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# Class and gender in Europe, before and during the economic crisis

## Marcella Corsi and Carlo D'Ippoliti

While we do not mean to imply that there are insurmountable or even clear distinctions between the social sciences, we claim that economists can still provide an original analysis of class, which should be regarded as complementary to those developed by sociologists. Following the tradition of British Classical economists, by a 'economic approach' we mean here the study of the production and distribution of income, that is of the conditions of societal survival and reproduction over time. From this perspective, a good deal of feminist literature has already shown the relevance of gender relations both at home and in the market.

Thus, the aim of this work is to reopen the debate among economists (beyond the specific schools that already do) on the expediency of some form of joint class and gender analysis. We restrict the attention to the objective relations of production and distribution of income that is we abstract from individuals' own understanding and representation of classes, or their identification within the class structure.
Employing the EU-SILC database, we develop an example and tentative empirical application of our approach to the recent trends in the European Union. Among our preliminary conclusions are the observations that the "99% vs. 1%" debate seriously risks misleading a well-founded class analysis, that within the household redistribution may matter more than usually expected, and that the on-going economic crisis is producing a loss of income mainly concentrated in the working class, though with some reduction of within-class inequality.

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# Class and gender in Europe, before and during the economic crisis

*Marcella Corsi and Carlo D'Ippoliti*[*]

## 1. A debate economists have started and lately deserted

One or two centuries before the advent of the 'representative agent', economists were deeply concerned with the study of social classes: sometimes as a descriptive device, often as an analytical tool, in some cases as a main object of analysis and instrument for the prediction of laws of future development of capitalism. However, as soon as the marginalist method became the rule, social classes became the object of interest for historians, anthropologists and above all sociologists. Today, with the notable exception of Marxian and radical economists, talking about 'capitalists' or the 'bourgeoisie' amounts to improper and impolite behaviour among the economists, and if social classes are considered at all, what is usually meant is an aggregation of 'agents' on the basis of income quantiles (see for example OECD, 2011).

While we do not mean to imply that there are insurmountable or even clear distinctions between the social sciences, we claim that economists can still provide an original analysis of class that may turn as useful well beyond the boundaries of the Marxian and radical schools, and which should be regarded as complementary to those developed by sociologists (on which see for example Atkinson, 2007a and 2007b; Beck, 2007; Giddens, 1991; Goldthorpe, 1996). Following the tradition of British Classical economists, by an 'economic approach' we mean here the study of the production and distribution of income that is of the conditions of societal survival and reproduction over time. From this perspective, a good deal of feminist literature has already shown the relevance of gender relations both at home and in the market (for a review see D'Ippoliti, 2011).

Thus, the aim of this work is to reopen the debate among economists (beyond the specific schools that already do) on the expediency of some form of class and gender analysis, of which we try to develop an example and tentative empirical application with reference to the recent trends in the European Union. We restrict the attention to the objective relations of production and distribution of income,that is we abstract from individuals' own understanding and representation of classes, or their identification within the class structure.[1] As such, this work may be seen as an exercise in 'economic topology', or economic phenomenology, which does not aim at predicting the social or political consequences of the class structure here identified, but only to provide a tool for the description and synthesis of a complex socioeconomic reality. On the other hand, we do not regard such an approach as exclusively theoretical, or the classes accordingly defined as purely nominalistic aggregates, because it is likely that sharing stronger or weaker ties in terms of common (or compatible) economic

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[1] In Marx's terms, we only consider here classes in themselves, i.e. aggregates of individuals who share common or similar economic interests, and not classes for themselves, i.e. groups purposely acting collectively or in a coordinated fashion.

interests allows for individuals to more easily, and thus more likely, joining their forces or at least coordinating their actions, either purposely or not (as suggested for example by Bourdieu, 1985).

## 2. Political economy and the social classes: back to the Classics

According to several historians of economic thought (e.g. Roncaglia, 2005) one of the major improvements of Adam Smith's *Wealth of Nations* over the previous economic literature was to analytically distinguish the division of labour within and between productive sectors from the issue of the division of the product of labour between the participants to the production process. Obviously enough, the linkages between the two issues are very strong, for example rents at the time were mainly accruing to land owners and therefore their value was closely related to that of agricultural production. Yet, emerging conflict of interests within the single industries could not be discarded, especially that between workers and capitalists, which could not anymore be grouped together under the heading of an urban class of manufacturers, as Quesnay and the Physiocrats had been doing. For example, as David Ricardo later stressed, the division of the surplus value (i.e. what remains of the product after its costs of production have been deducted) between wages and profits has clear implications for the pace of capital accumulation and thus economic growth. To Smith the functional distribution of income between the classes was a different issue (though obviously related) from that of the inequality of personal incomes. Thus, in the very structure of the first book of his magnum opus we find the chapters "Of the Wages of Labour" and "Of the Profits of Stock" separate from that "Of the Wages and Profit in the Different Employments of Labour and Stock", that is the study of the determinants and consequences of the value of the total wage bill in the economy (as well as of the "natural" profit rate) is relevant per se, perhaps even more relevant from Smith's point of view, than the analysis of income inequality.

Yet, only the latter issue survived to the ascent of the marginalist paradigm, in which there is no surplus value to be distributed, because value added is exactly equal to the sum of the remuneration of the "factors of production" (land, capital and labour). Indeed, such remuneration is assumed to depend upon these factors' marginal productivity, which is an attribute of the factor when applied in the production process and not a political or social variable.[2]

Social classes retain an analytical centrality within those economic frameworks that do not rely upon the marginalist theory of value, e.g. the Marxist or the Sraffian (also referred to as the Neo-Ricardian). And yet, especially in the empirical applications, they are mostly neglected even by non-mainstream economists. One reason may be the increasing complexity of the processes of production and distribution of income that characterise modern societies. Another reason may be that 'heterodox' economists do not agree in such a central domain of economics as the theory of value, which lies at the root of the economic definition of classes.

The theory of value is intrinsically related to the theory of the distribution of income, and for this reason for example Schumpeter (1954) blames J.S. Mill (1848) for describing in the *Principles of Political Economy* his theory of production before the theory of value and separately from the theory of distribution. The rationale of Mill's choice, clearly highlighted by his correspondence with Harriet Taylor, was that in his view the 'laws of production' are influenced by technological and natural factors to a considerably higher degree than the 'laws of exchange', and above all they are very different from the 'laws of distribution', which are predominantly shaped by social factors. These social factors are of course different across

[2] This because competition ensures that each factor is allocated in the most efficient way, according to the marginalist paradigm.

societies or over time and thus they have a more variable character than the laws of production. Indeed, by Mill's time a number of fast developments had been in place, among which the predominant role taken on by industry, and increasing urbanisation. As a consequence, Mill introduced a number of qualifications to Smith's tripartition of classes, for example devoting an integral chapter of his *Principles* to the "Small Peasant Proprietors", i.e. the proprietors of small allotments of land who themselves cultivated it, and thus earned a 'mixed income', that is an income that remunerates both their labour and capital investment. They, which occupied a position comparable to today's self-employed, are an example of how social classes overlap, and thus according to this approach they cannot be considered as objective divisions in society. Moreover, coherently with Mill's recurrent emphasis on the partiality of our knowledge, Smith's classes are not deemed as the only possible division of society.[3] Thus, on the one hand the diminished economic predominance of the agricultural nobility and the rise of the bourgeoisie increasingly suggest that the two dominant social classes may conveniently be unified into one (that we will call the 'capitalists and rentiers'), opposed to the working class. On the other hand, a new class may have to be defined, which in a sense stands in the middle of the two: Mill will not go as far as explicitly considering the middle class in his economic analyses, but clearly considered it in several works.

Also to Karl Marx it was obvious that in the advanced capitalist economies agriculture would have had a diminishing role, and to him maintaining a separate class to separately identify large landowners from the bourgeoisie was, in several applications, no longer necessary. A more complicated question was what would have happened of Mill's small agriculture proprietors and, more in general, of those urban classes, the 'petty bourgeoisie', that did not fit well into the definition of proletariat. Marx predicted the gradual disappearance of these classes due to the irresistible competition of large-scale industry. Its expansion, in Marx's view, would have produced two inevitable laws of development of capitalism: the increasing concentration of capital and the proletarisation of the masses – the former law increasing inequality "at the top", and the latter expelling people from the middle classes to the proletariat.

Marx's work shaped several historical movements as well as scholarly debates. In particular, it remained the reference point of the economic approach to social classes, with which later scholars (especially sociologists) were confronted. As mentioned, we do not claim that there are or should be sharp disciplinary boundaries between the social sciences and thus we agree that the developments within sociology, starting from Max Weber's, definitively contributed to our understanding of society.

However, at least two non-Marxist economic analyses of the social classes followed Marx's work, though perhaps they attracted less international recognition than they deserve. Chronologically, the first further development is by Gustav von Schmoller (1914). Schmoller strongly held an orginicistic view of society, according to which social classes and other social groups, that he called "social organs", are not simply an analytical device but they actually exist in the social reality. Each individual is part of many aggregates, thus group belonging is multidimensional. These organs exist in two forms: sometimes individuals physically join for some purpose, or to collectively carry out some activity (as for example

[3] Indeed, in *Principles* Mill identifies two distinct and independent taxonomies of social classes. An economic one (distinguishing rentiers, capitalists and workers), defined after the tradition of the British Classics on the basis of the classes' contribution to the productive activity, and consequently on the nature of their claim on a share of income. The other definition of classes is expressed in terms of the political language common after the experience of the French revolution, of utopian socialism and of Radicalism and Chartism in England. Thus, we find the term "aristocracy", meaning any social group that defends and perpetuates privilege-based social institutions, in contrast with the interests of the "majority", in which we find "workers and the middle class". According to Mill, since they are entitled to an enlarged political representation than what was accessible at the time, they share common immediate political goals.

when the family collectively consumes); sometimes the individuals' have an individual sense of belonging or share a collective conscience. Coherently with Schmoller's historical method, social organs are assumed to undergo a process of evolution, and some are typical of (or only emerge at) certain stages of development.[4]

Concerning the content of Schmoller's analysis, it is relevant to notice here that Schmoller perceived two new historical developments of capitalism – that perhaps were particularly strong in Prussia: the role of public management of and intervention in the economy, and the increasing bureaucratization of the economy (not only of the public administration, but also of the large industrial conglomerates). Such developments have two consequences in terms of the economic analysis of social classes. First, the new role of government as an economic agent: Schmoller conceives of the State as an impartial actor in society, superseding at and creating the institutional framework within which the conflicts of interests between classes can find expression. While the hypothesis of 'neutrality' of the government may be questioned, for example by comparing it to Marx and Hengel's (1848) view of the government as "a committee for managing the common affairs of the whole bourgeoisie", it is evident that the increasing responsibility that the public sector has taken on, especially during the XXth century, in the production and distribution of income must have an effect on the class structure.

Second, in Schmoller's view there exists "a general interest" of the country, not limited to a compromise between the struggling classes (as was with Mill and Classics), but the national interest has a material basis in the existence of a number of citizens, namely civil servants and the self-employed, considered by Schmoller as being outside of the traditional class structure – again, in a "neutral" zone.[5] Thus, while Mill focused on mixed incomes as an argument to transform the economic analysis of classes beyond the strict dichotomy of the working class as opposed to capitalists and rentiers, Schmoller adds a new argument to the same effect, that is the presence of a number of workers who do not necessarily or consistently share the material interests of one of the other two classes.

Schmoller's further assumption of the middle class as bearer of a general or national interest may be read as a sign of the difficulty in defining an identifying trait and precise boundaries for it. Indeed, such fuzziness of the middle class is, according to Sylos Labini, the last economist considered in this overview, a distinctly feature of it.[6] Sylos Labini (1973; 1984) noticed that the incomes, life experiences and the economic interests of different strata of employees (for example the blue collars as opposed to the white collars) are very different, as well as an increasing share of workers has become able to save and thus over time to accrue entitlements to capital income to complement their labour income. Moreover, in his view the top managers (especially of large oligopolistic firms) have increasingly become able to secure exorbitant incomes that in part should be considered as claims on a share of the firms' profit.

The increased differentiation of the labouring and middle classes may be seen as a major

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[4] According to Schmoller, in their historical evolution, social classes partly modify their nature. What in Western societies once were similar to castes, characterized by insuperable borders with no room for social mobility, tend over time to become more malleable. Class differences remain, but for the most able individuals it is possible to ascend the social ladder. The process originated before the mercantilist period, with the reform of the juridical order abolishing the social structure of "states" (that is, the hereditariness of class belonging) and culminated with the diffusion of increasingly widespread mass education. However, according to Schmoller, the new order could and did eradicate juridical protections, not the qualities of men and their relations of property and wealth. Thus, it is not the social classes that are being abolished, only the barriers between them.

[5] "Jurists, civil officials, military officers, clergy, scholars […] together with lawyers, physicians, artists, journalists, they constitute a sort of neutral zone, in contrast with the really struggling classes." (Schmoller, 1914, p. 123).

[6] In an interview to the major Italian newspaper, he reportedly said: "the term 'middle class' reminds me of 'vertebrates' in zoology: anything may be implied by that, from chickens to horses" (Sylos Labini, P., 1996, "Ceto medio: né destra né sinistra", *Corriere della Sera*, 11 novembre, p. 4).

concern of the sociologists writing in the second half of the Twentieth century, who increasingly modified their representation of the class structure to include such elements as work autonomy, the increasing access of large strata of the population to higher education (for a short review see Harrison and Rose, 2006). While the issue had become so obvious to induce political scientists to talk of the West as the "middle class society", mainstream economists slow started approaching the issue too (for example Krugman, 2007). However, in keeping with methodological individualism and the marginal theory of value, they usually refer to the term with reference to certain quantiles of the distribution of personal or family income[7] and/or consumption (as for example done by Banerjee and Duflo, 2008).[8]

The major difference with Classical's and Sylos Labini's approach is that in the latter what matters in the definition of the middle class is the nature of their claim on a share of the national product, not the relative value of such claim. Thus, in Sylos Labini's thought, what differentiates the wages earned by the workers directly involved in the productive activities (mainly blue collars) from the salaries of the administrative staff is, again, their relation to the process of value formation. In his view, oligopoly is the general market form prevailing in industry, of which free competition and monopoly are two rare special cases. Accordingly, in an oligopoly-like "full pricing" mechanism, wages enter as a major component of variable costs (which determine the final price through the application of a mark-up) while salaries enter into the fixed costs (and thus they determine the value of the mark-up). As a consequence blue collars, i.e. the working class, may have different economic interests than white collars, who enter the middle class. Similarly, in Sylos Labini's account, the determination of the incomes of public sector workers is different and sometimes their interests in contrast to that of the working class, and again these workers may have to be included in the middle class.

Ultimately, what is relevant in an economic definition of the social classes as the approaches briefly recalled here is the possible conflicts of interest between the different classes, which may vary according to the problem at hand, but are usually related to the processes of production and distribution of income (and thus they are usually related to the laws of formation of value).

## 3. Gender and social classes

As already recalled, also due to the centrality of the concept of class struggle in the Marxist and radical traditions, the scholarly debate in these fields grew separated from the rest of XX-century mainstream economics. There, a central place was for example occupied by the issue of how does class relate to other forms of stratification and of economic and power inequality, such as race. We are here in particular concerned with one such new dimension, that is gender. There has been a large debate among Marxist economists and in general among sociologists on the drawbacks of a gender-blind approach to the social classes, a debate that seems as not settled yet.[9] From an economic point of view, at least two arguments seem

[7] Either quantiles of incomes, e.g. those who earn an income within the boundaries set by the 60% of incomes standing in the middle of the cumulative distribution function, or the quantiles of income earners, e.g. the 60% of people standing in the middle of an ordered income distribution such as the Lorenz Curve (see for example Eisenhauer, 2008; Kharas, 2010; Atkinson and Brandolini, 2011).

[8] A relevant exception is the emerging field of study on the economic consequences of introducing socially determined preferences (such as 'identity') in the utility function, since the work by Akerlof G.A. and Kranton R.E. (2010). Even such works, however, remain based on methodological individualism and basically ignore class in its historical and doctrinary sense.

[9] See for example Goldthorpe (1983 and 1984), Heath and Britten (1984), Acker (1988), Davis and Robinson (1988), Crompton (1989), As mentioned we thus employ an objective perspective, which prevents such issues as

decisive to consider the inclusion of gender in the analysis as necessary.

First, while modern economies vary in the relative roles of the different spheres of society, in any capitalist economy the production of income is not limited to the market, but also the public sector (which we generally denote here as the 'State') and households engage in productive activities.[10] The need to enlarge the narrow view of the economists only focussed on the market sphere has been especially stressed by feminist scholars, both because of the different role of men and women (in the market as well as) in these other spheres of production, and for the gender-specific consequences of these different spheres of production.[11]

Second, by only considering the income produced by the market and its distribution between those involved in market exchanges, the traditional consideration for the distribution of income as only based on market occupations cannot explain the survival and reproduction (which as mentioned are considered here as the prime economic problem) of large strata of society. To consider the issue, let us provisionally adopt a market-based definition of classes along the lines sketched in the previous section, including: the working class, defined as those who only earn an income from labour; capitalists (or bourgeoisie), i.e. those who only earn an income from accumulated capital; and a 'middle class', that is the families or individuals who earn a mixed income from self-employment, and those who earn both a labour income and a capital income.

Employing the European Union Survey on Income and Living Conditions (EU-SILC), it is possible to quickly investigate how large is the part of population overlooked by the occupational definition of social classes. With reference to the incomes earned in year 2010, the definition of social classes as sketched above hides under a bushel the light of 15.4% of all families. Such an exclusion from the analysis is not devoid of gendered implications, being strongly related to what had traditionally been typically "masculine" spheres of the economy. Indeed, if we were to allocate individuals into the same class structure, on the basis of their individual incomes (and with an equal share of family incomes for all family members) a greater proportion of women would be excluded (25.6%) than men (17.1%). As Acker (1988) puts it, "such an analytical framework posits man as the general human being" (p. 476).

Such a narrow view of what and who legitimately constitute our societies, only focussed on the market sphere, is no longer tenable (if it ever was) in light of the XX-century dramatic expansion of the State as a provider of income and of women as active political actors. However, a comprehensive and precise account of the production and distribution of income in all spheres of society appears beyond the scope of a short and preliminary work as the present one. Thus, on the one hand we enlarge here the scope of the traditional economic analysis, to try and prevent the emergence of systematic exclusion of some women and men from the theory (which all too often translates into marginalisation in reality). However, on the other hand we necessarily must restrict our analysis from three relevant points of view.

First, we limit our analysis to monetary income, and those in-kind components of market incomes that are immediately liable of conversion into a monetary value (such as vouchers for workers, fringe benefits for managers, etc.). Since at least the work of Amartya Sen

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women's 'direct' and 'indirect' class identification from even being raised, in this context.

[10] See for example Corsi and D'Ippoliti (2010) for an economic approach to production by the public sector, and Samphantharak and Townsend (2010) for a mainstream economic account of home production by the suggestive title *Households as Corporate Firms*. Figures A1 and A2 in Annex show the relative importance of the State in European Union and Eurozone (EZ) countries before and during the crisis. Even only focusing on the distribution and redistribution of monetary income, it emerges that the public sector (by which we denote the "general government" statistical aggregate) almost accounts for half the national income.

[11] Consider for example how the value and distribution of wages is affected by the historical trend of growing women's labour market participation and the gender gap, as well as how these phenomena in turn impact on unpaid work and the public provision of goods and services.

economists have learnt to appreciate the multidimensionality of welfare and the multiplicity of conditions that it requires and of the means to increase it. Yet, as it is recognised especially in the Post-Keynesian tradition, in a modern capitalist economy money still occupies a peculiar and to a large extent unsubstitutable place (for its relevance from a gender perspective compare e.g. Todorova, 2009).[12] A minimum level of monetary income is a necessary component of individuals' (or at least of households') welfare in any capitalist society, and cannot be substituted for by other sources of income or welfare.

Second, the analysis conducted here is further limited to the distribution and redistributon of income, that is excluding the processes of production.[13] As shown in the previous section, social classes have traditionally been considered by economists as arising from (or at least in relation to) the division of labour and the prevailing modes of production. Similarly, an arguably relevant if not principal stream of the feminist critique of mainstream economics, at least for what concerns the experience of the developed countries, has historically focussed on the enlargement of what is meant by 'labour' and 'production', to include respectively unpaid work and home production (compare for example Folbre, 1982). And yet, economists are still far from developing an adequate way to measure the quantity of the output produced by unpaid work, due to their inability to define a consistent unit of measurement for it.[14]

Third, we limit the analysis to the distribution and redistribution of monetary income in a given period: empirically, a calendar year. A family may lack all forms of income and still be able to finance the consumption necessary to its survival (even its reproduction) through a dissaving of accumulated capital or an increase in debt. However, we regard this option as unsustainable, because it leads to a decrease in the family's net wealth that at a certain point must reach a pavement.[15] Thus, although we do not analyse families' net wealth or their lifetime income, it is reasonable to infer that if a family is completely excluded from the process of distribution and redistribution of income it seriously incurs a risk of poverty. Evidently, the same risk is incurred by those families that earn some form of income, though for an insufficient value.

These limitations in the analysis appear as justified by the innovative content of a reprise of an economic approach to social classes after it has almost been forgotten for long. Obviously, they may imply that further developments of this approach will conduct to a different definition of classes. However, this does not appear as an insurmountable issue if one assumes J.S. Mill's (and Harriet Taylor's) position recalled above, according to which

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[12] Indeed, most debt obligations, including for example the payment of taxes, may only be discharged through monetary payments. Similarly, most goods and services that constitute a hypothetical bundle of socioeconomic subsistence (in a historically contingent sense) may not – or de facto cannot – be directly produced by households and must be acquired in the market in exchange for money.

[13] Besides the inherent analytical difficulty, a reason of this limitation is that the aim of this work is to extend the scope of the debate on the social classes beyond the narrow boundaries of Marxist economics, and fundamental divergences on the theory of value (which must necessarily be considered in relation to production) may hinder such effort.

[14] Clearly enough, home production provides for a number of necessary goods and services and should thus enter any comprehensive measure of welfare: to use the language of Classical political economists, it produces value in use. However, by definition the product of unpaid work is not exchanged in the market (or else it would be classified as paid work, however low the corresponding income may be) and thus it has no price: in a capitalist economy, it produces no value in exchange. Without an exchange value, such product remains incommensurate to the value of market production, lest we evaluate it as equal to the market price (or the shadow price) of its inputs (see for example Addabbo and Caiumi, 2003), a practice highly dissatisfying from the economic point of view and largely undervaluing of the unpaid workers' effort (compare the important discussion within the Marxist tradition, summarised for example by Folbre, 1982, on the possibility to apply the original or a modified labour theory of value to the evaluation of home production).

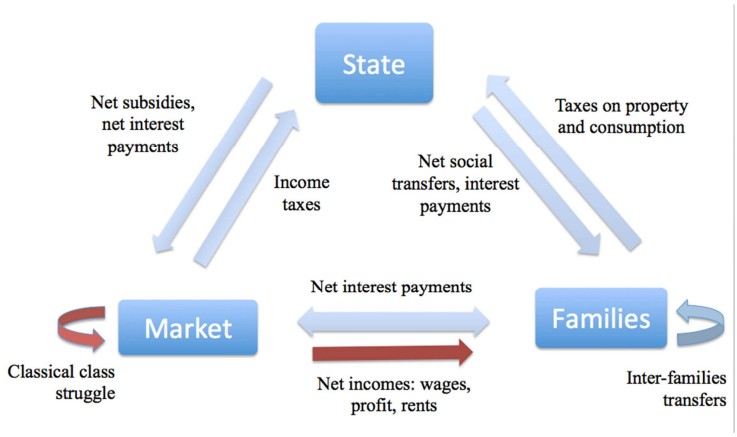
[15] The possibility that a family can survive for a long time span exclusively by dissaving accumulated capital should be excluded, because almost inevitably that capital would produce an income and the family should thus be classified as a capital-income earner.

theoretical aggregates are not necessarily "objective" in the sense of being unique and unmodifiable.[16] Thus, the relevance of a partial classification as that attempted here rests in its ability to convey relevant information, that is to make a scientific discourse possible on some (distributive) issues that would be hidden when aggregating all individuals into a single class, though without multiplying the classes to an unmanageable number.

## 4. A gendered approach to the distribution of monetary income

We assume that the distribution of income between the primary groups involved in production, and its redistribution by means of State action or inter- and intra-family's transfers take on the form depicted in Figure 1.[17]

*Figure 1- Distribution (red arrows) and redistribution (blue arrows) of monetary income in a closed economy*




With the process of primary distribution of income, part of the income produced each year flows to families (all individuals are assumed to be part of a family, possibly composed just of themselves), and another part is acquired by the State through income taxes.[18] In turn, through

[16] "As soon as we employ a name to connote attributes, the things […] which happen to possess those attributes, are constituted *ipso facto* a class" (Mill 1872: 118, italics in original). According to Mill, scientific reasoning must necessarily abstract from the idiosyncrasies of the single individuals, if it is to conduce to any sensible synthesis. As a consequence, the economist must always classify individuals into some analytical class(es), as it is implicitly done even when considering the representative agent, i.e. a single 'subject' that saves, consumes and works, which from a methodological point of view amounts to assuming that all people can be aggregated into a single class (D'Ippoliti, 2011).

[17] In keeping with Classical political economics, we include net interest payments in the distributive flows of income, rather than in the value of production. This assumption follows from the Sraffian, or Neo-Ricardian, theory of value implicitly adopted here. In the marginalist tradition, interest payments may legitimately be considered as income components, but the rest of the analysis would only slightly be modified by this assumption since, in particular in the empirical part, our data do not allow distinguishing the several forms of capital income. For the sake of simplicity, only from a theoretical point of view, we also assume that the public sector is a net debtor in the economy.

[18] Monetary income is only produced within the market, because home production is not necessarily exchanged, and normally not through formal contracts, and publicly produced goods and services are provided at no cost or at a rate that in any case does not follow a capitalist logic (its rationale may be for example rationing consumers rather than obtaining profits). As a consequence, the Classical analysis of the production of income only

income redistribution schemes, the State transfers part of the income to other market subjects by means of subsidies (that may accrue to workers or firms) and to families, in the form of social transfers (net of tax payments). According to this conceptualisation, families may thus have as their main or only source of income the market or the State.[19] A classification of families based on the nature (or source) of their main income is thus reported in Table 1.
The table reconciles an apparent contradiction of the traditional approach to social classes: that of being based on economic factors from a Classical perspective, thus trying to explain the survival and reproduction of society, and yet being unable to explain how can many families survive, apparently without any means of subsistence. According to Table 1 these families, which as we noted are not few in Europe, must have as members at least one net beneficiary from public welfare schemes, or they must depend on transfers from other families.

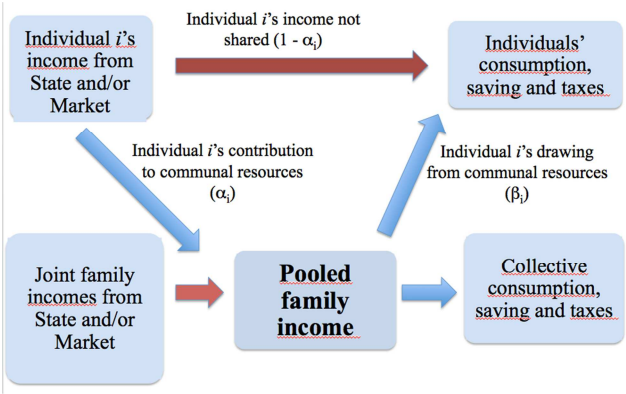
*Table 1- Family-based definition of social classes based on the source of their monetary income*

| *Market incomes* / *State incomes* | **Labour income** | **Mixed income or both labour and capital income** | **Capital income** | **No or insufficient monetary income** |
|---|---|---|---|---|
| **Net taxpayer** | Worker | Middle class | Capitalist or rentier | At risk of poverty |
| **Net transfer recipient** | Welfare beneficiary | | | Welfare dependent |

However, at the individual level there is obviously a further possibility. Family members who do not earn any monetary income may be the recipient of regular money transfers from other family members, for example in exchange for their unpaid work carried out within the family. Thus, within the household distribution and re-distribution of monetary income must be considered, even when abstracting from home production and unpaid work.
As shown in Figure 2, we assume that families may receive an income collectively and/or through the income earned by each member. Each family member, $i$, devotes a share $(1-\alpha_i)$, with $0 \leq \alpha_i \leq 1$, of her income to her own consumption $C_i$, saving $S_i$ and tax payments $T_i$. For the rest, $\alpha_i$, he or she contributes to the family collective resources, which are equal to the sum of the individual contributions, $\sum_i^n \alpha_i Y_i$ (where $n$ is the number of adult family members), and of the income jointly earned by the household, $Y_F$. At the same time individual $i$, as well as any other member of the family, may draw a fraction $0 \leq \beta_i \leq 1$ of the family's resources for his or her private use.[20]

concerns the income created and exchanged within the market.
[19] We temporarily ignore inter-families transfers due to their marginal role in European societies.
[20] Empirically, since each individual's income is a component of the household total resources, once we determine a value for the individual's private income and a value for her private use of resources, $\alpha_i$ and $\beta_i$ are not independently identified (that is, the model is formally equivalent to the neoclassical one à la Becker, in which there is complete income pooling and then each family member draws a share of the common resources proportional to his or her "bargaining power"). However, from a gender perspective it is important to distinguish the two logical phases of intra-household redistribution because access to the information on each household member's private income is by itself a form of power within the family (Addis, 2008). Moreover, individual entitlement to a certain monetary income, even if a share is contributed to the family, appears as a more stable source of individual empowerment than being the subject of regular intra-household transfers.

*Figure 2. Distribution (red arrows) and redistribution (blue arrows) of monetary income within the family*




Due to lack of data, we ignore households' joint use of resources, assuming that all collective consumption, saving and tax payments may be proportionally attributed to each family member (it is thus implicitly included in $\beta_i$). Hence, $\sum_i^n \beta_i = 1$ and at the individual level the following budget balance holds:

$$\mathrm{C}_i + \mathrm{S}_i + \mathrm{T}_i = (1 - \alpha_i)\mathrm{Y}_i + \beta_i[\textstyle\sum_i^n \alpha_i \mathrm{Y}_i + \mathrm{Y_F}] \qquad (1)$$

Equation (1) differs from the neoclassical model of bargaining within the household because it only considers the family as an institution that redistributes monetary income, and no exchange of money for 'unpaid' labour necessarily takes place between its members. Thus, individuals who lack an adequate monetary income from both the State and the market do not necessarily incur a risk of poverty, if they are the beneficiaries of intra-household transfers. However, being net beneficiary of such transfers obviously imply a risk of dependency. The gender dimension of such risk is all too obvious; however, it is also relevant not to trivialise men's and women's role both in the 'public' sphere (State and market) and in the 'private' one, not least due to the dramatic changes in women's labour market participation and family's demographic structure.

In the EU-SILC dataset it is possible to separately identify each household member's monetary income from labour, mixed income from self-employment, some forms of capital income for which individual entitlement is more easily identified (such as private pension plans), and some forms of social transfers (such as old-age benefits, unemployment benefits or education-related benefits). Other forms of capital income (such as profit or interest from accumulated capital), family-based social transfers (such as housing or care-related benefits), and net tax payments (both income taxes and property taxes) are only collected for the household as a whole. However, the procedure of allocating the entire household to a social class, even when considering individuals' 'objective' material interests regardless of their identification, is highly dissatisfactory. On the one hand, it obviously hides all processes of intra-family redistribution of income and the associated risk of dependency (Meulders and O'Dorchai, 2010; Meulders *et al*., 2011). On the other hand, since most families are composed by an equal number of adult men and women, empirically gender imbalances may only emerge from those few families where the number of men is different from that of women (single adults, single parents, same-sex couples, co-living adults).

To overcome these empirical limitations, we will proceed to individualise those variables that

within the EU-SILC are only collected at the family level, by comparing the relative impact of different hypotheses on the degree of redistribution within families. Table 2 summarises the hypotheses adopted in the next section with respect to those variables that are only available at the family level (as mentioned, they are all forms of capital income, with the exception of payments from private pension schemes, and all tax payments).

*Table 2- Scenarios of intra-household redistribution of income*

| | Scenario | $\alpha_i$ | $\beta_i$ |
|---|---|---|---|
| **1** | *Full sharing*: each individual contributes all her income to the family pool, from which each draws an equal share | 1 | $\frac{1}{n}$ |
| **2** | *Equal sharing*: each individual retains all her income for herself, and each draws from the family pool (only composed of joint incomes) an equal share | 0 | $\frac{1}{n}$ |
| **3** | *Proportional sharing*: each individual retains all her income for herself, and each draws from the family pool an amount proportional to her private income | 0 | $\frac{Y_i}{\left(\sum_i^n Y_i + Y_F\right)}$ |
| **4** | *Winner-take-all*: each individual retains all her income for herself, and the person(s) earning the highest income draws the whole family pool | 0 | $\begin{cases} 1 & if \quad Y_i = \max(Y_i) \\ 0 & otherwise \end{cases}$ |

## 5. Gender and class during the crisis

When trying to provide an empirical assessment of social classes in Europe, it is impossible to overlook the impact of the current crisis. The financial and economic crisis hit Europe at different times in different countries.[21] Possibly for this reason, a unitary policy reaction was late and arguably it is yet incomplete, while only the single member countries were initially responsible for it. The crisis produced two sorts of divisions along national lines: between the Eurozone (EZ, the countries that adopt the euro) and the rest of the EU; and within the EZ, between 'peripheral' and core, or 'central', countries. The latter distinction arises in particular from one interpretation of the crisis and the policies it inspired, which still dominate the European environment. According to this interpretation, the crisis was caused by excessive public deficits and debts in some EZ countries, derogatorily named PIGS after the initials of their names: Portugal, Ireland, Greece and Spain. As it is well known (see for example D'Ippoliti, 2012), other interpretations point to the fall in aggregate demand due to deleveraging in the financial sector and a fall in exports (mainly from the USA), as well as banking crises in some countries, which ignited a strong recession that may be considered as 'imported' from abroad. Between 2010 and 2011, Portugal, Ireland and Greece were the recipients of financial support from newly created euro-wide public rescue funds. But in addition, they were subjected to very tight reform programs based on austerity (reduction of public expenditure and increases in taxation) and 'structural reforms' (i.e. liberalisations and privations).

All the other EZ countries, and most other EU countries, also committed themselves to austerity programs that, between 2011 and 2012, gave rise to what we may refer to as the second stage of the European crisis. At this stage, Italy joined the club of the peripheral

[21] For a review, see D'Ippoliti (2012).

countries, which were accordingly redenominated into GIPSI countries.[22] In this phase, a deep depression is mainly due to European internal dynamics, while the rest of the Western world seems to be slowly recovering. According to IMF estimates, a relevant cause of the ongoing recession in the euro-zone is the austerity policy itself (Blanchard and Leigh, 2012). However, in order to cope with the financial turmoil associated to these developments, the European Central Bank (ECB) launched measures such as the LTROs and OMTs of "unconventional" expansion of the monetary base, along the lines initiated by the "quantitative easing" (QE) measures launched mainly by the Federal Reserve and the Bank of England.

These trends are having both class-specific and gender impacts. According to a recent report by the European Commission (Bettio *et al.*, 2012), during the first stage of the crisis it was mostly men to suffer, in terms of loss of employment in man-dominated industries such as construction, banking and manufacture. In the second stage, austerity programs mainly impacted women: often as main beneficiaries of public expenditure schemes, as providers of services that often have to complement or substitute for a retrenching public supply (e.g. of care), and because they are overrepresented among civil servants. As shown in figure A5 in Annex, the crisis seem to be producing a reduction of gender gaps in employment, but mostly due to the fall in men's employment. However, the relative stability of women's employment rates should be checked against the previous upward trend. Figure A6 shows that men's employment rate in the Central EZ countries remained roughly constant during the crisis, while women's even continued its upward trend. By contrast, in the GIPSI countries women's employment rate fell less than men's (roughly 5 percentage points as opposed to more than 10). Botti, Corsi and D'Ippoliti (2012) argue that similar patterns, of reduction of gender gaps through a worsening of men's position, may be found when considering poverty trends.

### *5.1. Main results*

In keeping with the economic approach to social classes developed in the previous sections, we will focus on individuals' ability to secure a monetary income sufficient for their survival. However, we will abstain from defining a minimum pavement for such incomes, as done when analysing poverty. We will rather point out situations of risk of dependency, with the aim to highlight potential conflicts of interest and distributional issues before and during the crisis.

Following the criteria described in the previous sections, we allocate individuals to the working class if they only earn labour income, to the middle class if they earn both labour and capital income, or if they earn mixed income from self-employment, and to the class of capitalists and rentiers if they only earn income from capital. Joint incomes (that is, some forms of capital incomes, social transfers and all tax payments) are distributed according to the four scenarios described in table 2. Finally, members of those families that receive no income but transfers from the State are allocated to the class of welfare dependents, while those who earn no income but transfers from other households or an income from family members below 16 years old (who by design are not included in the EU-SILC) are included among those at risk of poverty or dependency.[23] Results are shown in Tables 3 to 6.

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[22] In what follows we will include Germany, Finland, Austria and the Netherlands into the "Central EZ" countries not only due to their lower public debt, but in light of their balance of payments and net international investment position, as well as the political stance these countries adopted within the European Council, strongly opposing to the GIPSI's demand for less austerity and for a different interpretation of the crisis, as arising from balance of payments disequilibria rather than sovereign debt.

[23] For the sake of comparability, in tables A1-A4 in Annex we report the social structure in the European Union and the Eurozone, as emerging when considering the household as a unique subject. Such procedure, however, should not be adopted for the reasons explained in section 4.

Table 3. *Class structure in the European Union, by gender (percentage of adults)*

| | Full sharing scenario | | | | | | Equal sharing scenario | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | **2007 Women** | **2007 Men** | **2009 Women** | **2009 Men** | **2010 Women** | **2010 Men** | **2007 Women** | **2007 Men** | **2009 Women** | **2009 Men** | **2010 Women** | **2010 Men** |
| **Working class taxpayer** | 15.27 | 16.84 | 16.85 | 18.18 | 16.27 | 17.48 | 16.95 | 21.37 | 18.72 | 23.11 | 18.61 | 22.37 |
| **Working class tr. beneficiary** | 9.81 | 9.46 | 10.72 | 10.36 | 11.21 | 10.86 | 1.73 | 2 | 2.01 | 2.05 | 2.1 | 2.32 |
| ***Working class total*** | *25.08* | *26.3* | *27.57* | *28.54* | *27.48* | *28.34* | *18.68* | *23.37* | *20.73* | *25.16* | *20.71* | *24.69* |
| **Middle class taxpayer** | 33.15 | 38.32 | 31.55 | 36.12 | 30.86 | 35.55 | 30.38 | 41.12 | 29.34 | 39.04 | 29.26 | 38.67 |
| **Middle class tr. beneficiary** | 14.02 | 14.63 | 14.14 | 14.69 | 14.63 | 15.16 | 1.78 | 2.22 | 1.84 | 2.48 | 2.03 | 2.69 |
| ***Middle class total*** | *47.17* | *52.95* | *45.69* | *50.81* | *45.49* | *50.71* | *32.16* | *43.34* | *31.18* | *41.52* | *31.29* | *41.36* |
| **Capitalist or rentier taxpayer** | 0.29 | 0.26 | 0.24 | 0.22 | 0.25 | 0.22 | 21.65 | 15.74 | 20.15 | 15.18 | 20.08 | 15.47 |
| **Capitalist/rentier t. beneficiary** | 14.42 | 11 | 13.46 | 10.72 | 13.66 | 10.94 | 2.43 | 1.4 | 2.06 | 1.25 | 2.17 | 1.3 |
| ***Capitalists and rentiers total*** | *14.71* | *11.26* | *13.7* | *10.94* | *13.91* | *11.16* | *24.08* | *17.14* | *22.21* | *16.43* | *22.25* | *16.77* |
| **At risk of poverty / dependency** | 0.34 | 0.28 | 0.3 | 0.29 | 0.31 | 0.3 | 19.98 | 12.74 | 20.3 | 13.22 | 19.8 | 13.1 |
| **Dependent on social transfers** | 12.7 | 9.22 | 12.73 | 9.42 | 12.82 | 9.49 | 5.1 | 3.41 | 5.59 | 3.67 | 5.94 | 4.07 |
| | **Proportional sharing scenario** | | | | | | **Winner takes all scenario** | | | | | |
| | **2007 Women** | **2007 Men** | **2009 Women** | **2009 Men** | **2010 Women** | **2010 Men** | **2007 Women** | **2007 Men** | **2009 Women** | **2009 Men** | **2010 Women** | **2010 Men** |
| **Working class taxpayer** | 16.95 | 21.37 | 18.72 | 23.11 | 18.61 | 22.37 | 33.31 | 29.41 | 34.36 | 30.78 | 34.18 | 30.16 |
| **Working class tr. beneficiary** | 1.73 | 2 | 2.01 | 2.05 | 2.1 | 2.32 | 1.13 | 1.65 | 1.28 | 1.67 | 1.33 | 1.89 |
| ***Working class total*** | *18.68* | *23.37* | *20.73* | *25.16* | *20.71* | *24.69* | *34.44* | *31.06* | *35.64* | *32.45* | *35.51* | *32.05* |
| **Middle class taxpayer** | 30.39 | 41.14 | 29.35 | 39.06 | 29.27 | 38.7 | 15.34 | 33.86 | 15.26 | 32.24 | 15.41 | 31.91 |
| **Middle class tr. beneficiary** | 1.78 | 2.2 | 1.83 | 2.47 | 2.02 | 2.66 | 1.06 | 1.79 | 1 | 2 | 1.08 | 2.09 |
| ***Middle class total*** | *32.17* | *43.34* | *31.18* | *41.53* | *31.29* | *41.36* | *16.4* | *35.65* | *16.26* | *34.24* | *16.49* | *34* |
| **Capitalist or rentier taxpayer** | 14.87 | 13.42 | 14.24 | 13.05 | 14.43 | 13.35 | 7.01 | 10.54 | 6.73 | 10.27 | 6.84 | 10.53 |
| **Capitalist/rentier t. beneficiary** | 1.43 | 1.07 | 1.28 | 0.98 | 1.35 | 1.02 | 1.17 | 0.92 | 0.94 | 0.85 | 1.03 | 0.82 |
| ***Capitalists and rentiers total*** | *16.3* | *14.49* | *15.52* | *14.03* | *15.78* | *14.37* | *8.18* | *11.46* | *7.67* | *11.12* | *7.87* | *11.35* |
| **At risk of poverty / dependency** | 30.27 | 16.42 | 29.64 | 16.72 | 29.07 | 16.67 | 38.55 | 19.59 | 37.83 | 19.85 | 37.28 | 19.92 |
| **Dependent on social transfers** | 2.59 | 2.38 | 2.93 | 2.56 | 3.14 | 2.91 | 2.43 | 2.24 | 2.59 | 2.35 | 2.85 | 2.68 |

Table 4. *Net incomes by class and gender in the Eurozone Union: median in euro 2010 and coefficient of variation in percentage points*

| | | Full sharing scenario | | | | Equal sharing scenario | | | | Proportional sharing scenario | | | | Winner takes all scenario | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **W** | **M** | **W** | **M** | **W** | **M** | **W** | **M** | **W** | **M** | **W** | **M** | **W** | **M** | **W** | **M** |
| **2007** | **Working taxpay.** | €9 994 | €10 441 | 110% | 110% | €7 442 | €13 579 | 125% | 129% | €8 289 | €13 275 | 114% | 119% | €11 704 | €13 449 | 102% | 110% |
| **2009** | **Working taxpay.** | €9 116 | €9 732 | 96% | 95% | €6 159 | €12 095 | 116% | 111% | €7 015 | €12 004 | 105% | 103% | €10 479 | €12 494 | 93% | 97% |
| **2010** | **Working taxpay.** | €9 035 | €9 333 | 108% | 107% | €6 320 | €11 351 | 128% | 143% | €7 149 | €11 370 | 111% | 134% | €10 540 | €12 038 | 97% | 120% |
| **2007** | **Working benef.** | €7 739 | €7 701 | 104% | 97% | €11 800 | €13 309 | 94% | 94% | €12 194 | €14 621 | 96% | 96% | €18 002 | €17 585 | 78% | 87% |
| **2009** | **Working benef.** | €7 266 | €7 189 | 94% | 92% | €11 369 | €11 660 | 76% | 85% | €11 380 | €12 408 | 79% | 86% | €15 967 | €15 724 | 64% | 80% |
| **2010** | **Working benef.** | €7 000 | €6 809 | 95% | 93% | €10 634 | €10 566 | 78% | 86% | €10 634 | €11 138 | 81% | 87% | €15 125 | €14 400 | 65% | 79% |
| **2007** | **Middle c.taxpay.** | €17 279 | €17 418 | 93% | 95% | €11 687 | €18 231 | 140% | 149% | €13 198 | €17 899 | 118% | 149% | €12 960 | €16 517 | 147% | 174% |
| **2009** | **Middle c.taxpay.** | €17 057 | €17 062 | 87% | 88% | €11 850 | €17 893 | 125% | 124% | €13 146 | €17 599 | 109% | 130% | €13 296 | €16 424 | 137% | 151% |
| **2010** | **Middle c.taxpay.** | €17 196 | €17 242 | 89% | 89% | €11 833 | €18 041 | 120% | 126% | €13 162 | €17 707 | 102% | 133% | €13 139 | €16 321 | 123% | 156% |
| **2007** | **Middle c. benef.** | €12 320 | €12 310 | 138% | 116% | €10 947 | €12 025 | 87% | 89% | €10 947 | €13 151 | 90% | 89% | €15 054 | €17 859 | 75% | 80% |
| **2009** | **Middle c. benef.** | €12 109 | €11 987 | 89% | 88% | €9 330 | €8 969 | 89% | 102% | €9 159 | €9 996 | 94% | 102% | €15 275 | €15 276 | 73% | 89% |
| **2010** | **Middle c. benef.** | €11 863 | €11 783 | 85% | 93% | €8 837 | €8 849 | 88% | 106% | €8 556 | €9 394 | 94% | 109% | €14 817 | €13 694 | 72% | 101% |
| **2007** | **Cap/rent taxpay.** | €5 425 | €2 276 | 299% | 239% | €5 035 | €15 042 | 246% | 183% | €9 853 | €16 635 | 129% | 144% | €14 389 | €17 752 | 77% | 131% |
| **2009** | **Cap/rent taxpay.** | €7 760 | €5 520 | 174% | 184% | €5 623 | €15 199 | 175% | 102% | €9 820 | €16 880 | 88% | 84% | €14 697 | €18 165 | 82% | 86% |
| **2010** | **Cap/rent taxpay.** | €6 364 | €6 364 | 198% | 176% | €5 944 | €15 488 | 171% | 104% | €10 075 | €17 015 | 87% | 83% | €14 906 | €18 272 | 77% | 82% |
| **2007** | **Cap/rent benef.** | €13 069 | €12 910 | 67% | 95% | €7 284 | €10 476 | 103% | 81% | €10 595 | €12 427 | 72% | 71% | €12 146 | €12 838 | 78% | 75% |
| **2009** | **Cap/rent benef.** | €13 258 | €12 873 | 68% | 75% | €6 463 | €10 283 | 97% | 76% | €10 495 | €12 465 | 78% | 65% | €12 925 | €13 615 | 68% | 62% |
| **2010** | **Cap/rent benef.** | €13 423 | €13 231 | 67% | 70% | €6 980 | €9 267 | 109% | 77% | €9 896 | €11 149 | 82% | 68% | €12 006 | €12 686 | 74% | 65% |
| **2007** | **Dependency risk** | €0 | €0 | 233% | 308% | €507 | €2 372 | 260% | 156% | €0 | €549 | 220% | 164% | €573 | €2 150 | 277% | 137% |
| **2009** | **Dependency risk** | €0 | €0 | 213% | 259% | €367 | €1 324 | 253% | 152% | €0 | €520 | 212% | 159% | €471 | €1 400 | 156% | 134% |
| **2010** | **Dependency risk** | €0 | €0 | 189% | 201% | €380 | €1 067 | 278% | 163% | €0 | €364 | 217% | 168% | €477 | €1 122 | 156% | 138% |
| **2007** | **Welfare dep.** | €7 383 | €7 389 | 100% | 91% | €5 662 | €9 134 | 118% | 88% | €9 518 | €11 554 | 93% | 74% | €11 786 | €12 538 | 85% | 72% |
| **2009** | **Welfare dep.** | €6 666 | €6 573 | 91% | 90% | €4 297 | €7 669 | 109% | 93% | €8 276 | €10 437 | 82% | 78% | €10 659 | €10 904 | 77% | 78% |
| **2010** | **Welfare dep.** | €6 617 | €6 537 | 93% | 90% | €4 674 | €7 636 | 108% | 85% | €8 244 | €9 296 | 80% | 71% | €10 119 | €9 987 | 74% | 71% |

The “full sharing” scenario is very similar to the assumption of a household unitary model, in so far as it assumes that all adult family members equally share all family resources, regardless of individual entitlements. It is thus equivalent to assuming an equivalence scale for household incomes where the weight of all adult members is 1 and 0 for all children. As shown in Table 3, differences with the other three scenarios are larger for women than for men (i.e. the unitary household model risks misrepresenting women’s position more than men’s). At the other extreme, in the “winner takes all” scenario all joint resources are assumed to be captured by the family member with the highest income: this should probably be regarded as the floor that gender inequality may reach (if we are to exclude predation of the weaker members’ individual incomes). The two intermediate scenarios exhibit more similar results, showing that, within the theoretical model of the redistribution of income described in the previous section, the degree of individuals’ contribution to the pooled resources may be more relevant than sharing rules.

While in the lower bound “full sharing” scenario (and consequently in the unitary household model) only 0.3% of both men and women appear as at a substantial risk of poverty, in the upper bound “winner takes all” scenario as many as 38% of women appear at a risk of dependency on the other family members, as opposed to only 19% of men. Interestingly, possibly as a consequence of the crisis and the “added worker effect”, the number of dependent women slightly decreased since the crisis, while the number of dependent men slightly increased.

In general, the impact of different assumptions on the sharing of household resources (that is, differences between the four scenarios) emerges as considerably higher than the noticeable impact of the crisis itself (i.e. differences over time). To some extent, this may be due to a certain time lag between the first sign of financial crisis and the manifestation of its social consequences. However, the evidence also points out the relevance of the family as an institution for income redistribution. The largest differences between the four scenarios concern the dimension of the class of “capitalists and rentiers” and the allocation of individuals between “tax payers” and “social transfer beneficiaries” within each class. In both cases this may appear as a consequence of the use of the EU-SILC dataset, in which these very entries are collected at the household level, while most other incomes are collected at the individual level. However, to some extent the survey design is a consequence of an objective inherent higher difficulty in precisely defining individual entitlements for these sorts of incomes (and payments). Thus, the neoclassical focus within the economic literature on the division of labour within the household risks neglecting the highly relevant topic of the division of entitlements on income from capital assets. On this topic, an emerging stream of feminist literature is developing, though possibly not enough attention as yet been paid to the issue of individualisation of tax payments and social transfers and allowances, besides the attempts to estimate its impact on labour supply (cf. Bettio et al., 2012).

Concerning recent developments, in all scenarios we observe a small growth of the working class (i.e. of individuals who earn only income from labour) in recent years. However, for men this trend is reversed between 2009 and 2010, possibly highlighting the employment impact of the first phase of the crisis. In all scenarios, for both men and women there is a reduction in the ranks of the middle class and an increase in the number of those at risk of dependency from State or inter-household transfers.

When classifying families or individuals on the basis of the source of their monetary income, as it is done here, one of the most interesting results may be the large share of individuals (and households, see Annex) that only receive capital incomes. Though since the crisis they decreased in number (women more than men), in 2010 such individuals still amounted between roughly 14% and 22% of women in the first three scenarios (while only 8% in the

winner-takes-all scenario) and between 11% and 17% of men in all scenarios. Evidently, only a minority of such individuals may be enlisted among the "capitalists and rentiers" in a meaningful sense, and indeed several of them earn a rather low income, as may be seen when looking at median incomes in Table 4. However, the rather high number of individuals that were able to accumulate some capital, even if not a large one, and thus earn today some form of capital income, as a complement of labour income (the middle class) or a substitute for it (the "capitalists and rentiers") appears as incompatible with the Marxian law of concentration of capital at least in its original formulation. Despite much rhetoric on both sides of the Atlantic, this fact may highlight an objective difficulty in effectively capping the value of rents and financial profits in the modern 'money-manager capitalism', in so far as a majority of both men and women benefit from some form of capital income – though perhaps to a significantly smaller extent than their other sources of income.

Concerning incomes, as shown in Table 4, the crisis seems to have produced a reduction in the median incomes (expressed in euro 2010) of the working class and of those dependent on social transfers, for both men and women. In general, gender or class appear as more relevant sources of income inequality depending on the assumptions on intra-household sharing of resources. However, all classes (and both genders) exhibit marked inequality and the median income of each class falls within the boundaries of one standard deviation of the other classes. Thus, there is an obvious overlapping between the income levels of the different classes, and no obvious hierarchy emerges (although obviously substantial differences remain).

Perhaps surprisingly, given the initially financial nature of the crisis, those who earn capital incomes (i.e. the middle class and capitalists and rentiers) did not see their median income significantly reduced, and in some cases it even increased. On the other hand, between 2007 and 2010 a reduction of within-classes income inequality has taken place, when it is measured by the coefficient of variation of income (i.e. the standard deviation as a percentage of the average income) for the classes that receive capital incomes and those that depend on social transfers. However, for the capitalists and rentiers, only between 2007 and 2009 this reduced inequality is caused by a reduction of the capital income earned by the top 1% (or even 10%, see Tables A5-A8 in Annex). For workers and the middle class, there has been a reduction of within-class inequality, though for men the reduction was smaller and in some cases it increased again between 2009 and 2010.

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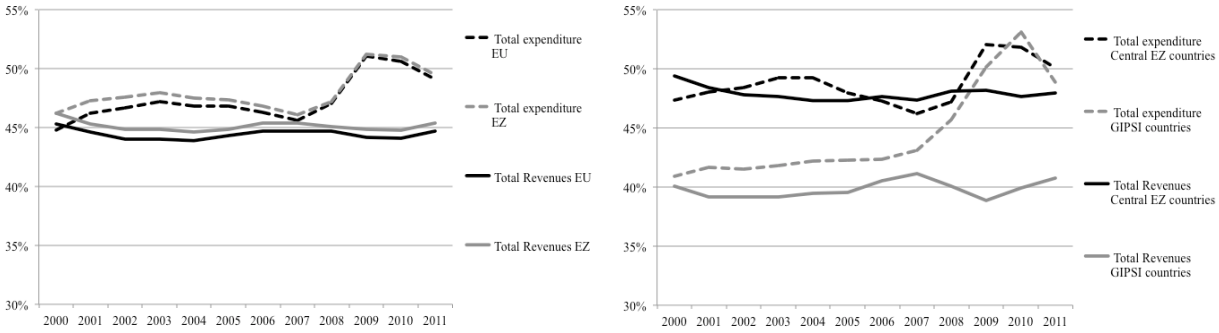
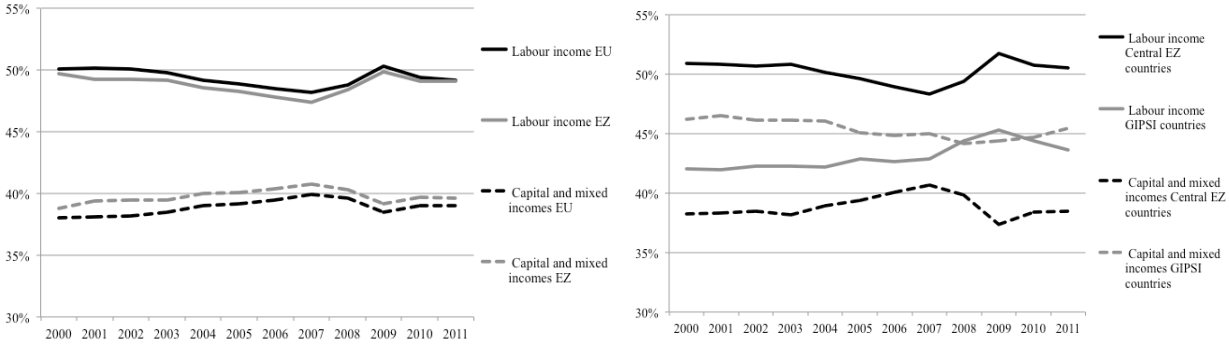
# Annex

*Figures A1 and A2. The role of the public sector in the distribution and redistribution of monetary income. European Union and Eurozone (EZ) countries, before and during the crisis (percentage of GDP).*



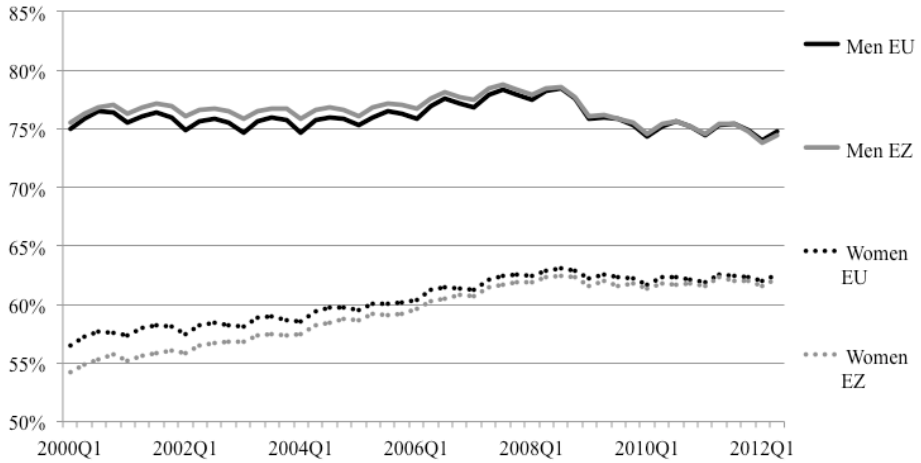

Source: Eurostat, National Accounts. Notes: "EZ" includes all Eurozone countries from the year in which each adopted the euro; the "Central EZ" countries are Austria, Germany, Finland and the Netherlands; the "GIPSI" countries are Greece, Ireland, Portugal, Spain and Italy.

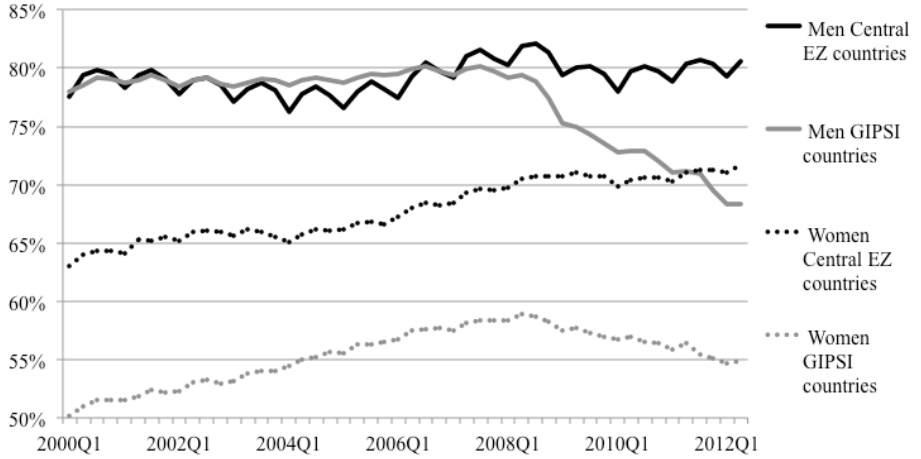
*Figures A3 and A4. Primary distribution of monetary income in the European Union and Eurozone (EZ) countries, before and during the crisis (percentage of GDP).*




Source: Eurostat, National Accounts. Notes: "EZ" includes all Eurozone countries from the year in which each adopted the euro; the "Central EZ" countries are Austria, Germany, Finland and the Netherlands; the "GIPSI" countries are Greece, Ireland, Portugal, Spain and Italy. Values do not sum up to zero because the third income component of income, "taxes on production less benefits", is not shown in the figures.

*Figures A5 and A6. Women and men's quarterly employment rates in the European Union and Eurozone (EZ) countries, before and during the crisis (employed people between 20 and 64 years old as a percentage of the respective population).*




Source: Eurostat, Labour Force Survey. Notes: "EZ" includes all Eurozone countries from the year in which each adopted the euro; the "Central EZ" countries are Austria, Germany, Finland and the Netherlands; the "GIPSI" countries are Greece, Ireland, Portugal, Spain and Italy.

*Table A1. Classification of households' social class in the European Union (percentage of households).*

| | Workers | Middle class | Capitalists, rentiers | No monetary income | *Total* |
|---|---|---|---|---|---|
| | | | **2007** | | |
| **Net taxpayer** | 14.5 | 33.41 | 0.41 | 0.46 | *48.78* |
| **Net transfer recipient** | 7.89 | 12.23 | 16.63 | 14.47 | *51.22* |
| ***Total*** | *22.39* | *45.64* | *17.04* | *14.93* | *100* |
| | | | **2009** | | |
| **Net taxpayer** | 15.64 | 31.92 | 0.35 | 0.43 | *48.34* |
| **Net transfer recipient** | 8.63 | 12.36 | 15.86 | 14.81 | *51.66* |
| ***Total*** | *24.27* | *44.27* | *16.21* | *15.24* | *100* |
| | | | **2010** | | |
| **Net taxpayer** | 15.16 | 31.21 | 0.36 | 0.45 | *47.18* |
| **Net transfer recipient** | 8.98 | 12.82 | 16.11 | 14.9 | *52.82* |
| ***Total*** | *24.15* | *44.03* | *16.47* | *15.35* | *100* |

Source: authors' elaboration on EU-SILC, cross section waves 2007, 2009 and 2010.

*Table A2. Classification of households' social class in the GIPSI and Central EZ countries (percentage of households).*

| | Central countries | | | | | GIPSI countries | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Workers | Middle class | Capitalists, rentiers | No mon. income | *Total* | Workers | Middle class | Capitalists, rentiers | No mon. income | *Total* |
| | | | **2007** | | | | | **2007** | | |
| **Net taxpayer** | 4.48 | 44.02 | 0.77 | 0.18 | *49.46* | 20.17 | 28.36 | 0.31 | 1.14 | *49.98* |
| **Net transfer recipient** | 3.66 | 13.23 | 25.26 | 8.39 | *50.54* | 10.76 | 11.98 | 9.85 | 17.43 | *50.02* |
| ***Total*** | *8.15* | *57.26* | *26.03* | *8.57* | *100* | *30.93* | *40.34* | *10.15* | *18.57* | *100* |
| | | | **2009** | | | | | **2009** | | |
| **Net taxpayer** | 5.08 | 44.92 | 0.51 | 0.12 | *50.64* | 20.17 | 27.83 | 0.34 | 1.02 | *49.36* |
| **Net transfer recipient** | 4.03 | 12.46 | 23.89 | 8.98 | *49.36* | 11.46 | 11.12 | 10.72 | 17.34 | *50.64* |
| ***Total*** | *9.12* | *57.38* | *24.39* | *9.1* | *100* | *31.63* | *38.95* | *11.07* | *18.36* | *100* |
| | | | **2010** | | | | | **2010** | | |
| **Net taxpayer** | 5.38 | 44.05 | 0.47 | 0.09 | *49.99* | 19.09 | 27.52 | 0.39 | 1.12 | *48.12* |
| **Net transfer recipient** | 3.95 | 12.56 | 24.47 | 9.03 | *50.01* | 11.37 | 12.01 | 11.34 | 17.17 | *51.88* |
| ***Total*** | *9.34* | *56.61* | *24.93* | *9.12* | *100* | *30.46* | *39.53* | *11.73* | *18.29* | *100* |

*Table A3. Median equivalent net household income by social class, European Union (coefficient of variation in italics).*

| | Workers | Middle class | Capitalists, rentiers | No monetary income |
|---|---|---|---|---|
| | **2007** | | | |
| **Net taxpayer** | €11 872 | €18 664 | €3 884 | €0 |
| | *105%* | *94%* | *265%* | *248%* |
| **Net transfer recipient** | €8 664 | €12 925 | €13 600 | €7 849 |
| | *101%* | *118%* | *84%* | *96%* |
| | **2009** | | | |
| **Net taxpayer** | €10 735 | €18 353 | €6 713 | €0 |
| | *92%* | *89%* | *193%* | *219%* |
| **Net transfer recipient** | €8 204 | €12 718 | €13 627 | €7 256 |
| | *91%* | *88%* | *72%* | *89%* |
| | **2010** | | | |
| **Net taxpayer** | €10 750 | €18 427 | €6 800 | €0 |
| | *99%* | *91%* | *185%* | *186%* |
| **Net transfer recipient** | €7 925 | €12 577 | €13 859 | €7 322 |
| | *92%* | *91%* | *70%* | *90%* |

*Table A4. Median equivalent net household income by social class, Eurozone (coefficient of variation in italics).*

| | Central countries | | | | GIPSI countries | | | |
|---|---|---|---|---|---|---|---|---|
| | Workers | Middle class | Capitalists, rentiers | No mon. income | Workers | Middle class | Capitalists, rentiers | No mon. income |
| | **2007** | | | | **2007** | | | |
| **Net taxpayer** | €16 447 | €20 412 | €1 856 | €0 | €12 342 | €15 612 | €5 863 | €0 |
| | *50%* | *76%* | *416%* | *280%* | *57%* | *83%* | *149%* | *186%* |
| **Net transfer recipient** | €11 567 | €14 896 | €13 764 | €10 447 | €9 745 | €12 424 | €10 733 | €7 785 |
| | *52%* | *79%* | *57%* | *69%* | *60%* | *68%* | *59%* | *60%* |
| | **2009** | | | | **2009** | | | |
| **Net taxpayer** | €16 641 | €20 881 | €6 876 | €4 281 | €12 757 | €15 905 | €4 188 | €0 |
| | *46%* | *70%* | *238%* | *188%* | *56%* | *78%* | *143%* | *163%* |
| **Net transfer recipient** | €10 800 | €15 098 | €14 170 | €9 902 | €10 012 | €13 161 | €11 649 | €8 164 |
| **Total** | *51%* | *61%* | *49%* | *48%* | *59%* | *70%* | *57%* | *58%* |
| | **2010** | | | | **2010** | | | |
| **Net taxpayer** | €16 654 | €20 905 | €7 293 | €5 304 | €12 467 | €16 147 | €3 300 | €0 |
| | *43%* | *77%* | *188%* | *102%* | *53%* | *79%* | *160%* | *162%* |
| **Net transfer recipient** | €11 238 | €14 862 | €14 296 | €9 840 | €9 444 | €12 708 | €11 811 | €7 991 |
| | *49%* | *73%* | *53%* | *44%* | *58%* | *75%* | *55%* | *57%* |

*Table A5. Individual income by gender and social class in the EU, "full sharing" scenario.*

| | | | p50 | cv | mean | max | min | p1 | p10 | p90 | p99 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **2007** | **Working c.taxp.** | **W** | €9 994 | 110% | €13 354 | €310 607 | -€131 113 | €14 | €530 | €31 038 | €63 897 |
| **2007** | **Working c.taxp.** | **M** | €10 441 | 110% | €13 802 | €310 607 | -€131 113 | €14 | €544 | €31 995 | €66 310 |
| **2009** | **Working c.taxp.** | **W** | €9 116 | 96% | €10 538 | €421 516 | -€59 865 | €13 | €437 | €23 347 | €41 636 |
| **2009** | **Working c.taxp.** | **M** | €9 732 | 95% | €10 935 | €421 516 | -€2 340 | €13 | €447 | €23 606 | €42 176 |
| **2010** | **Working c.taxp.** | **W** | €9 035 | 108% | €10 742 | €220 362 | -€15 599 | €12 | €370 | €23 999 | €42 563 |
| **2010** | **Working c.taxp.** | **M** | €9 333 | 107% | €11 049 | €220 362 | -€15 599 | €11 | €372 | €24 220 | €45 289 |
| **2007** | **Working class ben.** | **W** | €7 739 | 104% | €9 532 | €213 271 | -€95 | €9 | €205 | €21 196 | €45 512 |
| **2007** | **Working class ben.** | **M** | €7 701 | 97% | €8 764 | €104 273 | -€95 | €9 | €191 | €18 858 | €38 296 |
| **2009** | **Working class ben.** | **W** | €7 266 | 94% | €8 162 | €161 990 | -€2 639 | €9 | €296 | €17 875 | €32 318 |
| **2009** | **Working class ben.** | **M** | €7 189 | 92% | €7 816 | €161 990 | -€1 604 | €9 | €287 | €16 725 | €29 335 |
| **2010** | **Working class ben.** | **W** | €7 000 | 95% | €7 940 | €101 004 | €1 | €8 | €288 | €17 517 | €31 290 |
| **2010** | **Working class ben.** | **M** | €6 809 | 93% | €7 565 | €81 459 | -€2 681 | €8 | €273 | €16 515 | €29 691 |
| **2007** | **Middle class taxp.** | **W** | €17 279 | 93% | €20 401 | €1 938 026 | -€96 971 | €40 | €2 948 | €37 747 | €90 074 |
| **2007** | **Middle class taxp.** | **M** | €17 418 | 95% | €20 845 | €1 938 026 | -€181 258 | €34 | €3 027 | €38 925 | €94 244 |
| **2009** | **Middle class taxp.** | **W** | €17 057 | 87% | €18 550 | €505 349 | -€148 642 | €27 | €2 328 | €32 438 | €70 795 |
| **2009** | **Middle class taxp.** | **M** | €17 062 | 88% | €18 795 | €633 961 | -€148 642 | €30 | €2 353 | €33 096 | €72 726 |
| **2010** | **Middle class taxp.** | **W** | €17 196 | 89% | €18 555 | €600 167 | -€106 894 | €22 | €2 197 | €32 467 | €70 243 |
| **2010** | **Middle class taxp.** | **M** | €17 242 | 89% | €18 760 | €818 289 | -€106 894 | €20 | €2 266 | €33 279 | €72 143 |
| **2007** | **Middle class ben.** | **W** | €12 320 | 138% | €14 082 | €977 537 | -€26 948 | €18 | €1 112 | €26 213 | €54 257 |
| **2007** | **Middle class ben.** | **M** | €12 310 | 116% | €13 839 | €977 537 | -€26 948 | €19 | €1 097 | €26 084 | €53 352 |
| **2009** | **Middle class ben.** | **W** | €12 109 | 89% | €12 893 | €464 089 | -€50 191 | €17 | €586 | €24 527 | €47 072 |
| **2009** | **Middle class ben.** | **M** | €11 987 | 88% | €12 747 | €464 089 | -€41 654 | €15 | €535 | €24 428 | €46 581 |
| **2010** | **Middle class ben.** | **W** | €11 863 | 85% | €12 668 | €378 287 | -€25 722 | €15 | €538 | €24 551 | €46 948 |
| **2010** | **Middle class ben.** | **M** | €11 783 | 93% | €12 633 | €378 287 | -€33 450 | €13 | €472 | €24 018 | €48 842 |
| **2007** | **Capitalist taxpayer** | **W** | €5 425 | 299% | €9 665 | €260 292 | -€90 352 | -€38 575 | -€2 408 | €26 471 | €159 018 |
| **2007** | **Capitalist taxpayer** | **M** | €2 276 | 239% | €13 100 | €200 391 | -€38 575 | -€26 919 | -€1 535 | €44 055 | €185 351 |
| **2009** | **Capitalist taxpayer** | **W** | €7 760 | 174% | €17 386 | €572 802 | -€22 044 | -€1 635 | €6 | €48 126 | €110 770 |
| **2009** | **Capitalist taxpayer** | **M** | €5 520 | 184% | €17 390 | €237 080 | -€20 309 | -€20 024 | -€318 | €57 957 | €152 094 |
| **2010** | **Capitalist taxpayer** | **W** | €6 364 | 198% | €14 389 | €308 706 | -€135 455 | -€17 922 | -€437 | €34 476 | €157 765 |
| **2010** | **Capitalist taxpayer** | **M** | €6 364 | 176% | €16 851 | €161 265 | -€36 423 | -€4 055 | -€759 | €43 362 | €137 491 |
| **2007** | **Capitalist ben.** | **W** | €13 069 | 67% | €14 793 | €249 413 | -€12 294 | €920 | €5 318 | €25 142 | €49 733 |
| **2007** | **Capitalist ben.** | **M** | €12 910 | 95% | €15 183 | €763 660 | -€12 294 | €745 | €5 273 | €26 125 | €54 374 |
| **2009** | **Capitalist ben.** | **W** | €13 258 | 68% | €14 671 | €215 152 | -€171 268 | €631 | €5 523 | €24 502 | €45 629 |
| **2009** | **Capitalist ben.** | **M** | €12 873 | 75% | €14 873 | €252 278 | -€171 268 | €561 | €5 535 | €25 426 | €51 543 |
| **2010** | **Capitalist ben.** | **W** | €13 423 | 67% | €14 970 | €202 304 | -€9 153 | €631 | €5 575 | €24 909 | €49 214 |
| **2010** | **Capitalist ben.** | **M** | €13 231 | 70% | €15 227 | €202 304 | -€39 743 | €570 | €5 676 | €25 984 | €53 399 |
| **2007** | **Dependent** | **W** | €0 | 233% | €1 868 | €27 650 | -€6 362 | -€4 461 | -€1 249 | €7 963 | €21 208 |
| **2007** | **Dependent** | **M** | €0 | 308% | €1 820 | €63 147 | -€7 084 | -€6 362 | -€843 | €7 859 | €26 510 |
| **2009** | **Dependent** | **W** | €0 | 213% | €1 963 | €34 321 | -€8 899 | -€2 257 | -€305 | €7 281 | €16 840 |
| **2009** | **Dependent** | **M** | €0 | 259% | €1 483 | €30 416 | -€6 506 | -€4 975 | -€900 | €7 217 | €13 611 |
| **2010** | **Dependent** | **W** | €0 | 189% | €2 223 | €25 000 | -€2 979 | -€1 000 | -€3 | €7 200 | €23 000 |
| **2010** | **Dependent** | **M** | €0 | 201% | €1 912 | €44 740 | -€6 000 | -€1 510 | -€486 | €7 200 | €17 937 |
| **2007** | **Welfare dependent** | **W** | €7 383 | 100% | €8 727 | €224 323 | -€5 559 | €11 | €427 | €19 148 | €37 143 |
| **2007** | **Welfare dependent** | **M** | €7 389 | 91% | €8 380 | €126 078 | -€5 175 | €10 | €424 | €17 773 | €33 333 |
| **2009** | **Welfare dependent** | **W** | €6 666 | 91% | €7 154 | €168 768 | -€15 134 | €11 | €259 | €15 462 | €26 118 |
| **2009** | **Welfare dependent** | **M** | €6 573 | 90% | €7 026 | €168 768 | -€15 134 | €11 | €287 | €14 803 | €25 466 |
| **2010** | **Welfare dependent** | **W** | €6 617 | 93% | €7 280 | €154 833 | -€11 254 | €10 | €258 | €15 917 | €27 029 |
| **2010** | **Welfare dependent** | **M** | €6 537 | 90% | €7 066 | €151 714 | -€3 587 | €9 | €272 | €15 064 | €26 796 |

*Table A6. Individual income by gender and social class in the EU, "equal sharing" scenario.*

| | | | p50 | cv | mean | max | min | p1 | p10 | p90 | p99 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **2007** | **Working c.taxp.** | **W** | €7 442 | 125% | €11 606 | €398 834 | -€205 377 | -€2 776 | €117 | €28 860 | €62 899 |
| **2007** | **Working c.taxp.** | **M** | €13 579 | 129% | €18 001 | €1 194 798 | -€56 849 | -€154 | €374 | €40 775 | €98 517 |
| **2009** | **Working c.taxp.** | **W** | €6 159 | 116% | €9 489 | €447 523 | -€59 865 | -€2 908 | €216 | €23 468 | €46 685 |
| **2009** | **Working c.taxp.** | **M** | €12 095 | 111% | €14 641 | €395 508 | -€29 429 | -€42 | €502 | €32 445 | €72 000 |
| **2010** | **Working c.taxp.** | **W** | €6 320 | 128% | €9 608 | €420 721 | -€245 980 | -€2 263 | €222 | €23 797 | €47 100 |
| **2010** | **Working c.taxp.** | **M** | €11 351 | 143% | €14 593 | €1 301 185 | -€29 139 | -€35 | €432 | €32 574 | €75 020 |
| **2007** | **Working class ben.** | **W** | €11 800 | 94% | €15 330 | €93 430 | -€402 | €6 | €298 | €34 492 | €61 854 |
| **2007** | **Working class ben.** | **M** | €13 309 | 94% | €15 989 | €216 849 | €1 | €8 | €210 | €34 961 | €58 024 |
| **2009** | **Working class ben.** | **W** | €11 369 | 76% | €12 260 | €131 693 | -€2 639 | €9 | €704 | €23 745 | €41 561 |
| **2009** | **Working class ben.** | **M** | €11 660 | 85% | €13 183 | €125 185 | -€1 684 | €8 | €356 | €27 984 | €43 947 |
| **2010** | **Working class ben.** | **W** | €10 634 | 78% | €11 722 | €69 850 | -€136 | €8 | €584 | €24 112 | €37 649 |
| **2010** | **Working class ben.** | **M** | €10 566 | 86% | €12 404 | €115 735 | -€386 | €7 | €380 | €26 863 | €41 234 |
| **2007** | **Middle class taxp.** | **W** | €11 687 | 140% | €13 719 | €461 990 | -€311 384 | -€20 409 | -€2 115 | €32 212 | €73 100 |
| **2007** | **Middle class taxp.** | **M** | €18 231 | 149% | €21 686 | €4 713 212 | -€339 156 | -€21 889 | -€2 975 | €50 645 | €126 639 |
| **2009** | **Middle class taxp.** | **W** | €11 850 | 125% | €13 086 | €670 614 | -€196 115 | -€15 749 | -€1 754 | €30 398 | €58 969 |
| **2009** | **Middle class taxp.** | **M** | €17 893 | 124% | €19 574 | €943 895 | -€495 120 | -€16 987 | -€2 297 | €43 900 | €98 718 |
| **2010** | **Middle class taxp.** | **W** | €11 833 | 120% | €13 061 | €393 571 | -€397 758 | -€16 418 | -€1 695 | €30 587 | €58 204 |
| **2010** | **Middle class taxp.** | **M** | €18 041 | 126% | €19 623 | €915 459 | -€437 154 | -€16 890 | -€2 220 | €44 035 | €98 111 |
| **2007** | **Middle class ben.** | **W** | €10 947 | 87% | €12 867 | €320 143 | -€3 086 | €4 | €1 257 | €26 597 | €51 164 |
| **2007** | **Middle class ben.** | **M** | €12 025 | 89% | €15 056 | €138 476 | -€3 658 | €1 | €354 | €32 236 | €54 932 |
| **2009** | **Middle class ben.** | **W** | €9 330 | 89% | €11 073 | €149 282 | -€2 717 | €2 | €155 | €23 733 | €39 171 |
| **2009** | **Middle class ben.** | **M** | €8 969 | 102% | €12 882 | €131 020 | -€8 420 | €2 | €36 | €31 269 | €50 866 |
| **2010** | **Middle class ben.** | **W** | €8 837 | 88% | €10 690 | €87 541 | -€6 451 | €2 | €82 | €23 450 | €39 438 |
| **2010** | **Middle class ben.** | **M** | €8 849 | 106% | €12 559 | €142 550 | -€7 538 | €1 | €22 | €30 526 | €47 390 |
| **2007** | **Capitalist taxpayer** | **W** | €5 035 | 246% | €6 553 | €1 084 427 | -€837 159 | -€21 782 | -€4 514 | €20 095 | €43 013 |
| **2007** | **Capitalist taxpayer** | **M** | €15 042 | 183% | €16 487 | €2 153 333 | -€174 979 | -€12 281 | -€1 366 | €33 352 | €75 144 |
| **2009** | **Capitalist taxpayer** | **W** | €5 623 | 175% | €7 231 | €572 802 | -€274 093 | -€16 534 | -€3 635 | €20 536 | €42 287 |
| **2009** | **Capitalist taxpayer** | **M** | €15 199 | 102% | €16 120 | €348 510 | -€154 199 | -€10 765 | -€952 | €32 249 | €70 150 |
| **2010** | **Capitalist taxpayer** | **W** | €5 944 | 171% | €7 344 | €308 706 | -€303 955 | -€17 685 | -€3 795 | €20 832 | €43 158 |
| **2010** | **Capitalist taxpayer** | **M** | €15 488 | 104% | €16 404 | €730 687 | -€155 829 | -€11 545 | -€1 009 | €32 745 | €72 000 |
| **2007** | **Capitalist ben.** | **W** | €7 284 | 103% | €8 975 | €130 552 | -€12 294 | €12 | €680 | €19 680 | €37 604 |
| **2007** | **Capitalist ben.** | **M** | €10 476 | 81% | €12 085 | €93 332 | -€12 294 | €18 | €1 469 | €23 973 | €43 892 |
| **2009** | **Capitalist ben.** | **W** | €6 463 | 97% | €8 266 | €116 413 | -€5 780 | €26 | €521 | €17 470 | €33 287 |
| **2009** | **Capitalist ben.** | **M** | €10 283 | 76% | €11 197 | €82 038 | -€5 780 | €51 | €1 153 | €21 345 | €38 759 |
| **2010** | **Capitalist ben.** | **W** | €6 980 | 109% | €8 293 | €126 343 | -€10 504 | €26 | €595 | €16 410 | €30 643 |
| **2010** | **Capitalist ben.** | **M** | €9 267 | 77% | €10 596 | €78 649 | -€5 680 | €37 | €1 301 | €21 291 | €36 334 |
| **2007** | **Dependent** | **W** | €507 | 260% | €2 877 | €224 323 | -€149 773 | -€10 928 | -€2 285 | €12 137 | €26 468 |
| **2007** | **Dependent** | **M** | €2 372 | 156% | €6 530 | €262 179 | -€62 246 | -€7 495 | -€813 | €18 817 | €38 787 |
| **2009** | **Dependent** | **W** | €367 | 253% | €2 385 | €95 317 | -€74 447 | -€9 354 | -€1 998 | €10 445 | €22 184 |
| **2009** | **Dependent** | **M** | €1 324 | 152% | €5 638 | €175 342 | -€55 229 | -€6 227 | -€571 | €17 143 | €33 029 |
| **2010** | **Dependent** | **W** | €380 | 278% | €2 504 | €242 466 | -€257 489 | -€9 467 | -€1 819 | €10 885 | €22 420 |
| **2010** | **Dependent** | **M** | €1 067 | 163% | €5 489 | €132 361 | -€122 071 | -€6 191 | -€703 | €17 479 | €32 928 |
| **2007** | **Welfare dependent** | **W** | €5 662 | 118% | €8 521 | €145 832 | -€3 560 | €1 | €56 | €22 069 | €41 174 |
| **2007** | **Welfare dependent** | **M** | €9 134 | 88% | €10 443 | €73 809 | -€687 | €3 | €149 | €22 663 | €39 493 |
| **2009** | **Welfare dependent** | **W** | €4 297 | 109% | €6 364 | €70 316 | -€13 845 | €1 | €36 | €15 981 | €27 151 |
| **2009** | **Welfare dependent** | **M** | €7 669 | 93% | €8 175 | €325 417 | -€16 424 | €2 | €133 | €17 231 | €28 961 |
| **2010** | **Welfare dependent** | **W** | €4 674 | 108% | €6 391 | €56 735 | -€11 254 | €1 | €33 | €16 212 | €26 668 |
| **2010** | **Welfare dependent** | **M** | €7 636 | 85% | €7 958 | €57 242 | -€4 916 | €2 | €140 | €16 676 | €27 726 |

*Table A7. Individual income by gender and social class in the EU, "proportional sharing" scenario.*

| | | | p50 | cv | mean | max | min | p1 | p10 | p90 | p99 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **2007** | **Working c.taxp.** | **W** | €8 289 | 114% | €12 021 | €304 783 | -€31 081 | €12 | €292 | €28 586 | €60 862 |
| **2007** | **Working c.taxp.** | **M** | €13 275 | 119% | €16 884 | €907 148 | -€231 743 | €13 | €504 | €37 662 | €85 236 |
| **2009** | **Working c.taxp.** | **W** | €7 015 | 105% | €9 794 | €437 161 | -€59 865 | €12 | €399 | €23 062 | €43 889 |
| **2009** | **Working c.taxp.** | **M** | €12 004 | 103% | €13 764 | €405 870 | -€2 824 | €13 | €551 | €30 066 | €60 280 |
| **2010** | **Working c.taxp.** | **W** | €7 149 | 111% | €9 899 | €339 442 | -€2 600 | €11 | €366 | €23 285 | €43 519 |
| **2010** | **Working c.taxp.** | **M** | €11 370 | 134% | €13 694 | €1 198 646 | -€46 798 | €12 | €466 | €30 077 | €63 150 |
| **2007** | **Working class ben.** | **W** | €12 194 | 96% | €15 715 | €93 430 | -€191 | €6 | €264 | €35 873 | €66 267 |
| **2007** | **Working class ben.** | **M** | €14 621 | 96% | €17 335 | €217 164 | €0 | €8 | €222 | €37 811 | €69 631 |
| **2009** | **Working class ben.** | **W** | €11 380 | 79% | €12 523 | €131 693 | -€3 075 | €8 | €614 | €25 011 | €43 224 |
| **2009** | **Working class ben.** | **M** | €12 408 | 86% | €14 163 | €128 489 | -€428 | €9 | €370 | €30 537 | €48 959 |
| **2010** | **Working class ben.** | **W** | €10 634 | 81% | €12 043 | €92 877 | €0 | €7 | €493 | €24 695 | €39 804 |
| **2010** | **Working class ben.** | **M** | €11 138 | 87% | €13 384 | €126 429 | €1 | €7 | €390 | €30 190 | €43 648 |
| **2007** | **Middle class taxp.** | **W** | €13 198 | 118% | €14 813 | €637 130 | -€210 512 | -€13 587 | -€50 | €31 825 | €69 883 |
| **2007** | **Middle class taxp.** | **M** | €17 899 | 149% | €19 639 | €3 876 052 | -€395 220 | -€30 905 | -€3 227 | €45 673 | €110 154 |
| **2009** | **Middle class taxp.** | **W** | €13 146 | 109% | €13 922 | €696 909 | -€245 077 | -€11 359 | -€8 | €29 658 | €56 174 |
| **2009** | **Middle class taxp.** | **M** | €17 599 | 130% | €18 018 | €928 179 | -€518 701 | -€24 013 | -€2 288 | €40 021 | €86 943 |
| **2010** | **Middle class taxp.** | **W** | €13 162 | 102% | €13 911 | €736 876 | -€214 365 | -€11 129 | -€7 | €29 796 | €55 268 |
| **2010** | **Middle class taxp.** | **M** | €17 707 | 133% | €17 988 | €837 709 | -€857 705 | -€24 287 | -€2 032 | €40 146 | €84 871 |
| **2007** | **Middle class ben.** | **W** | €10 947 | 90% | €12 872 | €320 143 | -€3 060 | €2 | €764 | €27 400 | €52 138 |
| **2007** | **Middle class ben.** | **M** | €13 151 | 89% | €16 316 | €146 487 | -€5 100 | €1 | €346 | €34 767 | €62 858 |
| **2009** | **Middle class ben.** | **W** | €9 159 | 94% | €11 104 | €149 282 | -€3 413 | €2 | €99 | €24 487 | €41 595 |
| **2009** | **Middle class ben.** | **M** | €9 996 | 102% | €13 900 | €157 883 | -€19 495 | €1 | €49 | €33 348 | €56 037 |
| **2010** | **Middle class ben.** | **W** | €8 556 | 94% | €10 799 | €123 326 | -€16 406 | €1 | €63 | €24 290 | €41 786 |
| **2010** | **Middle class ben.** | **M** | €9 394 | 109% | €13 603 | €203 395 | -€4 998 | €1 | €32 | €32 680 | €50 831 |
| **2007** | **Capitalist taxpayer** | **W** | €9 853 | 129% | €11 878 | €1 057 940 | -€90 352 | €133 | €1 949 | €22 873 | €46 957 |
| **2007** | **Capitalist taxpayer** | **M** | €16 635 | 144% | €19 691 | €1 861 974 | -€61 293 | €173 | €4 391 | €34 501 | €76 979 |
| **2009** | **Capitalist taxpayer** | **W** | €9 820 | 88% | €11 719 | €387 881 | -€120 247 | €164 | €1 849 | €22 731 | €44 089 |
| **2009** | **Capitalist taxpayer** | **M** | €16 880 | 84% | €19 226 | €440 272 | -€342 535 | €216 | €4 117 | €33 457 | €72 415 |
| **2010** | **Capitalist taxpayer** | **W** | €10 075 | 87% | €11 916 | €192 228 | -€135 455 | €156 | €1 879 | €23 020 | €45 266 |
| **2010** | **Capitalist taxpayer** | **M** | €17 015 | 83% | €19 442 | €723 292 | -€39 743 | €193 | €3 826 | €33 670 | €74 719 |
| **2007** | **Capitalist ben.** | **W** | €10 595 | 72% | €12 123 | €59 901 | -€4 539 | €134 | €2 383 | €23 680 | €43 723 |
| **2007** | **Capitalist ben.** | **M** | €12 427 | 71% | €15 187 | €104 341 | €21 | €512 | €4 310 | €27 931 | €48 278 |
| **2009** | **Capitalist ben.** | **W** | €10 495 | 78% | €10 953 | €118 229 | €3 | €151 | €1 662 | €19 293 | €37 466 |
| **2009** | **Capitalist ben.** | **M** | €12 465 | 65% | €13 840 | €84 677 | -€719 | €309 | €3 367 | €24 672 | €43 855 |
| **2010** | **Capitalist ben.** | **W** | €9 896 | 82% | €10 946 | €99 015 | -€8 744 | €117 | €1 909 | €18 611 | €40 151 |
| **2010** | **Capitalist ben.** | **M** | €11 149 | 68% | €13 089 | €78 649 | €6 | €303 | €3 235 | €24 284 | €43 472 |
| **2007** | **Dependent** | **W** | €0 | 220% | €2 500 | €224 323 | -€7 600 | €0 | €0 | €9 349 | €23 847 |
| **2007** | **Dependent** | **M** | €549 | 164% | €5 219 | €247 734 | -€12 620 | €0 | €0 | €16 520 | €33 270 |
| **2009** | **Dependent** | **W** | €0 | 212% | €2 152 | €84 213 | -€5 133 | €0 | €0 | €8 357 | €20 222 |
| **2009** | **Dependent** | **M** | €520 | 159% | €4 609 | €175 102 | -€5 737 | €0 | €0 | €15 286 | €29 200 |
| **2010** | **Dependent** | **W** | €0 | 217% | €2 211 | €240 455 | -€10 760 | €0 | €0 | €8 440 | €20 789 |
| **2010** | **Dependent** | **M** | €364 | 168% | €4 474 | €127 600 | -€5 544 | €0 | €0 | €15 297 | €29 427 |
| **2007** | **Welfare dependent** | **W** | €9 518 | 93% | €11 788 | €145 832 | €0 | €6 | €565 | €25 145 | €46 455 |
| **2007** | **Welfare dependent** | **M** | €11 554 | 74% | €13 749 | €74 239 | €1 | €8 | €1 357 | €27 043 | €48 241 |
| **2009** | **Welfare dependent** | **W** | €8 276 | 82% | €9 002 | €70 316 | -€30 268 | €9 | €273 | €18 537 | €31 001 |
| **2009** | **Welfare dependent** | **M** | €10 437 | 78% | €11 027 | €327 377 | €0 | €11 | €493 | €21 504 | €33 996 |
| **2010** | **Welfare dependent** | **W** | €8 244 | 80% | €8 895 | €56 735 | €0 | €7 | €302 | €17 909 | €30 352 |
| **2010** | **Welfare dependent** | **M** | €9 296 | 71% | €10 293 | €59 890 | €1 | €10 | €582 | €19 561 | €31 997 |

*Table A8. Individual income by gender and social class in the EU, "winner takes all" scenario.*

| | | | p50 | cv | mean | max | min | p1 | p10 | p90 | p99 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **2007** | **Working c.taxp.** | **W** | €11 704 | 102% | €15 131 | €357 240 | -€38 970 | €14 | €831 | €33 212 | €70 323 |
| **2007** | **Working c.taxp.** | **M** | €13 449 | 110% | €16 730 | €895 252 | -€284 722 | €14 | €695 | €36 515 | €78 893 |
| **2009** | **Working c.taxp.** | **W** | €10 479 | 93% | €12 784 | €229 214 | -€59 865 | €15 | €709 | €27 856 | €49 768 |
| **2009** | **Working c.taxp.** | **M** | €12 494 | 97% | €14 090 | €674 683 | -€19 515 | €14 | €612 | €29 981 | €58 584 |
| **2010** | **Working c.taxp.** | **W** | €10 540 | 97% | €12 923 | €303 318 | -€13 269 | €13 | €620 | €28 493 | €51 594 |
| **2010** | **Working c.taxp.** | **M** | €12 038 | 120% | €14 057 | €1 192 011 | -€46 798 | €12 | €517 | €30 000 | €59 065 |
| **2007** | **Working class ben.** | **W** | €18 002 | 78% | €20 736 | €93 430 | -€191 | €14 | €912 | €42 316 | €74 618 |
| **2007** | **Working class ben.** | **M** | €17 585 | 87% | €19 998 | €217 190 | -€3 148 | €15 | €286 | €41 755 | €72 611 |
| **2009** | **Working class ben.** | **W** | €15 967 | 64% | €16 469 | €131 693 | -€3 075 | €16 | €1 698 | €28 961 | €48 051 |
| **2009** | **Working class ben.** | **M** | €15 724 | 80% | €16 118 | €131 041 | -€428 | €16 | €418 | €32 997 | €51 887 |
| **2010** | **Working class ben.** | **W** | €15 125 | 65% | €16 010 | €94 683 | €5 | €14 | €1 732 | €28 497 | €41 628 |
| **2010** | **Working class ben.** | **M** | €14 400 | 79% | €15 588 | €126 429 | €3 | €13 | €482 | €31 955 | €47 383 |
| **2007** | **Middle class taxp.** | **W** | €12 960 | 147% | €14 165 | €908 087 | -€240 632 | -€28 081 | €0 | €33 082 | €74 542 |
| **2007** | **Middle class taxp.** | **M** | €16 517 | 174% | €17 947 | €3 876 052 | -€421 802 | -€44 317 | -€4 377 | €43 746 | €112 370 |
| **2009** | **Middle class taxp.** | **W** | €13 296 | 137% | €13 564 | €709 596 | -€326 880 | -€23 745 | €0 | €31 314 | €60 165 |
| **2009** | **Middle class taxp.** | **M** | €16 424 | 151% | €16 586 | €928 179 | -€518 701 | -€34 060 | -€2 966 | €38 926 | €89 266 |
| **2010** | **Middle class taxp.** | **W** | €13 139 | 123% | €13 347 | €736 876 | -€339 751 | -€20 758 | €0 | €31 002 | €58 556 |
| **2010** | **Middle class taxp.** | **M** | €16 321 | 156% | €16 466 | €833 882 | -€874 307 | -€36 467 | -€2 565 | €39 171 | €88 028 |
| **2007** | **Middle class ben.** | **W** | €15 054 | 75% | €17 196 | €320 143 | -€2 341 | €14 | €2 907 | €32 171 | €58 143 |
| **2007** | **Middle class ben.** | **M** | €17 859 | 80% | €19 101 | €150 487 | -€9 258 | €2 | €732 | €37 566 | €70 460 |
| **2009** | **Middle class ben.** | **W** | €15 275 | 73% | €15 825 | €149 282 | -€3 413 | €13 | €1 210 | €29 751 | €47 522 |
| **2009** | **Middle class ben.** | **M** | €15 276 | 89% | €16 612 | €157 883 | -€19 495 | €7 | €117 | €35 362 | €57 493 |
| **2010** | **Middle class ben.** | **W** | €14 817 | 72% | €15 546 | €123 326 | -€16 406 | €13 | €1 238 | €28 882 | €50 603 |
| **2010** | **Middle class ben.** | **M** | €13 694 | 101% | €16 590 | €261 195 | -€7 202 | €4 | €86 | €35 588 | €53 395 |
| **2007** | **Capitalist taxpayer** | **W** | €14 389 | 77% | €15 902 | €269 758 | -€90 352 | €16 | €2 965 | €28 297 | €56 258 |
| **2007** | **Capitalist taxpayer** | **M** | €17 752 | 131% | €21 390 | €1 509 277 | -€123 698 | €55 | €6 904 | €36 844 | €86 570 |
| **2009** | **Capitalist taxpayer** | **W** | €14 697 | 82% | €16 089 | €572 802 | -€196 661 | €166 | €2 993 | €27 667 | €54 850 |
| **2009** | **Capitalist taxpayer** | **M** | €18 165 | 86% | €21 123 | €466 346 | -€342 535 | €205 | €7 323 | €36 097 | €81 641 |
| **2010** | **Capitalist taxpayer** | **W** | €14 906 | 77% | €16 348 | €308 706 | -€135 455 | €197 | €2 985 | €27 845 | €55 275 |
| **2010** | **Capitalist taxpayer** | **M** | €18 272 | 82% | €21 363 | €722 578 | -€39 743 | €201 | €7 520 | €36 341 | €88 359 |
| **2007** | **Capitalist ben.** | **W** | €12 146 | 78% | €14 393 | €130 552 | -€12 294 | €444 | €2 914 | €25 823 | €51 286 |
| **2007** | **Capitalist ben.** | **M** | €12 838 | 75% | €16 453 | €124 446 | -€12 294 | €318 | €5 700 | €30 387 | €55 389 |
| **2009** | **Capitalist ben.** | **W** | €12 925 | 68% | €13 397 | €118 934 | -€1 185 | €624 | €2 822 | €22 160 | €41 423 |
| **2009** | **Capitalist ben.** | **M** | €13 615 | 62% | €15 091 | €84 677 | -€1 185 | €442 | €5 173 | €26 795 | €46 808 |
| **2010** | **Capitalist ben.** | **W** | €12 006 | 74% | €12 654 | €99 015 | -€8 744 | €291 | €2 749 | €20 266 | €43 546 |
| **2010** | **Capitalist ben.** | **M** | €12 686 | 65% | €14 734 | €78 649 | -€5 332 | €291 | €4 658 | €26 936 | €47 473 |
| **2007** | **Dependent** | **W** | €573 | 277% | €4 140 | €1 406 455 | -€7 600 | €0 | €0 | €12 568 | €26 712 |
| **2007** | **Dependent** | **M** | €2 150 | 137% | €6 649 | €243 968 | -€16 009 | €0 | €0 | €18 418 | €35 331 |
| **2009** | **Dependent** | **W** | €471 | 156% | €3 637 | €92 613 | -€11 710 | €0 | €0 | €11 420 | €24 264 |
| **2009** | **Dependent** | **M** | €1 400 | 134% | €5 955 | €175 044 | -€6 506 | €0 | €0 | €17 026 | €31 844 |
| **2010** | **Dependent** | **W** | €477 | 156% | €3 759 | €239 028 | -€10 760 | €0 | €0 | €11 820 | €24 510 |
| **2010** | **Dependent** | **M** | €1 122 | 138% | €5 818 | €127 600 | -€6 000 | €0 | €0 | €17 196 | €31 647 |
| **2007** | **Welfare dependent** | **W** | €11 786 | 85% | €14 352 | €145 832 | €1 | €12 | €733 | €29 634 | €52 109 |
| **2007** | **Welfare dependent** | **M** | €12 538 | 72% | €14 803 | €74 239 | €1 | €15 | €1 533 | €29 254 | €50 684 |
| **2009** | **Welfare dependent** | **W** | €10 659 | 77% | €10 704 | €70 316 | -€30 268 | €13 | €303 | €20 869 | €34 350 |
| **2009** | **Welfare dependent** | **M** | €10 904 | 78% | €11 614 | €327 502 | -€6 | €15 | €423 | €22 845 | €35 895 |
| **2010** | **Welfare dependent** | **W** | €10 119 | 74% | €10 716 | €75 497 | -€11 254 | €12 | €347 | €20 983 | €32 759 |
| **2010** | **Welfare dependent** | **M** | €9 987 | 71% | €10 862 | €67 052 | -€305 | €14 | €500 | €20 462 | €35 464 |

*Table A9. Class structure in the Eurozone, by gender (percentage of adults)*

| | Full sharing scenario | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | GIPSI countries | | | | | | Central countries | | | | | |
| | 2007 Women | 2007 Men | 2009 Women | 2009 Men | 2010 Women | 2010 Men | 2007 Women | 2007 Men | 2009 Women | 2009 Men | 2010 Women | 2010 Men |
| **Working class taxpayer** | 19.8 | 21.78 | 20.1 | 21.39 | 18.99 | 20.16 | 4.32 | 4.95 | 4.88 | 5.71 | 5.2 | 5.83 |
| **Working class tr. ben.** | 12.98 | 12.78 | 13.4 | 13.93 | 13.56 | 13.8 | 4.01 | 3.97 | 4.47 | 3.94 | 4.38 | 3.84 |
| **Working class total** | 32.78 | 34.56 | 33.5 | 35.32 | 32.55 | 33.96 | 8.33 | 8.92 | 9.35 | 9.65 | 9.58 | 9.67 |
| **Middle class taxpayer** | 28.7 | 32.27 | 28.16 | 31.55 | 27.46 | 31.23 | 44.16 | 51.96 | 45.92 | 52.07 | 45.18 | 51.78 |
| **Middle class tr. ben.** | 14.1 | 15.41 | 13.21 | 14.45 | 14.18 | 15.26 | 15.31 | 15.25 | 14.73 | 14.32 | 15 | 14.12 |
| **Middle class total** | 42.8 | 47.68 | 41.37 | 46 | 41.64 | 46.49 | 59.47 | 67.21 | 60.65 | 66.39 | 60.18 | 65.9 |
| **Capitalist/rentier taxpayer** | 0.28 | 0.18 | 0.27 | 0.19 | 0.34 | 0.18 | 0.57 | 0.45 | 0.33 | 0.23 | 0.28 | 0.28 |
| **Capitalist/rentier tr. ben.** | 8.25 | 6.54 | 9.13 | 7.1 | 9.71 | 7.64 | 24.25 | 17.41 | 22.58 | 17.78 | 23.09 | 18.16 |
| **Capitalists/rentiers total** | 8.53 | 6.72 | 9.4 | 7.29 | 10.05 | 7.82 | 24.82 | 17.86 | 22.91 | 18.01 | 23.37 | 18.44 |
| **At dependency risk** | 0.77 | 0.6 | 0.7 | 0.59 | 0.77 | 0.6 | 0.19 | 0.12 | 0.1 | 0.06 | 0.08 | 0.02 |
| **Dependent on social tr.** | 15.12 | 10.44 | 15.03 | 10.8 | 15.01 | 11.13 | 7.2 | 5.9 | 6.98 | 5.89 | 6.79 | 5.96 |
| | **Equal sharing scenario** | | | | | | | | | | | |
| | GIPSI countries | | | | | | Central countries | | | | | |
| | 2007 Women | 2007 Men | 2009 Women | 2009 Men | 2010 Women | 2010 Men | 2007 Women | 2007 Men | 2009 Women | 2009 Men | 2010 Women | 2010 Men |
| **Working class taxpayer** | 20.99 | 29.04 | 22.22 | 29.41 | 21.72 | 27.51 | 5.29 | 6.42 | 5.54 | 7.46 | 5.99 | 7.07 |
| **Working class tr. ben.** | 1.12 | 1.72 | 1.23 | 1.69 | 1.09 | 1.52 | 1.43 | 1.46 | 1.86 | 1.31 | 1.88 | 1.5 |
| **Working class total** | 22.11 | 30.76 | 23.45 | 31.1 | 22.81 | 29.03 | 6.72 | 7.88 | 7.4 | 8.77 | 7.87 | 8.57 |
| **Middle class taxpayer** | 22.31 | 35.18 | 22.47 | 34.14 | 22.43 | 34.22 | 43.48 | 55.7 | 45.44 | 55.53 | 45.32 | 54.97 |
| **Middle class tr. ben.** | 0.46 | 0.97 | 0.42 | 0.81 | 0.52 | 0.88 | 3.04 | 3.3 | 2.81 | 3.04 | 2.81 | 3.27 |
| **Middle class total** | 22.77 | 36.15 | 22.89 | 34.95 | 22.95 | 35.1 | 46.52 | 59 | 48.25 | 58.57 | 48.13 | 58.24 |
| **Capitalist/rentier taxpayer** | 18.08 | 11.87 | 18.62 | 12.54 | 19.66 | 13.25 | 33.67 | 23.75 | 31.95 | 23.79 | 31.59 | 23.85 |
| **Capitalist/rentier tr. ben.** | 1.35 | 0.89 | 1.27 | 0.89 | 1.52 | 1.08 | 3.27 | 1.84 | 2.66 | 1.48 | 3.26 | 1.76 |
| **Capitalists/rentiers total** | 19.43 | 12.76 | 19.89 | 13.43 | 21.18 | 14.33 | 36.94 | 25.59 | 34.61 | 25.27 | 34.85 | 25.61 |
| **At dependency risk** | 31.22 | 17.46 | 28.74 | 17.24 | 27.95 | 17.96 | 6.54 | 4.85 | 6.73 | 5.1 | 5.29 | 3.96 |
| **Dependent on social tr.** | 4.47 | 2.88 | 5.02 | 3.27 | 5.1 | 3.58 | 3.27 | 2.69 | 3.02 | 2.29 | 3.87 | 3.62 |
| | **Proportional sharing scenario** | | | | | | | | | | | |
| | GIPSI countries | | | | | | Central countries | | | | | |
| | 2007 Women | 2007 Men | 2009 Women | 2009 Men | 2010 Women | 2010 Men | 2007 Women | 2007 Men | 2009 Women | 2009 Men | 2010 Women | 2010 Men |
| **Working class taxpayer** | 20.99 | 29.04 | 22.22 | 29.41 | 21.72 | 27.51 | 5.3 | 6.42 | 5.54 | 7.47 | 5.99 | 7.07 |
| **Working class tr. ben.** | 1.12 | 1.72 | 1.23 | 1.69 | 1.09 | 1.52 | 1.43 | 1.46 | 1.86 | 1.31 | 1.88 | 1.5 |
| **Working class total** | 22.11 | 30.76 | 23.45 | 31.1 | 22.81 | 29.03 | 6.73 | 7.88 | 7.4 | 8.78 | 7.87 | 8.57 |
| **Middle class taxpayer** | 22.31 | 35.2 | 22.5 | 34.17 | 22.44 | 34.3 | 43.48 | 55.74 | 45.45 | 55.54 | 45.33 | 54.99 |
| **Middle class tr. ben.** | 0.45 | 0.95 | 0.4 | 0.79 | 0.51 | 0.79 | 3.04 | 3.25 | 2.8 | 3.03 | 2.81 | 3.26 |
| **Middle class total** | 22.76 | 36.15 | 22.9 | 34.96 | 22.95 | 35.09 | 46.52 | 58.99 | 48.25 | 58.57 | 48.14 | 58.25 |
| **Capitalist/rentier taxpayer** | 9.38 | 9.42 | 10.37 | 9.84 | 10.94 | 10.5 | 23.91 | 20.56 | 23.12 | 21.15 | 23.31 | 21.14 |
| **Capitalist/rentier tr. ben.** | 0.68 | 0.76 | 0.81 | 0.76 | 0.86 | 0.9 | 1.92 | 1.4 | 1.7 | 1.15 | 1.97 | 1.38 |
| **Capitalists/rentiers total** | 10.06 | 10.18 | 11.18 | 10.6 | 11.8 | 11.4 | 25.83 | 21.96 | 24.82 | 22.3 | 25.28 | 22.52 |
| **At dependency risk** | 42.92 | 20.66 | 39.9 | 20.86 | 39.95 | 21.86 | 18.93 | 9.07 | 17.64 | 8.7 | 15.82 | 7.73 |
| **Dependent on social tr.** | 2.15 | 2.26 | 2.57 | 2.48 | 2.49 | 2.61 | 1.98 | 2.1 | 1.9 | 1.65 | 2.89 | 2.94 |
| | **Winner takes all scenario** | | | | | | | | | | | |
| | GIPSI countries | | | | | | Central countries | | | | | |
| | 2007 Women | 2007 Men | 2009 Women | 2009 Men | 2010 Women | 2010 Men | 2007 Women | 2007 Men | 2009 Women | 2009 Men | 2010 Women | 2010 Men |
| **Working class taxpayer** | 30.88 | 34.6 | 32.29 | 35.03 | 31.35 | 33.12 | 30.67 | 18.89 | 32.04 | 19.97 | 32.47 | 19.03 |
| **Working class tr. ben.** | 0.58 | 1.48 | 0.65 | 1.41 | 0.58 | 1.26 | 1.02 | 1.14 | 1.36 | 0.98 | 1.41 | 1.25 |
| **Working class total** | 31.46 | 36.08 | 32.94 | 36.44 | 31.93 | 34.38 | 31.69 | 20.03 | 33.4 | 20.95 | 33.88 | 20.28 |
| **Middle class taxpayer** | 13.2 | 30.04 | 13.22 | 28.97 | 13.58 | 29.11 | 19.68 | 44.25 | 20.66 | 43.86 | 20.44 | 43.75 |
| **Middle class tr. ben.** | 0.21 | 0.79 | 0.19 | 0.65 | 0.26 | 0.64 | 1.88 | 2.6 | 1.59 | 2.54 | 1.67 | 2.78 |
| **Middle class total** | 13.41 | 30.83 | 13.41 | 29.62 | 13.84 | 29.75 | 21.56 | 46.85 | 22.25 | 46.4 | 22.11 | 46.53 |
| **Capitalist/rentier taxpayer** | 4 | 6.44 | 4.6 | 6.78 | 4.98 | 7.27 | 11.42 | 17.09 | 10.2 | 17.77 | 10.29 | 17.75 |
| **Capitalist/rentier tr. ben.** | 0.44 | 0.66 | 0.46 | 0.67 | 0.5 | 0.71 | 1.59 | 1.19 | 1.17 | 0.93 | 1.61 | 1.11 |
| **Capitalists/rentiers total** | 4.44 | 7.1 | 5.06 | 7.45 | 5.48 | 7.98 | 13.01 | 18.28 | 11.37 | 18.7 | 11.9 | 18.86 |
| **At dependency risk** | 49.23 | 24.12 | 46.64 | 24.33 | 46.79 | 25.58 | 31.62 | 12.83 | 31.01 | 12.32 | 29.41 | 11.44 |
| **Dependent on social tr.** | 1.46 | 1.87 | 1.95 | 2.16 | 1.97 | 2.32 | 2.11 | 2.02 | 1.99 | 1.63 | 2.69 | 2.89 |