



Generic Codebook

LIS Database

2024 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 LIS variable dname.

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 variable dname.

Values Continuous variable

Variable	wave: data wave
File	Household / Person
Definition	Indicator of the LIS wave to which the dataset belongs.
Comments	<p>The LIS waves include datasets with the following income reference years:</p> <p>Historical Wave: before 1978</p> <p>Wave I : 1978-1982</p> <p>Wave II: 1983-1987</p> <p>Wave III: 1988-1992</p> <p>Wave IV: 1993-1997</p> <p>Wave V: 1998-2002</p> <p>Wave VI: 2003-2005</p> <p>Wave VII: 2006-2008</p> <p>Wave VIII: 2009-2011</p> <p>Wave IX: 2012-2014</p> <p>Wave X: 2015-2017</p> <p>Wave XI: 2018-2020</p> <p>Wave XII: 2021-2023</p> <p>Wave XIII: 2024-2026</p> <p>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.</p>

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	<p>This variable is always filled for all observations.</p> <p>Always use the weight in your analysis in order to get results representative of the total population.</p> <p>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.</p>

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 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 418 LAK - Lao Kip 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
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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	nrooms: number of rooms available to the household
File	Household
Definition	Number of rooms available in the dwelling for residential use of the household. It includes bedrooms, dining rooms, living rooms and other habitable parts of the dwelling.
Comments	Kitchens, bathrooms, toilets, corridors, utility rooms, lobbies and areas of the dwelling used only for business purposes are excluded.

Values

Continuous variable

Variable	region_c: region: country specific
File	Household
Definition	Country-specific variable indicating the region of residence of the household. Regions are defined according to the administrative divisions or geographical areas within the country.
Comments	In European countries, this variable is often constructed based on the Nomenclature of Territorial Units for Statistics (NUTS) at the most detailed level available in the data (NUTS2 or NUTS3); however, in some cases, only the NUTS1 level may be available.

Values

Country-specific values

Variable	rural: rural area
File	Household
Definition	Classification of geographical areas into rural and non-rural categories, based on country-specific criteria.
Comments	Note that the definition of 'rural area' used in this variable may vary significantly across datasets (even for the same country over different years). For more details, refer to the dataset-specific documentation (variable labels and/or notes), and consult the country-specific variables that may have been used to construct the rural classification when direct information is not available in the data (LOCSZ_C and/or AREA_C).

Values 0 not rural area
 1 rural area

Variable	locsz_c: size of locality: country specific
File	Household
Definition	Country-specific variable indicating the size of the locality of residence, based on the number of inhabitants.
Comments	-
Values	Country-specific values

Variable	area_c: type of area: country specific
File	Household
Definition	Country-specific variable for additional information regarding the area of residence of the household.
Comments	Examples of such additional information include the type of area (e.g., metropolitan, urban, rural), population density, level of urbanization, or even the linguistic region.
Values	Country-specific values

Variable	own: main residence tenure status
File	Household
Definition	Indicator of housing tenure distinguishing between owned and non-owned dwelling. If additional information is available, further distinctions are made among homeowners, identifying those still paying a mortgage versus those who own their home outright. For non-owners, a distinction is made between those paying rent (either at market price or below market price) and those living rent-free.
Comments	Note that the 'below market price' category refers to households paying rent lower than the market rate, and does not identify households receiving housing subsidies or allowances.
Values	100 owned 110 owned outright 120 owned with mortgage 200 not owned 210 rented 211 rented at market price 212 rented below market price 220 free housing

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	partner: living with partner
File	Person

Definition	Variable indicating whether the person is living with a partner. The term 'partner' refers to a legal partner (spouse or registered civil partner) or a cohabiting partner living in the same household.
Comments	If the variable PARTNUM is not available for all household members, the information is only available for the reference person and his/her partner based on variable RELATION.
Values	0 not living with partner 1 living with partner

Variable	hpartner: household reference person living with partner
File	Household
Definition	Variable indicating whether the reference person lives with a partner, including both spouses/civil partners and cohabiting partners.
Comments	-
Values	0 reference person not living with partner 1 reference person living with partner

Variable	hhtype: household composition (discontinued)
File	Household
Definition	Household typology based on the relationships of household members with the reference person, following the definition of a family nucleus. This includes married and cohabiting couples and considers only first-degree relationships between parents and children (biological, adopted, and stepchildren of all ages).
Comments	Note that this variable will be discontinued as of December 2024 and replaced by the new LIS household typology, variable TYPEHH.
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 reference person and other 910 couple without children and other 920 couple with children and other 930 one parent with children and other

Variable	typehh: household type
File	Household

Definition	<p>Household classification based on composition.</p> <p>A couple is defined as two individuals who consider themselves partners, whether legally married or cohabiting, and live together in the same household. Children refers to a household member's natural, adopted, or stepchildren. A dependent child is defined as a child aged 17 or younger, or a child aged 18 to 24 who is still in education. A lone parent is an individual living solely with their own children.</p> <p>A multigenerational family is a household where more generations (including blood relatives, in-laws, and cohabiting partners) live together. Generally, a two-generation household (parent(s) and child(ren)) would fall under a nuclear family category, but a two-generation household qualifies as multigenerational if grandparents live with their grandchildren while the parents are absent.</p> <p>Other extended families refer to households where, in addition to the nuclear family, other relatives live together (e.g., a couple living with siblings).</p> <p>Relatives living together describes a family structure where no nuclear family is present, such as siblings living together.</p> <p>Polygamous unions refer to marital or partnership arrangements where one person is married to or in a partnership with more than one spouse or partner simultaneously, and live together in the same household. Such unions may be legally recognized or culturally accepted, depending on local laws or customs.</p> <p>Other types of households include those that do not fit into any of the categories described above.</p>
Comments	Household composition is determined based on the relationship of each household member to the household reference person, as well from the pointers to partner and parents when they are available. Some non-nuclear families may be underestimated, depending on the detail provided in variable RELATION and the availability of the pointers (refer to specific notes for the variable). Codes 61 to 64 are only assigned in countries where polygamous unions are legally recognized or persist due to cultural traditions.

Values	<p>10 one person household</p> <p>20 couple without children</p> <p>31 lone parent with at least one dependent child</p> <p>32 lone parent with non-dependent children only</p> <p>33 couple with at least one dependent child</p> <p>34 couple with non-dependent children only</p> <p>41 multigenerational family</p> <p>42 other extended family</p> <p>51 relatives living together</p> <p>52 non-relatives living together</p> <p>61 polygamous union without children</p> <p>62 polygamous family</p> <p>63 polygamous extended family</p> <p>64 polygamous family living with others</p> <p>90 other household type</p>
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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	nhhmem6: number of household members 6 or younger
File	Household
Definition	Number of household members aged 6 years 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 reference person
File	Person
Definition	The relationship of each household member to the reference person. A household member may be related to the reference person by blood, marriage, common-law partnership, adoption, cohabitation, or may be unrelated.
Comments	The household reference person is designated by the data provider. Note that the definition of the reference person can vary across datasets, ranging from a self-identified household member to the person with the highest individual income or the person responsible for the accommodation, among other criteria. Code 3000 (child) includes all biological, adopted, and stepchildren of the reference person and/or his/her partner.

Values

- 1000 reference person
- 2000 partner
- 2100 spouse/civil partner
- 2200 cohabiting partner
- 3000 child
- 4000 other
- 4100 other relative than nucleus family
- 4110 partner of child
- 4120 grandchild/great-grandchild (incl in-laws)
- 4130 parent (incl in-laws)
- 4140 siblings (incl in-laws)
- 4150 aunt/uncle (incl in-laws)
- 4160 nephew/niece
- 4170 cousin
- 4180 grandparent/other ascendant (incl. in-laws)
- 4190 other relative
- 4200 non-relative

4210 housemate/roommate
 4220 foster child
 4230 other non-relative

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 the reference person and his/her partner.
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	oneparent: lone parent
File	Person
Definition	Variable indicating whether a person is a lone parent, along with additional details about their living arrangements. A lone parent is defined as someone who lives solely with his/her own children, out of whom at least 1 dependent child (defined as a child aged 17 or younger, or a child aged 18 to 24 who is still in education) and we distinguish between those who live with only dependent children and those who have also children who do not meet LIS criteria for dependent children. Code 3 (one parent living with at least 1 own dependent child and others) refers to a parent who has at least one dependent child, does not have a partner in the household, and lives with at least one other person in the household except his/her own children.
Comments	Note that if pointers to the parents and partner are not available in the original data, variable ONEPARENT is filled only for the persons for whom we have information based on relationship to the reference person, therefore code 3 might be underestimated in data without pointers to the parents.
Values	0 not one parent 1 lone parent living with only own dependent child/ren 2 lone parent living with own children of which at least 1 dependent 3 one parent living with at least 1 own dependent child and others

Variable	depchild: dependent child
File	Person
Definition	Variable indicating whether the person is considered a dependent child. A dependent child is defined as a child aged 17 or younger, or a child aged 18 to 24 who is still enrolled in continuous education.

Comments	However, if a person who meets these criteria lives independently or only with a partner (and potentially their own children) or peers of a similar age, then this person is not considered a dependent child. Additionally, foster children are not classified as dependent children, as they are not considered relatives.
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Values
0 no
1 yes

Variable	momnum: pointer to the mother
File	Person
Definition	Variable indicating the mother, representing her personal identifier (PID). The term 'mother' refers to the biological, adoptive, or stepmother living in the same household.
Comments	-

Values Continuous variable

Variable	dadnum: pointer to the father
File	Person
Definition	Variable indicating the father, representing his personal identifier (PID). The term 'father' refers to the biological, adoptive, or stepfather living in the same household.
Comments	-

Values Continuous variable

Variable	partnum: pointer to the partner
File	Person
Definition	Variable indicating the partner, representing the partner's personal identifier (PID). The term 'partner' refers to a legal partner (spouse or registered civil partner) or a cohabiting partner living in the same household.
Comments	-

Values Continuous variable

Variable	age: age in years
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	<p>Marital status refers to an individual's legal status in relation to the marriage laws of their country. In countries where legal recognition of partnerships or civil unions exists, this is captured under code 120. In countries where civil partnerships are not legally recognized, codes 200/223 refer solely to 'never married' and 'previously married', respectively.</p> <p>Code 221 (separated) applies to both individuals separated from marriage and those separated from a civil partnership.</p> <p>Code 223 (widowed) also includes surviving partners of civil partnerships that ended due to the death of one of the partners.</p>
Comments	<p>Code 120 (in a civil partnership) is filled only in countries where registered partnerships exist, or in countries where long-term cohabitation (meeting a specific duration requirement) grants rights similar to those of married couples, provided the duration of cohabitation is known. This variable aims to capture the de jure legal status, not the de facto cohabitation situation. If a person is in a cohabiting union that is not a registered partnership, or in a cohabitation union for less than the minimum duration required to acquire certain rights (or if the duration is unknown), their marital status will be recorded under one of the 200 codes, depending on whether they have been previously married or in a registered union.</p> <p>Information about non-registered cohabiting unions can be found in the RELATION to reference person variable (for the partner of the reference person), as well as in variable PARTNER (for all household members).</p>

Values

- 100 married/in a civil partnership
- 110 married
- 120 in a civil partnership
- 200 not married nor in a civil partnership
- 210 never married nor ever in a civil partnership
- 220 formerly married or in a civil partnership
- 221 separated
- 222 divorced/partnership dissolved
- 223 widowed

Variable	immigr: immigrant
File	Person
Definition	Variable indicating whether a person is considered an immigrant in the country of the survey.
Comments	<p>If immigration status is not directly available in the original data, the variable is constructed using a combination of the variables CITIZEN (citizenship), CTRYBIRTH (country of birth), and YRSRESID (years since arrival in the country), depending on their availability. Consequently, the definition of 'immigrant' may differ across datasets. For more detailed information, please consult the dataset-specific documentation (notes).</p>

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. Often foreign citizenship is also available at the detailed state level or at the aggregate (regional) level (ex. European Union).
Comments	<p>The ordering/names of countries within the continents is based on the alphanumeric ISO 3166 classification. If an individual has more than one citizenship, the citizenship of the country of the survey has priority and the information on having dual citizenship is captured in the variable. Regarding the code 2800 'stateless', according to the 1954 UN Convention, a stateless person is 'a person who is not considered as a national by any State under the operation of its law'.</p>

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
2168 South Sudan
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
2291 Bonaire, Sint Eustatius and Saba
2292 Curaçao
2293 Sint Maarten (Dutch part)
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 European countries
2406 Eastern Europe
2407 EFTA countries (Iceland, Liechtenstein, Norway, and Switzerland)
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. The foreign country of birth can be available at the detailed state level or at the aggregate (regional) level (ex. European Union).
Comments	The ordering/names of countries within the continents is based on the alphanumeric ISO 3166 classification. If someone is born in a territory which belong at the time to the country of the survey, but at that at the moment of the survey belonged to another State s/he will be coded in code 1300 'born within former borders', and not with the current country name.

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
2168 South Sudan
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
2291 Bonaire, Sint Eustatius and Saba
2292 Curaçao
2293 Sint Maarten (Dutch part)
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 European countries
2406 Eastern Europe
2407 EFTA countries (Iceland, Liechtenstein, Norway, and Switzerland)
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	ysresid: 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: country specific
File	Person
Definition	Country-specific information on ethnicity, including ethnic origins or self-identified ethnic group.
Comments	If information on ethnicity is not available, alternative content may include: cultural, racial, religious, linguistic characteristics, or other forms or classification of origins.

Values Country-specific values

Variable	migrat_c: internal migration: country specific
File	Person
Definition	Country-specific information on internal migration within the country's borders during a specified time period.
Comments	Possible content may include the previous region of residence, rural-to-urban migration, or the area of residence at a particular age of the respondent, among others.

Values Country-specific values

Variable	immigr_c: other immigration information: country specific
File	Person
Definition	Country-specific variable for additional information regarding immigration.
Comments	Possible content: parents immigration background, 1st or 2nd generation immigrant, mother-tongue, permanent versus temporary residency, etc.

Values Country-specific values

Variable	disabled: indication of disability
File	Person

Definition	This variable indicates whether a person has a certain degree of permanent disability (physical or mental), defined as a health condition that permanently limits an individual's ability to perform basic activities (such as walking or hearing), even if the limitation is partially alleviated by assistive devices or a supportive environment.
Comments	Depending on the available data, if the degree of disability is provided, individuals with at least a 50% degree of disability or those categorized as having the most severe disability may be flagged in this variable. Please consult the dataset-specific codebook for precise details on the content of this variable and use with caution when making cross-country comparisons.
Values	0 not disabled 1 disabled

Variable	health_c: subjective health status: country specific
File	Person
Definition	Country-specific variable that reflects individuals' subjective assessment of their own health status.
Comments	This information is typically presented on a scale from (very) poor to (very) good. However, the specific scale may differ between countries. Even when the number of rating categories is the same across datasets, the codes used may not be identical.
Values	Country-specific values

Variable	educ: education (3-category recode)
File	Person
Definition	Highest level of education that distinguishes only between three categories: - 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	-
Values	1 low 2 medium 3 high

Variable	educlev: highest completed education level
File	Person
Definition	Highest completed level of education harmonised into standard categories following the International Standard Classification of Education (ISCED) 2011: 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> <p>110 (less than primary) corresponds to ISCED97 level 0</p> <p>120 (primary) corresponds to ISCED97 level 1</p> <p>130 (lower secondary) corresponds to ISCED97 level 2</p> <p>210 (upper secondary) corresponds to ISCED97 level 3</p> <p>220 (post-secondary non-tertiary) corresponds to ISCED97 level 4</p> <p>310 (BA, MA or equivalent, short-cycle tertiary) corresponds to ISCED97 level 5</p> <p>320 (doctorate or equivalent) corresponds to ISCED97 level 6</p>
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Values	<p>100 low, less than upper secondary</p> <p>110 less than primary</p> <p>111 never attended</p> <p>120 primary</p> <p>130 lower secondary</p> <p>200 medium, upper secondary and post-secondary non-tertiary</p> <p>210 upper secondary</p> <p>220 post-secondary non-tertiary</p> <p>300 high, tertiary</p> <p>310 BA, MA or equivalent, short-cycle tertiary</p> <p>311 short-cycle tertiary</p> <p>312 bachelor or equivalent</p> <p>313 master or equivalent</p> <p>320 doctorate or equivalent</p>
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Variable	educ_c: highest education level: country specific
File	Person
Definition	Country-specific information on the highest level of education achieved by the individual.
Comments	If information on the highest level completed is not available, the variable may instead include the highest level attended, with or without details on whether it was completed.

Values	Country-specific values
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Variable	enroll: enrolled in education
File	Person
Definition	Indicator of current educational enrollment.
Comments	Individuals should be coded as enrolled in education if they are currently attending (or are on vacation from) an educational program in the formal national education system. 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	<p>0 not enrolled</p> <p>1 enrolled</p>
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Variable	edys: 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.
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Values Continuous variable

Variable	illiterate: illiterate
File	Person
Definition	Indication that a person is unable to read and write in any language, typically due to a lack of formal education or training in literacy skills.
Comments	-

Values
0 literate
1 illiterate

Variable	edmom_c: education of mother: country specific
File	Person
Definition	Country-specific information on the highest level of education achieved by the person's mother.
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: country specific
File	Person
Definition	Country-specific information on the highest level of education achieved by the person's father.
Comments	Ideally it distinguishes at least between low (including no education), medium and high level of education.

Values Country-specific values

Variable	emp: employed
File	Person
Definition	Indicator of employment as the respondent's main current activity status.
Comments	This variable is intended to identify individuals whose main current activity is employment. If information on the current main activity status is unavailable, the main activity during the income reference period will be used instead. If that information is also not available, the employment status based on ILO criteria for the current period will be applied (see the EMP_ILO variable). For more details on the content, refer to the dataset-specific notes. Please note, in case EMP_ILO is not available, this variable is used as a filter for filling all main job characteristics variables and total hours worked (variable HOURSTOT).

Values
0 not employed
1 employed

Variable	emp_ilo: employed (ILO definition)
File	Person

Definition	Indicator of any employment activity in the current period (according to the ILO criteria). According to ILO criteria, employed persons are those who worked for pay or profit, or worked as unpaid family workers for at least one hour during the reference week. This also includes individuals who had a job but were temporarily absent from work during the reference week due to reasons such as illness, maternity leave, holidays, or other factors related to their work schedule, like shift work.
Comments	Please note that this variable is used as a filter for filling all main job characteristics variables and total hours

Values
0 not ILO employed
1 ILO employed

Variable	lfs: labour force status
File	Person
Definition	Main current activity status as self-reported by the respondent, categorizing individuals into employed, unemployed, and not in the labour force. Those employed are individuals for whom work is the primary activity, while for all others, the main activity aims to distinguish at least between unemployed and those not in labour force. Among those not in labour force further distinctions are made between individuals who are retired, those enrolled in education, those unable to work due to long-term health issues, and those not working because they are engaged in domestic responsibilities.
Comments	This variable ideally reflects the individual's current main activity status. However, if current activity status is unavailable, the status during the income reference period can be used. If that is also not available, the employment status based on ILO criteria for the current period will be applied instead. For more details on the content, refer to the dataset-specific notes for this variable.

Values
100 employed
200 unemployed
300 not in labour force
310 retired
320 in education
330 unable to work due to long-standing health problems
340 fulfilling domestic tasks

Variable	farming: farming activity
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
File	Person
Definition	Indication of informal labour market activity.
Comments	For employees, indicators of informal activity include: working without a formal contract, failing to contribute to the social security system, working in an unregistered business, lacking legal entitlements (such as pension or paid leave), or having an under-declared wage. For the self-employed, indicators of informal activity include: owning an unregistered business when registration is legally required, or not paying taxes and/or contributions when required to do so. This variable does not flag individuals who produce goods and services solely for the own consumption of their household.

Values
0 formal activity
1 informal activity

Variable	parleave: maternity/paternity/parental leave
File	Person
Definition	Indicator of whether the person is on leave from employment for maternity, paternity, or parental reasons. Includes part-time parental leave.
Comments	Contents refer only to leave taken for childbirth, adoption, or child-rearing purposes. If a person is on part-time parental leave might be flagged both as in leave in variable PARLEAVE and as employed in the variables LFS, EMP, and EMP_ILO .
Values	0 not on maternity/paternity/parental leave 1 on maternity/paternity/parental leave

Variable	fyft: worked full-year full-time
File	Person
Definition	Indicator of whether a person has worked full-time for the entire reference year.
Comments	Full-time work is defined based on the number of weekly hours worked, as reported by the respondent or by the data provider. If no specific definition is given, LIS uses a threshold of at least 30 hours per week. Periods of paid leave from employment are counted within the 52 weeks of the reference year to qualify as a full year of employment.
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	weeksft: annual weeks worked full-time
File	Person
Definition	Total number of weeks worked full-time during the reference year across all jobs.
Comments	Paid holidays or temporary sickness periods are counted as worked weeks.
Values	Continuous variable

Variable	secjob: multiple jobs holder
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	temp1: temporary employment
File	Person
Definition	'Indication of permanent/open-ended contracts versus other types of employment contracts in the main job. Permanent/open-ended contracts are those with an indefinite duration, which can be terminated by either the employer or the employee, according to the terms specified in the contract. Temporary (or fixed-term) contracts, on the other hand, are set for a defined period or until a specific task is completed or event occurs, as outlined in the contract.
Comments	Note that this information is often not available for irregular employees.
Values	0 permanent employment 1 temporary employment

Variable	status1: status in employment
File	Person
Definition	Employment status in the main job. At a minimum, employees should be differentiated from the self-employed, but additional details can also be provided where available (e.g., distinguishing between regular and non-regular employees, and identifying the type of self-employment—such as employer, own-account worker, member of a producers' cooperative, or contributing family worker).
Comments	The classification follows the International Classification of Status in Employment 93 (ICSE 93). The "regular employee" category includes both workers with permanent contracts and those with fixed-term contracts, as long as the contract is considered regular. The "non-regular employee" category includes casual workers, seasonal employees, apprentices, and other forms of non-regular or atypical employment. The "self-employed" category also includes incorporated self-employed individuals.
Values	100 dependent employed 110 regular employee 120 non regular employee 200 self-employed 210 employer 220 own-account worker 230 member of producers cooperative 240 contributing family worker

Variable	inda1: economic activity (3 categories)
File	Person
Definition	Classification of the economic activity in the main job into 3 main categories: agriculture, industry, and services.
Comments	-
Values	1 agriculture 2 industry 3 services 9 indistinguishable

Variable	indb1: economic activity (9 categories)
File	Person
Definition	Classification of the economic activity in the main job into nine 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: economic activity (ISIC rev. 3.1: major groups)
File	Person
Definition	Classification of the economic activity in the main job based on the 17 major groups of the International Standard Industrial Classification of all Economic Activities (ISIC) rev. 3.1.
Comments	The variable is available mostly up to LIS Wave VII. Starting from LIS Wave VIII, it was gradually phased out when the original data includes the ISIC rev. 4 classification, which is used to fill the INDD1 variable.

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: economic activity (ISIC rev. 4: major groups)
File	Person
Definition	Classification of the economic activity in the main job based on the 21 major groups of the International Standard Industrial Classification of all Economic Activities (ISIC) rev. 4.
Comments	This variable has been consistently filled starting from LIS Wave VIII, with limited coverage in earlier LIS Waves.

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: economic activity: country specific
File	Person
Definition	Country-specific variable for the classification of economic activity in the main job.
Comments	This variable contains the most detailed classification codes available in the original data, typically following an international standard such as ISIC rev. 4 or earlier versions (ISIC rev. 3.1 or ISIC rev. 2 for older datasets). In some cases, it may also include a national classification. The specific classification used is detailed in the variable label and notes.
Values	Country-specific values

Variable	public1: public sector
File	Person
Definition	Sector of employment for the main job. The private sector refers to the portion of the economy consisting of privately owned businesses, while the public sector includes state-owned institutions, such as nationalized industries and all services provided by the government.
Comments	The public sector also includes education, healthcare, and other social services provided by the state, as well as mixed private-public companies, intergovernmental organisations, and similar entities.
Values	0 private sector 1 public sector

Variable	occa1: occupation (3 categories)
File	Person
Definition	'Occupational classification of the main job into 3 main categories: managers and professionals, other skilled workers, and elementary occupations.
Comments	-
Values	1 managers and professionals 2 other skilled workers 3 elementary occupations 9 indistinguishable

Variable	occb1: occupation (ISCO-88: major groups)
File	Person
Definition	Occupational classification of the main job based on the 10 major groups of the International Standard Classification of Occupations (ISCO-88).
Comments	The variable is available mostly up to LIS Wave VII. Starting from LIS Wave VIII, it was gradually phased out when the original data includes the ISCO-08 classification, which is used to fill the OCC1 variable.

Values

- 1 legislators, senior officials and managers
- 2 professionals
- 3 technicians and associate professionals
- 4 clerks
- 5 service workers and shop and market sales workers
- 6 skilled agricultural and fishery workers
- 7 craft and related trades workers
- 8 plant and machine operators and assemblers
- 9 elementary occupations
- 10 armed forces
- 90 indistinguishable

Variable	occo1: occupation (ISCO-08: major groups)
File	Person
Definition	Occupational classification of the main job according to the 10 major groups of the International Standard Classification of Occupations (ISCO-08).
Comments	This variable has been consistently filled starting from LIS Wave VIII, with limited coverage in earlier LIS Waves.

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: country specific
File	Person
Definition	Country-specific variable for occupational classification in main job.
Comments	This variable contains the most detailed classification codes available in the original data, typically following an international standard such ISCO-08 or earlier versions (ISCO-88 or ISCO-68 for older datasets). In some cases, it may also include a national classification. The specific classification used is detailed in the variable label and notes.

Values Country-specific values

Variable	ptime1: part-time employment
File	Person
Definition	Indication of part-time employment in the main job. Part-time employment refers to a work arrangement where an individual works fewer hours than the standard full-time schedule in main job.
Comments	Self-reported part-time status takes priority. If part-time status was not directly asked, it is inferred based on the number of weekly hours worked. A job will be classified as part-time according to the country-specific definition of part-time employment; in the absence of such a definition, LIS uses a threshold of 30 hours per week.

Values

- 0 full-time
- 1 part-time

Variable	hours1: weekly hours worked in main job
File	Person

Definition	Total number of regular weekly hours worked in the main job (including overtime, whether paid or unpaid).
Comments	In most cases, this refers to the regular or usual hours worked, which may differ from both the contractual hours and the actual hours worked during the reference week. Weekly hours are top-coded at 99 hours.

Values Continuous variable

Variable	wage1: monthly wage
File	Person
Definition	Gross monetary monthly wage for the main job as employee. It excludes supplements to the basic wage, such as bonuses, gratuities, and in-kind supplementary payments, as well as any social security payments made alongside the wage (e.g., family allowances).
Comments	If the gross monthly wage is not available in the original data, the net monthly wage might be used instead with a warning note. If the wage in main job was collected in another time unit than monthly (weekly, semester, etc., or yearly wage in main job) and the number of time units worked is available, the variable will be constructed with a note, except when only hourly or daily wages are available. If the supplements could not be separated from basic wage it will be indicated in a definitional deviation note.

Values Continuous variable

Variable	hwage1: hourly wage
File	Person
Definition	Gross monetary hourly wage rate for the main job as employee. It excludes supplements to the basic wage, such as the 13th month salary, bonuses, gratuities, and in-kind supplementary payments, as well as any social security payments made alongside the wage (e.g., family allowances).
Comments	Unless provided directly by the data source, LIS calculates the hourly wage rate from the available periodicity in the original database and the details about the construction of the variable will be in the notes to the variable. If only yearly dependent labour income is available in the original data, it will be used to construct this variable, along with the number of months worked (only for those who did not change from part-time to full-time or the other way around) and weekly hours worked and it will be limited to those who have only one job. Please note that hourly wage rates calculated based on different time periodicity (especially if larger than monthly) and contractual or usual hours worked may lead to very high hourly wage rates for occupations with atypical work hours (e.g.: consultants), some of the outliers could be artificially created during the conversion from different time periods.

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, in some cases it is possible for the non-active population to join a system on voluntary basis, 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	hitotal: total current 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.</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	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>
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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>
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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_u: universal transfers, household
File	Household
Definition	<p>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.</p> <p>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.</p> <p>This includes public universal pensions and non-pension public social benefits stemming from universal schemes. Excludes social security universal transfers in kind.</p>
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	<p>Cash transfers and value of goods and services received from the state through social programmes targeted towards individuals or households in need.</p> <p>This includes public assistance pensions and non-pension public social benefits stemming from assistance schemes.</p>
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	ppub_i: insurance transfers, person
File	Person
Definition	<p>Transfers from the public social security insurance system and/or from private insurers through mandatory schemes, which cover mainly the active population.</p> <p>This includes public contributory pensions and non-pension public social benefits stemming from insurance schemes.</p>

Comments	<p>Are included all social insurance schemes that cover mainly the active population; however, in some cases it is possible for the non-active population to join a system on voluntary basis, 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.</p> <p>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.</p>
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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 pilabour + pipension + pi411 + pi42 + pi43 + pi44 + pi511, 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	hhouscost: housing costs, household
File	Household
Definition	Total housing cost effectively incurred by the household, including actual rent, utilities, mortgage repayment (both the capital and interest) and 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. Thus, housing costs exclude property taxes, when property taxes exist in the country, but these were not been collected for the country survey.

Values Continuous variable

Variable	hcexp: consumption expenditure, household
File	Household
Definition	<p>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.</p> <p>Excludes imputed rent.</p>
Comments	Corresponds to all 12 categories of goods and services of the COICOP 1999 classification with the exception of imputed rent which is included according to COICOP and excluded from this variable.

Values Continuous variable

Variable	pilabour: labour income, person
File	Person
Definition	Total income from labour, including cash payments and value of goods and services received from dependent employment, as well as profits/losses and value of goods received from self-employment.
Comments	<p>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 or dependent employment activities.</p> <p>Note that this variable differs conceptually from hilabour; pilabour does not include the value of own consumption, which is only added at the household level.</p>

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	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	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	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.
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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: $hicapital = hi21 + hi22 + \text{amounts that are directly placed at the level of } hicapital$.
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: $hipension = hi31 + hi32 + hi33 + \text{amounts that are directly placed at the level of } hipension$.
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: $pipension = pi31 + pi32 + pi33 + \text{amounts that are directly placed at the level of } pipension$.
Comments	-

Values Continuous variable

Variable	hi31: public non-contributory pensions, household
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File	Household
Definition	<p>Pensions and similar monetary transfers for old-age, disability and survivors, stemming from non-contributory public programmes, including:</p> <ul style="list-style-type: none"> - 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. <p>It includes also veteran pensions if they are non-insurance based.</p>
Comments	-
Values	Continuous variable

Variable	pi31: public non-contributory pensions, person
File	Person
Definition	<p>Pensions and similar monetary transfers for old-age, disability and survivors, stemming from non-contributory public programmes, including:</p> <ul style="list-style-type: none"> - 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. <p>It includes also veteran pensions if they are non-insurance based.</p>
Comments	-
Values	Continuous variable

Variable	hi311: universal pensions, household
File	Household
Definition	<p>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.</p> <p>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.</p>
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	<p>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.</p> <p>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.</p>
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	<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	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.

Values Continuous variable

Variable	pi331: occupational pensions, person
File	Person
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.

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: <ul style="list-style-type: none"> - 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/paternity and parental leave payments
File	Household
Definition	Wage replacement benefits from maternity, paternity, or parental leave insurance programs. This includes maternity and paternity schemes that provide compensation to the insured person or their dependents for income loss due to absence from work during the final weeks of pregnancy, maternity/paternity leave, and, in many cases, adoption. It also covers parental leave schemes that compensate for work interruption or reduced working hours (partial leave) to care for a child up to a certain age. In some cases, such leave may be fragmented or shared between parents.
Comments	-
Values	Continuous variable

Variable	pi411: maternity/paternity and parental leave payments
File	Person
Definition	Wage replacement benefits from maternity, paternity, or parental leave insurance programs. This includes maternity and paternity schemes that provide compensation to the insured person or their dependents for income loss due to absence from work during the final weeks of pregnancy, maternity/paternity leave, and, in many cases, adoption. It also covers parental leave schemes that compensate for work interruption or reduced working hours (partial leave) to care for a child up to a certain age. In some cases, such leave may be 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	-
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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	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	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
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/temporary work injury payments
File	Household
Definition	Wage replacement benefits from sickness and work-injury insurance schemes. These benefits replace or supplement employment income during periods of temporary work interruption or reduction due to illness or injury, or help cover additional costs arising from these situations (e.g., rehabilitation benefits).
Comments	Such systems may be organized through independent social protection programs or provided by the employer through continued payment of wages during sickness. This also includes rehabilitation benefits offered during the period of temporary leave.

Values Continuous variable

Variable	pi43: sickness/temporary work injury payments
File	Person
Definition	Wage replacement benefits from sickness and work-injury insurance schemes. These benefits replace or supplement employment income during periods of temporary work interruption or reduction due to illness or injury, or help cover additional costs arising from these situations (e.g., rehabilitation benefits).
Comments	Such systems may be organized through independent social protection programs or provided by the employer through continued payment of wages during sickness. This also includes rehabilitation benefits offered during the period of temporary leave.

Values Continuous variable

Variable	hi44: disability/permanent work injury benefits
File	Household

Definition	Monetary disability and/or permanent work injury benefits related transfers from public social security programs.
Comments	This includes care allowances for disabled persons who require frequent or constant assistance to cover additional costs related to their care (excluding medical expenses). It also covers other periodic payments that don't fall under the categories mentioned above, such as temporary income support, allowances for intensive care, special bonuses, or allowances for tuberculosis patients, among others.

Values Continuous variable

Variable	pi44: disability/permanent work injury benefits
File	Person
Definition	Monetary disability and/or permanent work injury benefits related transfers from public social security programs.
Comments	This includes care allowances for disabled persons who require frequent or constant assistance to cover additional costs related to their care (excluding medical expenses). It also covers other periodic payments that don't fall under the categories mentioned above, such as temporary income support, allowances for intensive care, special bonuses, or allowances for tuberculosis patients, among others.

Values Continuous variable

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

Values Continuous variable

Variable	hi46: housing benefits, household
File	Household
Definition	Monetary housing-related transfers, received from the state through social programmes targeted towards individuals or households in need. Such means-tested programmes are meant to cover the cost of housing. 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. 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. Excludes tax subsidies and/or national price subsidies.
Comments	-

Values Continuous variable

Variable	hi47: public in-kind benefits, household
File	Household
Definition	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.

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>
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Values Continuous variable

Variable	hi471: food benefits, household
File	Household
Definition	<p>Value of food-related goods and services received from the state through food assistance programmes targeted towards households or individuals in need.</p> <p>Such means-tested programmes are meant to cover the cost of food.</p> <p>Includes the value of free school meals, and any other free food product.</p>
Comments	Amounts are recorded at their market value or government cost.

Values Continuous variable

Variable	hiprivate: private transfers, household
File	Household
Definition	<p>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.</p> <p>Includes transfers provided by non-profit institutions, other private persons/households, and other bodies in the case of merit-based education transfers.</p> <p>This variable is constructed according to the following formula: $hiprivate = hi51 + hi52 + hi53 + \text{amounts that are directly placed at the level of hiprivate.}$</p>
Comments	-

Values Continuous variable

Variable	hi51: cash transfers from private institutions, household
File	Household
Definition	<p>Cash transfers of a private nature that do not involve any institutional arrangement between the individual and the government or the employer.</p> <p>Includes transfers provided by non-profit institutions and other bodies in the case of merit-based education transfers.</p>
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	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.). Taxes are reported net of any refund. When separable in the data, refundable tax credits are reported in the public benefits section.

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	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.). Taxes are reported net of any refund. When separable in the data, refundable tax credits are reported in the public benefits section.

Values

Continuous variable

Variable	hxscot: 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	pxscot: 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	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	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	hxiht: 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 installments
File	Household
Definition	Monetary outflows associated with the payments of the mortgage on main residence (including mortgage interests).
Comments	-
Values	Continuous variable

Variable	hxintm: mortgage interests paid
File	Household
Definition	Interests paid on mortgage on the main residence.
Comments	-
Values	Continuous variable

Variable	hxloan: installments for other loans
File	Household
Definition	Monetary outflows associated with the payments of loans other than mortgage on main residence (including other loans' interests).
Comments	-
Values	Continuous variable

Variable	hxintl: interests paid on other loans
File	Household
Definition	Interests paid on other loans than mortgage on the main residence.
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
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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