Netherlands

Sources:
UN-ECE 1967, Table 6.10 p.15
Paukert 1973, Table 6 p.104-105
Jain 1975
Sawyer 1976, Table 4 and 6
Cromwell 1977, Table 1
UN 1981
Atkinson, Rainwater and Smeeding 1995a, Table 9
Smeeding and Gottschalk 1995 (based on LIS-data)
Atkinson, Rainwater and Smeeding 1995b (based on LIS-data)
CSO 2005
European Commission 2005
Luxembourg Income Study (for more information please look at http://www.lisproject.org/techdoc/nl/nlindex.htm)

Surveys:
Tax data 1962, 1967, 1973
The underlying data in UN-ECE (1967) are based on the distribution of total personal income among tax units. Incomes of husbands and wives are considered as one income.

The data in Sawyer (1976) are based on the survey De Personele Inkomensverdeling by the Central Planning Bureau that is based on extended tax based data. Non taxable income was thereby also included in the income concept. The number of single-person households is too high due to the separate treatment of young people with low incomes still living with their parents. The income sharing unit is therefore tax unit rather than household**.** The income includes total monetary income plus imputed rent from owner-occupied dwellings minus certain work expenses and certain insurance premiums.

The data reported by UN (1981) is also based on a sample of taxation records covering, at least in principal, all individual income receivers in the country. Temporary workers, members of the armed force, children working in their parent's business and persons with income only from unemployment benefits, old-age pension or subsistence pension were excluded. Estimates based on both gross and net income are available. Gross income is the sum of income from entrepreneurial activities, employment, property and transfers, minus expenses required in order to obtain income and other deductions. Disposable income is total income after tax deductions on wage and income. The unit is again tax unit, which normally is a family. If children obtain income of their own and therefore submit tax returns they are treated as separate units. 28 income groups were available from the source.

Inkomensonderzoek 1977, 1981, 1985
The survey is used by Atkinson, Rainwater and Smeeding (1995a) and CSO (2005). The samples sizes are 133000, 160000 and 176000 households. The data is mainly based on data from the fiscal administration. The survey is similar to the one described below.

Inkomens Panelonderzoek 1990-2000

The survey is used by Atkinson, Rainwater and Smeeding (1995a) and CSO (2005). The sample size is around 75000 households. A simple random sample of individuals consisting of 0.61% of the population is selected. This is the nuclear sample that is followed in the panel. Each year 0.61% of all new-born and immigrants are added to the sample. The complete sample consists of all persons belonging to the households of the individuals who belong to the nuclear sample. Most of the data is obtained from the fiscal administration. Data on rent subsidies are obtained from the Ministry of Housing.

Estimates based on disposable incomes are reported: the incomes include earnings and property income, income insurance benefits, social assistance benefits, family allowance, tied transfers received and some other minor transfers. Transfers between households are not covered by the income concept, nor are small amounts of interest income. The latter amounts are excluded since interest income under 1,000 NLG (singles) or 2,000 NLG (couples) is exempted from taxation. Apart from taxes, net income interest paid, health care and life assurance premia, wealth tax payments and alimony paid are also deducted from disposable income.

Compared to the earlier survey (Inkomensoderzoek, see above), some changes have been made in the concepts so the two surveys are not completely comparable. Apparently some changes have been made in the income concept as well as in the household definition.

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.