Spain

Sources:
Jain 1975
Sawyer 1976
UN 1981
van Ginneken and Park 1984
Milanovic 1994, Annex Table 4
Smeeding and Gottschalk 1995 (based on LIS-data)
Goerlich and Mas 2001
CIEF-Ivie (2005) / Goerlich & Mas (Dirs.)
European Commission, 2005
Statistical Yearbook
Luxembourg Income Study (for more information please have a look at http://www.lisproject.org/techdoc/es/esindex.htm)

Surveys:
Encuesta de Presupuestos Familiares 1965, 1973, 1980, 1988, 1990
The survey was conducted by the National Statistical Institute covering 24095 households in 1973, 23636 in 1980 and 23636 in 1990. In the reference year 1973 the survey was conducted from July 1973 to June 1974 and for 1980 and 1990 from April to March. The survey methodology is apparently similar for each year. The selection of the sample was done by means of two-stage stratified sampling, representative at the level of fifty provinces in Spain. The expenditure side receives more attention in the survey than the income side. The incomes are net of income tax and include income from labour, interest, dividends, imputed rents of owner-occupied dwelling, rents and all other forms of property income, current contractual and non-contractual transfers such as pensions and migrant's remittances, special lump-sum receipts and all form of income received in-kind, including self-consumption. For incomes the reference period is the year prior to the week of the inquiry. Total expenditure includes self-consumption, self-supply, free meals and imputed rents. Durables are also included with their purchase value.

In UN (1981) deciles were available. Based on these, Deininger and Squire estimated the Gini coefficients for their old database. Goerlich and Mas (2001) provided mean values to WIDER.

Encuesta Continua de Presupuestos Familiares 1998-2002
This is a quarterly household budget survey with a rotating panel structure that started in 1997. It has national coverage and is representative on the regional (NUTS2) level. Annual statistics are obtained by merging the four quarters; hence some households appear more than once in the annual estimates. The following sample sizes are reported:

1998	14819
1999	14471
2000	13801
2001	13240

2002 13027

Only expenditure data are available from the survey. Total expenditures refers to the final consumption of the household including estimates for imputed rents, self-consumption, self-supply and free meals at the place of work. Life insurance, savings, fines and presents are not included nor expenditure on buying a house.

The equivalised estimates reported by CIEF-Ivie (2005) / Goerlich & Mas (Dirs.) are a bit different from the equivalised estimates by Goerlich and Mas (2001) in the sense that the former is weighted by equivalent persons (so the unit of analysis is in fact equivalent person) whereas the latter is weighted by persons. The household incomes are equivalised in both cases.

European Community Household Panel Survey (ECHP) 1995-2001

This 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.