5	68.2	122.3	156.4	185.6
France (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (89)	Farm households	37.7	70.1	114.8	138.6	151.0
	Non-farm households	54.0	73.4	130.8	169.3	198.4
Hungary (91)	Farm households	66.7	84.5	141.4	186.5	218.4
	Non-farm households	52.6	70.1	139.1	192.6	239.8
Ireland	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Italy (91)	Farm households	49.8	72.1	128.0	172.7	219.0
	Non-farm households	49.7	67.9	143.0	191.3	229.9
Netherlands (91)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Norway (91)	Farm households	62.2	80.5	129.6	162.6	190.1
	Non-farm households	46.0	62.0	112.5	142.6	163.3
Poland (92)	Farm households	46.5	65.1	130.4	184.7	228.0
	Non-farm households	58.0	77.2	143.3	194.3	235.8
Spain (90)	Farm households	45.0	65.8	128.4	164.2	192.6
	Non-farm households	51.3	70.0	149.2	210.4	259.8
Sweden (92)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
UK (91)	Farm households	28.4	61.7	165.7	213.0	234.4
	Non-farm households	45.6	61.9	156.2	218.4	266.5
US (91)	Farm households	12.4	47.3	140.6	202.3	262.4
	Non-farm households	36.2	61.5	157.7	221.4	269.2

**Table A3.19. Relative income level (% of the national median) by percentile
Definition 1-a (broad) - (1984-87)**

		P10	P25	P75	P90	P95
Australia (85/86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Canada (87)	Farm households	52.0	70.1	154.4	208.2	265.8
	Non-farm households	47.7	73.1	157.8	212.3	250.0
Czech Rep.	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark (87)	Farm households	34.5	52.0	105.1	143.3	166.7
	Non-farm households	51.4	69.1	134.1	172.8	205.9
Finland (87)	Farm households	48.8	62.9	115.1	153.9	185.5
	Non-farm households	49.3	65.5	116.8	146.1	171.7
France (84)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (84)	Farm households	53.7	67.8	116.5	129.2	143.6
	Non-farm households	54.5	73.6	135.6	175.5	209.4
Hungary	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland (87)	Farm households	20.0	51.1	130.2	192.9	247.3
	Non-farm households	49.1	62.7	146.7	206.2	253.5
Italy (86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands (87)	Farm households	15.9	39.6	80.3	106.8	116.8
	Non-farm households	61.5	75.2	141.1	186.3	219.8
Norway (86)	Farm households	72.7	93.0	177.1	235.9	275.5
	Non-farm households	47.0	63.6	119.5	148.2	168.1
Poland (86)	Farm households	55.5	75.6	147.4	192.6	230.2
	Non-farm households	48.3	62.9	129.2	170.7	197.6
Spain	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden (87)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
UK (87)	Farm households	36.2	58.0	147.7	216.2	267.7
	Non-farm households	54.4	69.9	148.9	202.1	246.7
US (85)	Farm households	17.0	45.1	148.2	234.3	285.9
	Non-farm households	34.9	60.6	154.9	213.6	257.2

Table A3.20. Relative income level (% of the national median) by percentile
Definition 1-b (narrow) - latest year

		P10	P25	P75	P90	P95
Australia (94/95)	Farm households	-32.8	27.3	120.2	209.1	255.4
	Non-Farm households	42.6	59.3	152.3	202.8	237.2
Canada (94)	Farm households	36.9	57.5	116.0	172.9	210.7
	Non-farm households	47.9	70.8	150.5	200.6	236.6
Czech Rep. (92)	Farm households	63.8	81.6	120.7	168.4	219.0
	Non-farm households	65.1	80.6	128.0	160.3	188.1
Denmark (92)	Farm households	21.3	47.1	99.0	155.8	197.9
	Non-farm households	55.7	72.2	132.8	164.8	188.8
Finland (95)	Farm households	51.1	67.6	125.3	174.6	220.2
	Non-farm households	53.7	68.1	118.2	149.4	171.0
France (94)	Farm households	39.0	54.5	101.8	162.8	215.5
	Non-farm households	51.9	72.0	140.0	196.4	243.4
Germany (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (94)	Farm households	49.8	65.4	108.0	133.7	204.5
	Non-farm households	52.5	70.1	136.3	203.9	255.0
Ireland (87)	Farm households	12.1	43.4	117.8	189.5	247.3
	Non-farm households	48.7	63.2	146.7	205.0	252.9
Italy (95)	Farm households	20.2	38.5	137.2	217.9	579.1
	Non-farm households	45.3	65.0	147.6	200.1	246.6
Netherlands (94)	Farm households	23.9	72.9	144.9	193.4	194.2
	Non-farm households	53.4	70.4	141.8	180.5	207.3
Norway (95)	Farm households	55.4	67.2	118.5	154.9	179.0
	Non-farm households	48.2	65.4	120.2	151.5	175.6
Poland (95)	Farm households	8.3	42.3	112.5	167.5	228.8
	Non-farm households	56.3	75.9	140.6	189.1	233.0
Spain (90)	Farm households	41.9	60.9	116.6	151.2	178.2
	Non-farm households	51.4	70.0	149.4	210.2	259.3
Sweden (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
UK (95)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
US (94)	Farm households	22.7	47.5	130.7	199.9	231.7
	Non-farm households	34.0	59.2	159.0	227.5	286.5

**Table A3.21. Relative income level (% of the national median) by percentile
Definition 1-b (narrow) - (1989-92)**

		P10	P25	P75	P90	P95
Australia (89/90)	Farm households	53.5	81.2	167.9	225.2	276.0
	Non-Farm households	46.3	62.8	151.2	201.6	238.3
Canada (91)	Farm households	31.0	48.5	112.5	170.2	205.9
	Non-farm households	44.7	67.6	142.7	188.3	223.5
Czech Rep. (92)	Farm households	63.8	81.6	120.7	168.4	219.0
	Non-farm households	65.1	80.6	128.0	160.3	188.1
Denmark (92)	Farm households	21.3	47.1	99.0	155.8	197.9
	Non-farm households	55.7	72.2	132.8	164.8	188.8
Finland (91)	Farm households	41.1	55.5	101.2	132.4	172.3
	Non-farm households	50.1	69.0	122.7	157.2	186.7
France (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (91)	Farm households	49.6	68.6	105.6	127.7	145.6
	Non-farm households	54.0	72.0	141.3	194.4	239.8
Ireland	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Italy (91)	Farm households	44.0	64.2	125.8	189.8	252.4
	Non-farm households	49.9	68.0	142.9	190.3	228.9
Netherlands (91)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Norway (91)	Farm households	56.5	74.7	124.2	160.1	176.9
	Non-farm households	46.5	63.0	113.6	143.7	164.8
Poland (92)	Farm households	39.3	58.0	121.1	185.2	231.0
	Non-farm households	58.1	77.5	143.2	193.6	234.7
Spain (90)	Farm households	41.9	60.9	116.6	151.2	178.2
	Non-farm households	51.4	70.0	149.4	210.2	259.3
Sweden (92)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
UK (91)	Farm households	23.3	68.2	166.2	220.1	234.4
	Non-farm households	45.5	61.9	156.2	218.4	266.5
US (91)	Farm households	8.3	50.8	142.9	232.9	262.4
	Non-farm households	36.1	61.5	157.5	221.3	268.7

**Table A3.22. Relative income level (% of the national median) by percentile
Definition 1-b (narrow) - (1984-87)**

		P10	P25	P75	P90	P95
Australia (85/86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Canada (87)	Farm households	43.2	58.8	133.3	193.8	265.8
	Non-farm households	48.0	73.3	157.9	212.3	250.6
Czech Rep.	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark (87)	Farm households	20.3	45.5	85.1	124.0	145.6
	Non-farm households	51.2	68.8	133.8	172.2	205.1
Finland (87)	Farm households	39.3	54.5	95.7	133.7	155.6
	Non-farm households	50.3	66.3	117.4	147.6	173.9
France (84)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (84)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland (87)	Farm households	12.1	43.4	117.8	189.5	247.3
	Non-farm households	48.7	63.2	146.7	205.0	252.9
Italy (86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands (87)	Farm households	14.8	35.3	74.1	106.8	116.8
	Non-farm households	61.5	75.2	141.0	186.3	219.8
Norway (86)	Farm households	69.8	109.7	220.9	283.3	351.7
	Non-farm households	47.3	64.6	121.0	150.6	172.3
Poland (86)	Farm households	49.9	66.3	137.5	203.5	252.4
	Non-farm households	52.0	70.4	139.7	178.9	204.4
Spain	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden (87)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
UK (87)	Farm households	19.8	55.5	133.1	252.3	274.2
	Non-farm households	54.4	70.0	149.0	202.1	246.5
US (85)	Farm households	-23.8	16.7	101.4	144.1	169.3
	Non-farm households	34.9	60.6	155.0	214.1	258.1

**Table A3.23. Relative income level (% of the national median) by percentile
Definition 2 (Occupation of head)**

		P10	P25	P75	P90	P95
Australia (94/95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Canada (94)	Farm households	40.0	61.2	127.7	176.8	206.8
	Non-farm households	48.1	70.9	150.8	201.0	237.0
Czech Rep. (92)	Farm households	70.8	86.5	130.7	161.0	188.5
	Non-farm households	65.1	80.4	127.9	160.3	188.3
Denmark (92)	Farm households	48.1	65.7	121.8	146.6	181.5
	Non-farm households	55.1	72.1	132.8	165.0	189.2
Finland (95)	Farm households	50.2	66.0	129.2	174.6	218.9
	Non-farm households	53.7	68.1	118.1	149.5	171.7
France (94)	Farm households	40.9	49.4	91.9	123.5	162.8
	Non-farm households	53.8	73.5	141.8	198.5	246.6
Germany (94)	Farm households	41.3	68.8	115.3	158.4	158.4
	Non-farm households	53.4	74.2	135.8	180.4	222.9
Hungary (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
Ireland (87)	Farm households	19.8	48.5	125.6	187.9	236.4
	Non-farm households	48.7	62.8	147.3	206.3	254.3
Italy (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands (94)	Farm households	7.1	54.9	139.2	185.1	194.2
	Non-farm households	53.7	70.4	141.9	180.5	207.8
Norway (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Poland (95)	Farm households	-4.6	33.6	112.1	176.4	260.7
	Non-farm households	54.1	74.1	138.8	187.0	230.7
Spain (90)	Farm households	41.6	58.8	130.4	166.8	191.2
	Non-farm households	51.4	70.0	148.4	209.6	259.0
Sweden (95)	Farm households	58.7	72.5	128.2	145.8	160.1
	Non-farm households	51.0	75.0	121.5	153.7	176.2
UK (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
US (94)	Farm households	26.7	58.8	142.5	210.0	250.1
	Non-farm households	34.0	59.1	159.0	227.5	286.6

Table A3.24. Relative income level (% of the national median) by percentile
Definition 3 (Industry of head)

		P10	P25	P75	P90	P95
Australia (94/95)	Farm households	5.2	51.2	134.0	198.6	245.7
	Non-Farm households	42.8	59.3	152.7	203.2	237.2
Canada (94)	Farm households	39.7	62.7	126.4	176.8	208.9
	Non-farm households	48.0	70.9	150.8	200.9	237.0
Czech Rep. (92)	Farm households	72.8	86.3	129.8	159.5	186.8
	Non-farm households	65.1	80.4	127.9	160.4	188.4
Denmark (92)	Farm households	46.9	67.1	118.8	146.3	174.3
	Non-farm households	55.1	72.0	132.9	165.1	189.2
Finland (95)	Farm households	49.8	67.7	133.2	182.9	228.3
	Non-farm households	53.7	68.0	118.0	149.5	171.7
France (94)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Germany (94)	Farm households	52.0	78.7	135.3	152.5	158.0
	Non-farm households	53.4	74.2	135.8	181.2	223.2
Hungary (94)	Farm households	56.4	75.6	132.1	193.1	303.2
	Non-farm households	52.4	69.9	134.9	203.2	254.7
Ireland (87)	Farm households	28.6	50.0	118.9	180.1	225.8
	Non-farm households	49.3	63.9	149.0	207.6	256.9
Italy (95)	Farm households	28.5	46.1	100.5	142.1	166.4
	Non-farm households	46.1	67.3	150.6	205.2	254.3
Netherlands (94)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Norway (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
Poland (95)	Farm households	4.7	38.1	110.9	168.8	236.3
	Non-farm households	55.5	75.3	139.7	188.0	232.3
Spain (90)	Farm households	38.5	55.4	121.5	159.8	187.4
	Non-farm households	52.4	70.4	150.1	212.2	260.1
Sweden (95)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.
UK (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.
US (94)	Farm households	26.0	46.3	118.3	181.1	233.6
	Non-farm households	34.1	59.4	159.4	227.9	286.9

*Cumulative decile shares - Lorenz curve***Table A3.25. Cumulative decile shares - Definition 1-a (broad) - latest year**

		S10	S20	S30	S40	S50	S60	S70	S80	S90	S100
Australia (94/95)	Farm households	0.0	2.6	6.8	12.9	20.5	29.6	40.0	54.1	69.6	100.0
	Non-farm households	1.8	6.1	11.2	17.5	25.4	34.7	45.9	59.5	75.7	100.0
Canada (94)	Farm households	2.3	6.2	11.4	18.1	25.5	34.8	45.8	58.2	73.6	100.0
	Non-farm households	2.7	7.1	12.5	18.9	26.4	35.4	46.0	58.7	74.9	100.0
Czech Rep. (92)	Farm households	5.1	11.9	19.4	27.6	36.4	46.1	56.5	67.9	80.7	100.0
	Non-farm households	5.1	11.4	18.6	26.6	35.1	44.5	54.9	66.4	79.8	100.0
Denmark (92)	Farm households	1.8	6.4	12.0	18.8	26.5	35.3	45.3	56.6	70.1	100.0
	Non-farm households	3.2	9.0	15.7	23.4	32.3	42.2	53.3	65.8	80.0	100.0
Finland (95)	Farm households	5.3	12.4	19.8	28.4	37.0	47.9	57.8	68.3	80.5	100.0
	Non-farm households	7.0	16.5	25.4	34.4	43.8	53.6	63.4	74.1	86.0	100.0
France (94)	Farm households	2.8	7.5	13.8	20.5	29.0	37.5	48.9	60.3	75.5	100.0
	Non-farm households	3.5	8.7	14.9	22.0	29.9	39.0	49.3	61.1	75.3	100.0
Germany (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (94)	Farm households	2.7	8.6	15.9	23.9	31.0	39.5	49.6	59.3	75.3	100.0
	Non-farm households	2.2	7.9	14.9	22.5	30.5	39.2	50.0	61.7	75.9	100.0
Ireland (87)	Farm households	0.8	5.0	11.0	17.7	26.3	35.9	46.9	57.3	71.9	100.0
	Non-farm households	4.4	10.8	16.9	23.2	31.3	40.8	50.6	62.9	77.1	100.0
Italy (95)	Farm households	1.2	3.7	7.6	13.4	19.1	31.5	41.0	54.3	69.4	100.0
	Non-farm households	2.5	7.1	13.1	19.9	27.0	36.7	47.0	60.3	75.9	100.0
Netherlands (94)	Farm households	1.1	6.0	11.6	20.7	27.5	35.1	45.5	58.5	76.6	100.0
	Non-farm households	2.6	8.5	15.0	22.4	30.7	39.9	51.0	64.2	79.5	100.0
Norway (95)	Farm households	6.4	12.9	21.4	29.6	39.6	49.8	60.1	72.3	84.1	100.0
	Non-farm households	5.1	12.0	20.0	29.0	38.8	49.5	60.7	72.1	84.6	100.0
Poland (95)	Farm households	0.9	4.8	10.4	17.2	25.0	33.7	43.9	55.8	70.9	100.0
	Non-farm households	4.1	9.8	16.3	23.7	31.9	41.0	51.0	62.7	76.7	100.0
Spain (90)	Farm households	3.2	8.3	15.2	22.6	31.0	40.8	51.3	63.0	78.6	100.0
	Non-farm households	2.9	7.5	13.1	19.8	27.4	36.4	46.7	59.3	74.7	100.0
Sweden (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (95)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
US (94)	Farm households	1.4	4.9	9.5	15.6	23.2	31.0	41.4	54.9	71.2	100.0
	Non-farm households	1.5	5.0	9.7	15.7	23.2	32.3	43.0	56.1	72.7	100.0

Table A3.26. Cumulative decile shares - Definition 1-a (broad) - (1989-92)

		S10	S20	S30	S40	S50	S60	S70	S80	S90	S100
Australia (89/90)	Farm households	2.8	7.5	13.6	20.2	26.8	36.1	44.9	58.8	73.6	100.0
	Non-farm households	2.5	6.7	12.0	18.5	26.4	35.8	47.0	60.0	76.1	100.0
Canada (91)	Farm households	2.0	6.4	11.9	18.1	24.7	33.6	44.4	56.2	71.0	100.0
	Non-farm households	2.5	6.4	11.4	17.4	24.9	34.0	45.0	57.8	73.9	100.0
Czech Rep. (92)	Farm households	5.1	11.9	19.4	27.6	36.4	46.1	56.5	67.9	80.7	100.0
	Non-farm households	5.1	11.4	18.6	26.6	35.1	44.5	54.9	66.4	79.8	100.0
Denmark (92)	Farm households	1.8	6.4	12.0	18.8	26.5	35.3	45.3	56.6	70.1	100.0
	Non-farm households	3.2	9.0	15.7	23.4	32.3	42.2	53.3	65.8	80.0	100.0
Finland (91)	Farm households	4.3	10.1	16.9	24.3	33.0	42.5	53.0	65.6	79.7	100.0
	Non-farm households	6.1	13.6	22.1	31.4	41.7	52.2	62.8	74.1	85.5	100.0
France (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (91)	Farm households	4.3	10.3	17.5	25.4	34.2	44.0	54.5	66.5	79.9	100.0
	Non-farm households	2.9	8.0	14.1	21.0	29.0	38.0	48.4	60.5	75.1	100.0
Ireland	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy (91)	Farm households	3.5	8.9	13.6	21.3	34.0	50.2	61.3	71.3	83.2	100.0
	Non-farm households	3.0	8.0	13.9	20.2	29.0	38.7	49.1	61.8	77.1	100.0
Netherlands (91)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway (91)	Farm households	5.5	11.8	20.5	28.7	37.3	46.9	57.9	68.2	80.2	100.0
	Non-farm households	7.6	15.8	24.5	34.2	44.7	55.6	66.2	77.6	88.3	100.0
Poland (92)	Farm households	2.8	7.6	13.2	20.2	28.0	37.1	47.5	59.8	74.2	100.0
	Non-farm households	3.7	8.7	14.6	21.7	29.7	38.7	49.3	61.5	76.3	100.0
Spain (90)	Farm households	3.2	8.3	15.2	22.6	31.0	40.8	51.3	63.0	78.6	100.0
	Non-farm households	2.9	7.5	13.1	19.8	27.4	36.4	46.7	59.3	74.7	100.0
Sweden (92)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (91)	Farm households	0.5	4.3	9.3	15.6	22.5	31.9	44.7	57.4	73.4	100.0
	Non-farm households	2.8	6.9	11.8	17.9	25.2	34.2	44.8	57.6	73.5	100.0
US (91)	Farm households	0.2	2.0	6.2	11.1	16.8	25.8	36.7	50.6	69.4	100.0
	Non-farm households	1.7	5.2	10.1	16.3	23.8	33.2	44.3	57.5	74.1	100.0

Table A3.27. Cumulative decile shares - Definition 1-a (broad) - (1984-87)

		S10	S20	S30	S40	S50	S60	S70	S80	S90	S100
Australia (85/86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Canada (87)	Farm households	2.0	6.2	12.2	18.6	26.6	37.6	46.5	58.8	73.7	100.0
	Non-farm households	2.1	5.5	10.1	15.6	22.7	31.0	41.9	54.8	71.4	100.0
Czech Rep.	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark (87)	Farm households	2.1	7.1	13.3	20.5	28.6	38.2	49.1	61.7	76.6	100.0
	Non-farm households	3.0	8.2	14.6	22.1	30.8	40.7	51.7	64.1	78.4	100.0
Finland (87)	Farm households	5.7	13.6	21.4	30.0	38.2	47.6	58.1	69.0	82.5	100.0
	Non-farm households	8.1	17.3	27.0	37.1	47.8	58.6	69.0	80.3	90.3	100.0
France (84)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (84)	Farm households	6.9	18.7	28.3	33.0	38.3	56.3	66.6	77.1	89.9	100.0
	Non-farm households	4.1	9.7	15.6	23.6	32.0	40.6	50.4	61.9	76.7	100.0
Hungary	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland (87)	Farm households	0.8	5.0	11.0	17.7	26.3	35.9	46.9	57.3	71.9	100.0
	Non-farm households	4.4	10.8	16.9	23.2	31.3	40.8	50.6	62.9	77.1	100.0
Italy (86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands (87)	Farm households	1.2	5.6	11.1	18.2	28.8	37.4	53.4	64.8	76.7	100.0
	Non-farm households	3.5	9.6	16.7	23.6	31.1	40.3	51.3	63.6	77.9	100.0
Norway (86)	Farm households	4.6	11.0	17.9	25.8	34.0	41.9	52.1	63.7	77.3	100.0
	Non-farm households	6.4	13.9	21.7	30.4	39.8	49.6	59.9	71.2	83.5	100.0
Poland (86)	Farm households	3.7	8.9	15.2	22.5	31.0	40.5	51.4	63.8	78.4	100.0
	Non-farm households	3.8	9.1	15.3	22.5	30.9	40.5	51.6	64.2	79.3	100.0
Spain	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden (87)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (87)	Farm households	0.6	4.2	8.8	15.4	22.3	30.7	42.7	54.6	70.3	100.0
	Non-farm households	3.1	8.2	14.1	20.8	28.7	37.8	48.6	61.2	76.5	100.0
US (85)	Farm households	0.4	2.8	7.0	13.7	19.7	28.0	37.3	48.1	66.4	100.0
	Non-farm households	1.8	5.3	10.4	16.8	24.6	33.7	44.7	58.4	74.9	100.0

Table A3.28. Cumulative decile shares - Definition 1-b (narrow) - latest year

		S10	S20	S30	S40	S50	S60	S70	S80	S90	S100
Australia (94/95)	Farm households	0.0	0.6	4.0	7.9	15.4	25.5	34.6	48.0	62.6	100.0
	Non-farm households	1.8	6.1	11.2	17.5	25.3	34.7	45.9	59.4	75.7	100.0
Canada (94)	Farm households	2.2	6.8	11.5	18.5	27.7	36.2	47.1	60.0	73.8	100.0
	Non-farm households	2.7	7.1	12.5	18.9	26.4	35.4	46.1	58.7	74.9	100.0
Czech Rep. (92)	Farm households	4.3	10.3	17.5	24.9	33.1	41.6	51.1	61.5	74.9	100.0
	Non-farm households	5.1	11.4	18.6	26.6	35.2	44.6	55.0	66.5	79.9	100.0
Denmark (92)	Farm households	0.3	3.9	9.1	15.2	22.3	31.4	41.7	53.1	68.4	100.0
	Non-farm households	3.2	9.0	15.7	23.4	32.2	42.1	53.2	65.6	79.7	100.0
Finland (95)	Farm households	6.1	13.7	22.6	31.1	41.3	50.1	59.9	69.3	80.7	100.0
	Non-farm households	7.0	16.4	25.0	33.8	43.2	53.0	63.1	73.8	85.5	100.0
France (94)	Farm households	2.7	7.3	13.8	20.3	28.1	36.6	46.2	59.2	73.4	100.0
	Non-farm households	3.5	8.7	14.9	22.0	29.9	39.0	49.3	61.1	75.3	100.0
Germany (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (94)	Farm households	3.2	8.9	15.2	23.0	31.6	42.0	51.3	61.3	71.7	100.0
	Non-farm households	2.2	7.8	14.7	22.2	30.3	39.2	49.8	61.7	75.9	100.0
Ireland (87)	Farm households	0.3	3.0	8.2	14.5	21.5	31.0	42.0	53.6	67.0	100.0
	Non-farm households	4.2	10.7	17.0	23.5	31.5	40.9	50.7	62.9	77.0	100.0
Italy (95)	Farm households	0.9	2.6	5.4	9.2	13.6	20.8	33.6	44.2	59.9	100.0
	Non-farm households	2.5	7.0	13.1	19.9	27.1	36.8	47.2	60.4	75.9	100.0
Netherlands (94)	Farm households	1.0	6.2	12.4	20.2	27.1	33.9	44.2	56.1	73.5	100.0
	Non-farm households	2.6	8.5	15.0	22.4	30.7	39.9	51.0	64.2	79.4	100.0
Norway (95)	Farm households	8.4	15.3	23.7	32.3	41.3	53.6	61.6	72.8	84.6	100.0
	Non-farm households	5.1	12.1	20.2	29.1	38.7	49.5	60.9	72.0	84.6	100.0
Poland (95)	Farm households	0.1	2.5	7.2	13.4	20.9	29.6	39.4	51.4	66.5	100.0
	Non-farm households	4.0	9.5	16.0	23.4	31.6	40.7	50.8	62.5	76.6	100.0
Spain (90)	Farm households	3.0	8.4	14.3	22.9	31.5	41.2	52.1	63.3	78.3	100.0
	Non-farm households	3.0	7.5	13.2	19.8	27.5	36.5	46.8	59.4	74.7	100.0
Sweden (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (95)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
US (94)	Farm households	0.7	4.3	9.4	15.3	23.4	32.0	44.0	54.4	70.0	100.0
	Non-farm households	1.5	5.0	9.7	15.8	23.2	32.3	43.0	56.1	72.7	100.0

Table A3.29. Cumulative decile shares - Definition 1-b (narrow) - (1989-92)

		S10	S20	S30	S40	S50	S60	S70	S80	S90	S100
Australia (89/90)	Farm households	2.4	7.1	13.2	19.9	27.2	36.0	45.2	59.0	74.0	100.0
	Non-farm households	2.5	6.7	12.0	18.5	26.4	35.8	47.0	60.0	76.0	100.0
Canada (91)	Farm households	1.1	5.4	10.5	16.6	24.6	33.8	44.5	56.3	71.6	100.0
	Non-farm households	2.5	6.5	11.4	17.4	24.9	34.1	45.0	57.8	73.9	100.0
Czech Rep. (92)	Farm households	4.3	10.3	17.5	24.9	33.1	41.6	51.1	61.5	74.9	100.0
	Non-farm households	5.1	11.4	18.6	26.6	35.2	44.6	55.0	66.5	79.9	100.0
Denmark (92)	Farm households	0.3	3.9	9.1	15.2	22.3	31.4	41.7	53.1	68.4	100.0
	Non-farm households	3.2	9.0	15.7	23.4	32.2	42.1	53.2	65.6	79.7	100.0
Finland (91)	Farm households	5.0	12.0	19.8	27.8	35.6	44.8	54.6	65.8	79.2	100.0
	Non-farm households	5.9	13.2	21.4	30.5	40.5	51.0	61.6	73.4	85.0	100.0
France (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (89)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (91)	Farm households	3.6	10.3	17.4	26.3	34.8	44.9	56.0	67.1	80.7	100.0
	Non-farm households	3.0	8.2	14.4	21.5	29.6	38.8	49.3	61.4	75.8	100.0
Ireland	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Italy (91)	Farm households	4.1	9.8	14.7	18.6	26.6	41.6	56.4	69.3	77.5	100.0
	Non-farm households	3.0	8.0	13.9	20.2	29.2	38.9	49.2	61.9	77.2	100.0
Netherlands (91)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway (91)	Farm households	6.3	13.7	21.1	29.3	38.0	47.9	57.5	69.3	82.2	100.0
	Non-farm households	8.1	16.4	25.6	35.3	45.5	56.4	66.7	77.5	88.3	100.0
Poland (92)	Farm households	2.6	7.1	12.6	19.0	26.4	34.7	44.6	56.8	71.9	100.0
	Non-farm households	3.7	8.7	14.7	21.9	29.9	38.9	49.6	61.7	76.4	100.0
Spain (90)	Farm households	3.0	8.4	14.3	22.9	31.5	41.2	52.1	63.3	78.3	100.0
	Non-farm households	3.0	7.5	13.2	19.8	27.5	36.5	46.8	59.4	74.7	100.0
Sweden (92)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (91)	Farm households	0.2	4.6	9.8	16.7	22.3	31.9	45.5	57.3	75.3	100.0
	Non-farm households	2.8	6.9	11.8	17.8	25.2	34.1	44.7	57.6	73.5	100.0
US (91)	Farm households	0.0	1.0	4.7	10.3	17.0	26.2	34.2	44.9	61.5	100.0
	Non-farm households	1.7	5.2	10.1	16.2	23.8	33.2	44.3	57.5	74.1	100.0

Table A3.30. Cumulative decile shares - Definition 1-b (narrow) - (1984-87)

		S10	S20	S30	S40	S50	S60	S70	S80	S90	S100
Australia (85/86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Canada (87)	Farm households	1.4	4.7	12.4	19.9	26.9	36.1	49.0	59.6	73.4	100.0
	Non-farm households	2.2	5.5	10.2	15.8	22.9	31.2	42.2	55.0	71.5	100.0
Czech Rep.	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Denmark (87)	Farm households	0.7	4.7	10.8	18.1	26.1	35.4	45.9	58.2	73.7	100.0
	Non-farm households	3.0	8.2	14.6	22.1	30.8	40.7	51.7	64.1	78.4	100.0
Finland (87)	Farm households	6.3	16.5	24.9	35.1	44.8	53.5	62.8	72.1	82.8	100.0
	Non-farm households	8.0	17.1	26.5	36.3	46.9	57.7	68.1	79.4	89.7	100.0
France (84)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Germany (84)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland (87)	Farm households	0.3	3.0	8.2	14.5	21.5	31.0	42.0	53.6	67.0	100.0
	Non-farm households	4.2	10.7	17.0	23.5	31.5	40.9	50.7	62.9	77.0	100.0
Italy (86)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands (87)	Farm households	0.9	4.7	11.7	19.1	23.9	36.0	49.8	63.2	77.6	100.0
	Non-farm households	3.6	9.6	16.7	23.6	31.1	40.4	51.3	63.6	77.9	100.0
Norway (86)	Farm households	3.9	9.9	17.0	24.7	33.3	42.5	50.8	60.4	77.0	100.0
	Non-farm households	6.5	13.9	21.7	30.4	39.7	49.7	60.0	71.1	83.2	100.0
Poland (86)	Farm households	3.3	8.2	14.0	20.7	28.3	37.0	47.2	59.3	74.7	100.0
	Non-farm households	3.8	9.1	15.5	23.0	31.7	41.6	52.8	65.5	80.3	100.0
Spain	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Sweden (87)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
UK (87)	Farm households	0.0	3.3	8.5	12.9	19.9	28.2	36.6	48.8	66.5	100.0
	Non-farm households	3.1	8.2	14.1	20.8	28.7	37.9	48.6	61.2	76.5	100.0
US (85)	Farm households	0.0	0.1	3.3	9.0	22.2	33.0	47.6	65.5	78.5	100.0
	Non-farm households	1.8	5.3	10.4	16.8	24.5	33.7	44.6	58.3	74.8	100.0

Table A3.31. Cumulative decile shares - Definition 2 (Occupation of head)

		S10	S20	S30	S40	S50	S60	S70	S80	S90	S100
Australia (94/95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Canada (94)	Farm households	2.7	6.8	11.9	18.3	26.6	35.8	45.9	58.7	75.2	100.0
	Non-farm households	2.7	7.1	12.5	18.9	26.5	35.5	46.1	58.8	74.9	100.0
Czech Rep. (92)	Farm households	5.0	11.6	19.0	27.1	35.8	45.4	55.6	67.0	79.9	100.0
	Non-farm households	5.1	11.4	18.6	26.6	35.2	44.6	54.9	66.5	79.8	100.0
Denmark (92)	Farm households	3.1	8.9	15.3	22.8	31.2	40.7	51.3	63.2	77.4	100.0
	Non-farm households	3.1	8.9	15.6	23.3	32.1	42.0	53.1	65.5	79.7	100.0
Finland (95)	Farm households	6.9	14.6	22.9	31.5	41.1	50.9	60.6	69.2	80.6	100.0
	Non-farm households	7.0	16.2	24.8	33.6	43.1	52.8	62.8	73.6	85.3	100.0
France (94)	Farm households	3.9	9.9	17.0	24.5	32.6	41.6	51.5	64.2	77.7	100.0
	Non-farm households	3.5	8.8	15.0	22.1	30.1	39.1	49.4	61.1	75.4	100.0
Germany (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Hungary (94)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
Ireland (87)	Farm households	0.9	5.5	11.9	19.4	27.1	36.6	47.5	58.2	72.0	100.0
	Non-farm households	4.1	10.5	16.6	23.3	31.3	40.7	50.4	62.7	76.8	100.0
Italy (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Netherlands (94)	Farm households	0.2	2.6	8.5	17.0	26.0	32.9	44.8	60.6	73.9	100.0
	Non-farm households	2.7	8.6	15.0	22.4	30.8	40.0	51.0	64.2	79.5	100.0
Norway (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Poland (95)	Farm households	0.0	1.2	4.7	10.0	16.5	24.6	34.3	46.2	62.4	100.0
	Non-farm households	3.8	9.3	15.8	23.2	31.4	40.4	50.6	62.3	76.4	100.0
Spain (90)	Farm households	2.7	7.8	13.4	20.8	28.9	38.5	49.0	60.8	77.8	100.0
	Non-farm households	3.0	7.5	13.2	19.9	27.5	36.5	46.8	59.4	74.7	100.0
Sweden (95)	Farm households	3.6	13.0	19.6	26.9	33.6	43.3	54.0	66.4	88.0	100.0
	Non-farm households	4.3	11.8	20.2	29.1	38.8	49.0	60.2	72.0	84.6	100.0
UK (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
US (94)	Farm households	0.9	4.2	8.5	15.8	22.5	32.4	40.8	52.0	67.6	100.0
	Non-farm households	1.5	5.0	9.7	15.7	23.2	32.3	43.0	56.1	72.7	100.0

Table A3.32. Cumulative decile shares - Definition 3 (Industry of head)

		S10	S20	S30	S40	S50	S60	S70	S80	S90	S100
Australia (94/95)	Farm households	0.1	3.9	7.7	14.7	22.7	32.1	42.4	55.1	69.8	100.0
	Non-Farm households	1.8	6.1	11.2	17.5	25.3	34.6	45.9	59.5	75.8	100.0
Canada (94)	Farm households	2.6	6.8	11.9	18.6	26.8	36.1	46.7	60.3	75.0	100.0
	Non-farm households	2.7	7.1	12.5	18.9	26.4	35.5	46.1	58.8	74.9	100.0
Czech Rep. (92)	Farm households	5.0	11.9	19.5	27.7	36.4	45.9	56.2	67.6	80.4	100.0
	Non-farm households	5.0	11.4	18.6	26.5	35.1	44.6	54.9	66.4	79.8	100.0
Denmark (92)	Farm households	2.8	8.4	15.1	22.9	31.5	41.1	51.7	63.7	77.6	100.0
	Non-farm households	3.1	8.9	15.6	23.3	32.1	42.0	53.0	65.5	79.7	100.0
Finland (95)	Farm households	6.0	14.2	21.8	30.5	39.9	49.0	57.9	67.3	79.8	100.0
	Non-farm households	7.0	16.2	24.8	33.6	43.1	52.7	62.8	73.6	85.3	100.0
France (94)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Germany (94)	Farm households	0.8	4.7	8.7	12.8	23.7	33.0	37.4	51.5	62.5	100.0
	Non-farm households	2.3	7.7	14.1	21.2	29.2	38.5	48.6	60.2	74.4	100.0
Hungary (94)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Ireland (87)	Farm households	1.2	6.4	13.5	21.2	29.4	38.1	48.8	59.7	73.6	100.0
	Non-farm households	4.2	10.6	16.6	23.2	31.5	40.6	51.0	62.8	77.0	100.0
Italy (95)	Farm households	4.6	10.2	15.9	23.2	32.2	40.6	48.9	61.8	75.9	100.0
	Non-farm households	2.4	6.9	12.9	19.4	27.0	36.6	47.0	60.4	75.8	100.0
Netherlands (94)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Poland (95)	Farm households	0.0	2.4	6.6	12.4	19.2	27.2	36.9	48.5	64.6	100.0
	Non-farm households	3.9	9.6	16.1	23.5	31.7	40.8	50.9	62.6	76.6	100.0
Spain (90)	Farm households	3.0	8.1	14.2	22.1	30.3	39.4	50.4	62.7	78.0	100.0
	Non-farm households	3.0	7.6	13.2	19.8	27.5	36.5	46.8	59.3	74.7	100.0
Sweden (95)	Farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
	Non-farm households	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.	n.c.
UK (95)	Farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
	Non-farm households	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
US (94)	Farm households	1.3	4.8	9.8	15.5	23.3	31.3	41.8	52.9	67.3	100.0
	Non-farm households	1.5	5.0	9.7	15.8	23.3	32.3	43.0	56.2	72.7	100.0

*Gini coefficient***Table A3.33. Gini coefficient * 100 - Definition 1-a (broad) - latest year**

	All households			Low-income households	
	Farm households	Non-farm households		Farm households	Non-farm households
Australia (94/95)	36.1	30.6	< 40% of median < 50% of median < 60% of median	n.c. 18.8 18.3	n.c. 15.3 14.4
Canada (94)	30.1	28.5	< 40% of median < 50% of median < 60% of median	19.0 14.4 13.7	16.7 15.0 15.4
Czech Rep. (92)	19.8	20.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Denmark (92)	31.5	22.7	< 40% of median < 50% of median < 60% of median	20.2 17.2 14.2	28.4 22.4 15.9
Finland (95)	25.8	21.5	< 40% of median < 50% of median < 60% of median	14.2 12.2 12.0	12.8 11.1 10.6
France (94)	28.9	28.9	< 40% of median < 50% of median < 60% of median	20.1 16.5 16.3	13.3 11.4 11.7
Germany (94)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	18.8 15.2 14.7
Hungary (94)	41.1	33.7	< 40% of median < 50% of median < 60% of median	1.8 5.7 6.2	11.7 15.4 18.2
Ireland (87)	36.5	31.8	< 40% of median < 50% of median < 60% of median	23.5 18.8 18.3	23.1 10.7 10.6
Italy (95)	43.4	33.8	< 40% of median < 50% of median < 60% of median	n.c. 23.9 25.8	n.c. 17.9 18.1
Netherlands (94)	30.8	25.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Norway (95)	20.4	24.0	< 40% of median < 50% of median < 60% of median	n.c. n.c. 10.0	n.c. n.c. 13.6
Poland (95)	37.0	28.3	< 40% of median < 50% of median < 60% of median	19.7 17.1 12.0	12.5 11.4 10.6
Spain (90)	27.9	30.6	< 40% of median < 50% of median < 60% of median	20.7 18.0 17.0	18.2 15.9 14.9
Sweden (95)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
UK (95)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
US (94)	37.1	36.5	< 40% of median < 50% of median < 60% of median	17.4 19.3 20.9	18.6 19.3 20.3

Table A3.34. Gini coefficient *100 - Definition 1-a (broad) - (1989-92)

	All households			Low-income households	
	Farm households	Non-farm households		Farm households	Non-farm households
Australia (89/90)	32.9	30.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. 20.0	n.c. n.c. 15.7
Canada (91)	30.9	28.3	< 40% of median < 50% of median < 60% of median	17.9 13.2 12.8	18.3 15.9 15.9
Czech Rep. (92)	19.8	20.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Denmark (92)	31.5	22.7	< 40% of median < 50% of median < 60% of median	20.2 17.2 14.2	28.4 22.4 15.9
Finland (91)	23.6	21.9	< 40% of median < 50% of median < 60% of median	15.6 14.0 12.9	16.6 13.1 12.2
France (89)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Germany (89)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Hungary (91)	21.6	29.4	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Ireland	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Italy (91)	26.8	28.9	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Netherlands (91)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Norway (91)	21.8	22.8	< 40% of median < 50% of median < 60% of median	n.c. 7.1 7.2	n.c. 13.5 12.0
Poland (92)	31.6	26.3	< 40% of median < 50% of median < 60% of median	15.6 17.1 16.6	12.6 10.1 10.1
Spain (90)	27.9	30.6	< 40% of median < 50% of median < 60% of median	20.7 18.0 17.0	18.2 15.9 14.9
Sweden (92)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
UK (91)	32.6	33.8	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
US (91)	38.6	34.0	< 40% of median < 50% of median < 60% of median	24.4 24.0 23.9	17.7 18.2 19.2

Table A3.35. Gini coefficient * 100- Definition 1-a (broad) - (1984-87)

	All households			Low-income households	
	Farm households	Non-farm households		Farm households	Non-farm households
Australia (85/86)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Canada (87)	29.8	28.7	< 40% of median < 50% of median < 60% of median	23.3 18.1 15.4	19.3 16.3 16.4
Czech Rep.	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Denmark (87)	27.2	24.4	< 40% of median < 50% of median < 60% of median	20.7 16.1 14.3	29.9 21.6 13.5
Finland (87)	24.7	21.3	< 40% of median < 50% of median < 60% of median	17.2 14.6 13.0	14.7 13.3 12.0
France (84)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Germany (84)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Hungary	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Ireland (87)	36.5	31.8	< 40% of median < 50% of median < 60% of median	23.5 18.8 18.3	23.1 10.7 10.6
Italy (86)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Netherlands (87)	24.9	24.7	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Norway (86)	24.6	22.0	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Poland (86)	27.0	26.2	< 40% of median < 50% of median < 60% of median	13.2 13.0 12.7	11.3 12.0 12.6
Spain	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Sweden (87)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
UK (87)	35.7	29.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
US (85)	39.1	33.7	< 40% of median < 50% of median < 60% of median	14.7 16.2 18.6	17.0 18.3 19.7

Table A3.36. Gini coefficient * 100 - Definition 1-b (narrow) - latest year

	All households			Low-income households	
	Farm households	Non-farm households		Farm households	Non-farm households
Australia (94/95)	41.0	30.6	< 40% of median < 50% of median < 60% of median	n.c. n.c. 19.0	n.c. n.c. 14.5
Canada (94)	31.6	28.5	< 40% of median < 50% of median < 60% of median	19.1 14.2 13.7	16.7 15.0 15.4
Czech Rep. (92)	29.0	20.4	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Denmark (92)	34.2	22.9	< 40% of median < 50% of median < 60% of median	18.6 16.0 13.5	27.9 22.1 15.9
Finland (95)	27.1	22.0	< 40% of median < 50% of median < 60% of median	n.c. 14.7 12.6	n.c. 11.0 10.7
France (94)	30.0	28.9	< 40% of median < 50% of median < 60% of median	n.c. 14.4 15.0	n.c. 11.7 11.9
Germany (94)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Hungary (94)	33.9	35.0	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Ireland (87)	41.0	31.6	< 40% of median < 50% of median < 60% of median	24.3 19.7 18.8	22.5 11.2 11.0
Italy (95)	52.3	33.8	< 40% of median < 50% of median < 60% of median	n.c. 21.0 22.9	n.c. 18.1 18.2
Netherlands (94)	30.9	25.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Norway (95)	20.9	23.8	< 40% of median < 50% of median < 60% of median	n.c. n.c. 10.9	n.c. n.c. 13.5
Poland (95)	43.1	28.4	< 40% of median < 50% of median < 60% of median	20.0 17.8 18.2	13.2 12.2 12.5
Spain (90)	28.2	30.5	< 40% of median < 50% of median < 60% of median	21.5 18.7 17.7	18.2 15.8 14.8
Sweden (95)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
UK (95)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
US (94)	39.1	36.5	< 40% of median < 50% of median < 60% of median	16.1 18.6 20.9	18.6 19.3 20.3

Table A3.37. Gini coefficient * 100 - Definition 1-b (narrow) - (1989-92)

	All households			Low-income households	
	Farm households	Non-farm households		Farm households	Non-farm households
Australia (89/90)	33.6	30.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. 20.5	n.c. n.c. 15.7
Canada (91)	32.6	28.3	< 40% of median < 50% of median < 60% of median	16.1 12.9 12.6	18.3 15.9 15.9
Czech Rep. (92)	29.0	20.4	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Denmark (92)	34.2	22.9	< 40% of median < 50% of median < 60% of median	18.6 16.0 13.5	27.9 22.1 15.9
Finland (91)	25.0	21.9	< 40% of median < 50% of median < 60% of median	16.2 14.9 14.0	16.4 13.1 12.2
France (89)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Germany (89)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Hungary (91)	24.6	28.2	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Ireland	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Italy (91)	29.7	28.8	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Netherlands (91)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Norway (91)	20.9	22.9	< 40% of median < 50% of median < 60% of median	n.c. 7.4 7.0	n.c. 13.4 11.9
Poland (92)	34.9	26.3	< 40% of median < 50% of median < 60% of median	15.5 18.1 18.1	12.3 9.9 9.9
Spain (90)	28.2	30.5	< 40% of median < 50% of median < 60% of median	21.5 18.7 17.7	18.2 15.8 14.8
Sweden (92)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
UK (91)	31.1	33.8	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
US (91)	37.7	34.1	< 40% of median < 50% of median < 60% of median	n.c. 19.6 19.3	n.c. 18.3 19.3

Table A3.38. Gini coefficient * 100 - Definition 1-b (narrow) - (1984-87)

	All households			Low-income households	
	Farm households	Non-farm households		Farm households	Non-farm households
Australia (85/86)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Canada (87)	31.8	28.7	< 40% of median < 50% of median < 60% of median	22.5 19.3 14.5	19.4 16.3 16.4
Czech Rep.	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Denmark (87)	28.5	24.6	< 40% of median < 50% of median < 60% of median	22.1 18.2 15.5	29.1 21.0 13.5
Finland (87)	25.3	21.6	< 40% of median < 50% of median < 60% of median	16.5 15.0 14.3	15.0 13.3 11.8
France (84)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Germany (84)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Hungary	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Ireland (87)	41.0	31.6	< 40% of median < 50% of median < 60% of median	24.3 19.7 18.8	22.5 11.2 11.0
Italy (86)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Netherlands (87)	24.7	24.7	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Norway (86)	24.7	22.3	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Poland (86)	32.4	24.7	< 40% of median < 50% of median < 60% of median	14.0 14.5 14.8	11.1 11.5 11.8
Spain	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Sweden (87)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
UK (87)	38.5	29.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
US (85)	35.9	33.8	< 40% of median < 50% of median < 60% of median	15.9 17.8 19.9	17.0 18.2 19.7

Table A3.39. Gini coefficient * 100 - Definition 2 (Occupation of head)

	All households			Low-income households	
	Farm households	Non-farm households		Farm households	Non-farm households
Australia (94/95)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Canada (94)	29.6	28.5	< 40% of median < 50% of median < 60% of median	18.6 15.0 14.6	16.7 15.0 15.4
Czech Rep. (92)	21.0	20.4	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Denmark (92)	25.9	23.0	< 40% of median < 50% of median < 60% of median	n.c. 15.3 13.6	n.c. 22.1 15.9
Finland (95)	26.5	22.1	< 40% of median < 50% of median < 60% of median	n.c. 16.0 13.1	n.c. 10.9 10.7
France (94)	27.6	28.7	< 40% of median < 50% of median < 60% of median	16.7 13.2 13.1	13.4 11.6 11.8
Germany (94)	27.3	27.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Hungary (94)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Ireland (87)	37.0	31.8	< 40% of median < 50% of median < 60% of median	23.9 19.2 18.5	23.2 11.0 10.9
Italy (95)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Netherlands (94)	32.3	25.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Norway (95)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Poland (95)	44.6	29.2	< 40% of median < 50% of median < 60% of median	20.3 18.1 18.5	15.1 13.1 13.4
Spain (90)	29.6	30.5	< 40% of median < 50% of median < 60% of median	21.7 19.2 17.7	18.2 15.8 14.9
Sweden (95)	19.0	21.7	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
UK (95)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
US (94)	37.7	36.5	< 40% of median < 50% of median < 60% of median	16.7 18.5 20.8	18.6 19.3 20.3

Table A3.40. Gini coefficient * 100 - Definition 3 (Industry of head)

	All households			Low-income households	
	Farm households	Non-farm households		Farm households	Non-farm households
Australia (94/95)	33.8	30.6	< 40% of median < 50% of median < 60% of median	21.0 17.7 17.5	19.6 15.4 14.4
Canada (94)	29.6	28.5	< 40% of median < 50% of median < 60% of median	19.3 15.8 15.4	16.7 14.9 15.3
Czech Rep. (92)	20.1	20.5	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Denmark (92)	25.9	23.0	< 40% of median < 50% of median < 60% of median	n.c. 14.6 13.5	n.c. 22.2 15.8
Finland (95)	26.6	22.1	< 40% of median < 50% of median < 60% of median	n.c. 15.5 14.0	n.c. 11.0 10.7
France (94)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Germany (94)	22.5	27.6	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Hungary (94)	30.4	35.2	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
Ireland (87)	36.1	31.7	< 40% of median < 50% of median < 60% of median	22.9 17.4 16.9	24.0 11.1 10.9
Italy (95)	38.6	33.4	< 40% of median < 50% of median < 60% of median	18.1 20.5 21.9	17.8 17.6 17.5
Netherlands (94)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Norway (95)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
Poland (95)	42.4	28.7	< 40% of median < 50% of median < 60% of median	20.3 17.9 18.3	14.1 12.4 12.7
Spain (90)	30.2	30.3	< 40% of median < 50% of median < 60% of median	19.3 17.5 17.0	18.3 15.8 14.7
Sweden (95)	n.c.	n.c.	< 40% of median < 50% of median < 60% of median	n.c. n.c. n.c.	n.c. n.c. n.c.
UK (95)	n.a.	n.a.	< 40% of median < 50% of median < 60% of median	n.a. n.a. n.a.	n.a. n.a. n.a.
US (94)	37.9	36.5	< 40% of median < 50% of median < 60% of median	15.6 16.6 18.0	18.7 19.4 20.3

*Sen index***Table A3.41. Sen index * 100 - Definition 1-a (broad) - latest year**

		Sen index*100	
		Farm households	Non-farm households
Australia (94/95)	< 40% of median	n.c.	n.c.
	< 50% of median	28.4	8.1
	< 60% of median	29.8	11.5
Canada (94)	< 40% of median	4.0	2.8
	< 50% of median	5.3	4.5
	< 60% of median	7.5	6.9
Czech Rep. (92)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Denmark (92)	< 40% of median	14.3	3.7
	< 50% of median	14.9	4.5
	< 60% of median	17.1	6.1
Finland (95)	< 40% of median	2.3	1.1
	< 50% of median	3.2	2.3
	< 60% of median	4.8	4.7
France (94)	< 40% of median	4.6	1.5
	< 50% of median	7.7	2.9
	< 60% of median	11.9	5.1
Germany (94)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Hungary (94)	< 40% of median	29.4	4.9
	< 50% of median	30.1	6.5
	< 60% of median	30.9	9.1
Ireland (87)	< 40% of median	16.2	1.9
	< 50% of median	18.4	3.3
	< 60% of median	21.3	6.6
Italy (95)	< 40% of median	n.c.	n.c.
	< 50% of median	13.5	6.7
	< 60% of median	16.1	9.7
Netherlands (94)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Norway (95)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	2.4	7.7
Poland (95)	< 40% of median	19.7	0.9
	< 50% of median	20.6	1.9
	< 60% of median	22.3	3.6
Spain (90)	< 40% of median	3.5	2.1
	< 50% of median	5.8	3.6
	< 60% of median	8.8	6.1
Sweden (95)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
UK (95)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
US (94)	< 40% of median	6.1	7.2
	< 50% of median	8.1	10.1
	< 60% of median	10.7	13.4

Table A3.42. Sen index * 100 - Definition 1-a (broad) - (1989-92)

		Sen index*100	
		Farm households	Non-farm households
Australia (89/90)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	4.5	9.3
Canada (91)	< 40% of median	4.4	3.1
	< 50% of median	5.8	4.8
	< 60% of median	8.2	7.0
Czech Rep. (92)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Denmark (92)	< 40% of median	14.3	3.7
	< 50% of median	14.9	4.5
	< 60% of median	17.1	6.1
Finland (91)	< 40% of median	2.1	1.8
	< 50% of median	3.9	3.4
	< 60% of median	6.4	6.0
France (89)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Germany (89)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Hungary (91)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Ireland	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Italy (91)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Netherlands (91)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Norway (91)	< 40% of median	n.c.	n.c.
	< 50% of median	0.6	4.9
	< 60% of median	1.7	8.0
Poland (92)	< 40% of median	3.1	0.6
	< 50% of median	5.5	1.5
	< 60% of median	8.5	3.2
Spain (90)	< 40% of median	3.5	2.1
	< 50% of median	5.8	3.6
	< 60% of median	8.8	6.1
Sweden (92)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
UK (91)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
US (91)	< 40% of median	17.0	6.1
	< 50% of median	19.9	8.8
	< 60% of median	22.8	12.0

Table A3.43. Sen index * 100 - Definition 1-a (broad) - (1984-87)

		Sen index*100	
		Farm households	Non-farm households
Australia (85/86)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Canada (87)	< 40% of median	3.6	3.1
	< 50% of median	4.9	4.7
	< 60% of median	7.0	6.9
Czech Rep.	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Denmark (87)	< 40% of median	10.3	4.0
	< 50% of median	12.8	5.0
	< 60% of median	17.1	7.2
Finland (87)	< 40% of median	2.4	1.8
	< 50% of median	4.2	3.5
	< 60% of median	7.4	6.4
France (84)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Germany (84)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Hungary	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Ireland (87)	< 40% of median	16.2	1.9
	< 50% of median	18.4	3.3
	< 60% of median	21.3	6.6
Italy (86)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Netherlands (87)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Norway (86)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Poland (86)	< 40% of median	0.9	1.2
	< 50% of median	2.1	3.3
	< 60% of median	4.1	6.7
Spain	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Sweden (87)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
UK (87)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
US (85)	< 40% of median	18.3	6.4
	< 50% of median	20.3	9.4
	< 60% of median	22.9	12.6

Table A3.44. Sen index * 100 - Definition 1-b (narrow) - latest year

		Sen index*100	
		Farm households	Non-farm households
Australia (94/95)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	40.4	11.6
Canada (94)	< 40% of median	7.9	2.8
	< 50% of median	10.0	4.5
	< 60% of median	13.1	6.9
Czech Rep. (92)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Denmark (92)	< 40% of median	34.3	3.6
	< 50% of median	33.9	4.5
	< 60% of median	36.2	6.1
Finland (95)	< 40% of median	n.c.	n.c.
	< 50% of median	5.7	2.2
	< 60% of median	7.8	4.6
France (94)	< 40% of median	n.c.	n.c.
	< 50% of median	7.9	2.9
	< 60% of median	12.3	5.2
Germany (94)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Hungary (94)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Ireland (87)	< 40% of median	21.9	2.1
	< 50% of median	24.4	3.6
	< 60% of median	28.0	6.8
Italy (95)	< 40% of median	n.c.	n.c.
	< 50% of median	18.2	6.7
	< 60% of median	21.6	9.7
Netherlands (94)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Norway (95)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	5.4	7.4
Poland (95)	< 40% of median	31.6	1.0
	< 50% of median	32.0	2.1
	< 60% of median	33.9	4.0
Spain (90)	< 40% of median	4.4	2.1
	< 50% of median	7.2	3.6
	< 60% of median	10.7	6.0
Sweden (95)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
UK (95)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
US (94)	< 40% of median	14.5	7.1
	< 50% of median	17.7	10.0
	< 60% of median	21.4	13.3

Table A3.45. Sen index * 100 - Definition 1-b (narrow) - (1989-92)

		Sen index*100	
		Farm households	Non-farm households
Australia (89/90)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	5.4	9.2
Canada (91)	< 40% of median	10.1	3.1
	< 50% of median	12.4	4.8
	< 60% of median	16.1	6.9
Czech Rep. (92)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Denmark (92)	< 40% of median	34.3	3.6
	< 50% of median	33.9	4.5
	< 60% of median	36.2	6.1
Finland (91)	< 40% of median	3.9	1.7
	< 50% of median	7.2	3.3
	< 60% of median	11.4	5.8
France (89)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Germany (89)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Hungary (91)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Ireland	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Italy (91)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Netherlands (91)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Norway (91)	< 40% of median	n.c.	n.c.
	< 50% of median	1.1	4.7
	< 60% of median	2.8	7.8
Poland (92)	< 40% of median	4.5	0.6
	< 50% of median	7.7	1.4
	< 60% of median	11.7	3.1
Spain (90)	< 40% of median	4.4	2.1
	< 50% of median	7.2	3.6
	< 60% of median	10.7	6.0
Sweden (92)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
UK (91)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
US (91)	< 40% of median	n.c.	n.c.
	< 50% of median	20.2	8.9
	< 60% of median	22.4	12.1

Table A3.46. Sen index * 100 - Definition 1-b (narrow) - (1984-87)

		Sen index*100	
		Farm household	Non-farm households
Australia (85/86)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Canada (87)	< 40% of median	6.5	3.0
	< 50% of median	8.1	4.7
	< 60% of median	11.4	6.9
Czech Rep.	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Denmark (87)	< 40% of median	20.9	4.0
	< 50% of median	23.5	5.0
	< 60% of median	28.3	7.2
Finland (87)	< 40% of median	4.3	1.7
	< 50% of median	7.3	3.4
	< 60% of median	12.4	6.1
France (84)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Germany (84)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Hungary	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Ireland (87)	< 40% of median	21.9	2.1
	< 50% of median	24.4	3.6
	< 60% of median	28.0	6.8
Italy (86)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Netherlands (87)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Norway (86)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Poland (86)	< 40% of median	1.6	0.9
	< 50% of median	3.5	2.4
	< 60% of median	6.5	5.0
Spain	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Sweden (87)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
UK (87)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
US (85)	< 40% of median	41.3	6.4
	< 50% of median	41.8	9.4
	< 60% of median	43.7	12.6

Table A3.47. Sen index * 100 - Definition 2 (Occupation of head)

		Sen index*100	
		Farm households	Non-farm households
Australia (94/95)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Canada (94)	< 40% of median	5.8	2.7
	< 50% of median	7.7	4.5
	< 60% of median	10.8	6.9
Czech Rep. (92)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Denmark (92)	< 40% of median	n.c.	n.c.
	< 50% of median	6.1	4.9
	< 60% of median	8.7	6.5
Finland (95)	< 40% of median	n.c.	n.c.
	< 50% of median	4.0	2.4
	< 60% of median	6.4	4.7
France (94)	< 40% of median	3.7	1.5
	< 50% of median	8.2	2.7
	< 60% of median	14.6	4.7
Germany (94)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Hungary (94)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Ireland (87)	< 40% of median	14.4	2.5
	< 50% of median	17.1	4.0
	< 60% of median	20.7	7.1
Italy (95)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Netherlands (94)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Norway (95)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Poland (95)	< 40% of median	44.1	1.9
	< 50% of median	43.3	3.1
	< 60% of median	44.4	5.1
Spain (90)	< 40% of median	4.6	2.1
	< 50% of median	7.5	3.6
	< 60% of median	11.1	6.0
Sweden (95)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
UK (95)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
US (94)	< 40% of median	9.7	7.1
	< 50% of median	12.2	10.0
	< 60% of median	15.3	13.4

Table A3.48. Sen index * 100 - Definition 3 (Industry of head)

		Sen index*100	
		Farm households	Non-farm households
Australia (94/95)	< 40% of median	21.9	6.3
	< 50% of median	22.8	8.0
	< 60% of median	24.5	11.5
Canada (94)	< 40% of median	6.1	2.7
	< 50% of median	8.0	4.5
	< 60% of median	10.9	6.9
Czech Rep. (92)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Denmark (92)	< 40% of median	n.c.	n.c.
	< 50% of median	6.9	4.8
	< 60% of median	9.3	6.5
Finland (95)	< 40% of median	n.c.	n.c.
	< 50% of median	4.3	2.4
	< 60% of median	6.5	4.7
France (94)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Germany (94)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Hungary (94)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
Ireland (87)	< 40% of median	13.5	2.2
	< 50% of median	16.2	3.6
	< 60% of median	20.2	6.7
Italy (95)	< 40% of median	9.0	4.3
	< 50% of median	14.1	6.2
	< 60% of median	19.6	8.9
Netherlands (94)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Norway (95)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
Poland (95)	< 40% of median	35.4	1.5
	< 50% of median	35.7	2.6
	< 60% of median	37.6	4.5
Spain (90)	< 40% of median	4.9	2.0
	< 50% of median	8.3	3.4
	< 60% of median	12.4	5.8
Sweden (95)	< 40% of median	n.c.	n.c.
	< 50% of median	n.c.	n.c.
	< 60% of median	n.c.	n.c.
UK (95)	< 40% of median	n.a.	n.a.
	< 50% of median	n.a.	n.a.
	< 60% of median	n.a.	n.a.
US (94)	< 40% of median	10.5	7.1
	< 50% of median	14.7	10.0
	< 60% of median	19.1	13.3

Annex 4.

Technical Notes

This annex presents complementary information concerning the quality of the LIS database. As FÖRSTER (1994) and ATKINSON (1995) provide a detailed explanation on this point, this annex focuses on specific problems relating to the use of the LIS database for farm household income analysis: quality of the data and bottom coding.

Quality of the data

As was discussed in the main report, sample size representing farm households is generally limited. If it was possible to compare the results with those from different sources, it would be possible to test its representativeness. Unfortunately, it was extremely difficult to do so because of a lack of detailed and operational data about farm household income.

An attempt was, however, made to calculate average (mean) household income using the LIS database to compare with the results of previous OECD studies [OECD (1995a), OECD (1999a)] (Table A4.1). It would be inappropriate to compare them directly because of the differences between them in matters of definitions and period. However, except for some countries, the general tendency does not seem to be contradictory.

A tentative conclusion was given at the end of the main report. However, because of the above mentioned limitations, it should not be considered as definitive. To avoid drawing partial conclusions, and to allow readers to examine data for themselves, the detailed background tables are presented in Annex 3 with wherever possible four different farm household definitions, six indicators and three different periods.

Bottom coding

A treatment of minimum values, including negative ones, is one of the most difficult things in dealing with farm household income. Indeed, negative disposable incomes are found in many countries examined. Moreover, some datasets in the LIS database are already bottom coded (*e.g.* assigning minimum or negative values to zero or small positive value), and some are not.

As negative values are considered to reflect a certain reality in farm household income, no adjustment is made for bottom coding in this study. However, given the geometrical definitions of the Lorenz curve and Gini coefficient, the study bottom coded the relevant datasets as follows;

- If the adjusted disposable income of a household is less than zero, it is set to zero.
- If the adjusted disposable income of a household is positive but less than 10% of the upper bound value of the first decile, the income is assigned to 10% of the upper bound value of the first decile.

Table A4.1. Average income of farm household as a proportion of the average income of non-farm households

country	Average farm household income / average non-farm household income			
	Disposable income		Adjusted disposable income	
	Broad def.	Narrow def.	Broad def.	Narrow def.
Australia (94/95)	1.00	0.90	0.87	0.80
Canada (94)	1.09	0.85	0.99	0.81
Czech Rep. (92)	1.20	1.01	1.09	1.03
Denmark (92)	1.06	0.74	0.96	0.72
Finland (95)	1.31	1.14	1.19	1.06
France (94)	0.91	0.90	0.78	0.78
Germany (94)	n.c.	n.c.	n.c.	n.c.
Hungary (94)	0.94	0.89	0.84	0.95
Ireland (87)	0.93	0.77	0.88	0.80
Italy (95)	1.19	1.17	1.04	1.04
Netherlands (94)	1.27	1.30	1.02	1.04
Norway (95)	1.26	1.07	1.14	0.98
Poland (95)	0.93	0.77	0.81	0.72
Spain (90)	0.93	0.83	0.85	0.79
Sweden (95)	n.a.	n.a.	n.a.	n.a.
UK (95)	n.c.	n.c.	n.c.	n.c.
US (94)	1.23	0.86	1.14	0.81

Notes: In the broad definition, a farm household is “a household whose farm self-employment income is not zero”. The narrow definition is “a household whose farm self-employment income is more than 50% of total household income”. “Adjusted disposable income” means disposable income adjusted for household size (equivalence elasticity = 0.55). Low income threshold is 50% of the median income of the all households.

Source: The LIS data base.