Switzerland

Sources:
UN 1985
Smeeding and Gottschalk 1995 (based on LIS-data)
Atkinson, Rainwater and Smeeding 1995b (based on LIS-data)
Statistical Yearbook 1999
CSO 2005
Luxembourg Income Study (for more information about the surveys have a look at http://www.lisproject.org/techdoc/ch/chindex.htm)

Surveys:
Survey of Tax Payers 1978
The survey, used by UN (1985), was conducted by a private researcher in three cantons covering 42% of the population. The total sample size was 1500 tax units. The income concept was taxable income net of the compulsory social insurance contribution, without welfare benefits, family allowances and private property income. Pensions were included although they were not taxable. The income sharing unit was the tax unit which could consist of a family with a married couple and children (a married woman was always taxed together with her husband) or single unmarried persons. A household could include several tax units depending on the relationships and marital status of the persons.

Household Budget Survey 1998-2002
This survey was conducted by Office fédéral de la statistique and the result are reported by CSO (2005). The income concept should be extensive including earnings, rents, income from property and transfers. Imputed rents are not included but the tax value of own dwelling is deducted from the disposable incomes.