

Generic Codebook

LWS Database

2019 Template

Variable	hid: household identifier
File	Household / Person
Definition	Unique (within dataset) household number.
Comments	For confidentiality reasons, this identifier differs from the original one. Necessary when merging household and person file. This identifier is unique only within each country/year dataset; when combining different countries or years it is necessary to use it in combination with the variable DID in order to uniquely identify households.
Values	Continuous variable

Variable	pid: person identifier
File	Person
Definition	Unique (within household) person number.
Comments	For confidentiality reasons, this identifier differs from the original one. This identifier is unique only within each household (it is necessary to use it in combination with the variable HID in order to uniquely identify individuals).
Values	Continuous variable

Variable	did: unique country/year number
File	Household / Person
Definition	Unique (within LIS Database) dataset number.
Comments	Assigned by LIS in order of entry into LIS Database.
Values	Continuous variable

Variable	dname: country/year identifier
File	Household / Person
Definition	Unique (within LIS Database) dataset identifier, composed of a 2-letter country abbreviation (coded according to the ISO-3166) and a 2-digit income reference year.
Comments	Please note that the income reference year may differ from the year following which the survey was named by the data provider, and/or the year in which the survey was conducted.
Values	String variable

Variable	cname: country name
File	Household / Person
Definition	Full name of country.
Comments	-
Values	String variable

Variable	iso2: 2-letter country abbreviation
File	Household / Person
Definition	Unique (within LIS Database) country identifier, composed of a 2-letter country abbreviation (coded according to the ISO-3166).
Comments	This corresponds to the first two characters of the CNAME variable.
Values	String variable

Variable	iso3: 3-letter country abbreviation
File	Household / Person
Definition	Unique (within LIS Database) country identifier, composed of a 3-letter country abbreviation (coded according to the ISO-3166).
Comments	-
Values	String variable

Variable	year: reference year
File	Household / Person
Definition	4-digit income reference year of the data.

Comments	Please note that the income reference year may differ from the year following which the survey was named by the data provider, and/or the year in which the survey was conducted. This corresponds to the year referred to in the last two characters of the CNAME variable.
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Values Continuous variable

Variable	wave: data wave
File	Household / Person
Definition	Indicator of the LIS wave to which the dataset belongs.
Comments	The LIS waves include datasets with the following income reference years: Historical Wave: before 1979 Wave I : 1979-1982 Wave II: 1983-1987 Wave III: 1988-1992 Wave IV: 1993-1997 Wave V: 1998-2002 Wave VI: 2003-2005 Wave VII: 2006-2008 Wave VIII: 2009-2011 Wave IX: 2012-2014 Wave X: 2015-2017 Please note that the income reference year may differ from the year following which the survey was named by the data provider, and/or the year in which the survey was conducted.

Values
0 Historical Wave
1 Wave I
2 Wave II
3 Wave III
4 Wave IV
5 Wave V
6 Wave VI
7 Wave VII
8 Wave VIII
9 Wave IX
10 Wave X
11 Wave XI
12 Wave XII
13 Wave XIII

Variable	hpopwgt: household weight
File	Household
Definition	Population household cross-sectional weight: this weight inflates the result to reflect the total household population covered by the dataset.
Comments	This variable is always filled for all observations. Always use the weight in your analysis in order to get results representative of the total population. In case of multi-country analysis, the inflated weight should be chosen if each country is intended to count in the final results proportionately to its population size.

Values Continuous variable

Variable	ppopwgt: person weight
File	Person
Definition	Population individual cross-sectional weight: this weight inflates the result to reflect the total individual population covered by the dataset.
Comments	This variable is always filled for all observations. In many datasets the individual and the household-level weight are the same. Always use the individual weight in your individual level analysis in order to get results representative of the total individual population. In case of multi-country analysis, the inflated weight should be chosen if each country is intended to count in the final results proportionately to its population size.

Values Continuous variable

Variable	hwgt: normalised household weight
File	Household
Definition	Household-level cross-sectional weight, normalised to 10,000 by country.
Comments	This variable is always filled for all observations. Always use the household weight in your household level analysis in order to get results representative of the total household population. In case of multi-country analysis, the normalized weight should be chosen if each country is intended to have the same weight.

Values Continuous variable

Variable	pwgt: normalised person weight
File	Person
Definition	Individual-level cross-sectional weight, normalised to 10,000 by country.
Comments	This variable is always filled for all observations. In many datasets the individual and the household-level weight are the same. Always use the individual weight in your individual level analysis in order to get results representative of the total individual population. In case of multi-country analysis, the normalized weight should be chosen if each country is intended to have the same weight.

Values Continuous variable

Variable	hwgta: additional household weight
File	Household
Definition	Additional household level weight calculated for a selected sub-sample of households.
Comments	This variable contains an additional household level weight in case only part of the household sample has been selected for some variables. This weight should be used only in connection with the sub-sample for which it was created.

Values Continuous variable

Variable	pwgta: additional person weight
File	Person
Definition	Additional individual level weight calculated for a selected sub-sample of individuals.
Comments	This variable contains an additional individual level weight in case only part of the individual sample has been selected for some variables.

Values Continuous variable

Variable	currency: currency units
File	Household / Person
Definition	Currency unit in which the money amounts are reported (this always corresponds to the local currency currently in force in the country).
Comments	Both the numerical codes and the 3-letter abbreviation come from the standard classification ISO 4217.

Values 36 AUD - Australian Dollar
40 ATS - Schilling (historic)
56 BEF - Belgian franc (historic)
124 CAD - Canadian Dollar
152 CLP - Chilean Peso
156 CNY - Yuan Renminbi
170 COP - Colombian Peso
196 CYP - Cyprus Pound (historic)
203 CZK - Czech Koruna
208 DKK - Danish Krone
214 DOP - Dominican Peso
233 EEK - Estonian Kroon (historic)
246 FIM - Markka (historic)
250 FRF - French Franc (historic)
276 DEM - Deutsche Mark (historic)
300 GRD - Drachma (historic)

320 GTQ - Quetzal
 348 HUF - Forint
 352 ISK - Icelandic Krona
 356 INR - Indian Rupee
 368 IQD - Iraqi Dinar
 372 IEP - Irish Pound (historic)
 376 ILS - New Israeli Sheqel
 380 ITL - Italian Lira (historic)
 392 JPY - Yen
 400 JOD - Jordanian Dinar
 410 KRW - Won
 440 LTL - Lithuanian Litas (historic)
 442 LUF - Luxembourg Franc (historic)
 484 MXN - Mexican Peso
 528 NLG - Netherlands Guilder (historic)
 578 NOK - Norwegian Krone
 590 PAB - Balboa
 600 PYG - Guarani
 604 PEN - Nuevo Sol
 616 PLZ - old Zloty (historic)
 642 ROL - old Leu (historic)
 643 RUB - Russian Ruble
 703 SKK - Slovak Koruna (historic)
 704 VND - Vietnamese Dong
 705 SIT - Tolar (historic)
 710 ZAR - Rand
 724 ESP - Spanish Peseta (historic)
 752 SEK - Swedish Krona
 756 CHF - Swiss Franc
 788 TND - Tunisian Dinar
 810 RUR - Russian Ruble (historic)
 818 EGP - Egyptian Pound
 826 GBP - Pound Sterling
 840 USD - US Dollar
 858 UYU - Peso Uruguayo
 901 TWD - New Taiwan Dollar
 902 ILP - Israeli Pound (historic)
 903 MXP - old Mexican Peso (historic)
 938 SDG - Sudanese Pound
 941 RSD - Serbian Dinar
 946 RON - Romanian Leu
 952 XOF - Franc CFA BCEAO
 978 EUR - Euro
 981 GEL - Georgian Lari
 985 PLN - Zloty
 986 BRL - Brazilian Real

Variable	grossnet: gross/net income information
File	Household / Person
Definition	Information on whether the current incomes reported in the dataset are gross of taxes and social security contributions (i.e. taxes and contributions fully captured), net (i.e. taxes and contributions not captured) or any in-between situation (i.e. taxes and contributions insufficiently captured); in case they are gross, further information was given (if available) on whether the taxes and social security contributions have been collected or imputed.
Comments	-

Values
 100 gross, taxes and contributions fully captured
 110 gross, taxes and contributions collected
 120 gross, taxes and contributions imputed
 200 net, taxes and contributions not captured
 300 mixed, taxes and contributions insufficiently captured
 310 mixed, total income account for full taxes and contributions, subcomponents do not
 320 mixed, total income does not account for full taxes and contributions

Variable	fhimpu: household income imputation (dummy)
File	Household
Definition	Dummy for full income imputation of at least one household member, i.e. incomes were fully imputed for one or more household members (in most cases this corresponds to the cases when there has been partial unit non-response).
Comments	-
Values	0 no income imputation 1 income imputation

Variable	fpimpu: individual income imputation (dummy)
File	Person
Definition	Dummy for full income imputation of the household member, i.e. incomes were fully imputed (in most cases this corresponds to partial unit non-response).
Comments	-
Values	0 no income imputation 1 income imputation

Variable	inum: implicate number
File	Household / Person
Definition	Implicate number to be used with dataset that include imputed sets of values for missing observations.
Comments	The number of imputed sets of values for each household or individual in LWS datasets is usually equal to 1 (single imputation) or 5 (multiple imputation).
Values	Continuous variable

Variable	region_c: region
File	Household
Definition	Region of the residence of the household at the date of interview. Regions should refer to the administrative divisions of the country (at a level higher than the municipality) or geographical areas.
Comments	In European countries, this will typically include the Nomenclature of Territorial Units for Statistics (NUTS) at the lowest level available in the data (NUTS2 or NUTS3).
Values	Country-specific values

Variable	rural: rural area (dummy)
File	Household
Definition	Dummy for rural area. The classification of geographical areas into urban and rural follows the country-specific guidelines (i.e. the urban/rural classification is not based on absolute numbers across all countries, but the cutoff point changes from country to country and can change within the same country from year to year in order to retain the individual country's classifications).
Comments	Please note that the definition of rural area used in this variable may differ substantially from dataset to dataset (even for the same country across years); please look at the dataset specific documentation (variable label and/or notes), as well as at the country-specific variables used for its construction (LOCSZ_C and AREA_C).
Values	0 not rural area 1 rural area

Variable	lopsz_c: size of locality of residence
File	Household
Definition	Size of the locality: classification by number of inhabitants.
Comments	-
Values	Country-specific values

Variable	area_c: type of area
File	Household

Definition	Other classifications of area such as type of area (metropolitan area, urban area, rural area), population density, degree of urbanization, or even linguistic region.
Comments	-

Values Country-specific values

Variable	own: owned/rented housing
File	Household
Definition	Indicator of housing tenure (owned/rented/other).
Comments	This variable mainly distinguishes between owned and not owned living quarters, but keeps additional detail whenever available. If possible, a further distinction is made for homeowners into those who still have to repay mortgage versus those who own outright, and for non owners a distinction is made between those who pay a rent (either at market price or subsidised) and those who do not (housing provided by employer, government or others, or illegal occupation). Note that subsidised rent only flags those households that pay a rent lower than market price, but does not flag households that just receive a housing subsidy/benefit/allowance.

Values
 100 owned
 110 owned outright
 120 owned with mortgage
 200 not owned
 210 rented
 211 rented at market price
 212 subsidised rent
 220 free housing
 221 employer provided housing
 222 government/public provided housing
 223 provided by others
 224 illegal occupation

Variable	dweltyp: type of dwelling
File	Household
Definition	Type of housing (building) where the household resides.
Comments	-

Values
 100 house
 110 detached house
 120 non-detached house
 200 multi-unit residential building
 210 apartment/flat
 220 other multi-unit
 300 other type of dwelling
 310 movable dwelling
 320 informal dwelling

Variable	hhtype: household composition
File	Household
Definition	The composition of the household with respect to the head and following the definition of family nucleus that includes married and cohabiting couples and considers only first-degree relationships between parents and children.
Comments	The household composition is identified only from the relationship to the household head of all household members (non household members are not considered). While the usual definition of family nucleus considers as children only children of the head who are unmarried and have no children, we consider all children regardless of their marital and parenthood status.

Values
 100 one person household
 210 couple without children
 220 couple with children
 230 one parent with children
 310 couple without children and relatives
 320 couple with children and relatives
 330 one parent with children and relatives
 400 relatives living together (no family nucleus)
 510 couple without children and nonrelatives

520 couple with children and nonrelatives
 530 one parent with children and nonrelatives
 610 couple without children and relatives and nonrelatives
 620 couple with children and relatives and nonrelatives
 630 one parent with children and relatives and nonrelatives
 700 relatives and nonrelatives living together (no family nucleus)
 800 nonrelatives living together
 900 head and other
 910 couple without children and other
 920 couple with children and other
 930 one parent with children and other

Variable	hpartner: head living with partner (dummy)
File	Household
Definition	Dummy for partnership of the head. Refers to co-residing partners only.
Comments	-
Values	0 head not living with partner 1 head living with partner

Variable	nhhmem: number of household members
File	Household
Definition	Number of household members.
Comments	This is the counter used for all household composition counters below, as well as for the construction of the LIS equivalence scale in all LIS Key Figures.
Values	Continuous variable

Variable	nhhmem65: number of household members 65 or older
File	Household
Definition	Number of household members aged 65 or older.
Comments	-
Values	Continuous variable

Variable	nhhmem17: number of household members 17 or younger
File	Household
Definition	Number of household members aged 17 or younger.
Comments	-
Values	Continuous variable

Variable	nhhmem13: number of household members 13 or younger
File	Household
Definition	Number of household members aged 13 or younger.
Comments	-
Values	Continuous variable

Variable	nearn: number of household members with labour income
File	Household
Definition	Number of household members with incomes from labour during the income reference period (see variables pilabour for the definition of labour income).
Comments	-
Values	Continuous variable

Variable	relation: relationship to household head
File	Person
Definition	Classification of household members according to their relationship to the head of the household.

Comments	The household head is the one designed by the data provider. Note that the head can be defined differently across datasets: from self-defined by household members to the person with highest individual income or the person responsible for accommodation, etc. See country specific documentation for more details.
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Values	1000 head 2000 spouse/partner 2100 spouse 2200 cohabiting partner 3000 child 3100 own child (incl adopted) 3200 step-child 3300 foster child 4000 other 4100 other relative 4110 spouse/partner of child 4120 grandchild or greatgrandchild (incl in-laws) 4130 parent/grandparent/ascendant (incl in-laws) 4131 parent/grandparent/ascendant 4132 parent/grandparent/ascendant-in-law 4140 siblings (incl in-laws) 4150 aunt/uncle 4160 nephew/niece 4170 cousin 4200 other non-relative 4210 housemate/roommate 4220 domestic employee and his/her family 4230 guest/visitor/boarder/lodger
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Variable	partner: living with partner (dummy)
File	Person
Definition	Dummy for partnership. Refers to co-residing partners only.
Comments	Includes all cohabiting couples: married, in a registered partnership or without a formal relationship. Please be aware that the information is often available only for head and spouse.
Values	0 not living with partner 1 living with partner

Variable	parents: living with parents
File	Person
Definition	Classification of household members according to the co-residence with their parents.
Comments	Please be aware that the information is often available only for children of the head.
Values	100 living with parent(s) 110 living with one parent 120 living with two parents 200 not living with parent(s)

Variable	nchildren: number of own children living in household
File	Person
Definition	Number of own children living in the same household..
Comments	Please be aware that the information is often available only for head and spouse.
Values	Continuous variable

Variable	ageyoch: age of youngest own child living in household
File	Person
Definition	Age of youngest own child living in the household.
Comments	Please be aware that the information is often available only for head and spouse.
Values	Continuous variable

Variable	age: age in years
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File	Person
Definition	Age in years.
Comments	When original data provide age in intervals, values given are the lowest value of the interval.
Values	Continuous variable

Variable	sex: gender
File	Person
Definition	Classification of persons according to their sex.
Comments	-
Values	1 male 2 female

Variable	marital: marital status
File	Person
Definition	Classification of persons according to their marital status, as provided in relation to the marriage laws or customs of the country.
Comments	<p>Marital status will in general correspond to the de jure situation (i.e. the situation with respect to legal unions – whether marriage or registered unions), but can also refer to some customary consensual unions in case they are based on generally accepted and agreed upon norms and regulations as established by common practice. As a result, whereas for most datasets the “married/in union” overall category only refers to the de jure unions (code 110), for some others it can also refer to consensual unions (code 120). Users interested in partnership status including both the de jure and the de facto situations (i.e. any consensual union) should use the variable PARTNER instead.</p> <p>Note that in case the 100s codes refer to both the de jure and de facto situations, then code 210 (“never married/not in union”) will in practice capture those who were never in a de jure union (never married or in a registered union) and who are not CURRENTLY in a consensual union (as information on cohabitation history is rarely provided).</p>
Values	100 married/in union 110 married 120 in consensual union 200 not married/not in union 210 never married/not in union 220 formerly married/in union 221 separated 222 divorced 223 widowed

Variable	immigr: immigrant (dummy)
File	Person
Definition	<p>This variable captures information on whether the individual is an immigrant in the country of the survey. Are considered immigrants all persons who have the country of the survey as country of usual residence and (in order of priority):</p> <ul style="list-style-type: none"> - whom the data provider defined as immigrants; - who self-define them-selves as immigrants; - who are the citizen/national of another country; - who were born in another country.
Comments	Please note that the definition of immigrant used in this variable may differ substantially from dataset to dataset; please look at the dataset specific documentation (variable label and/or notes), as well as at the variables used for its construction (citizen, ctrybrth, yrsresid, ethnic_c and immig_c).
Values	0 not immigrant 1 immigrant

Variable	citizen: citizenship
File	Person
Definition	This variable captures information on whether the individual is a citizen of the country of the survey.

Comments	The ordering/names of countries within the continents is based on the alphanumeric ISO 3166 classification. Please note that citizenship may differ from nationality defined as the individual's country of origin (relationship between a respondent and his/her state of origin, culture, association, affiliation and/or loyalty).
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Values	1000 citizen of the country of the survey 1100 one citizenship 1200 dual citizenship 1300 naturalized citizen 2000 non-citizen 2100 Africa 2101 Eastern Africa 2102 Middle Africa 2103 Northern Africa 2104 Southern Africa 2105 Western Africa 2106 Middle, Eastern and Southern Africa 2107 Middle, Eastern, Western and Southern Africa 2111 Burundi 2112 Comoros 2113 Djibouti 2114 Eritrea 2115 Ethiopia 2116 Kenya 2117 Madagascar 2118 Malawi 2119 Mauritius 2121 Mayotte 2122 Mozambique 2123 Reunion 2124 Rwanda 2125 Seychelles 2126 Somalia 2127 Uganda 2128 United Republic of Tanzania 2129 Zambia 2131 Zimbabwe 2141 Angola 2142 Cameroon 2143 Central African Republic 2144 Chad 2145 Congo 2146 Democratic Republic of the Congo(formerly Zaire) 2147 Equatorial Guinea 2148 Gabon 2149 Sao Tome and Principe 2161 Algeria 2162 Egypt 2163 Libyan Arab Jamahiriya 2164 Morocco 2165 Sudan 2166 Tunisia 2167 Western Sahara, Non-Self Gov. Territory 2171 Botswana 2172 Lesotho 2173 Namibia 2174 South Africa 2175 Swaziland 2181 Benin 2182 Burkina Faso 2183 Cape Verde 2184 Cote d'Ivoire 2185 Gambia
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2186 Ghana
2187 Guinea
2188 Guinea-Bissau
2189 Liberia
2191 Mali
2192 Mauritania
2193 Niger
2194 Nigeria
2195 Senegal
2196 Sierra Leone
2197 Saint Helena(U.K.), Non-Self Gov. Territory
2198 Togo
2200 Americas
2201 Caribbean
2202 Central America
2203 South America
2204 Northern America
2205 Central and South America
2206 Caribbean, Central and South America
2211 Antigua and Barbuda
2212 Aruba
2213 Bahamas
2214 Barbados
2215 Cuba
2216 Dominica
2217 Dominican Republic
2218 Grenada
2219 Guadeloupe
2221 Haiti
2222 Jamaica
2223 Martinique
2224 Netherlands Antilles
2225 Puerto Rico
2226 Saint-Barthelemy
2227 Saint Kitts and Nevis
2228 Saint Lucia
2229 Saint Martin (French part)
2231 Saint Vincent and the Grenadines
2232 Trinidad and Tobago
2233 Anguilla (U.K.), Non-Self Gov. Territory
2234 British Virgin Islands (U.K.), Non-Self Gov. Territory
2235 Cayman Islands (U.K.), Non-Self Gov. Territory
2236 Montserrat (U.K.), Non-Self Gov. Territory
2237 Turks and Caicos Islands (U.K.), Non-Self Gov. Territory
2238 United States Virgin Islands (U.S.A.), Non-Self Gov. Territory
2241 Belize
2242 Costa Rica
2243 El Salvador
2244 Guatemala
2245 Honduras
2246 Mexico
2247 Nicaragua
2248 Panama
2261 Argentina
2262 Bolivia
2263 Brazil
2264 Chile
2265 Colombia
2266 Ecuador
2267 French Guiana
2268 Guyana
2269 Paraguay
2271 Peru

2272 Suriname
2273 Uruguay
2274 Venezuela
2275 Falkland Islands (Malvinas) (U.K.), Non-Self Gov. Territory
2281 Canada
2282 Greenland
2283 United States of America
2284 Saint Pierre and Miquelon
2285 Bermuda (U.K.), Non-Self Gov. Territory
2300 Asia
2301 Central Asia
2302 Eastern Asia
2303 Southern Asia
2304 South-Eastern Asia
2305 Western Asia
2311 Kazakhstan
2312 Kyrgyzstan
2313 Tajikistan
2314 Turkmenistan
2315 Uzbekistan
2321 China
2322 Hong Kong, Special Admin. Region of China
2323 Macao Special Admin. Region of China
2324 Democratic People's Republic of Korea
2325 Japan
2326 Mongolia
2327 Republic of Korea
2328 Taiwan
2331 Afghanistan
2332 Bangladesh
2333 Bhutan
2334 India
2335 Iran(Islamic Republic of)
2336 Maldives
2337 Nepal
2338 Pakistan
2339 Sri Lanka
2341 British Indian Ocean Territory
2351 Brunei Darussalam
2352 Cambodia
2353 Indonesia
2354 Lao People's Democratic Republic
2355 Malaysia
2356 Myanmar
2357 Philippines
2358 Singapore
2359 Thailand
2361 Timor-Leste
2362 Viet Nam
2371 Armenia
2372 Azerbaijan
2373 Bahrain
2374 Cyprus
2375 Georgia
2376 Iraq
2377 Israel
2378 Jordan
2379 Kuwait
2381 Lebanon
2382 Occupied Palestinian Territory
2383 Oman
2384 Qatar
2385 Saudi Arabia

2386 Syrian Arab Republic
2387 Turkey
2388 United Arab Emirates
2389 Yemen
2391 Kurdistan
2400 Europe
2401 European Union
2402 Old EU-15 countries
2403 New EU countries
2404 BE-NL-LUX
2405 Non-EU countries
2406 Eastern Europe
2411 Belarus
2412 Bulgaria
2413 Czech Republic
2414 Hungary
2415 Poland
2416 Republic of Moldova
2417 Romania
2418 Russian Federation
2419 Slovakia
2421 Ukraine
2422 Czechoslovakia (ceased to exist 1992)
2431 Aland Islands
2432 Channel Islands
2433 Denmark
2434 Estonia
2435 Faeroe Islands
2436 Finland
2437 Guernsey
2438 Iceland
2439 Ireland
2441 Isle of Man
2442 Jersey
2443 Latvia
2444 Lithuania
2445 Norway
2446 Svalbard and Jan Mayen Islands
2447 Sweden
2448 United Kingdom of Great Britain and Northern Ireland
2451 Albania
2452 Andorra
2453 Bosnia and Herzegovina
2454 Croatia
2455 Greece
2456 Holy See
2457 Italy
2458 Kosovo
2459 Malta
2461 Montenegro
2462 Portugal
2463 San Marino
2464 Serbia
2465 Slovenia
2466 Spain
2467 Macedonia
2468 FRY/State Union of Serbia and Montenegro (ceased to exist in 2003/2006)
2469 Federal People's Republic of Yugoslavia (ceased to exist 1992)
2471 Gibraltar(U.K.), Non-Self Gov. Territory
2481 Austria
2482 Belgium
2483 France
2484 Germany

2485 Liechtenstein
 2486 Luxembourg
 2487 Monaco
 2488 Netherlands
 2489 Switzerland
 2500 Oceania
 2501 Australia and New Zealand
 2502 Melanesia
 2503 Micronesia
 2504 Polynesia
 2511 Australia
 2512 New Zealand
 2513 Norfolk Island
 2521 Fiji
 2522 Papua New Guinea
 2523 Solomon Islands
 2524 Vanuatu
 2525 New Caledonia (France), Non-Self Gov. Territory
 2531 Kiribati
 2532 Marshall Islands
 2533 Micronesia (Federated States of)
 2534 Nauru
 2535 Northern Mariana Islands
 2536 Palau
 2537 Guam (U.S.A.), Non-Self Gov. Territory
 2541 Cook Islands
 2542 French Polynesia
 2543 Niue
 2544 Samoa
 2545 Tonga
 2546 Tuvalu
 2547 Wallis and Futuna Islands
 2548 American Samoa (U.S.A.), Non-Self Gov. Territory
 2549 Pitcairn (U.K.), Non-Self Gov. Territory
 2551 Tokelau (New Zealand), Non-Self Gov. Territory
 2800 stateless
 2913 Middle East
 2914 Middle East and North Africa

Variable	ctrybrth: country of birth
File	Person
Definition	Information provided by the respondent about the country where h/she was born.
Comments	-

Values
 1000 born in the country
 1100 born in mainland
 1200 born in country's territory
 1300 born within former borders
 2000 born outside the country
 2100 Africa
 2101 Eastern Africa
 2102 Middle Africa
 2103 Northern Africa
 2104 Southern Africa
 2105 Western Africa
 2106 Middle, Eastern and Southern Africa
 2107 Middle, Eastern, Western and Southern Africa
 2111 Burundi
 2112 Comoros
 2113 Djibouti
 2114 Eritrea
 2115 Ethiopia
 2116 Kenya

2117 Madagascar
2118 Malawi
2119 Mauritius
2121 Mayotte
2122 Mozambique
2123 Reunion
2124 Rwanda
2125 Seychelles
2126 Somalia
2127 Uganda
2128 United Republic of Tanzania
2129 Zambia
2131 Zimbabwe
2141 Angola
2142 Cameroon
2143 Central African Republic
2144 Chad
2145 Congo
2146 Democratic Republic of the Congo(formerly Zaire)
2147 Equatorial Guinea
2148 Gabon
2149 Sao Tome and Principe
2161 Algeria
2162 Egypt
2163 Libyan Arab Jamahiriya
2164 Morocco
2165 Sudan
2166 Tunisia
2167 Western Sahara, Non-Self Gov. Territory
2171 Botswana
2172 Lesotho
2173 Namibia
2174 South Africa
2175 Swaziland
2181 Benin
2182 Burkina Faso
2183 Cape Verde
2184 Cote d'Ivoire
2185 Gambia
2186 Ghana
2187 Guinea
2188 Guinea-Bissau
2189 Liberia
2191 Mali
2192 Mauritania
2193 Niger
2194 Nigeria
2195 Senegal
2196 Sierra Leone
2197 Saint Helena(U.K.), Non-Self Gov. Territory
2198 Togo
2200 Americas
2201 Caribbean
2202 Central America
2203 South America
2204 Northern America
2205 Central and South America
2206 Caribbean, Central and South America
2211 Antigua and Barbuda
2212 Aruba
2213 Bahamas
2214 Barbados
2215 Cuba

2216 Dominica
2217 Dominican Republic
2218 Grenada
2219 Guadeloupe
2221 Haiti
2222 Jamaica
2223 Martinique
2224 Netherlands Antilles
2225 Puerto Rico
2226 Saint-Barthelemy
2227 Saint Kitts and Nevis
2228 Saint Lucia
2229 Saint Martin (French part)
2231 Saint Vincent and the Grenadines
2232 Trinidad and Tobago
2233 Anguilla (U.K.), Non-Self Gov. Territory
2234 British Virgin Islands (U.K.), Non-Self Gov. Territory
2235 Cayman Islands (U.K.), Non-Self Gov. Territory
2236 Montserrat (U.K.), Non-Self Gov. Territory
2237 Turks and Caicos Islands (U.K.), Non-Self Gov. Territory
2238 United States Virgin Islands (U.S.A.), Non-Self Gov. Territory
2241 Belize
2242 Costa Rica
2243 El Salvador
2244 Guatemala
2245 Honduras
2246 Mexico
2247 Nicaragua
2248 Panama
2261 Argentina
2262 Bolivia
2263 Brazil
2264 Chile
2265 Colombia
2266 Ecuador
2267 French Guiana
2268 Guyana
2269 Paraguay
2271 Peru
2272 Suriname
2273 Uruguay
2274 Venezuela
2275 Falkland Islands (Malvinas) (U.K.), Non-Self Gov. Territory
2281 Canada
2282 Greenland
2283 United States of America
2284 Saint Pierre and Miquelon
2285 Bermuda (U.K.), Non-Self Gov. Territory
2300 Asia
2301 Central Asia
2302 Eastern Asia
2303 Southern Asia
2304 South-Eastern Asia
2305 Western Asia
2311 Kazakhstan
2312 Kyrgyzstan
2313 Tajikistan
2314 Turkmenistan
2315 Uzbekistan
2321 China
2322 Hong Kong, Special Admin. Region of China
2323 Macao Special Admin. Region of China
2324 Democratic People's Republic of Korea

2325 Japan
2326 Mongolia
2327 Republic of Korea
2328 Taiwan
2331 Afghanistan
2332 Bangladesh
2333 Bhutan
2334 India
2335 Iran(Islamic Republic of)
2336 Maldives
2337 Nepal
2338 Pakistan
2339 Sri Lanka
2341 British Indian Ocean Territory
2351 Brunei Darussalam
2352 Cambodia
2353 Indonesia
2354 Lao People's Democratic Republic
2355 Malaysia
2356 Myanmar
2357 Philippines
2358 Singapore
2359 Thailand
2361 Timor-Leste
2362 Viet Nam
2371 Armenia
2372 Azerbaijan
2373 Bahrain
2374 Cyprus
2375 Georgia
2376 Iraq
2377 Israel
2378 Jordan
2379 Kuwait
2381 Lebanon
2382 Occupied Palestinian Territory
2383 Oman
2384 Qatar
2385 Saudi Arabia
2386 Syrian Arab Republic
2387 Turkey
2388 United Arab Emirates
2389 Yemen
2391 Kurdistan
2400 Europe
2401 European Union
2402 Old EU-15 countries
2403 New EU countries
2404 BE-NL-LUX
2405 Non-EU countries
2406 Eastern Europe
2411 Belarus
2412 Bulgaria
2413 Czech Republic
2414 Hungary
2415 Poland
2416 Republic of Moldova
2417 Romania
2418 Russian Federation
2419 Slovakia
2421 Ukraine
2422 Czechoslovakia (ceased to exist 1992)
2431 Aland Islands

2432 Channel Islands
2433 Denmark
2434 Estonia
2435 Faeroe Islands
2436 Finland
2437 Guernsey
2438 Iceland
2439 Ireland
2441 Isle of Man
2442 Jersey
2443 Latvia
2444 Lithuania
2445 Norway
2446 Svalbard and Jan Mayen Islands
2447 Sweden
2448 United Kingdom of Great Britain and Northern Ireland
2451 Albania
2452 Andorra
2453 Bosnia and Herzegovina
2454 Croatia
2455 Greece
2456 Holy See
2457 Italy
2458 Kosovo
2459 Malta
2461 Montenegro
2462 Portugal
2463 San Marino
2464 Serbia
2465 Slovenia
2466 Spain
2467 Macedonia
2468 FRY/State Union of Serbia and Montenegro (ceased to exist in 2003/2006)
2469 Federal People's Republic of Yugoslavia (ceased to exist 1992)
2471 Gibraltar(U.K.), Non-Self Gov. Territory
2481 Austria
2482 Belgium
2483 France
2484 Germany
2485 Liechtenstein
2486 Luxembourg
2487 Monaco
2488 Netherlands
2489 Switzerland
2500 Oceania
2501 Australia and New Zealand
2502 Melanesia
2503 Micronesia
2504 Polynesia
2511 Australia
2512 New Zealand
2513 Norfolk Island
2521 Fiji
2522 Papua New Guinea
2523 Solomon Islands
2524 Vanuatu
2525 New Caledonia (France), Non-Self Gov. Territory
2531 Kiribati
2532 Marshall Islands
2533 Micronesia (Federated States of)
2534 Nauru
2535 Northern Mariana Islands
2536 Palau

2537 Guam (U.S.A.), Non-Self Gov. Territory
 2541 Cook Islands
 2542 French Polynesia
 2543 Niue
 2544 Samoa
 2545 Tonga
 2546 Tuvalu
 2547 Wallis and Futuna Islands
 2548 American Samoa (U.S.A.), Non-Self Gov. Territory
 2549 Pitcairn (U.K.), Non-Self Gov. Territory
 2551 Tokelau (New Zealand), Non-Self Gov. Territory
 2913 Middle East
 2914 Middle East and North Africa

Variable	yrsresid: years since arrived in country
File	Person
Definition	Cumulative number of years of residence in the country.
Comments	This can contain any of the following information: 1) cumulative number of years of residence in country; 2) number of years since the first arrival to the country; 3) the number of years since the last entrance to the country. It could also include the number of continuous years of residency in the country of survey.
Values	Continuous variable

Variable	ethnic_c: ethnicity/race
File	Person
Definition	Information about cultural, racial, religious, or linguistic characteristics, origin, or classification.
Comments	Possible content: White, African American, American Indian and Alaska Native, Asian origin, Hispanic, Latino or Spanish origin (Cuban, Mexican, Puerto Rican, South or Central American or other Spanish culture or origin regardless of race), multiracial/mixed/interracial, language, indigenous populations. identity not country related.
Values	Country-specific values

Variable	migrat_c: internal migration
File	Person
Definition	Indicator of movement across administrative borders of the country of survey during a specific period of time.
Comments	Movement within the country of survey.
Values	Country-specific values

Variable	immigr_c: other immigration characteristics
File	Person
Definition	Country-specific additional information about immigration (flag, parents background, mother-tongue, 1st, 2nd generation immigrant, permanent versus temporary residency).
Comments	-
Values	Country-specific values

Variable	disabled: disabled (dummy)
File	Person
Definition	Are defined as disabled persons who have a permanent disability condition, defined as a (physical or mental) health condition that permanently limits an individual in his/her basic activity functioning (such as walking or hearing), even if the limitation is ameliorated by the use of assistive devices or a supportive environment.

Comments	<p>The purpose of this variable is to try to capture persons who are limited in their basic activity functioning, i.e. who have a strong limitation in daily activities. Depending on the information available in the original data, disabled persons are thus either simply defined as those with a disability (in case the original available information comes in binary form), or as those with at least 50% degree of official disability or with the most severe of a three-category measure of disability or limitation (in case the original available information reports a measure of the degree of disability/limitation).</p> <p>We recommend to always check the dataset-specific codebook for the exact content of this variable, and to always use extreme care when comparing it across countries.</p>
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Values
0 not disabled
1 disabled

Variable	health_c: subjective health status
File	Person
Definition	Subjective evaluation of one own's self-perceived health status, including any dimension as considered appropriate by the individual (physical, emotional, mental, etc.).
Comments	This is typically reported in a scale of ratings from poor to very good.
Values	Country-specific values

Variable	educ: education (3-category recode)
File	Person
Definition	<p>Recode of highest completed level of education (variable educlev) into three categories:</p> <ul style="list-style-type: none"> - low: less than upper secondary education completed (never attended, no completed education or education completed at the ISCED 2011 levels 0, 1 or 2); - medium: upper secondary education completed or post-secondary non-tertiary education (completed ISCED 2011 levels 3 or 4); - high: tertiary education completed (completed ISCED 2011 levels 5 to 8).
Comments	Note that the availability of this variable can differ widely across datasets. It is often available only for subsets of the population (adults, or for persons who left continuous education, or for those who completed at least one level, etc.), but can be available for the entire population in other datasets. Extreme care should be taken when selecting the sample to compare across datasets.

Values
1 low
2 medium
3 high

Variable	educlev: highest completed education level
File	Person
Definition	<p>Highest completed level of education harmonised into standard categories following the International Standard Classification of Education (ISCED) 2011:</p> <ul style="list-style-type: none"> 110 (less than primary) corresponds to ISCED level 0 120 (primary) corresponds to ISCED level 1 130 (lower secondary) corresponds to ISCED level 2 210 (upper secondary) corresponds to ISCED level 3 220 (post-secondary non-tertiary) corresponds to ISCED level 4 311 (short-cycle tertiary) corresponds to ISCED level 5 312 (bachelor or equivalent) corresponds to ISCED level 6 313 (master or equivalent) corresponds to ISCED level 7 320 (doctorate or equivalent) corresponds to ISCED level 8
Comments	<p>Those who never attended school if they can be identified in the data are coded separately in code 111 (never attended).</p> <p>Especially for the old datasets, we made possible to adapt our variable to the ISCED 1997 classification using as well the upper level of our categories:</p> <ul style="list-style-type: none"> 110 (less than primary) corresponds to ISCED97 level 0 120 (primary) corresponds to ISCED97 level 1 130 (lower secondary) corresponds to ISCED97 level 2 210 (upper secondary) corresponds to ISCED97 level 3 220 (post-secondary non-tertiary) corresponds to ISCED97 level 4 310 (BA, MA or equivalent, short-cycle tertiary) corresponds to ISCED97 level 5 320 (doctorate or equivalent) corresponds to ISCED97 level 6

Values
100 low, less than upper secondary

110 less than primary
 111 never attended
 120 primary
 130 lower secondary
 200 medium, upper secondary and post-secondary non-tertiary
 210 upper secondary
 220 post-secondary non-tertiary
 300 high, tertiary
 310 BA, MA or equivalent, short-cycle tertiary
 311 short-cycle tertiary
 312 bachelor or equivalent
 313 master or equivalent
 320 doctorate or equivalent

Variable	educ_c: highest education level
File	Person
Definition	Highest level of education in country-specific format.
Comments	Priority is given to the highest level completed, but it can also contain the highest level attended (with or without) information on whether it was completed. In some datasets, the highest education level completed/attended is provided as years of schooling.
Values	Country-specific values

Variable	enroll: enrolled in education (dummy)
File	Person
Definition	Indicator of current educational enrollment (in or above primary level programme).
Comments	Individuals should be coded as enrolled in education if they are currently attending (or are on vacation from) an educational program. Individuals who are enrolled in enrichment programs (e.g., language classes, art classes) that are not a part of an educational program, should not be counted as enrolled in education unless they cannot be separated from those in educational programs.
Values	0 not enrolled 1 enrolled

Variable	edysr: years of education
File	Person
Definition	Number of years of education (from the first year of primary level).
Comments	The number of education years has been derived from the highest completed level according to the average duration of each cycle as follows: for those who attended some primary level but did not completed it was considered an average of 3 years of schooling; primary level completed is estimated at 6 years; less than upper secondary is estimated at 7 years (however, note that when the data is aggregated at this level this group could include some people with no education at all, as well as with primary incomplete); completed lower secondary was considered as 9 years of schooling; upper secondary (including when it comes aggregated with post-secondary non-tertiary) is considered as 12 years; post-secondary non-tertiary and short-cycle tertiary are both evaluated at 14 years of schooling; bachelor or equivalent is considered 16 years; master or equivalent level is considered 18 years and doctorate or equivalent is considered in average 21 years of schooling. When all tertiary education comes aggregated in one category, as well as when first cycle tertiary comes together with master or equivalent level, the education years are averaged at 16.
Values	Continuous variable

Variable	illiterate: illiterate (dummy)
File	Person
Definition	Classification of individuals according to their ability to read and write.
Comments	The dummy flags individuals who are illiterate, thus cannot read and write in any language.
Values	0 literate 1 illiterate

Variable	edmom_c: education of mother
File	Person
Definition	Highest education level of mother in country-specific format.
Comments	Ideally it distinguishes at least between low (including no education), medium and high level of education.

Values Country-specific values

Variable	eddad_c: education of father
File	Person
Definition	Highest education level of father in country-specific format.
Comments	Ideally it distinguishes at least between low (including no education), medium and high level of education.

Values Country-specific values

Variable	emp: employed (dummy)
File	Person
Definition	Indicator that employment is the main current activity status as self-assessed by the respondent (recoded from ifs variable).
Comments	Ideally this dummy flags the currently main employed persons. In case the information on main current activity status is not available, the main activity status in the income reference time will be used. In case the latter is not available either, the employment status according to ILO criteria in current period will be used instead (see emp_ilo variable). See the dataset-specific notes to the variable for information on the content. Please note that this dummy is then used as a filter for filling all the job characteristics and the hours variables.

Values 0 not employed
1 employed

Variable	emp_ilo: ILO employed (dummy)
File	Person
Definition	Indicator of any employment activity in the current period (according to the ILO criteria).
Comments	This dummy flags the employed persons according to the ILO definition of employment in the current period of time. Are considered ILO employed persons who worked for at least one hour for pay or profit in the short reference period or had a job but did not work in the short reference period due to temporary absence from the job because of sickness, maternity leave, holidays, etc. or due the nature of their working time arrangement, such as shift work, etc.

Values 0 not ILO employed
1 ILO employed

Variable	ifs: labour force status
File	Person
Definition	Main current activity status as self-assessed by the respondent. It distinguishes between the employed, unemployed and not in labour force. The employed are those for whom work is the main activity, while for all the others, the main activity should attempt to distinguish at least between unemployed and those not in labour force. Among those not in labour force we distinguish between those retired from a job or business, disabled, those enrolled in education and homemakers.
Comments	Ideally this variable refers to the current main activity status. However, if the current main activity status is not available, the main activity status in the income reference time will be used. In case the latter is not available either, the employment status according to ILO criteria in current period will be used instead. See the dataset-specific notes to the variable for information on the content.

Values 100 employed
200 unemployed
300 not in labour force
310 retired
320 in education
330 disabled
340 homemaker

Variable	farming: farming activity (dummy)
File	Household
Definition	Information on whether or not a household is actively involved in farming (defined as growing crops and/or breeding livestock).
Comments	This variable is designed to capture the information about the household's agricultural activities in the agricultural areas (which are not necessarily a part of a rural area).

Values
0 no farming activity
1 farming activity

Variable	informal: informal activity (dummy)
File	Person
Definition	Indication of informal labour market activity.
Comments	This dummy flags an indication of informal labour activity. For employees could be the fact that they work without a working contract or that they do not contribute to the social security system, they work in an unregistered business, they do not benefit of legal rights (right to pension, paid leave, etc.) or their wage is under-declared. For self-employed an indication of informal is that they own an unregistered business when the legislation in the country requires them to register it, that they do not pay taxes and/or contributions if they have to pay them. We do not aim to flag here those who produce goods and services only for their own consumption.

Values
0 formal activity
1 informal activity

Variable	parleave: maternity/paternity/parental leave (dummy)
File	Person
Definition	Indication on whether the person is on leave from employment for maternity, paternity or parental reasons.
Comments	Only leave for birth/adoption and raising children reasons are aimed to be flagged here.

Values
0 not on maternity/paternity/parental leave
1 on maternity/paternity/parental leave

Variable	fyft: full-year full-time (dummy)
File	Person
Definition	Dummy indicating whether a person has been working full-time for the entire reference full-year. Full-time is defined with respect to the number of weekly hours worked, as indicated by the respondent himself or by the data provider. If no such definition is provided, LIS uses the threshold of at least 30 hours a week.
Comments	The periods of paid leave from employment are included in the 52 weeks of employment in the reference year in order to be considered full-year. Dummy derived from the number of weeks worked in full-time in all jobs if available in the original data, otherwise from the number of weeks worked (WEEKS) and the current work-schedule (HOURSTOT, with part-time being defined as less than 30 hours per week).

Values
0 not full-year, full-time worker
1 worked full-year, full-time last year

Variable	hourstot: total weekly hours worked
File	Person
Definition	Regular hours worked at all jobs currently held (including family work and overtime, whether paid or unpaid).
Comments	In most cases this will refer to the regular or usual hours worked (which may differ from both the contractual hours and the actual hours worked during the reference week). In a few instances, this may contain actual hours worked during the reference week, in which case a note would warn the users. When information is only provided for the primary job, or the dependent employment jobs only, then this information is still included in HOURSTOT, but a note would warn users about it. Weekly hours are top-coded at 99 hours.

Values
Continuous variable

Variable	weeks: annual weeks worked
File	Person
Definition	Number of weeks worked during the year (ideally the same year as the income reference period) in any job.
Comments	Depending on the data source, this may include weeks in which the individual worked any hours or it could be weeks in which the individual worked a majority of days. Paid holidays are considered as worked weeks.

Values Continuous variable

Variable	secjob: multiple jobs holder (dummy)
File	Person
Definition	Indicator of multiple simultaneous jobs for employed individuals.
Comments	-

Values 0 one job
1 more than one job

Variable	wexptl: years of total work experience
File	Person
Definition	Number of years worked during the entire career.
Comments	-

Values Continuous variable

Variable	status1: status in employment, main job
File	Person
Definition	Status in employment in first job. At a minimum, employees should be distinguished from the self employed, but other detail available can be provided (e.g., regular versus non regular for employees and type of self-employed - employer, own-account worker, member of producers co-operative and contributing family worker).
Comments	The classification is based on the international ILO classification for status in employment (ICSE - International Classification of Status in Employment) distinguishes the following six groups: 1. employees 2. employers 3. own account workers 4. members of producers cooperatives 5. contributing family workers 6. workers not classifiable by status The category "Regular employee" includes both workers with permanent contract and fixed term contract as long as it is a regular contract. The category "Non regular employee" includes casual workers, workers in seasonal employment, apprentices, other non-regular/non-typical employment. The category "Self-employed" includes also incorporated self-employed.

Values 100 dependent employed
110 regular employee
120 non regular employee
200 self-employed
210 employer
220 own-account worker
230 member of producers co-operative
240 contributing family worker

Variable	inda1: industry (3-category recode), main job
File	Person
Definition	Industry classification of first job; recode of IND1_C into 3 categories.
Comments	-

Values 1 agriculture
2 industry
3 services
9 indistinguishable

Variable	indb1: industry (9-category recode), main job
File	Person
Definition	Industry classification of first job; recode of IND1_C into 9 categories.
Comments	-

Values

- 1 agriculture, forestry and fishing
- 2 mining and quarrying; manufacturing; utilities
- 3 construction
- 4 wholesale and retail trade, repair; hotels and restaurants
- 5 transport, storage and communications
- 6 financial intermediation
- 7 real estate, renting and business activities
- 8 public administration; education; health and social work
- 9 other community, social/personal services; activities of households; extra-territorial
- 90 indistinguishable

Variable	indc1: industry (17-category ISIC 3.1), main job
File	Person
Definition	Industry classification of first job; recode of IND1_C into the 17 major groups of ISIC Rev. 3.1.
Comments	Filled until LIS Wave VII if available; from LIS Wave VIII onwards gradually phased out if recoding is done according to 21 major groups in LIS variable INDD1.

Values

- 1 A-agriculture, hunting and forestry
- 2 B-fishing
- 3 C-mining and quarrying
- 4 D-manufacturing
- 5 E-electricity, gas and water supply
- 6 F-construction
- 7 G-wholesale and retail trade; repair
- 8 H-hotels and restaurants
- 9 I-transport, storage and communications
- 10 J-financial intermediation
- 11 K-real estate, renting and business activities
- 12 L-public administration and defence; compulsory social security
- 13 M-education
- 14 N-health and social work
- 15 O-other community, social and personal service activities
- 16 P-activities of private households as employers
- 17 Q-extra-territorial organizations and bodies
- 90 indistinguishable

Variable	indd1: industry (21-category ISIC 4), main job
File	Person
Definition	Industry classification of first job; recode of IND1_C into the 21 major groups of ISIC Rev. 4.
Comments	Filled systematically from LIS Wave VIII onwards; for earlier LIS Waves rarely filled.

Values

- 1 A-agriculture, forestry and fishing
- 2 B-mining and quarrying
- 3 C-manufacturing
- 4 D-electricity, gas, steam and air conditioning supply
- 5 E-water supply; sewerage, waste management and remediation activities
- 6 F-construction
- 7 G-wholesale and retail trade; repair of motor vehicles and motorcycles
- 8 H-transportation and storage
- 9 I-accommodation and food service activities
- 10 J-information and communication
- 11 K-financial and insurance activities
- 12 L-real estate activities
- 13 M-professional, scientific and technical activities
- 14 N-administrative and support service activities
- 15 O-public administration and defence; compulsory social security
- 16 P-education
- 17 Q-human health and social work activities

18 R-arts, entertainment and recreation
 19 S-other service activities
 20 T-activities of households as employers; producing activities of households
 21 U-activities of extraterritorial organizations and bodies
 90 indistinguishable

Variable	ind1_c: industry, main job
File	Person
Definition	Country-specific industry classification of first job.
Comments	Ideally this should contain the 4-digit ISIC Rev. 4 if available in the original data; for LIS Waves I-VII this variable typically refers to the ISIC Rev. 3.1 standard. In case the data provider coded directly according to ISIC standard, the most detailed ISIC grouping is reported in this variable. Otherwise this variable contains the national classification, as will be indicated in the variable label.

Values Country-specific values

Variable	public1: public sector (dummy), main job
File	Person
Definition	Sector of employment for the first job. The private sector is the part of a country's economy that consists of privately owned enterprises, while the public sector is the part of an economy that consists of state-owned institutions, including nationalized industries and all services provided by the state.
Comments	Education, health sector and other social services provided by the state, as well as mixed private-public companies, intergovernmental organisations and other similar entities are included in public sector.

Values 0 private sector
 1 public sector

Variable	occa1: occupation (3-category recode), main job
File	Person
Definition	Occupational classification of the first job; recode of OCCB1 into 3 main categories.
Comments	Please note that the recoding is done for LIS Waves I-VII according to the ISCO-88 standard recoded in OCCB1. From Wave VIII onwards the recoding reflects the ISCO-08 standard, if the national variable can be coded accordingly.

Values 1 managers and professionals (ISCO 1 & 2)
 2 other skilled workers (ISCO 3-8, 10)
 3 labourers/elementary (ISCO 9)
 9 indistinguishable

Variable	occb1: occupation (10-category ISCO), main job
File	Person
Definition	Occupational classification of first job; recode of OCC1_C based on the 10 major groups of ISCO classification.
Comments	Please note that the recoding is done for LIS Waves I-VII according to the ISCO-88 standard. From Wave VIII onwards the recoding reflects the ISCO-08 standard, if the national variable can be coded accordingly.

Values 1 managers
 2 professionals
 3 technicians and associate professionals
 4 clerical support workers
 5 services and sales workers
 6 skilled agricultural, forestry and fishery workers
 7 craft and related trades workers
 8 plant and machine operators and assemblers
 9 elementary occupations
 10 armed forces occupations
 90 indistinguishable

Variable	occ1_c: occupation, main job
File	Person
Definition	Country-specific occupational classification of first job.
Comments	Ideally this should contain the 4-digit ISCO-08 if available in the original data; for LIS Waves I-VII this variable typically refers to the ISCO-88 standard. In case the data provider coded directly according to ISCO standard, the most detailed ISCO grouping is reported in this variable. Otherwise this variable contains the national classification, as will be indicated in the variable label.
Values	Country-specific values

Variable	temp1: temporary employment (dummy), main job
File	Person
Definition	Indication of permanent/open-end contracts versus other types of working contracts in first job. Permanent/open-ended contracts are employment contracts of unlimited duration, that can end at the initiative of either the employer or the employee, under the conditions specified in the contract. Temporary (or fixed-term) contracts are employment contracts that last for a certain length of time which is set in advance or end when a specific task is completed or when a specific event takes place, as stipulated in the contract.
Comments	Note that this information is often not available for irregular employees.
Values	0 permanent employment 1 temporary employment

Variable	ptime1: part-time employment (dummy), main job
File	Person
Definition	Time schedule in the first job, as self-reported by the individual or defined by the data provider.
Comments	The self-reported part-time/full-time has priority. In case that part-time was not asked directly, it is constructed based on the number of hours. In case the number of hours is reported without any indication of full or part time status, a job will be considered part time according to the country specific definition of part time employment (in absence of which LIS uses the threshold of 30 weekly hours).
Values	0 full-time 1 part-time

Variable	hours1: weekly hours worked, main job
File	Person
Definition	Regular weekly hours worked at first job (including family work and overtime, whether paid or unpaid).
Comments	In most cases this will refer to the regular or usual hours worked (which may differ from both the contractual hours and the actual hours worked during the reference week). In a few instances, this may contain actual hours worked during the reference week, in which case a note would warn the users. When information is only provided for dependent employment jobs, then this information is still included in HOURS1, but a note would warn users about it. Weekly hours are top-coded at 99 hours.
Values	Continuous variable

Variable	gross1: gross hourly wage, main job
File	Person
Definition	Gross basic hourly wage rate for the main job. Overtime payments, bonuses and gratuities, family allowances and other social security payments made by employers, as well as ex gratia payments in kind supplementary to normal wage rates, are all excluded from the calculation of the basic gross hourly wage.

Comments	<p>Unless provided as such by the data provider, the hourly wage rate is calculated by LIS as the ratio of the basic wage received for one specific job over a given period of time over the number of working hours contracted for that same period for that same job. Note that this definition differs from the one of wage rate actually paid, in which paid overtime would be included in the numerator and usual worked hours (rather than contractual ones) would be included in the denominator.</p> <p>The latter point implies that when comparing wage rates across occupations, occupations which typically involve fewer contractual working hours (e.g. teachers) may have unusually high hourly wage rates.</p> <p>Note that ideally basic wages include cost-of-living allowances and other guaranteed and regularly paid allowances, some depending on family type.</p>
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Values Continuous variable

Variable	net1: net hourly wage, main job
File	Person
Definition	Net basic hourly wage rate for the main job,. Overtime payments, bonuses and gratuities, family allowances and other social security payments made by employers, as well as ex gratia payments in kind, supplementary to normal wage rates, are all excluded from the calculation of basic gross hourly wage.
Comments	<p>Unless provided as such by the data provider, the hourly wage rate is calculated by LIS as the ratio of the basic wage received for one specific job over a given period of time over the number of working hours contracted for that same period for that same job. Note that this definition differs from the one of wage rate actually paid, in which paid overtime would be included in the numerator and usual worked hours (rather than contractual ones) would be included in the denominator.</p> <p>The latter point implies that when comparing wage rates across occupations, occupations which typically involve fewer contractual working hours (e.g. teachers) may have unusually high hourly wage rates.</p> <p>Note that ideally basic wages include cost-of-living allowances and other guaranteed and regularly paid allowances, some depending on family type.</p>

Values Continuous variable

Variable	cir: expects to receive inheritance/gift
File	Household
Definition	Indication of whether or not a household member expects to receive inheritance or gift that is substantial in value. The inheritance/gift can be in form of non-financial or financial asset.
Comments	-

Values
0 no
1 yes
2 possibly

Variable	cia: amount of expected inheritance/gift
File	Household
Definition	Total value of expected inheritance or gift that is substantial in value. The inheritance/gift can be in form of non-financial or financial asset.
Comments	-

Values Continuous variable

Variable	cig: expects to give inheritance/gift
File	Household
Definition	Indication of whether or not a household member expects to give an inheritance or gift that is substantial in value. The inheritance/gift can be in form of non-financial or financial asset.
Comments	-

Values
0 no
1 yes
2 possibly

Variable	chc: home equity line of credit (dummy)
File	Household
Definition	Record of whether or not a household has an agreement with the financial institution that allows borrowing money at any time (up to some limit) using the household's principal residence as collateral.
Comments	A home equity line of credit becomes a liability (a fixed length, fixed monthly payment loan) if the household draws the money from this account. In such a case, this amount is recorded in the liabilities section, but the information about the possession of such a line of credit is recorded in this variable.

Values
0 does not have home equity line of credit
1 has home equity line of credit

Variable	cha: amount of home equity line of credit
File	Household
Definition	Difference between the total credit limit on the line of credit secured by the equity in household's principal residence and the amount a household owes on this line.
Comments	The amount a household owes on home equity line of credit is recorded in the liability section, specifically in variables HLRP and HLSRP. If it is impossible to differentiate between the total credit limit and the amount household owns on this line, then a note will be provided.

Values
Continuous variable

Variable	cnc: non-home equity lines of credit (dummy)
File	Household
Definition	Record of whether or not household has approved lines of credit (e.g. overdrafts from checking account) even if household is not currently drawing against them.
Comments	-

Values
0 does not have non-home equity line of credit
1 has non-home equity line of credit

Variable	cna: amount of non-home equity lines of credit
File	Household
Definition	Approved maximum amount that can be borrowed on all financial accounts except the home equity line of credit minus the total balance owed on all these accounts. It includes the credit limit on credit cards minus the amount already borrowed, overdrafts from checking accounts, etc.
Comments	This variable might not be fully comparable across LWS datasets due to the fact that the survey questions might not cover all accounts. Most likely, they will include only credit limit on credit cards and overdrafts facilities. In such situations, an explanatory note will be provided.

Values
Continuous variable

Variable	ppr: purchase price of principal residence
File	Household
Definition	Purchase price of principal residence, including the total cost of land and house. If the principal residence was a gift/inheritance, this variable would record the value when it was received.
Comments	This variable records the nominal local currency amounts in the year in which the residence was purchased without any conversion to international dollars or current amounts. In other words, this is a historical value (i.e. the original acquisition price) of the principal residence. If the principal residence was constructed by the household, the final cost of construction is also recorded in this variable. Sometimes the surveys ask the worth of the principal residence at the time the household acquired it instead of asking the purchase price. It is most likely asked in this way to cover those who received the principal residence as a gift, inheritance or constructed it on their own. In this sense a purchase price value corresponds to a worth of the residence, therefore, this historical value is recorded in this variable.

Values
Continuous variable

Variable	ppy: year of purchase of principal residence
File	Household

Definition	The purchase year of the principal residence or the year the principal residence was received as a gift or inheritance.
Comments	This variable contains the information on purchase year of primary residence owned or partly owned by one or more of its members. The purchase year of land on which the residence is located is also included if it is the only part that household members own. The purchase year of houseboats and mobile homes that are considered the principle residence is also included. If the principal residence was constructed by the household, the year of construction is also recorded in this variable.

Values Continuous variable

Variable	pir: inheritance/gift received (dummy)
File	Household
Definition	Information on whether or not a household member ever received an inheritance or gift that is substantial in value. The inheritance/gift can be in form of non-financial or financial asset.
Comments	Please note that the threshold to be considered a substantial amount of gift is defined differently in various survey questionnaires.

Values 0 did not receive inheritance/gift
1 received inheritance/gift

Variable	pia1: amount of inheritance/gift received 1
File	Household
Definition	Total value of 1st inheritance or gift that is substantial in value at the time it was received.
Comments	The full information about first inheritance (amount, year, type and from whom) is recorded variables HPIA1, HPIY1, HPIT1, HPIW1, and HPIM1. Negative amounts mean that a person/household inherited a debt.

Values Continuous variable

Variable	pia2: amount of inheritance/gift received 2
File	Household
Definition	Total value of 2nd inheritance or gift that is substantial in value at the time it was received.
Comments	The full information about second inheritance (amount, year, type and from whom) is recorded variables HPIA2, HPIY2, HPIT2, HPIW2, and PHIM2. Negative amounts mean that a person/household inherited a debt.

Values Continuous variable

Variable	pia3: amount of inheritance/gift received 3
File	Household
Definition	Total value of 3rd inheritance or gift that is substantial in value at the time it was received.
Comments	The full information about third inheritance (amount, year, type and from whom) is recorded variables HPIA3, HPIY3, HPIT3, HPIW3, and HPIM3. Negative amounts mean that a person/household inherited a debt.

Values Continuous variable

Variable	pia4: amount of inheritance/gift received 4
File	Household
Definition	Total value of 4th inheritance or gift that is substantial in value at the time it was received.
Comments	The full information about fourth inheritance (amount, year, type and from whom) is recorded variables HPIA4, HPIY4, HPIT4, HPIW4, and HPIM4. If more than four inheritances were received, then the combined amounts are recorded in HPIA4 with missing information in HPIY4, HPIT4, HPIW4, and HPIM4. Further, negative amounts mean that a person/household inherited a debt.

Values Continuous variable

Variable	piy1: year inheritance/gift received 1
File	Household
Definition	The year in which 1st inheritance or substantial gift was received.
Comments	-

Values Continuous variable

Variable	piy2: year inheritance/gift received 2
File	Household
Definition	The year in which 2nd inheritance or substantial gift was received.
Comments	-

Values Continuous variable

Variable	piy3: year inheritance/gift received 3
File	Household
Definition	The year in which 3rd inheritance or substantial gift was received.
Comments	-

Values Continuous variable

Variable	piy4: year inheritance/gift received 4
File	Household
Definition	The year in which 4th inheritance or substantial gift was received.
Comments	-

Values Continuous variable

Variable	pit1: type of inheritance/gift received 1
File	Household
Definition	Type of 1st inheritance or substantial gift received.
Comments	HPIT1 corresponds to the most recent type of inheritance/gift received.

Values
10 non-financial
11 real estate
12 family business
13 valuables and durables
20 financial
21 cash
22 cash-equivalent capital investments
30 both non-financial and financial
40 unspecified

Variable	pit2: type of inheritance/gift received 2
File	Household
Definition	Type of 2nd inheritance or substantial gift received.
Comments	HPIT1 corresponds to the most recent type of inheritance/gift received, HPIT2 to the previous one.

Values
10 non-financial
11 real estate
12 family business
13 valuables and durables
20 financial
21 cash
22 cash-equivalent capital investments
30 both non-financial and financial
40 unspecified

Variable	pit3: type of inheritance/gift received 3
File	Household
Definition	Type of 3rd inheritance or substantial gift received.
Comments	HPIT1 corresponds to the most recent type of inheritance/gift received, HPIT2 to the previous one, and so on.

Values
10 non-financial
11 real estate
12 family business
13 valuables and durables
20 financial

- 21 cash
- 22 cash-equivalent capital investments
- 30 both non-financial and financial
- 40 unspecified

Variable	pit4: type of inheritance/gift received 4
File	Household
Definition	Type of 4th inheritance or substantial gift received.
Comments	HPIT1 corresponds to the most recent type of inheritance/gift received, HPIT2 to the previous one, and so on. If four or more inheritances/gifts are received, then the type recorded in HPIT4 corresponds to the type of the fourth inheritance/gift received.

- Values
- 10 non-financial
 - 11 real estate
 - 12 family business
 - 13 valuables and durables
 - 20 financial
 - 21 cash
 - 22 cash-equivalent capital investments
 - 30 both non-financial and financial
 - 40 unspecified

Variable	piw1: from whom inheritance/gift received 1
File	Household
Definition	The individual(s) from whom the 1st inheritance or substantial gift was received.
Comments	-

- Values
- 1 grandparent(s)(incl in-laws)
 - 2 parent(s)(incl in-laws)
 - 3 sibling(s)(incl in-laws)
 - 4 child(ren)(incl in-laws)
 - 5 other relative(s)
 - 6 non-relative(s)
 - 7 unspecified

Variable	piw2: from whom inheritance/gift received 2
File	Household
Definition	The individual(s) from whom the 2nd inheritance or substantial gift was received.
Comments	-

- Values
- 1 grandparent(s)(incl in-laws)
 - 2 parent(s)(incl in-laws)
 - 3 sibling(s)(incl in-laws)
 - 4 child(ren)(incl in-laws)
 - 5 other relative(s)
 - 6 non-relative(s)
 - 7 unspecified

Variable	piw3: from whom inheritance/gift received 3
File	Household
Definition	The individual(s) from whom the 3rd inheritance or substantial gift was received.
Comments	-

- Values
- 1 grandparent(s)(incl in-laws)
 - 2 parent(s)(incl in-laws)
 - 3 sibling(s)(incl in-laws)
 - 4 child(ren)(incl in-laws)
 - 5 other relative(s)
 - 6 non-relative(s)
 - 7 unspecified

Variable	piw4: from whom inheritance/gift received 4
File	Household
Definition	The individual(s) from whom the 4th inheritance or substantial gift was received.
Comments	-
Values	1 grandparent(s)(incl in-laws) 2 parent(s)(incl in-laws) 3 sibling(s)(incl in-laws) 4 child(ren)(incl in-laws) 5 other relative(s) 6 non-relative(s) 7 unspecified

Variable	pim1: household member who received inheritance/gift 1
File	Household
Definition	The household member who received the 1st inheritance or substantial gift.
Comments	-
Values	10 head of household 20 spouse 30 others 31 head's child(ren)(incl in-laws) 32 head's grandchild(ren)(incl in-laws) 33 head's parent(s)/grandparent(s)(incl in-laws) 34 head's sibling(s)(incl in-laws) 35 other relative(s) of head 36 non-relative(s) 40 unspecified

Variable	pim2: household member who received inheritance/gift 2
File	Household
Definition	The household member who received the 2nd inheritance or substantial gift.
Comments	-
Values	10 head of household 20 spouse 30 others 31 head's child(ren)(incl in-laws) 32 head's grandchild(ren)(incl in-laws) 33 head's parent(s)/grandparent(s)(incl in-laws) 34 head's sibling(s)(incl in-laws) 35 other relative(s) of head 36 non-relative(s) 40 unspecified

Variable	pim3: household member who received inheritance/gift 3
File	Household
Definition	The household member who received the 3rd inheritance or substantial gift.
Comments	-
Values	10 head of household 20 spouse 30 others 31 head's child(ren)(incl in-laws) 32 head's grandchild(ren)(incl in-laws) 33 head's parent(s)/grandparent(s)(incl in-laws) 34 head's sibling(s)(incl in-laws) 35 other relative(s) of head 36 non-relative(s) 40 unspecified

Variable	pim4: household member who received inheritance/gift 4
File	Household

Definition	The household member who received the 4th inheritance or substantial gift.
Comments	-
Values	10 head of household 20 spouse 30 others 31 head's child(ren)(incl in-laws) 32 head's grandchild(ren)(incl in-laws) 33 head's parent(s)/grandparent(s)(incl in-laws) 34 head's sibling(s)(incl in-laws) 35 other relative(s) of head 36 non-relative(s) 40 unspecified

Variable	ssyc: years of contributions to social security system
File	Person
Definition	Total years of contribution to the social security pension system without an account balance.
Comments	This refers to Pay-As-You-Go (PAYG) systems, except for the Notional Defined Contribution/Benefit (NDC/NDB) plans which are included in the HASSDC / HASSDB variables with the value of the virtual current account. It includes also assimilated periods, if available.
Values	Continuous variable

Variable	bus1_c: business indicator/type of business 1
File	Household
Definition	Information on whether or not a respondent/household is the owner (or partial owner) of a business. It could also provide the information on whether or not a member of the household has an active role in it as well as the legal form of business (if a member of the household has an active role in it).
Comments	-
Values	Country-specific values

Variable	bus2_c: business indicator/type of business 2
File	Household
Definition	Information on whether or not a respondent/household is the owner (or partial owner) of a business. It could also provide the information on whether or not a member of the household has an active role in it as well as the legal form of business (if a member of the household has an active role in it).
Comments	-
Values	Country-specific values

Variable	bus3_c: business indicator/type of business 3
File	Household
Definition	Information on whether or not a respondent/household is the owner (or partial owner) of a business. It could also provide the information on whether or not a member of the household has an active role in it as well as the legal form of business (if a member of the household has an active role in it).
Comments	-
Values	Country-specific values

Variable	basb: savings behaviour
File	Person
Definition	Indication of whether or not a household member saves during the income reference year based on all sources of their income (i.e. employment income, rent, income from capital, social security income, private transfers, etc.).
Comments	If only household level information is available from the survey, then the information is coded only for a reference person in the household.
Values	10 does not save 11 does not save: expenses exceed income 12 does not save: expenses about the same as income 20 saves

Variable	bas1: savings purpose 1
File	Person
Definition	Record of whether a primary home purchase in the future is a saving motive for the household member(s).
Comments	If reasons for savings are available in the survey, then this variable records them for each household member; if they are reported for the entire household, then the information is coded only for a reference person in the household. Please note that the saving purpose recorded in this variable is not necessarily the first saving priority.
Values	0 not saving for home purchase 1 saving for home purchase

Variable	bas2: savings purpose 2
File	Person
Definition	Record of whether or not a household member(s) considers saving money for some major purchases in the future, such as a second residence, car, etc.
Comments	If reasons for savings are available in the survey, then this variable records them for each household member; if they are reported for the entire household, then the information is coded only for a reference person in the household. Please note that the saving purpose recorded in this variable is not necessarily the first saving priority.
Values	0 not saving for other major purchases 1 saving for other major purchases

Variable	bas3: savings purpose 3
File	Person
Definition	Record of whether or not a household member(s) considers saving money for financial investments, including business investments.
Comments	If reasons for savings are available in the survey, then this variable records them for each household member; if they are reported for the entire household, then the information is coded only for a reference person in the household. Please note that the saving purpose recorded in this variable is not necessarily the first saving priority.
Values	0 not saving for financial investments (including business) 1 saving for financial investments (including business)

Variable	bas4: savings purpose 4
File	Person
Definition	Record of whether or not a household member(s) considers saving money for old-age provision(s).
Comments	If reasons for savings are available in the survey, then this variable records them for each household member; if they are reported for the entire household, then the information is coded only for a reference person in the household. Please note that the saving purpose recorded in this variable is not necessarily the first saving priority.
Values	0 not saving for old-age provisions 1 saving for old-age provisions

Variable	bas5: savings purpose 5
File	Person
Definition	Record of whether or not a household member(s) considers saving money for paying debts.
Comments	If reasons for savings are available in the survey, then this variable records them for each household member; if they are reported for the entire household, then the information is coded only for a reference person in the household. Please note that the saving purpose recorded in this variable is not necessarily the first saving priority.
Values	0 not saving for paying debts 1 saving for paying debts

Variable	bas6: savings purpose 6
File	Person
Definition	Record of whether or not a household member(s) considers saving money for unexpected events.

Comments	If reasons for savings are available in the survey, then this variable records them for each household member; if they are reported for the entire household, then the information is coded only for a reference person in the household. Please note that the saving purpose recorded in this variable is not necessarily the first saving priority.
Values	0 not saving for unexpected events 1 saving for unexpected events

Variable	bas7: savings purpose 7
File	Person
Definition	Record of whether or not a household member(s) considers saving money for recreation/travel.
Comments	If reasons for savings are available in the survey, then this variable records them for each household member; if they are reported for the entire household, then the information is coded only for a reference person in the household. Please note that the saving purpose recorded in this variable is not necessarily the first saving priority.
Values	0 not saving for recreation and travel 1 saving for recreation and travel

Variable	bas8: savings purpose 8
File	Person
Definition	Record of whether or not a household member(s) considers saving money for expenses related to the education of household members and/or other relatives (e.g. grandchildren).
Comments	If reasons for savings are available in the survey, then this variable records them for each household member; if they are reported for the entire household, then the information is coded only for a reference person in the household. Please note that the saving purpose recorded in this variable is not necessarily the first saving priority.
Values	0 not saving for education 1 saving for education

Variable	bas9: savings purpose 9
File	Person
Definition	Record of whether a household member(s) considers saving money for any other foreseeable major expenses in the future that are not listed in variables BASP1/8.
Comments	If reasons for savings are available in the survey, then this variable records them for each household member; if they are reported for the entire household, then the information is coded only for a reference person in the household. Please note that the saving purpose recorded in this variable is not necessarily the first saving priority.
Values	0 not saving for other purposes 1 saving for other purposes

Variable	bafr1_c: financial risk taking 1
File	Person
Definition	Investment strategies that the household member is willing to take with respect to the exposure to risk of losing capital; it can also contain the information about the preferences in terms of risk and return on financial investments.
Comments	-
Values	Country-specific values

Variable	bafr2_c: financial risk taking 2
File	Person
Definition	Investment strategies that the household member is willing to take with respect to the exposure to risk of losing capital; it can also contain the information about the preferences in terms of risk and return on financial investments.
Comments	-
Values	Country-specific values

Variable	bafr3_c: financial risk taking 3
File	Person

Definition	Investment strategies that the household member is willing to take with respect to the exposure to risk of losing capital; it can also contain the information about the preferences in terms of risk and return on financial investments.
Comments	-
Values	Country-specific values

Variable	bafp1_c: financial planning 1
File	Person
Definition	How far the household members look into the future for their financial planning (e.g. the time period that is important for household savings and spending) or how in details the household members organise their financial planning.
Comments	-
Values	Country-specific values

Variable	bafp2_c: financial planning 2
File	Person
Definition	How far the household members look into the future for their financial planning (e.g. the time period that is important for household savings and spending) or how in details the household members organise their financial planning.
Comments	-
Values	Country-specific values

Variable	baf11_c: financial literacy 1
File	Person
Definition	Financial literacy of each household member. The topics covered can include the basic financial literacy (numeracy, money illusion, time value of money, information about the understanding of interest rates, compounding, discounting, etc.) as well as topics related to more advanced financial knowledge (the difference between stocks and bonds, the function of the stock market, the working of risk diversification, the relationship between bond prices and interest rates, etc.). The financial literacy could be measured in the objective and/or subjective manner.
Comments	In some datasets, the financial literacy is available only for respondent/household's head.
Values	Country-specific values

Variable	baf12_c: financial literacy 2
File	Person
Definition	Financial literacy of each household member. The topics covered can include the basic financial literacy (numeracy, money illusion, time value of money, information about the understanding of interest rates, compounding, discounting, etc.) as well as topics related to more advanced financial knowledge (the difference between stocks and bonds, the function of the stock market, the working of risk diversification, the relationship between bond prices and interest rates, etc.). The financial literacy could be measured in the objective and/or subjective manner.
Comments	In some datasets, the financial literacy is available only for respondent/household's head.
Values	Country-specific values

Variable	baf13_c: financial literacy 3
File	Person
Definition	Financial literacy of each household member. The topics covered can include the basic financial literacy (numeracy, money illusion, time value of money, information about the understanding of interest rates, compounding, discounting, etc.) as well as topics related to more advanced financial knowledge (the difference between stocks and bonds, the function of the stock market, the working of risk diversification, the relationship between bond prices and interest rates, etc.). The financial literacy could be measured in the objective and/or subjective manner.
Comments	In some datasets, the financial literacy is available only for respondent/household's head.
Values	Country-specific values

Variable	baf14_c: financial literacy 4
File	Person

Definition	Financial literacy of each household member. The topics covered can include the basic financial literacy (numeracy, money illusion, time value of money, information about the understanding of interest rates, compounding, discounting, etc.) as well as topics related to more advanced financial knowledge (the difference between stocks and bonds, the function of the stock market, the working of risk diversification, the relationship between bond prices and interest rates, etc.). The financial literacy could be measured in the objective and/or subjective manner.
Comments	In some datasets, the financial literacy is available only for respondent/household's head.
Values	Country-specific values

Variable	bafi1_c: financial information 1
File	Person
Definition	Sources of information household members use to make decisions about borrowing/credit and investments. The main sources of information are categorised as follows: professional, mass media (excluding internet), internet, advertisement, and relative/friends.
Comments	-
Values	Country-specific values

Variable	bafi2_c: financial information 2
File	Person
Definition	Sources of information household members use to make decisions about borrowing/credit and investments. The main sources of information are categorised as follows: professional, mass media (excluding internet), internet, advertisement, and relative/friends.
Comments	-
Values	Country-specific values

Variable	bafi3_c: financial information 3
File	Person
Definition	Sources of information household members use to make decisions about borrowing/credit and investments. The main sources of information are categorised as follows: professional, mass media (excluding internet), internet, advertisement, and relative/friends.
Comments	-
Values	Country-specific values

Variable	bafi4_c: financial information 4
File	Person
Definition	Sources of information household members use to make decisions about borrowing/credit and investments. The main sources of information are categorised as follows: professional, mass media (excluding internet), internet, advertisement, and relative/friends.
Comments	-
Values	Country-specific values

Variable	bafi5_c: financial information 5
File	Person
Definition	Sources of information household members use to make decisions about borrowing/credit and investments. The main sources of information are categorised as follows: professional, mass media (excluding internet), internet, advertisement, and relative/friends.
Comments	-
Values	Country-specific values

Variable	bopc: possession of credit cards (dummy)
File	Household
Definition	Indication of whether a household has credit cards (including store credit cards) or not. Debit cards are excluded.
Comments	This variable is recorded only at the household level.
Values	0 does not have credit cards 1 has credit cards

Variable	bonc_c: number of credit cards
File	Household
Definition	Total number of credit cards (including store credit cards) the household members possess. Debit cards are excluded.
Comments	This variable is recorded only at the household level.
Values	Country-specific values

Variable	boue: amount needed to cover unexpected expenses
File	Household
Definition	Information about how much money a household thinks is needed to put aside in order to cover or prepare for unexpected events.
Comments	This variable is recorded only at the household level.
Values	Continuous variable

Variable	boea: ability to get emergency financial aid (dummy)
File	Household
Definition	Indication of whether or not household members could rely on friends or relatives to get emergency financial support.
Comments	This variable is recorded only at the household level.
Values	0 not able to get emergency financial aid 1 able to get emergency financial aid

Variable	bolc: loan consolidation (dummy)
File	Household
Definition	Indication of whether or not household members consolidated their loans in the reference year of the survey.
Comments	This variable is recorded only at the household level.
Values	0 did not consolidate loan(s) 1 consolidated loan(s)

Variable	bocc1_c: objective credit constraints 1
File	Household
Definition	Information on household's access to finance, specifically the objective measure that captures information on the recent application for a loan and whether or not the household was turned down for the loan. Additionally, this variable might contain information about the purposes of loans for which the household applied.
Comments	This variable is recorded only at the household level.
Values	Country-specific values

Variable	bocc2_c: objective credit constraints 2
File	Household
Definition	Information on a household's access to finance, specifically the objective measure that would ideally record the information on the re-application for a loan for the same purpose and whether or not it was rejected.
Comments	This variable is recorded only at the household level.
Values	Country-specific values

Variable	bocs_c: subjective credit constraints
File	Household
Definition	Information on household's access to finance, specifically the subjective measure is taken into account. This measure of obstacle to finance provides information on households' decision not to apply for a loan because of the fear of rejection. Additionally, this variable could capture the reasons why the household fears rejection.
Comments	This variable is recorded only at the household level.
Values	Country-specific values

Variable	bocd1_c: constraints in debt repayment 1
File	Household
Definition	Information on household's constraints to repay any kind of debt (e.g. mortgage(s), consumer loans, credit cards, etc.). This measure of obstacle to debt repayment could also provide information on households' delays in repayments. Additionally, this variable could capture whether household reached the repayments resolutions with creditors to repay debts or declared bankruptcy. The time period for which constraints in debt repayment is available depends on how questions are asked in the original surveys.
Comments	This variable is recorded only at the household level.
Values	Country-specific values

Variable	bocd2_c: constraints in debt repayment 2
File	Household
Definition	Information on household's constraints to repay any kind of debt (e.g. mortgage(s), consumer loans, credit cards, etc.). This measure of obstacle to debt repayment could also provide information on households' delays in repayments. Additionally, this variable could capture whether household reached the repayments resolutions with creditors to repay debts or declared bankruptcy. The time period for which constraints in debt repayment is available depends on how questions are asked in the original surveys.
Comments	This variable is recorded only at the household level.
Values	Country-specific values

Variable	boef_c: expectations about household finances
File	Household
Definition	Information on household's expectations about their finances, specifically the subjective measure whether the household financial situation will change or stay the same in the future. The time period for which constraints in debt repayment is available depends on how questions are asked in the original surveys.
Comments	This variable is recorded only at the household level.
Values	Country-specific values

Variable	boee1_c: expectations about the economy 1
File	Household
Definition	Information on household's expectations about the performance of economy as a whole or in terms of price expectations, inflation expectations, etc. These variables usually record short- and long-term expectations (e.g. 1 year and 5 years' expectations).
Comments	This variable is recorded only at the household level.
Values	Country-specific values

Variable	boee2_c: expectations about the economy 2
File	Household
Definition	Information on household's expectations about the performance of economy as a whole or in terms of price expectations, inflation expectations, etc. These variables usually record short- and long-term expectations (e.g. 1 year and 5 years' expectations).
Comments	This variable is recorded only at the household level.
Values	Country-specific values

Variable	hitotal: total income, household
File	Household
Definition	Sum of cash and non-cash income from labour, income from capital, income from pensions (including both public and private pensions) and non-pension public social benefits stemming from insurance, universal or assistance schemes (including in-kind social assistance transfers), as well as cash and non-cash private transfers.

Comments	<p>This variable is always constructed according to the following formula: $hitotal = hilabour + hicapital + hipension + hipubsoc + hiprivate$.</p> <p>This includes all recurrent payments at annual or more frequent intervals, that are available for current consumption and that do not reduce the net worth of the household.</p> <p>Depending on data availability, non-monetary goods and services received may be insufficiently captured. This variable excludes two important non-cash incomes:</p> <ul style="list-style-type: none"> - Non-cash incomes from capital: These refer to the imputed value of the service of durable goods owned by the household, including the dwelling and other durables such as cars. As important as these incomes may be, they are rarely available in the income microdata and, when available, they are calculated with widely varying methodologies. For these reasons, they are excluded from DHI. Users wishing to include them can do so with the use of the LIS microdata. - Non-cash universal transfers from government: These refer to government-provided services that benefit individuals, but are provided with the primary objective of meeting the general needs of the overall population, rather than that of assisting the poor. Specifically, we do not include non-cash transfers in the areas of housing, care (including child care), education, or health. These transfers are very hard to evaluate at the individual level and thus are typically only available at the macro-level. Thus, the value of these transfers is also excluded from DHI and, these non-cash incomes are not available in the LIS microdata. <p>Although we state above that we include non-monetary social assistance transfers, note that this does not mean that all non-cash means-tested public benefits are included in DHI. We exclude means-tested public benefits in cases where they form a portion of a system in which benefits are granted to the whole population (poor and non-poor), although using different tools and programs. For example, in the case of health insurance in the U.S., we have excluded benefits received through the Medicaid program (which provides health insurance to low-income Americans) because most persons who do not receive Medicaid are subsidized either through the U.S. tax system – if employed – or through Medicare (the social insurance program for the elderly and persons with disabilities).</p>
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Values Continuous variable

Variable	dhi: disposable household income, household
File	Household
Definition	Sum of cash and non-cash income from labour, income from capital, income from pensions (including private and public pensions) and non-pension public social benefits stemming from insurance, universal or assistance schemes (including in-kind social assistance transfers), as well as cash and non-cash private transfers, less the amount of income taxes and social contributions paid.
Comments	<p>This variable is always constructed according to the following formula: $dhi = hitotal (= hilabour + hicapital + hipension + hipubsoc + hiprivate) - hxitsc$.</p> <p>This includes all recurrent payments at annual or more frequent intervals, that are available for current consumption and that do not reduce the net worth of the household.</p> <p>This variable excludes two important non-cash incomes:</p> <ul style="list-style-type: none"> - Non-cash incomes from capital: These refer to the imputed value of the service of durable goods owned by the household, including the dwelling and other durables such as cars. As important as these incomes may be, they are rarely available in the income microdata and, when available, they are calculated with widely varying methodologies. For these reasons, they are excluded from DHI. Users wishing to include them can do so with the use of the LIS microdata. - Non-cash universal transfers from government: These refer to government-provided services that benefit individuals, but are provided with the primary objective of meeting the general needs of the overall population, rather than that of assisting the poor. Specifically, we do not include non-cash transfers in the areas of housing, care (including child care), education, or health. These transfers are very hard to evaluate at the individual level and thus are typically only available at the macro-level. Thus, the value of these transfers is also excluded from DHI and, these non-cash incomes are not available in the LIS microdata. <p>Although we state above that we include non-monetary social assistance transfers, note that this does not mean that all non-cash means-tested public benefits are included in DHI. We exclude means-tested public benefits in cases where they form a portion of a system in which benefits are granted to the whole population (poor and non-poor), although using different tools and programs. For example, in the case of health insurance in the U.S., we have excluded benefits received through the Medicaid program (which provides health insurance to low-income Americans) because most persons who do not receive Medicaid are subsidized either through the U.S. tax system – if employed – or through Medicare (the social insurance program for the elderly and persons with disabilities).</p>

Values

Continuous variable

Variable	hvalgs: value of goods and services, household
File	Household
Definition	Total value of goods and services received from labour and social or private transfers, excluding social transfers in kind such as universal health insurance, universal education benefits, and near cash benefits from public housing.
Comments	<p>This variable is always constructed according to the following formula: $hvalgs = hi13 + hi14 + hi47 + hi53$.</p> <p>Depending on data availability, non-monetary goods and services received may be insufficiently captured. This variable excludes two important non-cash incomes:</p> <ul style="list-style-type: none"> - Non-cash incomes from capital: These refer to the imputed value of the service of durable goods owned by the household, including the dwelling and other durables such as cars. As important as these incomes may be, they are rarely available in the income microdata and, when available, they are calculated with widely varying methodologies. For these reasons, they are excluded from DHI. Users wishing to include them can do so with the use of the LIS microdata. - Non-cash universal transfers from government: These refer to government-provided services that benefit individuals, but are provided with the primary objective of meeting the general needs of the overall population, rather than that of assisting the poor. Specifically, we do not include non-cash transfers in the areas of housing, care (including child care), education, or health. These transfers are very hard to evaluate at the individual level and thus are typically only available at the macro-level. Thus, the value of these transfers is also excluded from DHI and, these non-cash incomes are not available in the LIS microdata. <p>Although we state above that we include non-monetary social assistance transfers, note that this does not mean that all non-cash means-tested public benefits are included in DHI. We exclude means-tested public benefits in cases where they form a portion of a system in which benefits are granted to the whole population (poor and non-poor), although using different tools and programs. For example, in the case of health insurance in the U.S., we have excluded benefits received through the Medicaid program (which provides health insurance to low-income Americans) because most persons who do not receive Medicaid are subsidized either through the U.S. tax system – if employed – or through Medicare (the social insurance program for the elderly and persons with disabilities).</p>

Values

Continuous variable

Variable	dhci: disposable household cash income, household
File	Household
Definition	Sum of cash and non-cash income from labour, income from capital, income from pensions (including both public and private pensions) and other public social benefits stemming from insurance, universal or assistance schemes (including in-kind social assistance transfers), as well as cash and non-cash private transfers, less the amount of income taxes and social contributions paid.
Comments	<p>This variable is always constructed according to the following formula: $dhci = dpi (= hitotal - hxitsc) - hvalgs$.</p> <p>This includes all recurrent payments at annual or more frequent intervals, that are available for current consumption and that do not reduce the net worth of the household.</p>

Values

Continuous variable

Variable	hifactor: factor income, household
File	Household
Definition	Sum of cash and non-cash income from labour and income from capital.
Comments	This variable is always constructed according to the following formula: $hifactor = hilabour + hicapital$.

Values

Continuous variable

Variable	hitransfer: transfer income, household
File	Household

Definition	Sum of total pensions (including public and private pensions) and non-pension public social benefits stemming from insurance, universal or assistance schemes (including in-kind social assistance transfers), as well as cash and non-cash private transfers.
Comments	This variable is always constructed according to the following formula: $hitransfer = hipension + hipubsoc + hiprivate$.
Values	Continuous variable

Variable	hpublic: public transfers, household
File	Household
Definition	Cash social security transfers (including public pensions and other social benefits stemming from insurance, universal or assistance schemes), and in-kind social assistance transfers.
Comments	This variable is conceptually equal to $hi31 + hi32 + hipubsoc$, but may differ from that formula in case public and private pensions were not separable in the original data.
Values	Continuous variable

Variable	hpub_i: insurance transfers, household
File	Household
Definition	Transfers from the public social security insurance system and/or from private insurers through mandatory schemes, which cover mainly the active population. This includes public contributory pensions and non-pension public social benefits stemming from insurance schemes.
Comments	Are included all social insurance schemes that cover mainly the active population; however sometimes is possible for non-active people to join (voluntary) a system, for ex. the housewives to pay pension contributions. The eligibility to these schemes is based on the existence of an insurance relationship and most of the time a minimum period of contributions is required. The social insurance schemes that are covering mainly the non-active population or are aimed at covering the entire resident population are recorded in universal benefits.
Values	Continuous variable

Variable	ppub_i: insurance transfers, person
File	Person
Definition	Transfers from the public social security insurance system and/or from private insurers through mandatory schemes, which cover mainly the active population. This includes public contributory pensions and non-pension public social benefits stemming from insurance schemes.
Comments	Are included all social insurance schemes that cover mainly the active population; however sometimes is possible for non-active people to join (voluntary) a system, for ex. the housewives to pay pension contributions. The eligibility to these schemes is based on the existence of an insurance relationship and most of the time a minimum period of contributions is required. The social insurance schemes that are covering mainly the non-active population or are aimed at covering the entire resident population are recorded in universal benefits.
Values	Continuous variable

Variable	hpub_u: universal transfers, household
File	Household
Definition	Transfers from public programmes, which are aimed at covering the whole population or a part of the population and are not based on insurance schemes or existence or income or assets thresholds. Are also included social insurance schemes that cover mainly the non-active population and those which are aimed at covering the entire resident population. It includes also veteran pensions if they are non-insurance based. This includes public universal pensions and non-pension public social benefits stemming from universal schemes. Excludes social security universal transfers in kind.
Comments	The eligibility criteria for universal benefits may also contain an income/asset test in case the test only reduces the amount of benefit received, or prevents the eligibility only for people at the upper end of the income distribution; otherwise, if the income test prevents the access for an 'average earner' as well, it will be considered an assistance benefit.
Values	Continuous variable

Variable	hpub_a: assistance transfers, household
File	Household
Definition	Cash transfers and value of goods and services received from the state through social programmes targeted towards individuals or households in need. This includes public assistance pensions and non-pension public social benefits stemming from assistance schemes.
Comments	Eligibility is typically limited through strict income, or asset tests (means-tests), but a programme can also target a poor area, without individual means tests. In certain cases can be also an activation conditions (minimum hours worked in social programmes for example) in order to receive the benefit.

Values Continuous variable

Variable	pitotal: total individual income, person
File	Person
Definition	Sum of cash and non-cash income from labour (including wage income, self-employment income and fringe benefits, but excluding own consumption), income from pensions (including both public and private pensions) and non-pension public social benefits whose eligibility is based on individual rather than household characteristics (namely wage replacement benefits, such as maternity and parental leave benefits, unemployment benefits, sickness and work injury benefits, and disability benefits), as well as private scholarships.
Comments	Note that this variable is conceptually equal to $pi_{labour} + pi_{pension} + pi_{411} + pi_{42} + pi_{43} + pi_{44} + pi_{511}$, but may differ from that formula in case some of the incomes not available with such detail at the individual level in the original data.

Values Continuous variable

Variable	hcexp: consumption expenditure, household
File	Household
Definition	Total consumption, including that stemming from goods and services that have been purchased by the household, and goods and services that have not been purchased, but either given to the household from somebody else, or self-produced. Excludes imputed rent.
Comments	Corresponds to all 12 categories of goods and services of the COICOP classification with the exception of imputed rent which is included according to COICOP and excluded from this variable.

Values Continuous variable

Variable	hctotal: total consumption (COICOP), household
File	Household
Definition	-
Comments	-

Values Continuous variable

Variable	hhousecost: housing costs, household
File	Household
Definition	Total housing cost effectively incurred by the household, including the actual rent, the utilities, the mortgage repayment (both the capital and interest) and the property taxes.
Comments	The variable conceptually corresponds to the sum of variables $hc4$, $hxmort$ and $hxptax$. However, it is only provided if at least actual rent and mortgage repayment are available, and is hence not necessarily

Values Continuous variable

Variable	dnw: disposable net worth
File	Household
Definition	Disposable net worth of the household is the sum of non-financial and financial assets, excluding pension assets and other long-term savings, minus the value of the total liabilities. The formula to calculate disposable net worth from the household balance sheet variables is $DNW = (HAN+HAF)-HL$.
Comments	See definitions of assets and liabilities for further clarification.

Values Continuous variable

Variable	anw: adjusted disposable net worth
File	Household
Definition	Adjusted disposable net worth is the sum of non-financial and financial assets, excluding occupational pension assets and social security pension entitlements, minus the value of the total liabilities. In other words, it is disposable net worth of the household, enlarged by the value of the life insurance and voluntary individual pensions. The formula to calculate adjusted disposable net worth from the household balance sheet variables is $ANW = (HAN+HAF+HASI) - HL$.
Comments	See definitions of assets and liabilities for further clarification.
Values	Continuous variable

Variable	inw: integrated disposable net worth
File	Household
Definition	Integrated net worth adds the values of occupational or social security pension assets to either disposable net worth or adjusted disposable net worth, depending on the availability of collected data as well as country institutional settings for pension assets. In other words, the integrated net worth usually adds to adjusted disposable net worth information on total value of occupational pensions (HASO) or its subcomponents, such as defined benefits occupational pensions (HASODB) and/or defined contribution occupational pensions (HASODC); in a very few instances, integrated net worth contains total value of pension assets and other long-term savings (HAS). In all cases, integrated net worth contains more information than disposable net worth as well as adjusted disposable net worth; in some cases, it is the same as total net worth. The formula to calculate integrated net worth is country-specific and available in the "Notes and Contents" section in METIS.
Comments	See definitions of assets and liabilities for further clarification. A special attention is required while using integrated net worth (INW) for conducting cross-country comparative research.
Values	Continuous variable

Variable	tnw: total net worth
File	Household
Definition	Total net worth of the household is the difference between total assets and total debt. The formula to calculate total net worth from the household balance sheet variables is $TNW = HA - HL$.
Comments	This variable is not always available due to the difficulty of estimating the value of pension assets, especially those which are not based on accounts. See also definitions of assets and debt for further clarification.
Values	Continuous variable

Variable	hilabour: labour income, household
File	Household
Definition	Total income from labour of all household members, including cash payments and value of goods and services received from dependent employment, profits/losses and value of goods from self-employment, as well as the value of own consumption.
Comments	This variable is constructed according to the following formula: $hilabour = hi11 + hi12 + hi13 + hi14 +$ amounts that are directly placed at the level of hilabour. Are placed directly at the hilabour level labour incomes for which it could not be differentiated if they come from self-employment of dependent employment activities.
Values	Continuous variable

Variable	pilabour: labour income, person
File	Person
Definition	Total income from labour of all household members, including cash payments and value of goods and services received from dependent employment, profits/losses and value of goods from self-employment, as well as the value of own consumption.
Comments	This variable is constructed according to the following formula: $pilabour = pi11 + pi12 + pi13 +$ amounts that are directly placed at the level of pilabour. Are placed directly at the pilabour level labour incomes for which could not be differentiated if they come from self-employment of dependent employment activities.
Values	Continuous variable

Variable	hi11: wage income, household
File	Household
Definition	Monetary payments received from regular and irregular dependent employment. This includes cash wage and salary income (gross of social security contributions and income taxes) and monetary supplements to the basic wage, such as overtime pay, employer bonuses, 13th month bonus, profit-share, tips.
Comments	Conscript's pay is also included. Income of directors of own enterprise is also included. When employer-provided sick or maternity pay can not be separated, it is also included here.
Values	Continuous variable

Variable	pi11: wage income, person
File	Person
Definition	Monetary payments received from regular and irregular dependent employment. This includes cash wage and salary income (gross of social security contributions and income taxes) and monetary supplements to the basic wage, such as overtime pay, employer bonuses, 13th month bonus, profit-share, tips.
Comments	Conscript's pay is also included. When employer-provided sick or maternity pay can not be separated, it is also included here.
Values	Continuous variable

Variable	hi12: self-employment income, household
File	Household
Definition	Total income from self-employment, defined as profits/losses from self-employment activities, including farm and non-farm businesses.
Comments	Amounts are recorded gross of social insurance contributions and income taxes, but net of expenses. Self-employment income is often collected with a different reference period than other more regular incomes; for example, it could refer to the last financial year for which business accounts for the purposes of taxation were prepared.
Values	Continuous variable

Variable	pi12: self-employment income, person
File	Person
Definition	Total income from self-employment, defined as profits/losses from self-employment activities, including farm and non-farm businesses.
Comments	Amounts are recorded gross of social insurance contributions and income taxes, but net of expenses. Goods and services are recorded at their market value or government cost. Self-employment income is often collected with a different reference period than other more regular incomes; for example, it could refer to the last financial year for which business accounts for the purposes of taxation were prepared.
Values	Continuous variable

Variable	hi121: farm income, household
File	Household
Definition	Total income from farm self-employment, defined as profits/losses from farm self-employment activities.
Comments	Amounts are recorded gross of social insurance contributions and income taxes, but net of expenses. Goods and services are recorded at their market value or government cost. Self-employment income is often collected with a different reference period than other more regular incomes; for example, it could refer to the last financial year for which business accounts for the purposes of taxation were prepared. Contents are restricted to agricultural activities, i.e. excluding forestry, fishing, hunting.
Values	Continuous variable

Variable	hi13: fringe benefits, household
File	Household
Definition	Value of goods and services received from regular and irregular dependent employment, such as the value of company cars, meals, housing, electricity, medical expenses, child care etc. paid or partly paid by the employer as substitute or supplement to the wage.
Comments	-
Values	Continuous variable

Variable	pi13: fringe benefits, person
File	Person
Definition	Value of goods and services received from regular and irregular dependent employment, such as the value of company cars, meals, housing, electricity, medical expenses, child care etc. paid or partly paid by the employer as substitute or supplement to the wage.
Comments	-
Values	Continuous variable

Variable	hi14: own consumption, household
File	Household
Definition	Value of home production of goods and services such as food and fuel for own consumption of the household.
Comments	-
Values	Continuous variable

Variable	hicapital: capital income, household
File	Household
Definition	Cash payments from property and capital (including financial and non-financial assets), including interest and dividends, rental income and royalties, and other capital income from investment in self-employment activity. Excludes capital gains, lottery winnings, inheritances, insurance settlements, and all other forms of one-off lump sum payments. This variable is constructed according to the following formula: $hicapital = hi21 + hi22 +$ amounts that are directly placed at the level of hicapital.
Comments	Non-cash income from capital (imputed value of the service of durable goods owned, such as the dwelling and other durables) are not considered as current income and hence not included among the income variables. Imputed rent is not considered as current income and hence not included in the income variables; if available in the original dataset, it is reported in LIS variable HRENTI.
Values	Continuous variable

Variable	hi21: interest and dividends, household
File	Household
Definition	Interest received from assets including bank accounts, certificates of deposit, bonds and the like; and dividends.
Comments	-
Values	Continuous variable

Variable	hi22: rental income, household
File	Household
Definition	Actual rentals from dwellings, business buildings, land, vehicles, equipment etc; and receipts from boarders and lodgers, net of operating costs.
Comments	Imputed rent is not considered as current income and hence not included in the income variables; if available in the original dataset, imputed rent is reported in LIS variable HRENTI.
Values	Continuous variable

Variable	hipension: pensions, household
File	Household

Definition	Total pension income from all pillars (private, occupational, public), all types (insurance, universal, assistance), all functions (old-age, disability, survivors). Includes voluntary individual pensions, mandatory individual pensions, occupational pensions, employment related public pensions, universal pensions and assistance pensions. This variable is constructed according to the following formula: $hipension = hi31 + hi32 + hi33 +$ amounts that are directly placed at the level of hipension.
Comments	-
Values	Continuous variable

Variable	pipension: pensions, person
File	Person
Definition	Total pension income from all pillars (private, occupational, public), all types (insurance, universal, assistance), all functions (old-age, disability, survivors). Includes voluntary individual pensions, mandatory individual pensions, occupational pensions, employment related public pensions, universal pensions and assistance pensions. This variable is constructed according to the following formula: $pipension = pi31 + pi32 + pi33 +$ amounts that are directly placed at the level of pipension.
Comments	-
Values	Continuous variable

Variable	hi31: public non-contributory pensions, household
File	Household
Definition	Pensions and similar monetary transfers for old-age, disability and survivors, stemming from non-contributory public programmes, including: - universal programmes, aimed at covering the whole population or a part of the population selected based on other criteria than previous employment existence or income or assets thresholds. - social assistance programmes targeted towards individuals or households in need. It includes also veteran pensions if they are non-insurance based.
Comments	-
Values	Continuous variable

Variable	pi31: public non-contributory pensions, person
File	Person
Definition	Pensions and similar monetary transfers for old-age, disability and survivors, stemming from non-contributory public programmes, including: - universal programmes, aimed at covering the whole population or a part of the population selected based on other criteria than previous employment existence or income or assets thresholds. - social assistance programmes targeted towards individuals or households in need. It includes also veteran pensions if they are non-insurance based.
Comments	-
Values	Continuous variable

Variable	hi311: universal pensions, household
File	Household
Definition	Pensions and monetary transfers for old-age, disability and survivors, stemming from the public programmes, which are aimed at covering the whole population or a part of the population selected based on other criteria than previous employment existence or income or assets thresholds. Are also included social insurance schemes that cover mainly the non-active population and those which are aimed at covering the entire resident population. It includes also veteran pensions if they are non-insurance based.
Comments	The eligibility criteria for universal benefits may also contain an income/asset test in case the test only reduces the amount of benefit received, or prevents the eligibility only for people at the upper end of the income distribution; otherwise, if the income test prevents the access for an 'average earner' as well, it will be considered an assistance benefit.
Values	Continuous variable

Variable	pi311: universal pensions, person
File	Person
Definition	Pensions and monetary transfers for old-age, disability and survivors, stemming from the public programmes, which are aimed at covering the whole population or a part of the population selected based on other criteria than previous employment existence or income or assets thresholds. Are also included social insurance schemes that cover mainly the non-active population and those which are aimed at covering the entire resident population. It includes also veteran pensions if they are non-insurance based.
Comments	The eligibility criteria for universal benefits may also contain an income/asset test in case the test only reduces the amount of benefit received, or prevents the eligibility only for people at the upper end of the income distribution; otherwise, if the income test prevents the access for an 'average earner' as well, it will be considered an assistance benefit.

Values Continuous variable

Variable	hi312: assistance pensions, household
File	Household
Definition	Pensions and similar monetary transfers for old-age, disability and survivors, received from the state through social programmes targeted towards individuals or households in need.
Comments	-

Values Continuous variable

Variable	pi312: assistance pensions, person
File	Person
Definition	Pensions and similar monetary transfers for old-age, disability and survivors, received from the state through social programmes targeted towards individuals or households in need.
Comments	-

Values Continuous variable

Variable	hi32: public contributory pensions, household
File	Household
Definition	Public contributory pensions, including: - pensions and other monetary transfers for old-age, disability, and survivors, stemming from the main pension insurance system that covers mainly the active population. The main pension system can be the public one or the mandatory individual accounts one or a mixed between the two when the country's pension system is in transition from a PAYG system to mandatory accounts one, or even the occupational one if it represents the main pension scheme and is not just a supplementary pension to the main one; - pensions and other monetary transfers for permanent full or partial disability or death caused by a work-injury or occupational disease from schemes specifically set up with the purpose of covering work-injury and occupational diseases. Are included all social insurance schemes that cover mainly the active population; however sometimes is possible for (some categories of) inactive people to join (voluntary) the system. Includes all benefits linked to a permanent/long-term exit from the labour market (even if not received for a long-term duration, such as in the case of one-time or short-duration benefits linked to the corresponding old-age, disability and survivors pension schemes). Includes supplements to pensions.
Comments	The social insurance schemes that are covering mainly the non-active population and those which are aimed at covering the entire resident population are recorded in the universal benefits. Some pension systems include a minimum pension in their contributory-based pension system; such pensions are considered as contributory pensions in the LIS incomes classification as persons become eligible to such a minimum pension when they have accumulated sufficient years of a previous employment relationship.

Values Continuous variable

Variable	pi32: public contributory pensions, person
File	Person

Definition	<p>Public contributory pensions, including:</p> <ul style="list-style-type: none"> - pensions and other monetary transfers for old-age, disability, and survivors, stemming from the main pension insurance system that covers mainly the active population. The main pension system can be the public one or the mandatory individual accounts one or a mixed between the two when the country's pension system is in transition from a PAYG system to mandatory accounts one, or even the occupational one if it represents the main pension scheme and is not just a supplementary pension to the main one; - pensions and other monetary transfers for permanent full or partial disability or death caused by a work-injury or occupational disease from schemes specifically set up with the purpose of covering work-injury and occupational diseases. <p>Are included all social insurance schemes that cover mainly the active population; however sometimes is possible for (some categories of) inactive people to join (voluntary) the system.</p> <p>Includes all benefits linked to a permanent/long-term exit from the labour market (even if not received for a long-term duration, such as in the case of one-time or short-duration benefits linked to the corresponding old-age, disability and survivors pension schemes).</p> <p>Includes supplements to pensions.</p>
Comments	<p>The social insurance schemes that are covering mainly the non-active population and those which are aimed at covering the entire resident population are recorded in the universal benefits.</p> <p>Some pension systems include a minimum pension in their contributory-based pension system; such pensions are considered as contributory pensions in the LIS incomes classification as persons become eligible to such a minimum pension when they have accumulated sufficient years of a previous employment relationship.</p>

Values Continuous variable

Variable	hi33: private pensions, household
File	Household
Definition	<p>Private pensions including:</p> <ul style="list-style-type: none"> - pensions and other monetary transfers for old-age, disability and survivors, stemming from the employers or occupational organisations through occupational schemes that aim at supplementing the main pension scheme; - monetary payments from personal pension accounts not linked to employment, including annuities from life insurance and other pension-like annuities.
Comments	-

Values Continuous variable

Variable	pi33: private pensions, person
File	Person
Definition	<p>Private pensions including:</p> <ul style="list-style-type: none"> - pensions and other monetary transfers for old-age, disability and survivors, stemming from the employers or occupational organisations through occupational schemes that aim at supplementing the main pension scheme; - monetary payments from personal pension accounts not linked to employment, including annuities from life insurance and other pension-like annuities.
Comments	-

Values Continuous variable

Variable	hi331: occupational pensions, household
File	Household
Definition	<p>Pensions and other monetary transfers for old-age, disability and survivors, stemming from the employers or occupational organisations through occupational schemes that aim at supplementing the main pension scheme. Includes also occupational pensions mandated by law or collective agreements (where the employer is required to offer such pension and the employee generally obliged to be affiliated).</p> <p>Includes also voluntary agreements between employers and employees.</p> <p>Includes also self-employment pension plans (or, more generally, personal pension plans) if they are designed to supplement social security (e.g. individual retirement accounts (IRAs)).</p> <p>Includes all benefits linked to a permanent/long-term exit from the labour market (even if not received for a long-term duration, such as in the case of one-time or short-duration benefits linked to the corresponding old-age, disability and survivors pension schemes).</p> <p>Includes supplements to pensions.</p>

Comments	Pensions transfers from the employers or occupational organisations through occupational schemes that are not just supplementary, but offering a full pension (being in most cases the only one received) are in LIS structure under the public contributory pensions variable.
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Values Continuous variable

Variable	pi331: occupational pensions, person
File	Person
Definition	Pensions and other monetary transfers for old-age, disability and survivors, stemming from the employers or occupational organisations through occupational schemes that aim at supplementing the main pension scheme. Includes also occupational pensions mandated by law or collective agreements (where the employer is required to offer such pension and the employee generally obliged to be affiliated). Includes also voluntary agreements between employers and employees. Includes also self-employment pension plans (or, more generally, personal pension plans) if they are designed to supplement social security (e.g. individual retirement accounts (IRAs)). Includes all benefits linked to a permanent/long-term exit from the labour market (even if not received for a long-term duration, such as in the case of one-time or short-duration benefits linked to the corresponding old-age, disability and survivors pension schemes). Includes supplements to pensions.
Comments	Pensions transfers from the employers or occupational organisations through occupational schemes that are not just supplementary, but offering a full pension (being in most cases the only one received) are in LIS structure under the public contributory pensions variable.

Values Continuous variable

Variable	hi332: individual pensions, household
File	Household
Definition	Monetary payments from personal pension accounts not linked to employment, including annuities from life insurance and other pension-like annuities.
Comments	-

Values Continuous variable

Variable	pi332: individual pensions, person
File	Person
Definition	Monetary payments from personal pension accounts not linked to employment, including annuities from life insurance and other pension-like annuities.
Comments	-

Values Continuous variable

Variable	hipubsoc: public social benefits (excl. pensions), household
File	Household
Definition	Cash social security transfers (excluding public pensions) stemming from insurance, universal or assistance schemes, and in-kind social assistance transfers. This variable is constructed according to the following formula: $hipubsoc = hi41 + hi42 + hi43 + hi44 + hi45 + hi46 + hi47 +$ amounts that are directly placed at the level of hipubsoc.
Comments	-

Values Continuous variable

Variable	hi41: family benefits, household
File	Household

Definition	Total family-related benefits, including: - wage replacement benefits from maternity, paternity, or parental leave insurance schemes; - monetary child or family allowance to households with dependent children, from public programmes, which are aimed at covering the whole population or a part of the population; - monetary family-related transfers, received from the state through social programmes targeted towards individuals or households in need, including specific systems which are set up to relieve single parent households; - monetary transfers to a parent, guardian or foster parent to compensate for the time spent staying at home caring for dependent children, stemming from public programmes; - public advance maintenance schemes, which are aimed at covering the whole population or a part of the population selected based on other criteria than previous employment existence or income or assets thresholds, such transfers are paid by social security to compensate for unpaid alimony payments.
Comments	Includes specific systems which are set up to relieve single parent households.
Values	Continuous variable

Variable	hi411: maternity and parental leave, household
File	Household
Definition	Wage replacement benefits from maternity, paternity, or parental leave insurance schemes. Includes maternity/paternity schemes, which compensate the insured person or his/her dependents for the loss of income due to absence from work during the last weeks of pregnancy and during maternity/paternity and in many cases adoption as well. Includes as well parental leave schemes, which compensate for the interruption of work or reduction of working hours (partial leave) in order to raise a child until a certain age (in some cases can be also fragmented or shared between parents).
Comments	-
Values	Continuous variable

Variable	pi411: maternity and parental leave, person
File	Person
Definition	Wage replacement benefits from maternity, paternity, or parental leave insurance schemes. Includes maternity/paternity schemes, which compensate the insured person or his/her dependents for the loss of income due to absence from work during the last weeks of pregnancy and during maternity/paternity and in many cases adoption as well. Includes as well parental leave schemes, which compensate for the interruption of work or reduction of working hours (partial leave) in order to raise a child until a certain age (in some cases can be also fragmented or shared between parents).
Comments	-
Values	Continuous variable

Variable	hi412: child allowance, household
File	Household
Definition	Monetary child or family allowance to households with dependent children, from public programmes, which are aimed at covering the whole population or a part of the population or given through social programmes targeted towards individuals or households in need. Includes also birth grants.
Comments	-
Values	Continuous variable

Variable	hi42: unemployment benefits, household
File	Household

Definition	Total unemployment benefits, including: - wage replacement benefits from the unemployment insurance aimed to compensate for the partial or total loss of labour income and to help the job seeker integrate the labour market; - cash benefits from unemployment public programmes, which are aimed at covering the whole population or a part of the population selected based on other criteria than previous employment existence or income or assets thresholds; such transfers maintain or support the income in case of first-time job seekers or aim to integrate inactive persons into the labour market (active labour market policies); - cash benefits from unemployment social programmes targeted towards individuals or households in need.
Comments	Includes full or partial unemployment insurance benefits, technical unemployment, seasonal unemployment, vocational training benefits, relocation benefits, and other benefits from unemployment insurance, job rotation/job sharing, training programmes, start-up grants, wage subsidies, and public works programmes.

Values Continuous variable

Variable	pi42: unemployment benefits, person
File	Person
Definition	Total unemployment benefits, including: - wage replacement benefits from the unemployment insurance aimed to compensate for the partial or total loss of labour income and to help the job seeker integrate the labour market; - cash benefits from unemployment public programmes, which are aimed at covering the whole population or a part of the population selected based on other criteria than previous employment existence or income or assets thresholds; such transfers maintain or support the income in case of first-time job seekers or aim to integrate inactive persons into the labour market (active labour market policies); - cash benefits from unemployment social programmes targeted towards individuals or households in need.
Comments	Includes full or partial unemployment insurance benefits, technical unemployment, seasonal unemployment, vocational training benefits, relocation benefits, and other benefits from unemployment insurance, job rotation/job sharing, training programmes, start-up grants, wage subsidies, and public works programmes.

Values Continuous variable

Variable	hi421: unemployment insurance, household
File	Household
Definition	Wage replacement benefits from the unemployment insurance aimed to compensate for the partial or total loss of labour income and to help the job seeker integrate the labour market. Includes full or partial unemployment insurance benefits, technical unemployment, seasonal unemployment, vocational training benefits, relocation benefits, and other benefits from unemployment insurance. Excludes unemployment assistance benefits, unemployment universal benefits (ex. first time job-seekers), redundancy compensation, and early retirement due to long-term unemployment (which is included in pensions).
Comments	-

Values Continuous variable

Variable	pi421: unemployment insurance, person
File	Person
Definition	Wage replacement benefits from the unemployment insurance aimed to compensate for the partial or total loss of labour income and to help the job seeker integrate the labour market. Includes full or partial unemployment insurance benefits, technical unemployment, seasonal unemployment, vocational training benefits, relocation benefits, and other benefits from unemployment insurance. Excludes unemployment assistance benefits, unemployment universal benefits (ex. first time job-seekers), redundancy compensation, and early retirement due to long-term unemployment (which is included in pensions).
Comments	-

Values Continuous variable

Variable	hi422: unemployment assistance, household
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File	Household
Definition	Cash benefits from unemployment social programmes targeted towards individuals or households in need. Such means-tested transfers cover income poor unemployed persons.
Comments	Frequently such systems cover unemployed persons who have exceeded their eligibility to insurance-based transfers.

Values Continuous variable

Variable	pi422: unemployment assistance, person
File	Person
Definition	Cash benefits from unemployment social programmes targeted towards individuals or households in need. Such means-tested transfers cover income poor unemployed persons.
Comments	Frequently such systems cover unemployed persons who have exceeded their eligibility to insurance-based transfers.

Values Continuous variable

Variable	hi43: sickness and work injury pay, household
File	Household
Definition	Cash benefits from sickness and work-injury insurance schemes that cover mainly the active population. Such transfers replace or supplement employment income during periods of temporary interruptions (or reductions) of employment caused by temporary inability to work due to sickness or injury, or cover the additional costs incurred in such circumstances (e.g. rehabilitation benefits). These systems can be either organised in autonomous social protection schemes or by the employer in the form of continued payment of wages and salaries during the period of sickness. Includes also rehabilitation benefits provided during the period of temporary leave.
Comments	-

Values Continuous variable

Variable	pi43: sickness and work injury pay, person
File	Person
Definition	Cash benefits from sickness and work-injury insurance schemes that cover mainly the active population. Such transfers replace or supplement employment income during periods of temporary interruptions (or reductions) of employment caused by temporary inability to work due to sickness or injury, or cover the additional costs incurred in such circumstances (e.g. rehabilitation benefits). These systems can be either organised in autonomous social protection schemes or by the employer in the form of continued payment of wages and salaries during the period of sickness. Includes also rehabilitation benefits provided during the period of temporary leave.
Comments	-

Values Continuous variable

Variable	hi44: disability benefits, household
File	Household
Definition	Monetary disability-related transfers from public programmes, which are aimed at covering the whole population or a part of the population. Such transfers cover people in connection with disability, sickness or injury. Includes care allowances for disabled persons who need frequent or constant assistance to help them meet the extra costs of attendance (other than medical care). Includes also other periodic payments not falling under the above headings, such as occasional income support, allowances for intensive care, special bonuses or allowances for tuberculosis patients, etc.
Comments	-

Values Continuous variable

Variable	pi44: disability benefits, person
File	Person

Definition	<p>Monetary disability-related transfers from public programmes, which are aimed at covering the whole population or a part of the population.</p> <p>Such transfers cover people in connection with disability, sickness or injury.</p> <p>Includes care allowances for disabled persons who need frequent or constant assistance to help them meet the extra costs of attendance (other than medical care).</p> <p>Includes also other periodic payments not falling under the above headings, such as occasional income support, allowances for intensive care, special bonuses or allowances for tuberculosis patients, etc.</p>
Comments	-

Values Continuous variable

Variable	hi45: general assistance, household
File	Household
Definition	<p>Monetary transfers from minimum income guarantee systems/last resort systems, received from the state through social programmes targeted towards individuals or households in need.</p> <p>Such means-tested systems are meant to provide a minimum subsistence level, covering frequently the totality of the population.</p> <p>Includes in-work benefits paid to those in low-paid jobs in order to raise disposable income without creating disincentives to work.</p> <p>Excludes minimum protection schemes which are covering only specific groups of the population such as the elderly, disabled, dependents of a deceased, or families.</p>
Comments	-

Values Continuous variable

Variable	hi46: housing benefits, household
File	Household
Definition	<p>Monetary housing-related transfers, received from the state through social programmes targeted towards individuals or households in need.</p> <p>Such means-tested programmes are meant to cover the cost of housing.</p> <p>Includes means-tested near-cash transfers granted by a public authority to tenants, to cover temporarily or on a long-term basis the cost of rent.</p> <p>Includes means-tested near-cash transfers by a public authority to owner-occupiers, to cover their current housing costs; frequently by temporarily paying mortgages and/or interest.</p> <p>Excludes tax subsidies and/or national price subsidies.</p>
Comments	-

Values Continuous variable

Variable	hi47: public in-kind benefits, household
File	Household
Definition	<p>Value of goods and services received from the state through social programmes targeted to individuals or households in need, including, programmes aimed at helping cover the educational, housing, heating, food, medical and other specific needs of needy individuals or families.</p>
Comments	<p>Eligibility is typically limited through strict income, or asset tests (means-tests), but a programme can also target a poor area, without individual means tests. In certain cases can be also an activation conditions (minimum hours worked in social programmes for example) in order to receive the benefit.</p> <p>Does not include non-monetary universal transfers from government, i.e. government-provided services that benefit individuals, but are provided with the primary objective of meeting the general needs of the overall population, rather than that of assisting the poor. Specifically, are excluded non-monetary universal transfers in the areas of housing, care (including child care), education, or health. These transfers are very hard to evaluate at the individual level and thus are typically only available at the macro-level. Thus, the value of these transfers is also excluded from DHI and, these non-monetary incomes are not available in the LIS microdata.</p>

Values Continuous variable

Variable	hi471: food benefits, household
File	Household

Definition	Value of food-related goods and services received from the state through food assistance programmes targeted towards households or individuals in need. Such means-tested programmes are meant to cover the cost of food. Includes the value of free school meals, and any other free food product.
Comments	Amounts are recorded at their market value or government cost.
Values	Continuous variable

Variable	hiprivate: private transfers, household
File	Household
Definition	Cash transfers and value of in-kind goods and services of a private nature that do not involve any institutional arrangement between the individual and the government or the employer. Includes transfers provided by non-profit institutions, other private persons/households, and other bodies in the case of merit-based education transfers. This variable is constructed according to the following formula: $hiprivate = hi51 + hi52 + hi53 +$ amounts that are directly placed at the level of hiprivate.
Comments	-
Values	Continuous variable

Variable	hi51: cash transfers from private institutions, household
File	Household
Definition	Cash transfers of a private nature that do not involve any institutional arrangement between the individual and the government or the employer. Includes transfers provided by non-profit institutions and other bodies in the case of merit-based education transfers.
Comments	Ideally this variable should include only regular transfers received on a regular basis.
Values	Continuous variable

Variable	hi511: scholarships, household
File	Household
Definition	Cash transfers from merit-based grants and scholarships.
Comments	-
Values	Continuous variable

Variable	pi511: scholarships, person
File	Person
Definition	Cash transfers from merit-based grants and scholarships.
Comments	-
Values	Continuous variable

Variable	hi52: inter-household cash transfers, household
File	Household
Definition	Cash transfers from other private persons/households.
Comments	Ideally this variable should include only regular transfers received on a regular basis.
Values	Continuous variable

Variable	hi521: alimony and child support, household
File	Household
Definition	Alimony and/or child support transfers from other private persons/households.
Comments	Ideally this variable should include only regular transfers, and goods and services received on a regular basis.
Values	Continuous variable

Variable	hi522: remittances, household
File	Household
Definition	Cash transfers from temporarily absent household members.

Comments	Ideally this variable should include only regular transfers, and goods and services received on a regular basis.
Values	Continuous variable

Variable	hi53: private in-kind transfers, household
File	Household
Definition	Value of goods and services of a private nature that do not involve any institutional arrangement between the individual and the government or the employer. Includes the value of goods and services provided by non-profit institutions, other private persons/households, and other bodies in the case of merit-based education transfers.
Comments	-
Values	Continuous variable

Variable	hi531: in-kind transfers from private institutions, household
File	Household
Definition	Value of goods and services provided by non-profit institutions, including: - value of goods and services from merit-based grants and scholarships; - value of goods and services from non-governmental organisation, trade unions, employer associations, and other private non-profit organisations.
Comments	Ideally this variable should include only goods and services received on a regular basis.
Values	Continuous variable

Variable	hi532: in-kind transfers from other households, household
File	Household
Definition	Value of goods and services from other private persons/households.
Comments	Ideally this variable should include only goods and services received on a regular basis.
Values	Continuous variable

Variable	hxitsc: income taxes and contributions, household
File	Household
Definition	Income taxes and social security contributions paid.
Comments	-
Values	Continuous variable

Variable	pxitsc: income taxes and contributions, person
File	Person
Definition	Income taxes and social security contributions paid.
Comments	-
Values	Continuous variable

Variable	hxitax: income taxes, household
File	Household
Definition	Expenditure on income taxes, defined here as compulsory payments to the Government based on current income earned. Includes both the amount withheld at source and the amount directly paid at the moment of the tax adjustment.
Comments	In case of a tax refund, the amount is reported as a negative tax. This variable includes only taxes on current income (as defined by LIS), and hence excludes direct taxes on windfall incomes (such as profits and capital gains, inheritances, etc.).
Values	Continuous variable

Variable	pxitax: income taxes, person
File	Person

Definition	Income taxes, defined here as compulsory payments to the Government based on current income earned. Includes both the amount withheld at source and the amount directly paid at the moment of the tax adjustment.
Comments	In case of a tax refund, the amount is reported as a negative tax. This variable includes only taxes on current income (as defined by LIS), and hence excludes direct taxes on windfall incomes (such as profits and capital gains, inheritances, etc.).
Values	Continuous variable

Variable	hxscont: social security contributions, household
File	Household
Definition	Payroll taxes from wage and salary workers for first and second pillars of social insurance: social security, health plans, unemployment insurance, etc.
Comments	Includes also the employee's contribution which is paid, as a way of social assistance, by the employer.
Values	Continuous variable

Variable	pxscont: social security contributions, person
File	Person
Definition	Payroll taxes from wage and salary workers for first and second pillars of social insurance: social security, health plans, unemployment insurance, etc.
Comments	Includes also the employee's contribution which is paid, as a way of social assistance, by the employer.
Values	Continuous variable

Variable	hxotax: other direct taxes, household
File	Household
Definition	Taxes based on incomes not included in the LIS current income concept. This includes taxes on capital gains and other windfall incomes, such as inheritance (estate) and gift taxes, as well as recurrent and non-recurrent taxes on the property and net worth as well as taxes on financial and capital transactions.
Comments	-
Values	Continuous variable

Variable	hxptax: property taxes, household
File	Household
Definition	Recurrent and non-recurrent taxes on the property and net worth as well as taxes on financial and capital transactions.
Comments	The examples are taxes on land, buildings, movable properties, taxes on the issue, transfer, purchase and sale of securities, and taxes levied on specific legal transactions such as validation of contracts and the sale of immovable property. Additionally, this variable contains any taxes on the revaluation of capital and non-recurrent taxes on particular items of property. Finally, this variable records the other recurrent taxes such as taxes on owned goods (jewelry, cattle, etc.) and other external signs of wealth (note: they are rather rarely imposed and collected). Note that this variable may include the totality of municipality taxes (whether direct or not) in case the property tax is the major component.
Values	Continuous variable

Variable	hxvcont: voluntary contributions, household
File	Household
Definition	Non-mandatory contributions towards private insurances such as private pensions, private health plans, life insurance, or any other insurance voluntarily agreed upon by individuals (not necessarily in connection with employment).
Comments	-
Values	Continuous variable

Variable	pxvcont: voluntary contributions, person
File	Person
Definition	Non-mandatory contributions towards private insurances such as private pensions, private health plans, life insurance, or any other insurance voluntarily agreed upon by individuals (not necessarily in connection with employment).
Comments	-

Values Continuous variable

Variable	hxihit: inter-household transfers paid, household
File	Household
Definition	Transfers to other households, including alimony, remittances and any other regular cash transfers paid to relatives, excluding one-time cash gifts.
Comments	-

Values Continuous variable

Variable	hxalim: alimony and child support paid, household
File	Household
Definition	Child allowances or support paid by one of the members of the household to non-household members.
Comments	-

Values Continuous variable

Variable	hxremit: remittances paid, household
File	Household
Definition	Remittances paid by one of the members of the household to non-household members.
Comments	-

Values Continuous variable

Variable	hxmort: mortgage installment, household
File	Household
Definition	Monetary outflows resulting from the repayments of mortgages, including both principal part and the interest.
Comments	-

Values Continuous variable

Variable	hxintm: mortgage interest paid, household
File	Household
Definition	Interest paid on mortgage.
Comments	-

Values Continuous variable

Variable	hxloan: installment for other loans
File	Household
Definition	Monetary outflows resulting from the repayments of loans other than mortgages, including both the principal part and the interest.
Comments	-

Values Continuous variable

Variable	hxintl: interest paid on other loans
File	Household
Definition	Interest paid on loans other than mortgages.
Comments	-

Values Continuous variable

Variable	helabour: extraordinary labour income, household
File	Household
Definition	Windfall gains and other such irregular and typically onetime receipts from labour.
Comments	Includes severance pay and retirement packages (both from the employer and insurance based schemes).

Values Continuous variable

Variable	pelabour: extraordinary labour income, person
File	Person
Definition	Windfall gains and other such irregular and typically onetime receipts from labour.
Comments	Includes severance pay and retirement packages (both from the employer and insurance based schemes).

Values Continuous variable

Variable	hecgain: capital gains, household
File	Household
Definition	Profits and losses due to sales of property and securities.
Comments	-

Values Continuous variable

Variable	heinherit: inheritance received, household
File	Household
Definition	Inheritances.
Comments	-

Values Continuous variable

Variable	heoth: other extraordinary income, household
File	Household
Definition	Windfall gains and other such irregular and typically onetime receipts, such as lottery winnings, insurance compensations, and other similar lump-sum receipts.
Comments	-

Values Continuous variable

Variable	hrenti: imputed rent, household
File	Household
Definition	Imputed rent of the dwelling(s) for owners, rent-free tenants, and subsidized housing tenants. Ideally, corresponds to Code 04.2 of the COICOP classification.
Comments	This variable represents the full imputed rent at market value for respondents who are owners or rent-free tenants, and the amount of market rent paid by an outside source for respondents with subsidized housing. Respondents who rent their main dwelling at market value have a value of zero in this variable, but there are plausible exceptions, such as ownership of holiday home or garage. Be aware that using hrenti on its own or in conjunction with tenure type (through the own variable) will provide two conceptually different measures. Note that this amount is not included in the total housing expenditures of variable hc4, nor in total consumption expenditure (hcexp).

Values Continuous variable

Variable	hc1: food and non-alcoholic beverages, household
File	Household
Definition	Consumption of food and non-alcoholic beverages. Ideally, corresponds to Code 01 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).

Values Continuous variable

Variable	hc2: alcohol and tobacco, household
File	Household
Definition	Consumption of alcoholic beverages, tobacco, and narcotics. Ideally, corresponds to Code 02 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).

Values Continuous variable

Variable	hc3: clothing and footwear, household
File	Household
Definition	Consumption of clothing and footwear. Ideally, corresponds to Code 03 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).

Values Continuous variable

Variable	hc4: actual rent and utilities, household
File	Household
Definition	Consumption of housing (actual rentals and maintenance and repair of the dwelling), water (water supply and miscellaneous services relating to the dwelling), electricity, gas and other fuels, for both the primary and secondary residences (kept for own use). Renovation costs as well as expenditure on furniture are excluded, as well as expenditure on mortgage (both the capital and interest part). Ideally, corresponds to Code 04 of the COICOP classification with the exception of imputed rent which is included according to COICOP and excluded from this variable.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household), however it excludes the imputed rent.

Values Continuous variable

Variable	hc41: actual rent, household
File	Household
Definition	Actual rent of the dwelling(s). Ideally, corresponds to Code 04.1 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household), however it excludes the imputed rent.

Values Continuous variable

Variable	hc5: housing equipment, household
File	Household
Definition	Consumption of furnishings (furniture and furnishings, carpets and other floor coverings), household equipment (household textiles, household appliances, glassware, tableware and household utensils, tools and equipment for house and garden) and goods and services for routine household maintenance. Ideally, corresponds to Code 05 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).

Values Continuous variable

Variable	hc6: health, household
File	Household
Definition	Consumption of health, including medical products, appliances and equipment, outpatient services, and hospital services. Payments for health insurances are excluded. Ideally, corresponds to Code 06 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).

Values Continuous variable

Variable	hc7: transport, household
File	Household

Definition	Consumption of transport, including purchase of vehicles, operation of personal transport equipment, and transport services. Ideally, corresponds to Code 07 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).
Values	Continuous variable

Variable	hc8: communication, household
File	Household
Definition	Consumption of communication, including postal services, telephone and telefax equipment, and telephone and telefax services. Ideally, corresponds to Code 08 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).
Values	Continuous variable

Variable	hc9: recreation and culture, household
File	Household
Definition	Consumption of recreation and culture, including audio-visual, photographic and information processing equipment, other major durables for recreation and culture, other recreational items and equipment, gardens and pets, recreational and cultural services, newspapers, books and stationery, package holidays. Ideally, corresponds to Code 09 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).
Values	Continuous variable

Variable	hc10: education, household
File	Household
Definition	Consumption of education, including pre-primary and primary education, secondary education, post-secondary non-tertiary education, tertiary education, and education not definable by level. Ideally, corresponds to Code 10 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).
Values	Continuous variable

Variable	hc11: restaurants and hotels, household
File	Household
Definition	Consumption of restaurants (catering services) and hotels (accommodation services). Ideally, corresponds to Code 11 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).
Values	Continuous variable

Variable	hc12: miscellaneous goods and services, household
File	Household
Definition	Consumption of miscellaneous goods and services, such as personal care, prostitution, personal effects n.e.c., social protection, insurance, financial services n.e.c., other services n.e.c. Ideally, corresponds to Code 12 of the COICOP classification.
Comments	Includes value of goods and services consumed but not paid for (received in donation or own produced by the household).
Values	Continuous variable

Variable	ha: total assets
File	Household

Definition	Combined current value under the current market expectations of non-financial and financial assets (including pension assets and other long-term savings) owned by household members. An asset is defined as an economic resource reported at the current value and owned by the household at a specific point in time, usually on the date of survey. Assets have economic value that can be turned into cash or exchanged for other assets. Assets may be financial or nonfinancial in nature. To be recognized as an asset for the inclusion in the household balance sheet, an economic claim must be unconditional. Therefore, contingent assets are excluded from the measurement of wealth.
Comments	The measurement of current value is the ideal one for all LWS assets. If the current value of assets is not available in the original survey, then the cost of asset is utilized and a note will be provided (the cost approach identifies the amount of cash or cash equivalent required to replace an existing asset with the same or similar asset at current price). Life insurance, voluntary individual pensions as well as occupational and social security pension entitlements are considered as saving and investment assets, thus included in the measurement of total assets. Please note that pension entitlements available in LWS might have been computed by the data provider using the cash-flow approach that converts the future cash flows to the present value using the time interval and discount rate that reflects the current market expectation about those future cash flows. The present value computed in such a way is identical to the current value under the current market expectations. However, if such computations are not carried out nor collected, then variable total assets contains only missing values, because some of its subcomponents (e.g. variables HASODB and/or HASSDB) would be missing.

Values Continuous variable

Variable	han: non-financial assets
File	Household
Definition	Combined market value of real estate and non-housing assets owned by household members. Non-financial assets are tangible assets that belong to the group of non-current assets and are usually non-liquid assets. By definition, they cannot be financial claims.
Comments	-

Values Continuous variable

Variable	hanr: real estate
File	Household
Definition	Combined market value of principal residence and other real estate owned by household members. Any real estate that is designated as part of a private enterprise not publicly traded is excluded.
Comments	-

Values Continuous variable

Variable	hanrp: principal residence
File	Household
Definition	Current value of the main dwelling occupied by the household and owned or partly owned by one or more of its members. The land on which the residence is located, as well as outbuildings that belong to the principal residence, are included in the value. Houseboats and mobile homes that are considered the principal residence are included. The residence may or may not have a mortgage or loan secured against it.
Comments	If the current value of main dwelling is not available, then the current price for which a similar principal residence can be bought might be taken into account, but never a historical value. The note would inform users about such a deviation in the measurement of principal residence value.

Values Continuous variable

Variable	hanro: other real estate
File	Household

Definition	Current value of real estate utilized for any type of investment or leisure purposes which is not considered the primary residence. Properties owned in partnership are included, but real estate assets of privately-held businesses that are not publicly traded are excluded. This variable includes other types of housing not regarded as the principal residence, such as dwellings used during the working week, vacation properties, commercial real estate, apartment buildings, forestry land, lakes, and other sites and plots of land. This variable also includes the market value of agricultural buildings and land that is fully or partially owned by the household, but does not fall into the category of primary residence.
Comments	-

Values Continuous variable

Variable	hann: non-housing assets
File	Household
Definition	Combined market value of business equity, consumer goods, and other non-financial assets.
Comments	-

Values Continuous variable

Variable	hannb: business equity
File	Household
Definition	Current value of tangible and intangible assets held by a private business, less the financial liabilities held against these assets. Assets include property, plant and equipment, inventories, patents and trademarks, as well as financial instruments held by the business, such as cash, accounts receivable, loans receivable and shares. Financial liabilities such as accounts payable, loans payable and bank overdrafts are subtracted from business financial instruments. The business should not be publicly traded and must be owned or partly owned by a member of the household who works in the business (self-employed) or has an active management role in the business.
Comments	This is the only variable in LWS that records the value of net assets, representing assets less liabilities. The value of household's business is usually collected in the surveys on the basis of how much the business could be sold for (what it is worth if one were to sell it right now), which is the market value of business equity. The valuation of business equity could be also provided in the surveys on a cost bases for tax purposes (i.e. what was the household original investment in the business). LWS strongly prefers the former to the later. If only the later is available in the survey, then the value would be coded here with a note for the users. For the types of businesses that are included in this variable, please check the description of variable HBUS1/3_C (business indicator/type of business).

Values Continuous variable

Variable	hannc: consumer goods
File	Household
Definition	Combined market value of vehicles and other durables, collectibles, and valuables owned by the household.
Comments	-

Values Continuous variable

Variable	hanncv: vehicles
File	Household
Definition	Market value of cars, motorcycles, boats, aircraft, camping cars/motor homes, etc. owned by household members other than their own business vehicles. If a vehicle is used as a primary residence, it is excluded from this variable.
Comments	-

Values Continuous variable

Variable	hanncd: other durables and valuables
File	Household

Definition	Current value of all durables (except vehicles) as well as all valuables owned by the household, and stored within or outside of housing units owned by the household. Business assets are excluded. Contents within a housing unit include furniture, appliances, computer and entertainment equipment, and other contents of the household's belongings. All goods that store worth are also included, such as collectables, precious stones and metals, fine jewellery, works of art, antiques, and stamp and coin collections.
Comments	If the data provider collects only the information on holdings of valuables rather than a detailed breakdown, then a note will be provided.
Values	Continuous variable

Variable	hanno: other non-financial assets
File	Household
Definition	Current market value of intellectual property products (e.g. literary or artistic originals, or computer software), contracts, and leases and licences that meet the conditions for treatment as assets (e.g. marketable operating leases allowing a tenant to sub-let a building, or tradeable licences and permits to undertake specific activities). All assets must belong to the household and not to the own unincorporated business. This variable also includes other miscellaneous non-financial assets.
Comments	-
Values	Continuous variable

Variable	haf: financial assets (excluding pensions)
File	Household
Definition	Combined market value of financial investments, deposit accounts, cash and other financial assets owned by household members. Financial assets refer to financial claims, which are the payment or series of payments due to the creditor by the debtor under the terms of a liability. Shares and other equity are treated as financial assets even though the financial claim their holders have on the issuing institutional unit is not a fixed or pre-determined monetary amount. (Conversely, equity is treated as a liability of the issuing unit).
Comments	This variable does not include pension assets and other long-term savings (included in variable HAS).
Values	Continuous variable

Variable	hafc: deposit accounts and cash
File	Household
Definition	Claims that are represented by evidence of deposit as well as cash (the notes and coins with their nominal value) that the household members possess either as deposits in the financial institution or any other place available for their disposal. Examples are transaction (checking) accounts, savings accounts, term deposits, and certificates of deposit. Also included are special saving accounts except those that are directly associated with the market investments.
Comments	The saving accounts associated with the market investments are those where a household has an option to invest all or significant part of their funds that are in that account in stocks, bonds, or alternative investments; therefore, such accounts are excluded from this variable. Please note that the negative values in transaction (checking) accounts that are due to the overdrawn facilities are not included in this variable, but rather on the liabilities side of the balance sheet.
Values	Continuous variable

Variable	hafii: financial investments
File	Household
Definition	Sum of bonds and other debt securities, stocks and other equity, investment funds and alternative investments as well as other financial investments not further specified.
Comments	This variable contains a sum of subcomponents of financial investments (if they are available separately) recorded in the variables HAFIB, HAFIS, and HAFII. If there are investments that are not precisely specified in terms of type, then their current value will be also coded in this variable with an explanatory note.
Values	Continuous variable

Variable	hafib: bonds and other debt securities
File	Household
Definition	Negotiable instruments serving as evidence of debt. Examples are government saving bonds, corporate bonds, commercial paper, state or municipal non-saving bonds, foreign bonds and other non-saving bonds, debentures, mortgage-backed securities, negotiable certificates of deposit, treasury bills (T-bills), treasury certificates (T-certificates), treasury bonds (T-bonds), zero-coupon bonds, and similar instruments normally traded in financial markets.
Comments	-
Values	Continuous variable

Variable	hafis: stocks and other equity
File	Household
Definition	Instruments and records acknowledging claims on the residual value of a business after the claims of all creditors have been met. Examples are publicly traded shares that are listed on an exchange, unlisted shares (i.e. private equity securities), and other private equity (e.g. equity in partnerships and other businesses, and equity in family trusts). Equity in own businesses within the household (i.e. when household member(s) take an active role in business) is excluded.
Comments	-
Values	Continuous variable

Variable	hafii: investment funds and alternative investments
File	Household
Definition	Collective investment undertakings through which investors pool funds for investment in financial or non-financial assets, as well as alternative investments. Examples are mutual funds, exchange-traded funds (ETFs), unit investment trusts (UITs), income trusts (e.g. real estate investment trusts (REITs) and natural resource trusts), held-to-maturity and other managed investment accounts (other than special saving accounts), hedge funds and funds of hedge funds, private equity and venture capital funds and real estate investment funds; the variable also includes managed futures funds and other derivatives contracts (e.g. stock indices, currencies, interest rates, commodity futures, etc.).
Comments	-
Values	Continuous variable

Variable	hafo: other non-pension financial assets
File	Household
Definition	Miscellaneous financial assets, including loans made to other people, and other accounts receivable not elsewhere classified. This residual category comprises very diverse financial assets that have usually marginal importance in the household's portfolio.
Comments	-
Values	Continuous variable

Variable	has: pension assets and other long-term savings
File	Household
Definition	Combined value of long-term voluntary individual investment plans and pension entitlements other than voluntary pension funds. The former includes cash-value life insurance (other than accident life insurance) and voluntary individual pension accounts. The latter refers to occupational and social security pension entitlements.
Comments	<p>Comment</p> <p>Please note that pension entitlements might have been computed by the data provider using the cash-flow approach that converts the future cash flows to the present value using the time interval and discount rate that reflects the current market expectation about those future cash flows. The present value computed in such a way is identical to the current value under the current market expectations. However, if such computations are not carried out nor collected, this variable contains only missing values, because some of its subcomponents (e.g. variables HASODB and/or HASSDB) would be missing.</p>
Values	Continuous variable

Variable	pas: pension assets and other long-term savings, person
File	Person
Definition	Combined value of long-term voluntary individual investment plans and pension entitlements other than voluntary pension funds. The former includes cash-value life insurance (other than accident life insurance) and voluntary individual pension accounts. The latter refers to occupational and social security pension entitlements.
Comments	Please note that pension entitlements might have been computed by the data provider using the cash-flow approach that converts the future cash flows to the present value using the time interval and discount rate that reflects the current market expectation about those future cash flows. The present value computed in such a way is identical to the current value under the current market expectations. However, if such computations are not carried out nor collected, this variable contains only missing values, because some of its subcomponents (e.g. variables PASODB and/or PASSDB) would be missing.

Values Continuous variable

Variable	hasi: life insurance and voluntary individual pensions
File	Household
Definition	Sum cash-value of life insurance and voluntary individual pension accounts.
Comments	-

Values Continuous variable

Variable	pasi: life insurance and voluntary individual pensions, person
File	Person
Definition	Sum cash-value of life insurance and voluntary individual pension accounts.
Comments	-

Values Continuous variable

Variable	hasil: life insurance accounts
File	Household
Definition	Claims of policyholder or policy beneficiary on financial institutions that issued life insurance policy. These claims include life insurance entitlements where the insurer guarantees to pay the policy-holder an agreed lump-sum or an annuity at a given date, or to the policy beneficiary if the policy-holder dies beforehand. Thus, this variable accounts only for life insurance policies that allow policyholder to accumulate cash value. Both, with-profit and without-profit policies, are included.
Comments	Term insurance providing benefits in the case of death (e.g. from an accident), but in no other circumstances is regarded as non-life insurance, and is therefore excluded.

Values Continuous variable

Variable	pasil: life insurance accounts, person
File	Person
Definition	Claims of policyholder or policy beneficiary on financial institutions that issued life insurance policy. These claims include life insurance entitlements where the insurer guarantees to pay the policy-holder an agreed lump-sum or an annuity at a given date, or to the policy beneficiary if the policy-holder dies beforehand. Thus, this variable accounts only for life insurance policies that allow policyholder to accumulate cash value. Both, with-profit and without-profit policies, are included.
Comments	Term insurance providing benefits in the case of death (e.g. from an accident), but in no other circumstances is regarded as non-life insurance, and is therefore excluded.

Values Continuous variable

Variable	hasip: individual voluntary pension accounts
File	Household
Definition	Value of voluntary non-occupational individual accounts for old-age purposes.

Comments	Refers to non-occupational plans for which the state does not require mandatory participation. Please note that non-occupational plans are not established by the employer, but employers could also participate in such plans. The contributions can be paid by the individual alone or by the individual and his/her employer; additionally the state can subsidize these plans. Note that pension plans, where the insurer is allowed to withdraw benefits (either as annuities or as lump-sums) before the retirement age are considered as individual (and hence included in this variable) even if set up by the employer.
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Values Continuous variable

Variable	pasip: individual voluntary pension accounts, person
File	Person
Definition	Value of voluntary non-occupational individual accounts for old-age purposes.
Comments	Refers to non-occupational plans for which the state does not require mandatory participation. Please note that non-occupational plans are not established by the employer, but employers could also participate in such plans. The contributions can be paid by the individual alone or by the individual and his/her employer; additionally the state can subsidize these plans. Note that pension plans, where the insurer is allowed to withdraw benefits (either as annuities or as lump-sums) before the retirement age are considered as individual (and hence included in this variable) even if set up by the employer.

Values Continuous variable

Variable	haso: occupational pensions
File	Household
Definition	Value of defined-benefit and defined-contribution occupational pensions.
Comments	Includes both mandatory and voluntary occupational pensions. Note that pension plans, where the insurer is allowed to withdraw benefits (either as annuities or as lump-sums) before the retirement age are considered as individual (and hence not included in this variable) even if set up by the employer.

Values Continuous variable

Variable	pasoo: occupational pensions, person
File	Person
Definition	Value of defined-benefit and defined-contribution occupational pensions.
Comments	Includes both mandatory and voluntary occupational pensions. Note that pension plans, where the insurer is allowed to withdraw benefits (either as annuities or as lump-sums) before the retirement age are considered as individual (and hence not included in this variable) even if set up by the employer.

Values Continuous variable

Variable	hasodb: occupational pensions (DB schemes)
File	Household
Definition	Value of defined-benefit occupational pensions.
Comments	Includes both mandatory and voluntary defined-benefit occupational pensions. Please note occupational pensions (DB-schemes) might have been computed by the data provider using the cash-flow approach that converts the future cash flows to the present value using the time interval and discount rate that reflects the current market expectation about those future cash flows. The present value computed in such a way is identical to the current value under the current market expectations.

Values Continuous variable

Variable	pasodb: occupational pensions (DB schemes), person
File	Person
Definition	Value of defined-benefit occupational pensions.

Comments	Includes both mandatory and voluntary defined-benefit occupational pensions. Please note occupational pensions (DB-schemes) might have been computed by the data provider using the cash-flow approach that converts the future cash flows to the present value using the time interval and discount rate that reflects the current market expectation about those future cash flows. The present value computed in such a way is identical to the current value under the current market expectations.
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Values Continuous variable

Variable	hasodc: occupational pensions (DC schemes)
File	Household
Definition	Value of defined-contribution occupational pensions.
Comments	Includes both mandatory and voluntary defined-contribution occupational pensions. The value of defined-contribution schemes is typically collected as the value of the (virtual) balance account.

Values Continuous variable

Variable	pasodc: occupational pensions (DC schemes), person
File	Person
Definition	Value of defined-contribution occupational pensions.
Comments	Includes both mandatory and voluntary defined-contribution occupational pensions. The value of defined-contribution schemes is typically collected as the value of the (virtual) balance account.

Values Continuous variable

Variable	hass: social security pension entitlements
File	Household
Definition	Value of defined-benefit and defined-contribution social security pensions entitlements. Note that pension plans, where the insurer is allowed to withdraw benefits (either as annuities or as lump-sums) before the retirement age are considered as individual plans (and hence not included in this variable).
Comments	Includes also mandatory individual pension accounts.

Values Continuous variable

Variable	pass: social security pension entitlements, person
File	Person
Definition	Value of defined-benefit and defined-contribution social security pensions entitlements. Note that pension plans, where the insurer is allowed to withdraw benefits (either as annuities or as lump-sums) before the retirement age are considered as individual plans (and hence not included in this variable).
Comments	Includes also mandatory individual pension accounts.

Values Continuous variable

Variable	hassdb: social security (DB schemes)
File	Household
Definition	Value of defined-benefit social security pensions entitlements.
Comments	This information is at this time available very seldom. Please note social security pensions (DB-schemes) might have been computed by the data provider using the cash-flow approach that converts the future cash flows to the present value using the time interval and discount rate that reflects the current market expectation about those future cash flows. The present value computed in such a way is identical to the current value under the current market expectations.

Values Continuous variable

Variable	passdb: social security (DB schemes), person
File	Person
Definition	Value of defined-benefit social security pensions entitlements.

Comments	This information is at this time available very seldom. Please note social security pensions (DB-schemes) might have been computed by the data provider using the cash-flow approach that converts the future cash flows to the present value using the time interval and discount rate that reflects the current market expectation about those future cash flows. The present value computed in such a way is identical to the current value under the current market expectations.
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Values Continuous variable

Variable	hassdc: social security (DC schemes)
File	Household
Definition	Value of defined-contribution social security pensions entitlements. It also includes mandatory individual pension accounts. The value of defined-contribution schemes is typically collected as the value of the (virtual) balance account.
Comments	-

Values Continuous variable

Variable	passdc: social security (DC schemes), person
File	Person
Definition	Value of defined-contribution social security pensions entitlements. It also includes mandatory individual pension accounts. The value of defined-contribution schemes is typically collected as the value of the (virtual) balance account.
Comments	-

Values Continuous variable

Variable	hl: total liabilities
File	Household
Definition	-
Comments	-

Values Continuous variable

Variable	hlr: real estate liabilities
File	Household
Definition	Amount of cash or cash equivalent needed to settle the current obligation taken by household members for the principal residence and other real estate.
Comments	-

Values Continuous variable

Variable	hlrp: principal residence loans
File	Household
Definition	Loans that are used for the purpose of constructing, purchasing or improving the household's principal residence. Examples are home mortgage loans; reverse mortgage loans; home equity loans (not lines of credit) for alterations and additions to this property (e.g. increasing liveable area with new construction); money borrowed for a deposit on a home purchase; bridging finance taken out until such time as a home loan is obtained.
Comments	-

Values Continuous variable

Variable	hlro: other real estate loans
File	Household
Definition	Loans that are used for the purpose of constructing, purchasing or improving other dwellings, buildings and land (other than own unincorporated business properties). Examples are loans for purchase of vacation property, timeshare, farm land, cemetery plots, and loans for purchase of rental properties for investment purposes including properties owned with other people.
Comments	-

Values Continuous variable

Variable	hln: non-housing liabilities
File	Household
Definition	Total outstanding balance of debt for non-housing liabilities that is the current value of the following liabilities: investment loans, consumer goods loans, education loans and other liabilities.
Comments	-

Values Continuous variable

Variable	hlni: investment loans
File	Household
Definition	The amount of money borrowed to finance investments. This variable includes loans for the financial investment products, such as bonds and other debt securities, stocks and other equity, investment funds and alternative investments as well as other financial investments not further specified. A separate class of financial products for which loans are recorded here are insurance-type products such as voluntary private pension plans and whole-life insurance. This variable also contains the investment loans used to purchase valuables/collectibles (e.g. gold) and intellectual property, but excludes the investment loans for any real estate.
Comments	This variable also includes investment loans for business that is non-actively managed by the household member(s) (e.g. silent partner, investor), but excludes loans for investment in the already existing business that is not publicly traded and it is owned or partly owned by a member of the household who works in the business (self-employed) or has an active management role in the business (see also variable HANNB).

Values Continuous variable

Variable	hlncc: consumer goods loans
File	Household
Definition	Loans taken for any type of goods and services, including vehicle loans, credit card loans used for purchases of goods and services or loans to consolidate or pay off other financial obligations.
Comments	-

Values Continuous variable

Variable	hlnvcv: vehicle loans
File	Household
Definition	Loans taken for the purchase of cars, motorcycles, boats, aircraft, etc. excluding vehicles primarily used for the business of an own unincorporated business or as primary residence.
Comments	-

Values Continuous variable

Variable	hlnccd: other loans for goods and consumption
File	Household
Definition	Loans taken for the purpose of consolidating or paying off other debts (excluding loans primarily used for the business of an own unincorporated business) and the loans taken for the purpose of covering living expenses or other purchases. These loans include credit card loans, the outstanding balance on line of credit, overdraft balance, and balance on deferred payment and instalment debts for goods and consumption (except consumer financing for vehicles).
Comments	-

Values Continuous variable

Variable	hlnce: education loans
File	Household
Definition	Loans that are intended to cover study expenses and other costs associated with education and training.
Comments	-

Values Continuous variable

Variable	hlnoc: other non-housing liabilities
File	Household

Definition	Miscellaneous debts that can be formal or informal and cannot be classified by their purpose.
Comments	This variable might include overdue tax obligations, past due bills (arrears), other liabilities to other households (e.g., money borrowed from friends/relatives outside the household), etc.
Values	Continuous variable

Variable	hlsr: institutional loans secured by real estate
File	Household
Definition	Loans that are secured against principal residence and the other real estate for purchasing principal residence, other real estate, vehicles, for investing in other non-financial or financial assets, for use in own unincorporated businesses, for meeting education expenses, or for acquiring other goods and services.
Comments	Note that liabilities by security are not grouped by purpose of debt (e.g. to acquire particular types of goods, services, assets), but by secured status of debt (e.g. whether or not debts are secured against assets and type of asset held as security).
Values	Continuous variable

Variable	hlsrp: secured by principal residence
File	Household
Definition	Loans that are secured against the principal residence for purchasing principal residence, other real estate, vehicles, for investing in other non-financial or financial assets, for use in own unincorporated businesses, for meeting education expenses, or for acquiring other goods and services.
Comments	It is assumed that the mortgage is at least secured by the principal residence itself and perhaps by other assets. Therefore, loans for the purpose of buying, constructing, or altering the principal residence are included in this variable in addition to loans for other purposes that use principal residence as collateral. If it is known from the survey that the loan for a principal residence was fully or partially secured by other assets (e.g. other real estate), then the amount will not appear in this variable.
Values	Continuous variable

Variable	hlsro: secured by other real estate
File	Household
Definition	Loans that are secured against real estate other than the principal residence and are taken out to purchase other real estate, principal residence or vehicles; for investments in other non-financial or financial assets; for use in own unincorporated businesses; for meeting education expenses; or for acquisition of other goods and services.
Comments	-
Values	Continuous variable

Variable	hlsn: loans not secured by real estate
File	Household
Definition	Loans that are neither secured against principal residence nor other real estate and are taken from financial institutions (institutional) or other households (non-institutional). They can be taken for the purpose of purchasing a principal residence or other real estate, vehicles, for investing in other non-financial or financial assets, for use in own unincorporated businesses, for meeting education expenses, or for acquiring other goods and services.
Comments	-
Values	Continuous variable

Variable	hlsng: guaranteed institutional loans
File	Household

Definition	Loans that are taken from financial institutions and are secured by neither the principal residence nor the other real estate, but rather guaranteed by assets for which the loan was taken or other assets owned by the household (except real estate) or other persons' (consigner) assets. Loans taken from other households are included in this variable under the condition that any type of legal document that warrants the lender to recover the assets has been signed by both parties. These include loans for purchasing a principal residence and other real estate (except the cases where the collateral is a principal residence or other real estate) or vehicles; for investing in other non-financial or financial assets; for use in own unincorporated businesses; for meeting education expenses; or for acquiring other goods and services.
Comments	-
Values	Continuous variable

Variable	hlsnn: non-guaranteed institutional loans
File	Household
Definition	Loans that are taken from financial institutions and are neither secured by the principal residence nor the other real estate nor guaranteed by assets for which the loan was taken nor other assets owned by the household nor other persons' (co-signer') assets. In other words, these are the unsecured debts taken for purchasing a principal residence and other real estate (except the cases where the collateral is a principal residence or other real estate) or vehicles; for investing in other non-financial or financial assets; for use in own unincorporated businesses; for meeting education expenses; or for acquiring other goods and services. Non-guaranteed institutional loans are issued based on borrower's creditworthiness (the likelihood that debts will be repaid which is usually calculated based on history of repaying debts and evaluation of debt to income ratio); they are also called personal or signature loans. The outstanding balance on a line of credit, overdraft balance or borrowing money with a credit card is considered unsecured loan.
Comments	-
Values	Continuous variable