LIS acquires datasets with income, wealth, employment, and demographic data from many high- and middle-income countries.

Two databases, the Luxembourg Income Study Database (LIS) and the Luxembourg Wealth Study Database (LWS).

1. File identifiers and data information (including weights)
2. Household characteristics variables
3. Socio-demographic variables
4. Labour market variables
5. Flow variables (incomes, consumption and other flows)

Each LIS dataset is composed of two files, a **household level file (LIS H-file)** and an **individual level file (LIS P-file)**.

Three types of handling consumption taxes: implicit rates, statutory (estimated), statutory (imputed).

Data:

* OECD
  + Implicit Tax Rate --> ?
* Eurostat
  + Consumption Expenditure by Quintile
    - Mean consumption exp. By quintile
    - \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ by COICOP level
  + Distribution of Income by Quintile
  + Implicit Tax Rate --> aggregated taxes / aggregated domestic expenditure