Belgium

Sources:
UN 1981
UN 1985
Atkinson, Rainwater and Smeeding 1995a
Smeeding and Gottschalk 1995 (based on LIS data)
Statistical Yearbook 1995
Atkinson, Rainwater and Smeeding 1995b (based on LIS data)
European Commission 2005
Luxembourg Income Study (for more information about the surveys please look at http://www.lisproject.org/techdoc/be/beindex.htm)

Surveys:
Tax records 1969, 1973, 1975, 1976, 1977
This source is used by UN 1981. Some years covered all taxpayers, some years a sample of taxpayers with approx. 40 000 households included. The income definition is taxable income after deduction of occupational expenses or standard amounts. The following sources were included in taxable income: income from earnings, income from land-ownership, income from capital and transferable goods, and other income (for example transfer of lease and sales of hunting and fishing rights). For 1969 incomes were also reported after tax. The reference period was the calendar year and the income receiving unit the fiscal household (very close to what we define as family). The Gini coefficients were estimated by Deininger & Squire for their 1996 database.

Household Budget Survey 1979
A survey conducted by Institute Nacional de Statistique. The sample covered salary earners, wage earners and persons not in the labour force (99% of the population was covered). It suffered from considerable non-response but the results were reweighed to correct for this. The households were supposed to cooperate during one entire year filling out information on income and expenditure. The income concept is disposable income including earnings after tax, in-kind income from employment, net income from secondary activity (values of sales and own consumption), property income including imputed rent from owner-occupied dwellings, income from social security net of payments by the household to insurance companies and social security contributions, other transfers received including in-cash and in-kind gifts from other households (net of transfers given to other households), insurance payments received and other transfers like lottery winnings. From the above items taxes were deducted. The reference period was one year. Deciles were reported by the original source and Deininger & Squire estimated the Gini coefficients for their 1996 database.

European Community Household Panel Survey (ECHP) 1995-2001

The survey is an input-harmonized longitudinal panel survey conducted by Eurostat together with institutions in the member states. The questionnaires are standardized and weighting and imputation was done by Eurostat. The surveys have national coverage and a common set of definitions are used in all the countries. The income concept is net income with an extensive coverage of income items.