UNITED NATIONS UNIVERSITY
UNU-WIDER

World Income Inequality Database (WIID)

User guide and data sources

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Contents

Preface

The UNU-WIDER World Income Inequality Database, better known as WIID, provides information on income inequality for 200 economies (including historical entities) in an organized and accessible manner.

The database has been an essential part of UNU-WIDER's contribution to the study of inequalities within countries and globally since it was first launched in 2000, becoming one of the most prominent beacons of the institute's identity. With inequality becoming one of the main megatrends of our time, and with the sustainable development goals explicitly aiming to reduce it, UNU-WIDER renews, with this new version, its commitment to making the best available data accessible.

The current version of WIID retains the main features of previous versions. It also introduces big innovations that extend its scope in many ways. First, by adding new measures of reported inequality, to better understand the complex distributional changes that can hardly be identified with a single index. Second, by producing companion datasets that facilitate the study of inequality within countries and, especially, at the global level. Third, by increasing the accessibility of this information to a wider range of potential users, especially non-experts.

It is in times of innovation when we most strongly encourage comments and suggestions from all users to further improve the quality of WIID, both technically and in accessibility.

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Basic principles behind the WIID

Conceptual base

Unlike national accounts data which are in principle comparable across countries, there is no agreed basis of definition for the construction of distribution data. Sources and methods might vary, especially across but also within countries. This may be the case even if the data comes from the same source. In their influential articles on the use of secondary data in studies of income distribution, Atkinson and Brandolini (2001, 2009) discuss quality and consistency in income distribution data both within and across countries.

They show how both levels and trends in distributional data can be affected by data choices. In light of this, it is not an easy task to construct a secondary database with distribution data. To get some structure, we started by defining a preferred set of features for the conceptual base and the underlying data. With the conceptual base we mean the definitions of income or consumption/expenditure, the statistical units to be adopted, the use of equivalence scales, and weighting.

Income or consumption?

The first issue to address is whether *inequality estimates based on income or consumption* should be preferred. According to Deaton and Zaidi (2002), the empirical literature on the relationship between income and consumption has established, for both rich and poor countries, that consumption is not closely tied to short-term fluctuations in income, and that consumption is smoother and less variable than income. Especially in developing countries, where the rural agriculture sector is large, it is difficult to gather accurate income data. Accordingly, consumption data should be used.

Atkinson and Bourguignon (2000) do not share this view. According to them, there is no clear advantage in using consumption rather than income in studying distributional issues. The use of consumption rather than income data raises problems of definition and observation, the main conceptual problem being the treatment of durables and the necessity of imputing value for their services.

Regardless of the different views, the collection of inequality observations is restricted to what in practice is available. In most industrialized countries, inequality and poverty are assessed with reference to income, not consumption (Deaton and Zaidi 2002). This tradition is followed in much of Latin America. By contrast, most Asian and African surveys have always collected detailed consumption data.

The fact that distribution data can be based on both income and consumption is the first stepping stone in the construction of comparable statistics. In the WIID we have strived to collect observations with reference to both income and consumption, whenever it is possible.

Income concept

The second issue is how to *define income and consumption*. As stated earlier, there is no agreed basis of definition as in the case of national accounts data. Concerning income data, some steps have been taken towards developing international standards. The *Final Report and*

Recommendations of the Canberra Group (2001) provides an appropriate base for defining the most preferred income concept as the objective of the group was to enhance national household income statistics by developing standards on conceptual and practical issues related to the production of income distribution statistics.

Even if the work of the group is mainly based on OECD-country experience, we believe that the main conclusions concerning the income concept also hold for other countries. In Table 1, the income concept as recommended by the Canberra Group for international comparisons of income distribution is given. The definition of total and disposable income, as recommended by the group, should include certain components to be considered complete. We have been drawing special attention to whether the underlying income concept includes income items such as imputed rents for owner-occupied dwellings,[1] imputed incomes from home production, and in-kind income in general.

Imputed rent from owner-occupied dwellings is not mentioned in the concept of the Canberra Group since many countries do not provide estimates for this item, and it is differently valued in different countries. Imputed rents should, however, preferably be included even if the comparability between countries might suffer somewhat. Home production and in-kind income are crucial in developing and transition countries. The income concept cannot be considered complete for these countries if income in-kind and income from home production are not included. The inequality indices reported will in the first place be those calculated on the basis of disposable income — but if indices based on earnings or gross incomes (total income, according to the Canberra Group terminology) are available, they will also be reported.

Consumption/expenditure concept

On the consumption side, the situation is more difficult. Deaton and Zaidi (2002) from the LSMS group at the World Bank[2] have worked out some guidelines. Their recommendations on how to use consumption data for welfare measurement were used. Where the Canberra Group recommendations were built mainly on OECD-country experiences, these recommendations are mainly built on experiences from developing countries. The crucial thing here is to evaluate the *consumption* rather than to simply calculate the *expenditures.* In other words, to make a distinction between what is consumed and what is purchased. This means that one is not interested in the purchase value of durable goods but in the use or rental value. As is clear from Table 1, taxes paid, purchase of assets, repayments of loans, and lumpy expenditures should not be included in the consumption aggregate. If they are included, we refer to expenditure rather than consumption. Again, we have paid attention to the inclusion of non-monetary items.

Other conceptual issues

The third issue to look at concerns relating to other conceptual issues. Here we follow quite closely the recommendations of the Canberra Group. Departures from the recommendations are mainly driven by practical matters.

a) *The household should be the basic statistical unit.* The statistical unit for analysis of economic wellbeing has to be one where assumptions of sharing of economic resources are most plausible. The Canberra Group motivates the preference for the household by the relationship of households to both micro (survey) and macro (SNA) data uses. In practice, households are often used as the basic statistical unit. The different definitions of households

[1] Please refer to the glossary for an explanation of the terms used.
[2] LSMS stands for Living Standards Measurement Study. The household surveys provided by this study can be found at: https://microdata.worldbank.org/index.php/catalog/lsms/about.

that appear in the data are a problem which will affect the estimates and users should be aware of.

b*) Income or consumption should be adjusted to take account of household size, using per capita incomes or consumption.* The Canberra Group suggests the use of equivalence scales as the relative need of different sized households is different. We decided to choose per capita estimates as the preferred ones, as they are the one mostly commonly available and because the existence of a lot of different equivalence scales weakens the comparability of the estimates.

Table 1: Preferred set of underlying concepts for inequality estimates in the WIID	
The income concept recommended by the Canberra Group for international comparisons of income distribution: **1. Employee income** Cash wages and salaries **2. Income from self-employment** Profit/loss from unincorporated enterprise Imputed income from self-employment Goods and services produced for barter, less cost of inputs Goods produce for home consumption, less cost of inputs **3. Income less expenses from rentals, except rent of land** **4. Property Income** Interest received less interest paid Dividends **5. Current transfers received** Social insurance benefits from employers' schemes Social insurance benefits in cash from government schemes Universal social assistance benefits in cash from government Means-tested social assistance benefits in cash from government Regular inter-household cash transfers received **6. Total income (sum of 1 to 5)** **7. Current transfers paid** Employees' social contributions Taxes on income **8. Disposable income (6 less 7)**	The **consumption aggregate** recommended by Deaton and Zaidi (2002) for welfare measurements: **1. Food consumption** Food purchased from market Home produced Received as gift or in-kind payment **2. Non-food consumption** Daily use items Clothing and houseware Health expenses Education expenses Transport **3. Durable goods** The use-value (rental value) of durables **4. Housing** Rents paid If dwelling is owned by household or received free of charge, an estimate of the rental equivalent (imputed rent) Utilities (water, electricity, garbage collection etc.) **To be excluded**: taxes paid, purchase of assets, repayments of loans and lumpy expenditures. If durables are included with their purchase value or/and taxes paid, purchase of assets, repayments of loans and lumpy expenditures, the concept to be referred to is **expenditures**.
Other conceptual issues:	1. **Household** should be the basic statistical unit 2. **Per capita** incomes or consumption/expenditure should be measured 3. **Person weights** should be applied

c) *Person weights are preferred* as the users of income statistics are most often concerned with the economic well-being of individuals, not with the well-being of households.

Estimates not following the preferred set of definitions are not automatically considered to be of bad quality, but when updates were made, the definitions were followed whenever we could make a choice. Due to unavailability of observations using the preferred set of definitions, estimates based on other definitions were used in several cases. The differences appear especially in the statistical units and in the weighting.

Information regarding OECD, Eurostat, LIS, World Bank, ECLAC, and SEDLAC databases

WIID combines information coming from many sources, including historical compilations with updated information from the most salient data repositories (including LIS, ECLAC, SEDLAC, Eurostat, World Bank, and OECD), as well as from national statistical offices, and independent research papers. Below we introduce the main data sources.

OECD

The Organisation for Economic Co-operation and Development (OECD) Income Distribution Database (IDD)[3] has been developed to benchmark and monitor countries' performance in the field of income inequality and poverty. It contains a number of standardized indicators based on the central concept of 'equivalized household disposable income'; i.e., the total income received by households less the current taxes and transfers they pay, adjusted for household size with an equivalence scale. While household income is only one of the factors shaping people's economic wellbeing, it is also the one for which comparable data for all OECD countries are most common. Income distribution has a long-standing tradition among household-level statistics, with regular data collections going back to the 1980s (and sometimes earlier) in many OECD countries.

Achieving comparability in this field is a challenge, as national practices differ widely in terms of concepts, measures, and statistical sources. In order to maximize international comparability as well as inter-temporal consistency of data, the IDD data collection and compilation process is based on a common set of statistical conventions (e.g., on income concepts and components). The information obtained by the OECD through a network of national data providers, via a standardized questionnaire, is based on national sources that are deemed to be most representative for each country.

Eurostat

The European Union (EU) Statistics on Income and Living Conditions (SILC) instrument is the EU reference source for comparative statistics on income distribution and social inclusion at the European level. It provides two types of annual data for 27 European Union countries, Iceland, Norway, Switzerland, Montenegro, North Macedonia, Serbia, Turkey, and the United Kingdom:

- Cross-sectional data pertaining to a given time or a certain time period with variables on income, poverty, social exclusion and other living conditions, and
- Longitudinal data pertaining to individual-level changes over time, observed periodically over a four-year period.

[3] http://stats.oecd.org/Index.aspx?DataSetCode=IDD and http://www.oecd.org/social/income-distribution-database.htm

EU-SILC does not rely on a common questionnaire or a survey but on the idea of a ‘framework’. The latter defines the harmonized lists of target primary (annual) and secondary (every four years or less frequently) variables to be transmitted to Eurostat; common guidelines and procedures; common concepts (household and income) and classifications aimed at maximizing comparability of the information produced.

The minimum size of the sample of the overall population which is surveyed every year is of:

- Cross-sectional data operation: about 130,000 households and 270,000 persons aged 16 and over are interviewed in the European Union countries.
- Longitudinal data operation: about 100,000 households and 200,000 persons aged 16 and over are interviewed in the European Union countries.

The reference population in EU-SILC includes all private households and their current members residing in the territory of the countries at the time of data collection. Persons living in collective households and in institutions are generally excluded from the target population. Some small parts of the national territory amounting to no more than 2 per cent the national population and the national territories listed below may be excluded from EU-SILC. All household members are surveyed, but only those aged 16 and more are interviewed.

The observations from Eurostat in the WIID are either estimated from microdata, whenever possible, or obtained from Eurostat website.

LIS

The Luxembourg Income Study (LIS) is the largest available income database of harmonized microdata and is based at the LIS Cross-National Data Center in Luxembourg. It mostly refers to developed economies, but it is increasingly expanding to incorporate middle-income countries and, in the near future, also more low-income countries. This database is widely recognized as the main international reference for cross-country comparisons for the countries and years covered. The observations from LIS in the WIID are acquired through the institution’s LISSY remote-access system.

World Bank

The World Bank provides an online tool, PovcalNet, to allow for country-level data estimation on-demand. The underlying concepts of the data acquired are difficult to track and hence we have graded the data mostly as average in our quality rating, but nevertheless this is an important data source given its impressive coverage across countries.

ECLAC/UNECLAC

The United Nations Economic Commission for Latin America and the Caribbean (UNECLAC), often referred to as ECLAC or CEPAL (Comisión Económica para América Latina), hosts a wide range of statistics and indicators, accessible through the CEPALSTAT database. It is considered as one of the two main references for cross-country inequality comparisons in the region.

SEDLAC

The Socio-Economic Database for Latin America and the Caribbean (SEDLAC), based in CEDLAS (La Plata, Argentina) in collaboration with the World Bank, is a harmonized set of indicators based on a collection of surveys. It is considered as one of the two main references for cross-country inequality comparisons in the region. The WIID has acquired data directly from CEDLAS.

Evolution of the WIID

The data points in a secondary database will originate from different sources and refer to a variety of income and population concepts, sample sizes, and statistical methods. To deal with this reality the only thing one can do is to specify as precisely as possible the conceptual base for each observation, and to also otherwise document the data well. Atkinson and Brandolini (2001), Pyatt (2003), and Székeley and Hilgert (1999), who are critical of the use of secondary databases, point in particular to the problem of insufficient documentation. This criticism was taken into account in the construction of WIID2 (see the User Guide for WIID2, available from UNU-WIDER website). Jenkins (2015) provided a thorough review of WIID3 with suggestions on how it should be developed; Badgaiyan et al. (2015) addresses Jenkin's comments in detail.

WIID4, released in 2018, included significant changes to the format of the database. Succeeding versions have mostly retained those concepts, but several new inequality measures have been since added to the database.

The WIID version launched in 2019 was the first iteration to no longer carry the version number.

Coverage

The WIID comprises of 20,792 observations. The following summarizes the number of observations for different time periods:

Time span	Number of observations
Total observations	20,792
Before 1960	311
1960–69	710
1970–79	920
1980–89	1,652
1990–99	3,748
2000–09	6,352
2010–19	7,098
2020–	1

WIID contains data for 200 countries/economies, including historical entities, providing an almost worldwide coverage.

The observations originate from several sources:

(1) LIS Cross-National Data Center (Luxembourg Income Study)
(2) Eurostat
(3) Socio-Economic Database for Latin America and the Caribbean (SEDLAC)
(4) United Nations

(5) Household survey statistics obtained from national statistical offices of the corresponding countries
(6) Organisation for Economic Co-operation and Development (OECD)
(7) World Bank's PovcalNet
(8) Research outputs such as journal articles
(9) Other international organizations

Corrected observations

WIID has been assembled from different sources, many dating back to times when paper records were the norm and transcription errors sometimes occurred. As a consequence, it included some duplicate observations, which have been eliminated, or coding errors and mistakes that have been corrected.

Some cases where the reported values of the Gini coefficient were inconsistent with historical trends have been verified with the source and corrected accordingly.

Approach to the grouped variables

The approach to the consolidated variables and the 'full' variables has been changed starting with WIID4. The main variable, also by name, is the grouped variable; e.g., *scale*, and then the additional information is given in the detailed variable; e.g., *scale_detailed*. It is convenient for most users to just use the consolidated variables.

For the grouped and detailed variables, it is convenient to follow which detailed values fall under which consolidated variable categories as the numerical values in the detailed variables are referring (with the first digit) to under which grouped category they fall into.

Variable level changes

The Gini index variable is now named *gini*, it is still presented as in the originating source.

Several new inequality measures have been added to the database: the family of the generalized entropy measures, and the family of Atkinson's inequality measures.

Variable *gdp* replaces the old variable *gdp_ppp_pc_usd2011*. The values represent gross domestic product (GDP) converted to 2017 US$ per capita (see Gradín 2021 for details).

Database format

The data are available in two formats, as an Excel file and as a Stata file. The dataset was prepared using Stata version 16.1, and the users of earlier version of the software need to do the following:

install -use13- by typing in Stata's command prompt:

```
ssc install use13
```

and then use the `use13` command instead of the `use` command to open the data.

Documentation

The documentation of the database consists of four parts:

1. the documentation of the data in the database itself
2. this user guide
3. technical note paper
4. country information sheets

Documentation in the database itself

In the database itself, the user is informed about the coverage of the surveys underlying the observations, the income sharing unit, the unit of analysis and the equivalence scale, the income concept and the source and survey used (for details on the variable please refer to the variable list below).

The following ***income/consumption/expenditure concepts*** are the ones that are mainly used:

Net income/Disposable income: This label is given if the income concept more or less corresponds to the one specified by the Canberra Group. Even if this label is given, some items might be badly covered. For example, it is not always clear whether in-kind incomes are included or not. Often some in-kind incomes are covered but not home production. Sometimes non-labour incomes are asked in one question that lumps together transfers and income from property. The country-specific documentation and the quality rating give an indication if the income concept is acceptable.

Monetary disposable income: This label is given if there is a strong indication that in-kind incomes, imputed rents and home production are not included and that the taxes are deducted from the incomes.

Gross income: This label is given if the income concept more or less corresponds to the one specified by the Canberra Group before the deduction of taxes and social contributions. The same comments as for the disposable incomes apply.

Monetary gross income: This label is given if there is a strong indication that in-kind incomes, imputed rents and home production are not included and that the taxes are not deducted from the incomes.

Market income, factor income and primary income: This label includes employee income, income from self-employment and property income. Market income also includes private pensions.

Earnings: This label only refer to employee income and income from self-employment. A distinction between net and gross earnings has been made. *Earnings* (without a notion of gross or net) indicates that we do not know whether taxes have been deducted.

Income: This label is given if we do not have any information about the income concept from the source (or from some other sources). This means that the income concept might include earnings only, monetary incomes only, or it might be net or gross of taxes. Sources not including a definition of the income concept are accepted only if the source is one of the big income distribution compilations or if no other estimates are available for that country and year.

Consumption: This label is given if there is a strong indication that the use value, rather than the purchase value of durables is included or if durables are completely excluded. In addition, fines and taxes should not be included in the aggregation.

Expenditure This label is given if we know that durables are included with their purchase value and/or taxes and fines are included. This label is also given if we do not have information about the treatment of durables.

It is important to note that the distinction between gross and net incomes is sometimes problematic. For example, this is a well-known problem in many Latin American surveys. The issue is that some questionnaires tend to implicitly request gross income, while there is the belief that people paying direct taxes (the formal sector) might actually be reporting take-home wages. For the informal sector, there is basically no difference between net and gross. For this reason, in some cases in which this problem is identified and the source is not clear about whether income is gross or net, income is labelled as net/gross to indicate this ambiguity. In other cases, it is possible that income, even if labelled as net or as gross, still has the same problem.

The following ***income sharing units*** (variable *sharing_unit*) are used (mainly):

Household: There are variations in the definitions. A broader definition defines the household as covering people who share a dwelling, a more restrictive definition those who share a dwelling and who share resources.

Tax unit: The definition depends on the tax laws but is often close to nuclear family. Sometimes children aged 18 or over living with their parents are treated as separate tax units.

Person: Indicates that the data are collected on the individual level which is in general the case in earnings surveys.

The ***unit of analysis (***variable *reference_unit)* is either *household* or *person.* If the unit of analysis is *household* it means that the size of the households and the needs of different sized households have not been taken into account. If the unit is *person,* it means that the needs of different sized households have been taken into account.

The ***equivalence scale*** (variable *scale*) captures the way in which the resource levels of economic units are converted into the resource levels of the population units when equal sharing is assumed. `No adjustment' is recorded when the population unit is the same as the economic unit. But various options are possible when, as is often the case, the original data refer to households, but the desired income distribution is defined over individuals.

If household needs rise in proportion to household size, then it is appropriate to assign household resources per capita to each household member, assuming equal sharing, as is frequently done in the WIID data. At the other extreme, making no adjustment and assigning total household resources to each household member implicitly assumes that additional household members do not increase needs (and there is equal sharing again). Empirical evidence suggests an intermediate position — household needs rise with size, but not in proportion due to economies of scale in consumption. Household equivalence scales reflect this evidence, but differ across time and place, perhaps reflecting differences in household technology and spending patterns but also no doubt due to estimation methods. Thus, there are many different equivalence scales.

The four main general scales that are used are:

Household per capita	Household size
Square root	Household size$^{0.5}$
OECD scale	1+0.7*n of additional adults + 0.5*n of children
Modified OECD scale	1+0.5*n of additional adults + 0.3*n of children

If the variation in equivalence scales used in different cases reflects genuine differences in technology or spending patterns, then that variation is not a concern. But even if the variation does not have such a justification, from the viewpoint of WIID users, the multiplicity of equivalence scales is probably a distraction rather than useful information. So, we group them all together and distinguish only three categories for the scale variable: per capita, equivalized, or no adjustment. Note that if a per capita or equivalized scale is applied to household resources, then the population unit must be the individual.

Technical note

Provides additional information on the WIID by source breakdowns and details about the updating process.

Country information sheets

In the country information sheets, we have summarized relevant documentation that has been available to us about the sources and the surveys used.

The sheets start by indicating the sources used and go on to describe the surveys. The years mentioned after the survey names indicate the years of the survey available to us, not the general availability of the survey. To understand the link between the country information sheets and the database it may be useful to check the variable Source Comments in the database. This column will, in most cases, indicate the name of the survey used for a particular estimate. The surveys indicated in this column are described in the sheets. We provide details about the survey coverage, sampling and income/consumption concepts, and if information was available on how the estimates were calculated in the source (column Source1 in the database), we also report that. The country information sheets will often give an impression of how consistent the time series are within sources and countries.

The database is increasingly auto-explanatory, so that users in general do not need to read the country information sheets. However, especially for many older observations, they still prove relevant.

Quality rating

To give guidance in the use of the database, quality ratings were given to the observations. This was not an easy task because of the heterogeneity of the estimates and the difficulty to decide where to draw the line between high- and low-quality estimates. The lack of documentation for especially older observations is also a major problem.

Criteria used

We have used three criteria to evaluate the quality of a data point:

1. *Whether the concepts underlying the observations are known or not*
   In principle, this should be evident. In practice, it is far from always the case. Especially in older sources, it is often unclear what the income receiving units and the income concepts are.

2. *The coverage of the income/consumption concept*
   The concepts as defined in the most preferred set of underlying definitions have been relied on (see Table 1). For most developed countries, estimates based on monetary incomes have been accepted since the exclusion of in-kind incomes and home production do not have a major effect on the income distribution. The exclusion of imputed rents does have some impact but since estimates are often not available, we have accepted the exclusion. In the case of earnings surveys, income concepts based on earnings are naturally accepted; in the case of household surveys not. This is because earnings do not give a complete picture of the household income. The exception is if the source reports estimates based on several different income concepts to illustrate the difference in inequality among different concepts. Deviations from the preferred income concept are if possible documented in the county information sheets.

3. *The survey quality*
   A long list of desirable features could be pointed out, but in practice, *coverage issues*, *questionnaires* and *data collection methodology* were paid attention to. In many cases, the documentation available was insufficient to judge quality for even these issues. We often used additional sources to get information about the surveys.

Concerning *coverage issues*, we do not demand that the coverage should be national. Coverage is not necessarily a quality question, but about what is being measured. A rural household survey cannot be considered of bad quality because it covers rural areas only. The most important thing is that we know the survey coverage, so that rural or urban surveys are not taken for being national ones. Surveys covering very limited areas however are not acceptable, since they do not serve the purpose of the database. Attention was also paid to the exclusion of some special groups, such as households above a certain income threshold only living on charity.

Questionnaires or diaries need to have a sufficient level of income or expenditure detail to be acceptable.

The *data collection methodology* is especially important for expenditure surveys and in countries where a large proportion of the population works in the informal sector with infrequent incomes. In these cases, too long a recall period leads to considerable measurement errors. For expenditure surveys, diaries must be kept or, especially in case of illiteracy, frequent visits must be made to the households. Expenditure surveys collected in one single interview or with long recall periods were not considered to be of acceptable quality.

Final rating

These considerations resulted in the following quality rating:

- **High quality** refers to observations where both (a) the underlying income or consumption concepts are known and (b) the quality of the income or consumption concept and the survey are satisfactory according to the criteria outlined above.
- **Average quality** refers to observations where either (a) the underlying income or consumption concept or else (b) the quality of the income concept and the survey are unknown or unsatisfactory. The country information sheets will often indicate the specific problems.
- **Low quality** indicates observations where both the income or consumption concept and the survey quality are unsatisfactory.
- **Not known** is the label we attach to observations for which income concept and the survey quality are both indeterminate due to insufficient information. This rating is more common for older observations due to poor documentation.

Note that the quality assessment is intended as guidance for users, not as a recommendation that users discard observations not judged to be high quality. While the other observations do not satisfy the rather strict conditions that we have applied, they will still be useful in most applications.

Quality score

In addition to the quality variable, we provide also a computed quality score. This aims at giving a sense of how much information is provided by each observation, under the understanding that the more information we have about the survey and methodology used to produce the estimates, the better. It also considers how close the estimates are from the standard ones used in the literature. It does not make any consideration, however, about the quality of the survey or the methodology.

We award points to the observations based on their attributes in the following way (maximum is 13 points)

- Gini coefficient is available **(1)**
- Resource concept:
    - Consumption, Income (net), Income (gross), Monetary income (gross), Monetary income (net) **(5)**
    - Income, Income (net/gross), Monetary income, Market income **(3)**
    - Factor income, Primary income, Taxable income, Earnings **(1)**
- Equivalence scale:
    - Per capita or equivalized **(3)**
    - No adjustment **(2)**
- Area coverage:
    - All, Urban, Rural **(1)**
- Population coverage:
    - All **(1)**
- Distributional share information:
    - All of *d1-d1* are available **(2)**
    - All of *q1-q5* are available (at least one of *d1-d10* is missing) **(1)**

Some final guidelines

The user is advised to:

1. pay attention to definitional differences as documented in the database
2. consult the country sheets concerning information about individual countries (these will be made available at the WIID website)
3. keep in mind that sources which adapt different income concepts or different statistical units cannot be combined or compared unless data corrections and adjustments are introduced
4. keep in mind that data points with similar definitions are not automatically comparable since differences in survey methodology might impair the comparability
5. report in their research paper which series of Ginis they used from the WIID; i.e. provide knowledge of their algorithms of data selection to make sure readers understand which observations were used

Referring to the WIID

Please refer to the present WIID (along with the version date) as:

UNU-WIDER, World Income Inequality Database (WIID)

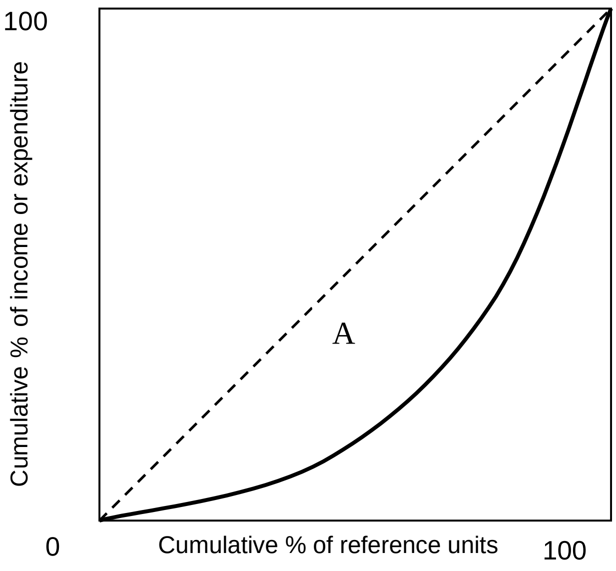
List of variables

Variables used in the WIID	
id	Identifier
country	Country or area
c3	3-digit country code in ISO 3166-1 alpha-3 format
c2	2-digit country code in ISO 3166-1 alpha-2 format
year	Year. Note that when a survey continues for more than a year, the year when it is finished is considered
gini	Gini coefficient as reported by the source (in most cases based on microdata, in some older observations estimates derive from grouped data)
gem1	GE(-1)
ge0	GE(0), MLD, M-Theil
ge1	GE(1), T-Theil
ge2	GE(2), ½ CV^2
a025	Atkinson (0.25)
a050	Atkinson (0.50)
a075	Atkinson (0.75)
a1	Atkinson (1)
a2	Atkinson (2)
palma	Palma ratio – the share of the top 10% divided by the share of the bottom 40%
ratio_top20bottom20	The share of the top 20% divided by the share of the bottom 20%
bottom40	Bottom 40%, share of the total. Evolution of this measure over time is one of the indicators of the Sustainable Development Goals.
q1-q5	Quintile group shares of resource
d1-d10	Decile group shares of resource
bottom5 and top5	Bottom five and top 5% group shares of resource
resource	Resource concept
resource_detailed	Detailed resource concept
scale	Equivalence scale
scale_detailed	Detailed equivalence scale
sharing_unit	Income sharing unit/statistical unit
reference_unit	Unit of analysis, indicates whether the data has been weighted with a person or a household weight
areacovr	Area coverage. The land area which was included in the original sample surveys etc.
areacovr_detailed	Detailed area coverage
popcovr	

	Population coverage. The population covered in the sample surveys in the land area (all, rural, urban etc.) which was included
popcovr_detailed	Detailed population coverage, including age coverage information in certain cases
region_un	Regional grouping based on United Nations geoscheme
region_un_sub	Sub-regional grouping based on United Nations geoscheme
region_wb	Regional grouping based on World Bank classification
eu	Current EU member state
oecd	Current OECD member state
incomegroup	World Bank classification by country income
mean	Survey mean given with the same underlying definitions as the Gini coefficient and the share data
median	Survey median given with the same underlying definitions as the Gini coefficient and the share data
currency	Currency for the mean and median values. If the reference is US$2011PPP it means that the currency is in 2011 US dollar per month, with purchasing power parity applied on it.
reference_period	Time period for measuring mean and median values
exchangerate	Conversion rate from local currency units (LCU) to United States Dollars (USD)
mean_usd	Mean measure in United States Dollar (USD)
median_usd	Median measure in United States Dollar (USD)
gdp	Gross domestic product (GDP) converted to 2017 US$ in per capita terms, integrated series
population	Population of countries from the UN population prospects
revision	Indicates the time of the revision when the observation was included to the database
quality	Quality assessment
quality_score	Computed quality score
source	Source type
source_detailed	Source from which the observation was obtained
source_comments	Additional source comments
survey	Originating survey information
link	Link to the source at the time of extracting the data
wiidcompanion	Indicates whether the observation was used to construct the country companion dataset

Glossary

Lorenz curve and the Gini coefficient



A straightforward graphical interpretation of the Gini coefficient is in terms of the Lorenz curve, which is the thick curve in the figure above. The horizontal axis measures the cumulative percentage of the population, whose inequality is under consideration, starting from the poorest and ending with the richest. The vertical axis measures the cumulative percentage of income (or expenditure) associated with the units on the horizontal axis.

In case of a completely egalitarian income distribution in which the whole population has the same income, the Lorenz curve would be the dashed 45-degree line. When incomes vary within the population, the poor population has a proportionately lower share of income compared with the rich population, and the Lorenz curve may look like the above thick curve below the 45-degree line. As inequality rises, the thick curve moves towards the bottom right-hand corner.

The Gini coefficient is the area A between the 45-degree line and the Lorenz curve, divided by 1/2, the total area under the 45-degree line. The Gini coefficient may be given as a proportion or percentage. From this, it is clear that the Gini coefficient will be equal to 0 when the distribution is equal. If the society's total income accrues to only one person/household unit, leaving the rest with no income at all, then the Gini coefficient approaches 1, or 100%.

Equivalence scales
One complication posed by use of the household as the statistical unit is that households vary in size and composition and such differences between households mean that their relative needs will be different. For example, a large household will have a lower standard of living from the same income as that received by a small household, all other things being equal. Costs of household members also differ according to their age, student status, labour force status and so on.

Equivalence scales are designed to adjust income/consumption to account for differences in need due to differences in household size and composition. The most basic of such adjustments is to calculate household income/consumption per member to adjust total incomes/consumption according to the number of people in the household. But such an adjustment ignores economies of scale in household consumption relating to size and other differences in needs among household members, in particular differing needs according to the age of both adults and children.

There is a wide range of equivalence scales in use in different countries and by different organizations. All take account of household or family size: in many scales this is the only factor, whilst in those taking into account other considerations it is the factor with greatest weight. Equivalence scales are usually presented as income/consumption amounts, or ratios of amounts, needed by households of different size and structure. Thus, if a one-person household needs one unit of income/consumption to maintain a given level of living, a two-person household may need 1.7 units, and a three-person household 2.2 units. There are two basic approaches to construction of scales: those which use the expert knowledge of social scientists and others, and those which are developed empirically based on analysis of survey data; (citation from the Canberra Group Report 2001: 40).

Quintile, decile, percentile group shares
The quintile group shares express the share of total income going to each fifth of the population ordered according to the size of their incomes. In the WIID, these shares are expressed as percentages of total income. The first quintile group includes the poorest 20 per cent of the population, while the fifth quintile includes the richest 20 per cent. Deciles divide the population into ten groups and percentiles into one hundred groups.

Unit record data/microdata
Data that contain information on unit level from the survey; in the case of income or consumption distribution data the units is most often the household or the members of the household. If, for example, 8,000 households took part in a survey, the unit record data include all 8,000 households or household members.

Grouped data
This is data available in some kind of grouped form, for example the number of persons in income classes or quintile/decile group data.

Imputed rents for owner-occupied dwellings
This is the imputed value of the services provided by a household’s residence, after deduction of expenses, depreciation and property taxes. Home ownership may offset other costs and is therefore important. The main problem is the accurate measurement of imputed rent. The value of the rent of owner-occupied dwellings should in principle be the market rental value of an exactly similar house (Canberra Group Report 2001: 63, 120).

Home consumption
Value of goods produced and consumed within the households, less expenses incurred in production. Inclusion of this item is particularly important in countries where subsistence agriculture is significant (Canberra Group Report 2001: 120).

Appendix A: Codebook

The value labels for numeric variables are listed in below. In addition to the grouped variables (e.g., *resource*), we provide the detailed variables (e.g., *resource_detailed*) that contain the full information. The values of the detailed variables match to the grouped variables with the first digit: For example, '202 Monetary income' in the *resource_detailed* is '2 Income (net/gross)' in *resource*.

Resource	
Value	**Label**
1	Income (net)
2	Income (net/gross)
3	Income (gross)
4	Consumption
5	Earnings

resource_detailed	
Value	**Label**
101	Income, net
102	Monetary income, net
103	Monetary income, net (excluding property income)
201	Income, net/gross
202	Monetary income
301	Income, gross
302	Monetary income, gross
401	Consumption
501	Earnings
502	Earnings, gross
503	Earnings, net
504	Factor income
505	Market income
506	Primary income
507	Taxable income, excluding property income
508	Taxable income, gross
509	Taxable income, gross (including deductions)
510	Taxable income, net
601	Income/consumption

scale	
Value	**Label**
1	Per capita
2	Equivalized
3	No adjustment

scale_detailed	
Value	**Label**
101	Per capita
102	Head of household
201	Equivalized
202	1977 McClements scale
203	1988 revised Jensen scale
204	National scale
205	OECD
206	OECD-modified
207	Square root
208	Supplemental poverty measure
209	SEDLAC
301	No adjustment

sharing_unit	
Value	**Label**
1	Household
2	Family
3	Tax unit
4	Person

reference_unit	
Value	**Label**
1	Person
2	Household
3	Family
4	Tax unit

areacovr	
Value	**Label**
1	All
2	Rural
3	Urban
4	Part

areacovr_detailed	
Value	**Label**
101	All
102	All, excl. Abkhasia and Tskhinvali
103	All, excl. Costa Rural, Selva Rural and Selva Urbana (30% of the population)
104	All, excl. East Timor
105	All, excl. East-Central State
106	All, excl. Transnistria
107	All, excl. West Irian and East Timor
108	All, excl. West Irian, East Timor and Maluku
109	All, excl. eight districts in the north and the east (15% of the population)
110	All, excl. nomadic areas
111	All, excl. northern and eastern provinces
112	All, excl. seven districts
113	All, excl. some special areas (4% of the population)
114	Continental Portugal
115	Main island
116	With rural north
117	Without rural north
118	Without Northern Ireland
201	Rural
202	Agricultural sector
203	Four rural areas
204	Rural, excl. seven districts on national level
301	Urban
302	All, mainly urban areas
303	Capital
304	Cities
305	Cities (n=16)
306	Cities (n=17)
307	Cities (n=4)
308	Cities (n=7)
309	Cities (n=8)
310	Metropolitan area
311	Nonagricultural sector
312	Paramaribo and Wanica
313	Urban, excl. Western Province
314	Urban, excl. metropolitan area
315	Urban, excl. seven districts on national level
316	Greater Buenos Aires
317	15 main cities
318	28 main cities
401	Estate sector

402	Four areas
403	Java
404	Nonmetropolitan area
405	Peninsular Malaysia
406	Six northern provinces
407	Three cantons
408	East Germany
409	West Germany

popcovr	
Value	**Label**
1	All
2	Economically active
3	Specific categories

popcovr_detailed	
Value	**Label**
101	All
201	Economically active
202	Employed
203	Family units with earnings
204	Households with earnings
205	Income recipients
206	Taxpayers
301	Agricultural households
302	All excl. some private sector employees
303	All, aged 20-64
304	All, aged 25-59
305	All, excl. farmers
306	All, excl. fishery hhs and farm hhs with very small land holdings
307	All, excl. foreign-head hhs + hhs with net income DM > 25000
308	All, excl. foreign-headed hhs
309	All, excl. foreign-headed hhs + hhs with net income DM >= 15000
310	All, excl. foreign-headed hhs + hhs with net income DM >= 20000
311	All, excl. foreign-headed hhs + hhs with net income over a certain limit
312	All, excl. hhs with net income DM > 35000
313	All, excl. hhs with wives aged 44+
314	All, excl. households depending entirely on charity
315	All, excl. nomadic people (30% of the population)
316	All, excl. pensioner-headed households
317	All, excl. pensioners
318	All, excl. self-employeds in the high income brackets
319	All, excl. single-member households
320	All, excl. very high income households

321	All, unclear if inclusive of nomadic people (30% of the population)
322	Employed, > 10 employees
323	Employed, > 25 employees
324	Employed, > 5 employees
325	Employed, African males
326	Employed, aged 10+
327	Employed, aged 16+
328	Employed, excl. entrepreneurs and farmers, >= 3 employees
329	Employed, excl. independent farmers, persons employed in crafts and trade
330	Employed, excl. private enterprises, >= 20 employees
331	Employed, excl. self-employeds
332	Employed, excl. small enterprises
333	Employed, excl. small enterprises and cooperatives
334	Employed, excl. small private enterprises
335	Employed, full-time
336	Employed, full-time employees in the public sector
337	Employed, full-time, >= 100 employees
338	Employed, full-time, >= 20 employees
339	Employed, full-time, >= 25 employees
340	Employed, full-time, >= 25 employees, some sectors >= 100 employees
341	Employed, full-time, >= 50 employees
342	Employed, full-time, excl. self-employeds and farmers
343	Employed, multi-member households
344	Employed, private sector
345	Employed, public sector
346	Employed, public sector, excl. social organizations
347	Employed, socialized sector
348	Employed, socialized sector, > 5 employees
349	Employed, state and cooperative sector
350	Employed, state sector
351	Employee households
352	Estate sector
353	Excl. self-employed households
354	Households where head employed or inactive
355	Households with positive or zero taxable incomes
356	Income recipients, aged 17+
357	Income recipients, public sector
358	Males, aged 20+
359	Mostly families of state sector and collective farm employees
360	Non-agricultural households
361	Non-agricultural multi-member households
362	Non-estate sector
363	Non-farm population
364	Omani
365	Qatari

366	Saudi
367	Self-employed households
368	Taxpayers, Jewish
369	Taxpayers, aged 15+
370	Taxpayers, aged 16+
371	Taxpayers, aged 20+
372	Taxpayers, permanently employed and self-employed
373	Wage earners
374	Workers
375	Workers, state and cooperative sector

region_un	
Value	**Label**
1	Americas
2	Europe
3	Africa
4	Asia
5	Oceania

region_un_sub	
Value	**Label**
101	Northern America
102	Central America
103	Caribbean
104	South America
201	Northern Europe
202	Western Europe
203	Eastern Europe
204	Southern Europe
301	Northern Africa
302	Western Africa
303	Middle Africa
304	Eastern Africa
305	Southern Africa
401	Western Asia
402	Central Asia
403	Southern Asia
404	Eastern Asia
405	South-eastern Asia
501	Australia and New Zealand
502	Micronesia
503	Melanesia
504	Polynesia

region_wb	
Value	**Label**
1	North America
2	Latin America and the Caribbean
3	Europe and Central Asia
4	Middle East and North Africa
5	sub-Saharan Africa
6	South Asia
7	East Asia and the Pacific

eu	
Value	**Label**
0	Non-EU
1	EU

oecd	
Value	**Label**
0	Non-OECD
1	OECD

incomegroup	
Value	**Label**
1	High income
2	Upper middle income
3	Lower middle income
4	Low income

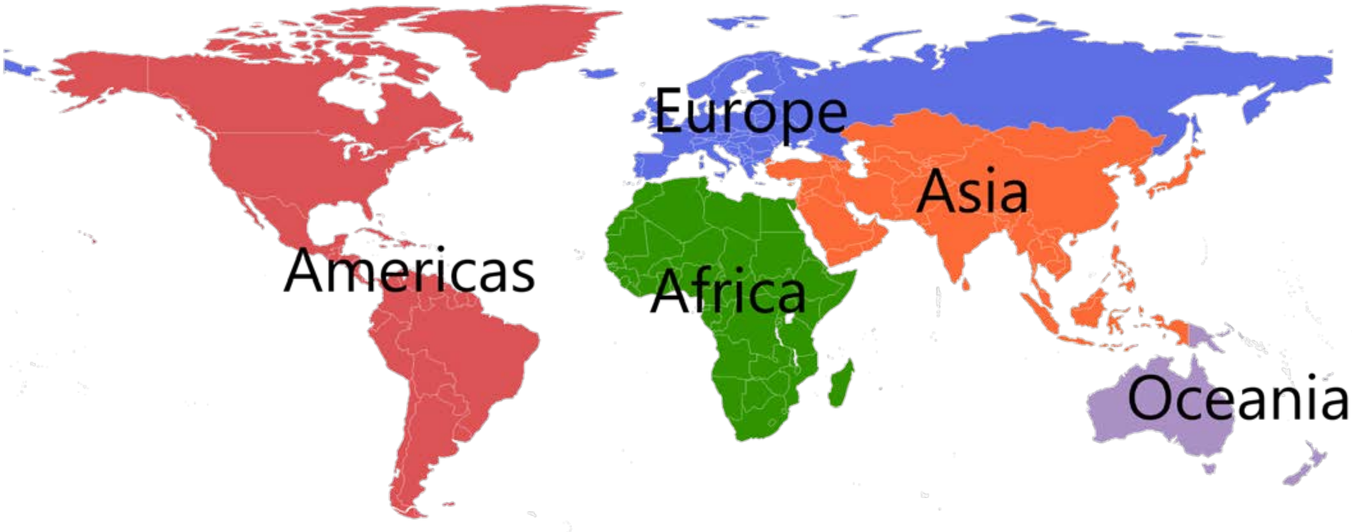
reference_period	
Value	**Label**
1	Year
2	Month
3	Week
4	Day

quality	
Value	**Label**
1	High
2	Average
3	Low
4	Not known

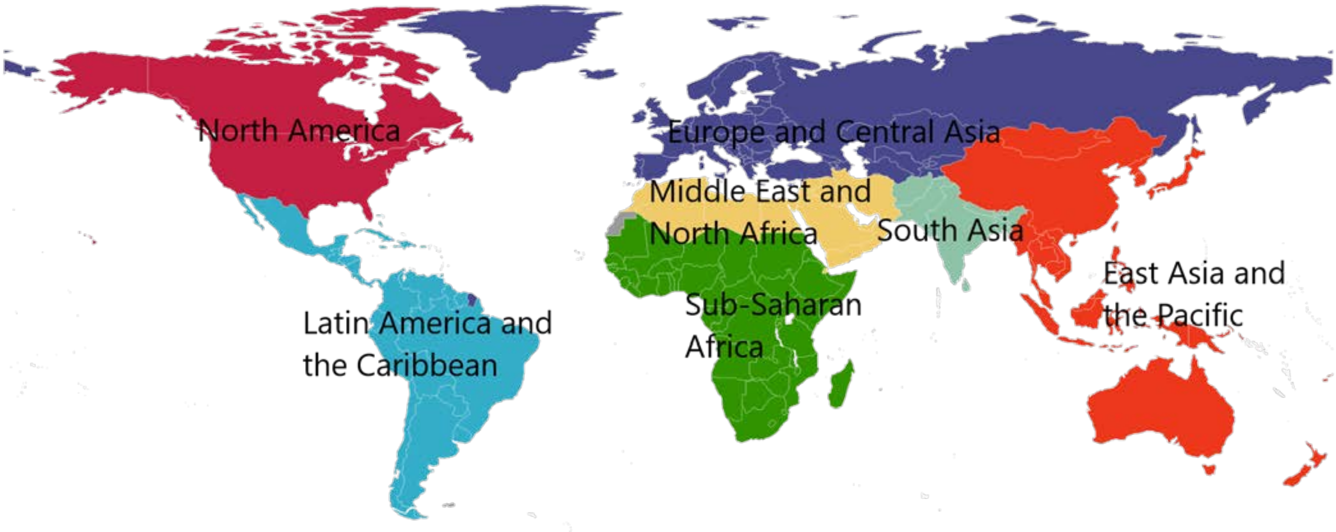
source	
Value	**Label**
1	Luxembourg Income Study
2	Eurostat
3	SEDLAC
4	United Nations
5	National statistical authority
6	OECD
7	World Bank
8	Research study
9	Other international organizations

wiidcompanion	
Value	**Label**
0	No
1	Yes
2	No (overlapping)

Appendix B: United Nations geographical regions and sub-regions



Appendix C: World Bank regional classification



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