The Living Income
Community of Practice

Income measurement practitioner's guide

A practitioner's guide and framework for selecting an appropriate approach to income measurement

V1.0

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Table of Contents

1. Introduction

Given the nature and complexity of smallholder contexts measuring household income relative to living income can be an ambiguous task. There are several angles from which income measurement can be approached and various methods can be employed to obtain the data. As with any form of measurement, collecting or sourcing precise data requires time and resources and is typically expensive and difficult. Consequently, measurements of household income for medium to large samples are nearly always estimates. The important question to ask however, is 'does our estimate of income and the living income gap give us the confidence to know, say, or do what we ultimately want to be able to?'

Striking the right balance between a feasible and cost-effective measurement approach and the need to source representative and fit-for-purpose data is a shared challenge amongst actors working towards living income. Until now, knowing where to start and which route to take has required trial and error as well as a pioneering spirit.

This practitioners guide aims to support organisations in selecting a suitable approach to income measurement whilst strengthening options for comparing and sharing income baseline data across organisations. It primarily targets decision makers responsible for defining and implementing monitoring, evaluation, and learning activities (MEL) on behalf of their organisations or initiatives.

Why this guide?

In 2020, the Living Income Community of Practice (LI CoP) developed several technical guidance materials on income measurement (see Table 1). Each presents a different approach to measuring, calculating, and reporting income and the living income gap. This guide intends to bridge these materials by supporting practitioners in deciding which methods to use for their own circumstances. It seeks to ensure that better choices are made when defining measurement activities with approaches that are effective, efficient, and well-documented. It seeks to contribute to a long-term vision where organisations actively collaborate and share income data as a prerequisite for working towards living income.

Guidance title	Content	Supplementary material
Guidance on calculating household income	Key principles, elements, and considerations for measuring actual income of farming households. Focuses on field measurement and surveys.	Sample context and field collection surveys
Estimating farmer household income	How secondary data can be used to estimate income in circumstances where field data is incomplete or absent.	Framework for data sourcing and calc. models
Guidance manual on calculating and visualising the income gap to a living income benchmark	How to adjust data and calculate, report, and visualise the living income gap.	Calculation and visualisation models
Applying the Household Economy Analysis to measure and address income gaps	Framework for organising income gap measurement that builds on a legacy approach to livelihood measurement.	Example data collection tables
Looking to measure income and the gap?	FAQ that summarises insights and guidance from all the above resources.	N/A

Table 1: LI CoP Technical guidance materials for support on income and living income gap measurement.

Tip: This guide aims to help practitioners answer questions such how do we design an approach to income measurement in a reliable and cost-efficient way? When is it acceptable to rely on secondary data? and where not, what primary data collection methods are appropriate?

Despite recent and growing interest in the concept of living income, the income measurement, including that of smallholder farmers, has been practiced for decades. Several prevailing methods remain relevant and can be applied in the context of living income. Yet, when looking through the lens of living income there are several caveats to consider when applying these methods. The complexities of income also mean that it is unlikely that any two income measurement approaches will be identical.

When measuring income to calculate the living income gap, the main challenge is ensuring that the income data is comparable with a living income benchmark for the context of interest. For this to occur, data on the net actual household[1] income needs to be sourced. This involves accounting for all relevant revenues and associated expenditures accrued by household members.

As members of smallholder households can earn income from multiple sources (on-farm, off farm, and other income[2]) the scope of measurement needs to extend beyond a single source (e.g., a specific crop; see Figure 1 and the income measurement FAQ for details). However, many prevailing methods for income measurement only focus on one income source (e.g., farm income). Furthermore, as smallholders operate as business owners, several production revenues and expenditures also need to be considered. These elements necessitate the expansion and adjustment of existing methods.

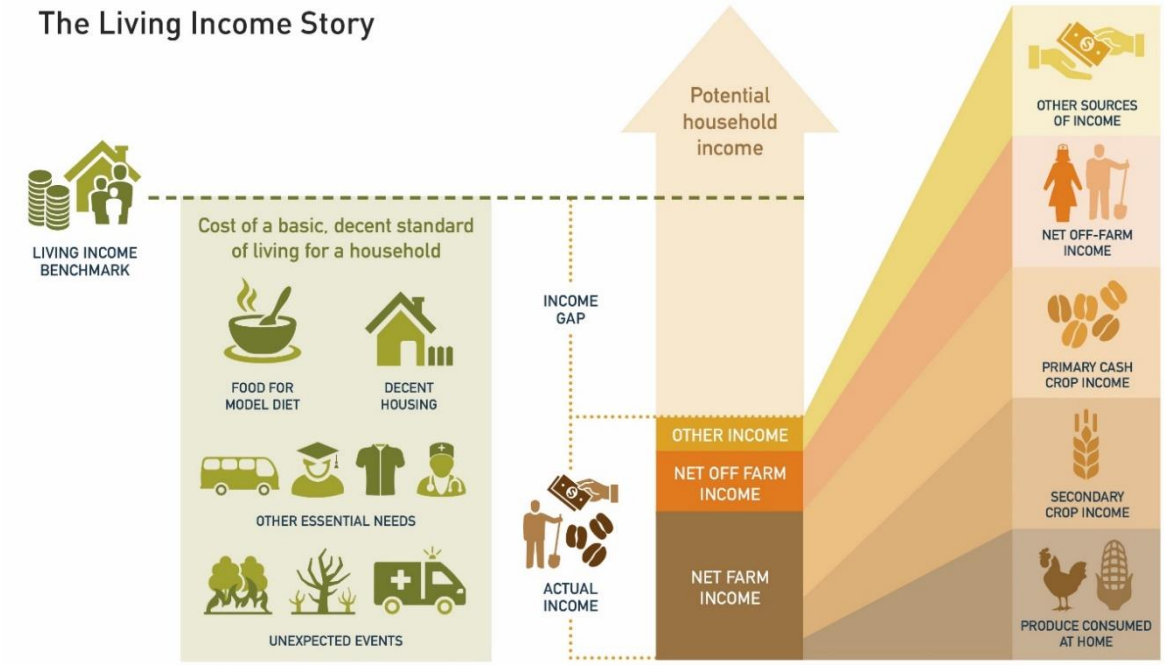

Figure 1: The Living Income Story. **Left**: the components of a living income benchmark. **Right:** the elements of actual household income that need to be measured to effectively compare against a living income benchmark. The difference between a living income benchmark and actual household income is the income gap.

[1] A household is defined as a somewhat self-contained economic unit, encompassing all family and non-family members living under one roof and sharing resources.

[2] The distinction between 'off-farm income' and 'other income' is that 'off-farm income' relates to formal means of employment (wage or self-employment) whereas 'other income' relates to non-labour activities.

Without due care, attempts to measure income in detail can become prohibitively expensive. This can be off-putting for organisations who would rightly prefer to concentrate on driving income improvements. Measuring household income relative to living income is nonetheless integral for:

- Understanding the magnitude of the problem and the size of the income gap.
- Monitoring progress and the impacts of interventions.
- Defining effective solutions for income improvement.

Most important then, is to define a measurement approach that is feasible and cost-effective, yet sufficiently accurate and fit-for-purpose relative to the goals of an organisation or initiative.

How to use this guide

This guide and supplementary resources primarily target practitioners responsible for defining and implementing MEL activities within their organisations. The content is therefore presented with the decision maker in mind with language suitable for users with limited technical knowledge[3].

The guide supports users in selecting an approach to income measurement by first providing an overview of the different methods or toolkits that can be used to measure income (Section 2). Users can learn more about the key trade-offs between different measurement and data sourcing methods in this supplementary resource[4].

It then details a series of considerations that an organisation or initiative should make when framing an income measurement activity (Section 3). A user should respond to these considerations in sequence to define an income measurement approach. The checklist and form in Annex 4 can then be used to track decision-making for effective governance, internal reflection, and external visibility.

Finally, the guide presents a framework of minimum and good practice methods for income measurement to support practitioners in method selection (Section 4). This can be interpreted most effectively by reflecting on the considerations from the previous sections and referencing the 'key trade-offs' supplement. Again, the checklist and form can help guide and document decision making.

Key recommendations when approaching income measurement:

- ✓ **Collaborate around measurement and share results:** This can increase the resource pool, support improved efficiency, reduce over-reliance on expensive primary collection, and considerably strengthen the acceptance, applicability, and actionability of results at scale.
- ✓ **Do no harm:** Apply sensitivity when collecting primary data and provide the option for households to opt out of participation and the answering of specific questions to "protect the private sphere".
- ✓ **Apply a gender lens:** Ensure measurement approaches include female voices and account for gender disparities to improve the accuracy and representativeness of results. Consider accounting for unpaid household labour to correctly attribute the role of women in income generation.
- ✓ **Feedback data and results to smallholders:** Data reciprocity can be highly effective for limiting pushback and ensuring the provision of accurate and precise data. It also empowers households to make effective decisions to improve their own income.

[3] For a more technical guide on how to approach income measurement click here (developed by Akvo).

[4] Note this guide also considers the used of secondary data as an approach to income measurement. Identifying what data already exists is an important step to consider prior to implementing any measurement activities.

2. Methods for measuring income

Several prevailing methods can be used to measure income relative to living income. For simplicity, they can be broadly categorised into five 'toolkits':

- **Farmer field book assessments and record keeping:** The keeping and submission of income revenue and cost records by smallholders or farming households over time.
- **Farm level household recall surveys:** Enumerator interviews with smallholders or relevant household members, or self-submission of income data by smallholders via questionnaire.
- **Focus group discussions:** Structured group discussions with farmers, cooperatives, selected households, or communities that gather income data through deliberation and consensus.
- **Key informant interviews:** One-to-one conversations with key informants that have specific knowledge on incomes and practices in the measurement context. Key informants can include researchers, extension advisors, service providers and community leaders.
- **Secondary data sourcing, extrapolation, and modelling:** Leveraging income data that has already been collected, either from identified secondary sources, extrapolated from incomplete primary data, or through modelled relationships with other primary metrics[5].

Each toolkit has unique implications for data collection with varying levels of data accuracy and precision expected, and time and resources required to apply. For example, you might expect income data from farmer field book studies to be more precise than data from focus groups, but these groups will likely be cheaper and less time intensive to implement. Yet, this also depends on who is responsible for sourcing the data as well as contextual factors that can influence the cost and effectiveness of a chosen methodology in a particular location.

Additionally, each toolkit has its own procedural variations which require further choices and considerations to be made prior to implementation. For example, both farmer field book studies and household surveys can be approached using different sampling techniques, varying levels of effort, and by giving more or less power to smallholders. These choices also have implications for the expected accuracy and precision of the data and influence the time and resources required.

Which methods to choose, and how they should be implemented, will depend on the considerations of 'use case', 'context' and 'starting point and capacity' outlined in Section 3. It will also require an understanding the trade-offs between the different methods, described in this supplement[6].

For pragmatism and flexibility, a combination of methods can be employed to estimate household income using a hybrid approach, with separate techniques used to enumerate different income sources[7] (see Table 2 for an example). To reduce costs, more intensive methods can be used to measure income elements that require deeper consideration, and less intensive methods for others. The 'methodology selection framework' presented in Section 4 has been developed with this in mind.

[5] Primary data is data that is collected by a researcher from first-hand sources. Secondary data is data gathered from studies, surveys, or experiments that have been run by others or for other research (e.g., census data).

[6] For further understanding of these methods see 'How to measure the income of smallholder farmers' by Akvo.

[7] Enumeration is the action of establishing the number of something – often referred to in income economics.

	Net farm income				Net off farm income		Other income
Income component	Primary crops income	Secondary crops and other farm produce income	Costs of production	Home consumed produce	Self-employment	Wage employment	Remittances, and public/ private transactions
Collection method	Household survey			Focus groups	Focus groups & key informant interviews		Secondary data

Table 2: For demonstration purposes only - A hybrid approach to measuring household income for visual that could be technically capable of satisfying several use cases for income measurement. The specific approach that will be appropriate for an individual initiative will depend on the considerations stipulated in Section 3.

Tip: Methods that are typically less resource intensive (e.g., informant interviews, and secondary data) can be used to triangulate, validate, and fill gaps in data collected using more intensive methods. This can help ensure data robustness and is widely practiced by economists.

3. Considerations that define a measurement approach

There are three overarching considerations an organisation or initiative should make to determine a suitable approach to income measurement:

- Use case: What is your purpose for measuring income? Beyond the income gap, what else do you want to explore with the data? What are you trying to understand or achieve, and why?
- Measurement context: What are the key determinants of income for households in the measurement location? What are the norms and practices that determine income revenues and related costs? Are there any contextual factors that might influence measurement choices?
- Starting point and capacity: What income related data do you have or already exists? Do you have capacity to collect the data? What is your budget and timeline?

As most organisations or initiatives will respond to each of these considerations differently, it is unlikely that any two income measurement approaches will be the same.

However, different approaches to income measurement do not necessarily result in incomparable data across actors. When applying an income measurement approach, it is vital to document and be transparent about the position that was taken on each consideration, as well as all methodological decisions made (see Annex 4). This will enable others to independently assess the comparability of the data and the validity of the results if they are shared or made publicly accessible.

Tip: Approaching these considerations collaboratively across stakeholders and organisations will help to align and scale measurement, reducing the resource burden on an individual organisation and considerably strengthening the acceptance, applicability, and actionability of results.

3.1. Measurement definition process

Figure 2 summarises how 'use case', 'context' and 'starting point and capacity' considerations can be tackled in sequence to define and refine an approach to household income measurement. This sequencing aims to ensure that the methods employed are appropriate, effective, and feasible when implemented, including touch points where the 'methodology selection framework' presented in Section 4 should be referred to.

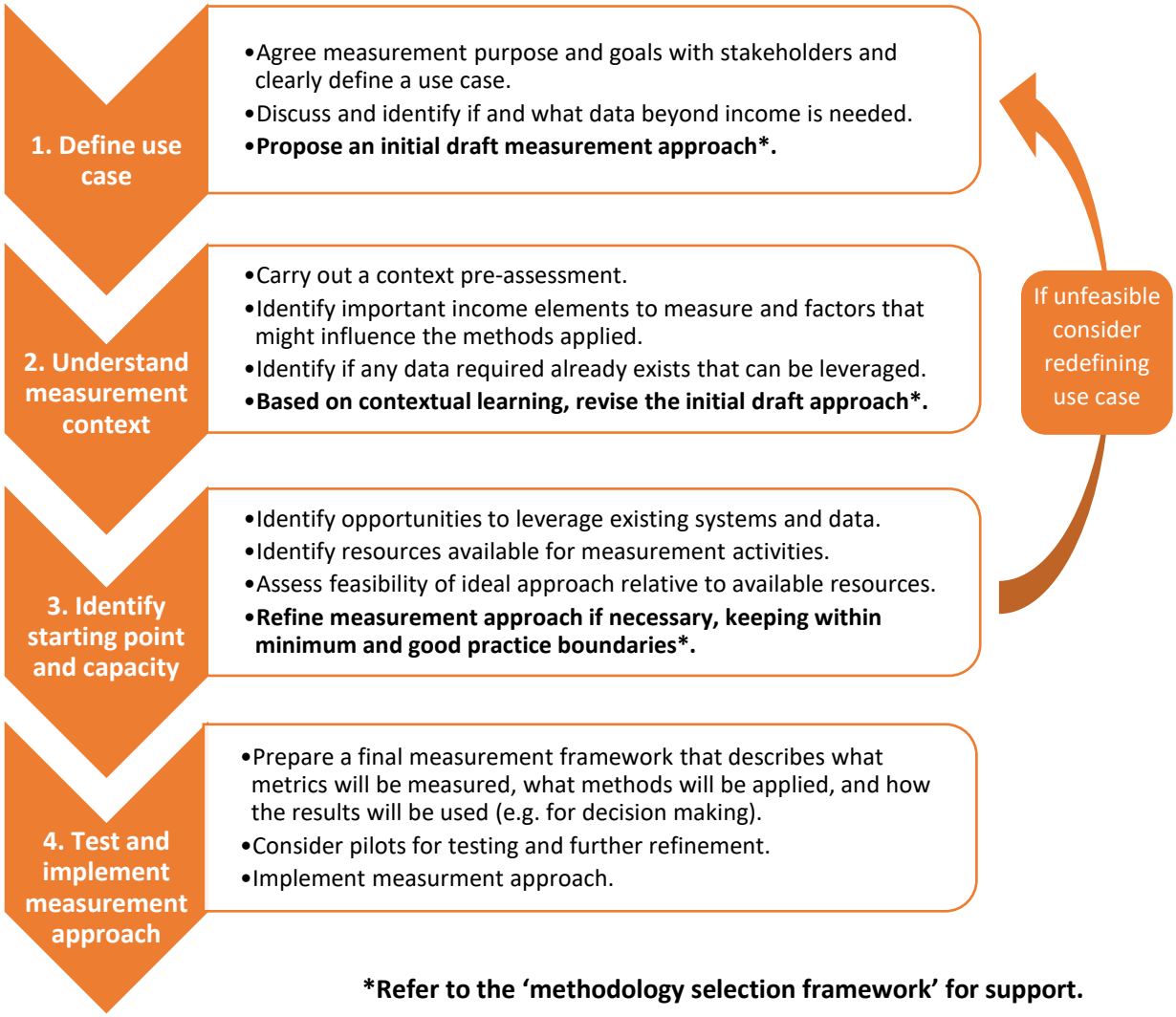

Figure 2: Recommended sequence for defining an approach to income measurement

This sequencing suggests that capacity and available resources are considered at a later stage when defining a measurement approach. This is to ensure that organisations take a goal, rather than resource focused approach. If any capacity considerations are made early in the process, the focus should be on identifying resources for use case definition and understanding context. These processes can then be used to draft an ideal measurement approach which can be examined relative to capacity, available resources, and existing systems and data.

If a draft measurement approach is then found to be unfeasible and efforts to leverage additional resources have been exhausted, then an organisation or initiative will need to consider a more viable measurement use case.

To support the definition of an income measurement methodology, the concepts of 'use case', 'context' and 'capacity' are explained in more detail in the remainder of Section 3. Recommendations are also provided on how each consideration should be approached. A worked example is then available on p20.

3.2. Defining use case

Out of the three measurement defining considerations, 'use case' is the most important. It is the intended purpose for measurement and the objectives and key intended uses for the data. Put differently, it refers to the 'why' behind measurement. In the scientific community, this is often referred to as the research question, and it is the key facet around which the 'methodology selection framework' presented in Section 4 has been developed.

An organisation's use case has a substantial influence over which approach to income measurement will be appropriate. It determines:

- The unit and scope of analysis – e.g., individual households, groups, or an entire population.
- Which elements of actual household income need to be measured and at what level of detail.
- What data might need to be collected beyond actual income (e.g., farm size or labour hours).
- The level of data accuracy and precision required across all data elements.
- An appropriate sample composition and size for field collection methods.
- Which actors might be more appropriate to collect and provide any primary data.
- How the income and gap should ultimately be calculated, visualised, and reported.

Use cases for household income and gap measurement can be broadly grouped into three types:

Use case types	Description	Specific examples
Understanding magnitude	Use cases that aim to understand the current income situation and the size of the living income gap.	• Determining whether it is justified to prioritise working on living income (e.g., across operations or for a particular geography). • Motivating action on income amongst other actors operating in a particular region or sector (e.g., companies and governments).
Monitoring progress	Use cases that aim to monitor the progress of income improvements or understand circumstantial changes.	• Monitoring changes in income over time. • Assessing progress towards closing the gap. • Understanding effects and impacts of income improvement interventions and strategies.
Defining strategy	Use cases that measure income to define improvement interventions or strategies.	• Designing income and livelihoods improvement interventions and strategies. • Defining specific farm productivity improvements. • Determining a reference price to be paid for a specific commodity.

Table 3: Use cases for income measurement relative to living income.

Satisfying each use case will require a different level of data detail[8]. The methods applied to measure different income elements and the rigour with which they are pursued should be tailored to the data requirements of the defined use case (see Examples 1 and 2).

Generally, greater attention to detail is needed as you move from use cases aiming to 'understand magnitude' to 'monitor progress' and 'defining strategy'. However, there are more exceptions to this than the rule, with measurement rigour also being a choice driven by the measurement context and starting point and capacity.

Example 1: In 2017, the Royal Tropical Institute and LI CoP collaborated with Cargill, Fairtrade, GIZ, Lindt, Mars and UTZ to measure the income of Ghanaian cocoa farming households. The use case was to understand the magnitude of the income gap and motivate actors to collaborate on income improvement. Measurement activities were defined, and the study was effective in its goals; however, the data did not provide sufficient details to inform intervention decision-making. Further studies were needed to serve this purpose with a 'strategy design' use case in mind.

Example 2: If a use case aims to design a strategy that includes off-farm interventions, more attention should go towards measuring off-farm income than a use case that aims to monitor farm profitability over time. This justifies the application of more precise methods for the measuring off-farm income.

A well-defined use case is particularly important for determining the unit of analysis – i.e., 'are we looking at the income of individual farmers, farmer groups, or average income for an entire population?' This will strongly influence what measurement approach and specific methods will be appropriate[9]. Consequently, it is important to be conscious of how the defined use case influences the unit of analysis when determining an approach to data collection

Tip: Data collected to satisfy different use cases is not necessary incompatible. Data originally collected to understand magnitude for example, could still be leveraged to support strategy definition. However, an organisation should be wary of the potential implications of doing so – i.e., 'is income data that was originally collected to understand the size of the gap of sufficient detail for designing interventions without making overly broad assumptions?'

How to define a use case

Defining a use case is a fundamental step and worthwhile investment of time and resources. It should be undertaken in consultation with relevant stakeholders who will receive value from the data, including smallholder household representatives. The aim of consultations should be to identify the purpose of household income measurement, and what the organisation, initiative, and/or relevant stakeholders intend to understand or do with the data.

Tip: Stakeholder engagement early in the process is valuable as it can help to surface and account for factors that may influence the final measurement approach and can also support the actionability of any results.

[8] Annex 1 provides a detailed list of common cases applied by organisations in the Living Income community.

[9] For obtaining data at the farmer and household level, farmer field books and household surveys are more appropriate. For obtaining average values focus groups, key informant interviews and secondary data can be effective. For further details see 'Key trade-offs between income measurement toolkits'.

Tip: Be aware that members of smallholder households could benefit from understanding their own income compositions. Data reciprocity and empowering producers to make decisions based on that information can be a highly effective tool for driving improvement. It can also encourage the provision of more accurate data and reduce the risk of measurement pushback.

During use case conversations, stakeholders should carefully contemplate the value that measurement adds, what can feasibly be achieved, and how outcomes should connect with broader strategies for income improvement. In some cases, measurement can only take an initiative so far. Focusing on measuring in detail, although sometimes justified, should not detract from activities and interventions that have a clear role in scaling smallholder income improvement. It will also be an important to consider that measurement will not likely be a one-off exercise.

When agreeing a use case, clarity and specificity is favourable over vagueness. Organisational theories of change, mission statements, and programmatic objectives can provide useful framing to focus use case conversations. The use case types presented in Table 3 and more specific income measurement use cases in Annex 1, can also be used in this manner.

When discussing a use case, it is also important to consider whether there are other questions beyond understanding actual household income and the gap that need to be answered. Questions beyond this scope will require the collection of additional data and expansion of enumeration efforts. Some examples of more expansive use case questions and their data implications are listed in Annex 2.

Tip: 'Why' questions can be particularly valuable to ask. Attempting to obtain explanations for observed income levels and compositions, is important for knowing how to react and effectively drive income improvements. However, they can also require substantial expansions to data collection. Sourcing additional qualitative data can be highly effective for this purpose.

How to apply use case to frame a measurement approach

Once a use case has been defined, it can be used to draft an ideal measurement approach. A practitioner should first reflect on the defined use case and outline the following components that will be needed to satisfy it[10]:

- The unit of analysis – individual households, groups/segments, or a population.
- The scope of analysis – be specific e.g., farm characteristics, crops, and geographies.
- Which components of actual income will need to be measured (for orientation, see table 2).
- What other data elements beyond the actual income equation will need to be collected (e.g., field sizes or labour hours)[11].
- The level of data detail, accuracy and precision required for each data element.
- Which actors are likely most appropriate for collecting or providing any primary data.
- An appropriate sample composition and size for field collection methods.[12]

[10] Parts 1 and 2 of this checklist and form can be used to guide this process and the decisions made.

[11] See Annex 2 for examples of additional questions and data requirements relative to different use cases.

[12] Guidance and recommendations for defining sample size for field collection relative to income measurement use cases is provided in Annex 3.

Overlaps between the defined use case and those presented in the 'methodology selection framework' (Section 4) can then be used to identify a mix of appropriate methods for collection and draft an approach to measurement[13]. This draft can then be scrutinised and adjusted based on contextual (Section 3.3) and capacity considerations (Section 3.4). See Example 6 for a worked example.

Tip: From consultation, it may be that several use cases are identified. Here, there may be a need to prioritise measurement based on the relative importance of different use cases and available resources. If it is determined that multiple use cases need to be satisfied at once, an organisation should consider a hybrid enumeration approach that is appropriate for the data demands of the different use cases, whilst building in efficiencies where possible (see example in table 2).

3.3. Understanding the measurement context

The next important consideration essential to defining an income measurement approach is understanding the measurement context. Knowledge of the measurement context can be used to ensure that the approach is relevant, feasible, and effective when applied.

Ensuring relevance

Household income compositions vary across geographies and demographic groups. This is because the norms and practices that determine income sources and expenditures differ relative to the crops being grown, agricultural conditions, cultural and socio-economic factors, and so on. For a measurement approach to be relevant, these differences should be understood and accounted for.

A primary goal of understanding context should be to identify the specific income sources and expenditures relevant for measurement in the context of concern and their relative importance. This information will inform what income and expenditure data needs to be captured, the questions to ask, and the necessary rigour with which different income sources should be measured (see Example 3). It can also help to build efficiency, ensuring that resources are not wasted on attempts to collect irrelevant data (see Example 4).

Example 3: In a particular region, smallholders may typically practice mechanised farming. Income enumeration in that context would need to account for all costs associated with mechanised practices, such as fuel for vehicles and equipment maintenance. In another region the use of manual tools may be typical, requiring the consideration of quite different types of production cost. Enumeration in either location would require different questions to be asked, and or, the identification of different types of secondary data sources.

Example 4: In another region it may be abnormal for households to consume produce at home. For this region, focusing on accurately measuring home consumed produce would be an inefficient use of resources. In another region home consumption of farm produce may be typical and widespread. In this region, greater weighting should be applied when enumerating home consumed produce.

[13] See this supplementary document for key benefits, limitations, choices, and considerations associated with different methodological toolkits to support selection and in drafting a measurement approach.

Ensuring feasibility

Contextual factors, such as customs, traditions, literacy rates, and the extent to which financial records are kept, can affect the feasibility of different enumeration methods and the accuracy of subsequent data. When defining a measurement approach, identifying, and understanding these types of contextual caveats will ensure viable data collection methods are put forward and inform details of how methods are employed (see Example 5). It is also an important opportunity to identify data that already exists.

Example 5: In many regions it is abnormal for smallholders to keep financial records. In these circumstances an organisation should be wary about using household surveys to collect farm income data. Responses would likely be based on recall, which can be of questionable accuracy[12]. To effectively implement surveys, additional questions or steps may be necessary to ensure data is accurate. These might include being selective over who is interviewed or referencing secondary data or data collected using other methods to triangulate and validate survey data retrospectively.

Ensuring effectiveness

The process of understanding the measurement context can also be used to involve smallholder households in the wider conversation. This in turn can build trust and guarantee measurement effectiveness. When attempting to understand context, households can be offered the opportunity to provide input into how they think measurement should be undertaken ensuring it is appropriate for their circumstances. It may be that smallholders would prefer to prepare and submit the data themselves or report data to a known community member with whom they feel more comfortable. This can inform alterations to a proposed measurement approach.

Tip: Income data collection is often approached extractively and intrusively, but it does not have to be. Co-creative and inclusive approaches to data collection that build trust with data subjects can be useful for improving the accuracy and precision of subsequent data. They also limit the risk of collection pushback[13]. A co-creative and inclusive approach might involve farmers being responsible for data provision and receiving value back for their participation – e.g., through concrete recommendations, reports, dashboards, or providing connections to supporting services.

How to understand the measurement context

To understand context, a pre-assessment can be used. This could take the form of:

- **A short household context survey** – e.g., COSA
- **A community focus group exercise** – e.g., GIZ
- **A review of secondary data and interviews with local experts** – e.g., KIT
- **A combination of the above** – e.g., LI CoP Cote D'Ivoire and Ghana pilots

[14] The Royal Tropical Institute (KIT) identified and accounted for the limitations of recalled income data in their research 'Demystifying the Cocoa Sector in Ghana and Cote D'Ivoire'.

[15] Including income and related cost data feedback to smallholder households post collection can be highly effective mechanism for ensuring improved accuracy and precision of data provided and limiting pushback. Data reciprocity can also empower households to make effective decisions to improve their own income.

A sample context assessment checklist can be found in Appendix 2 (p21) of 'Guidance for calculating household income'. This can be used to frame any of these approaches.

A pre-assessment need not be exhaustive. What is important is that it identifies what is typical within the context of concern, any potential caveats that inform the selection of appropriate methods, and what data might already be available[16]. When approaching a context pre-assessment, engaging with smallholder household representatives is strongly advised, or at the very least local experts.

Tip: If planning to measure income across contexts (e.g., in multiple countries), undertaking a context assessment in each proposed geography is recommended. As Mondelez experienced in 2019, income compositions will likely vary across regions, meaning different methods and questions will be necessary to ensure the collection of reliable data.

How to draw on contextual knowledge to refine a measurement approach

Learning more about target populations and their circumstances through a context pre-assessment should inform tweaks to the draft measurement approach proposed during use case definition (Section 3.2). It may be that adjustments are needed to the proposed mix of methods to ensure that they are appropriate and fit for purpose. Contextual learning should also be used to inform the details of how particular enumeration methods should be employed (e.g., whether farmers should self-submit survey responses, or whether existing data can be leveraged to improve efficiency)[12]. See Example 6 on page 20 for a worked example.

3.4. Identifying starting point and capacity

The final consideration that influences an organisation or initiative's approach to income measurement is starting point and capacity. Although use case and context are important for defining an appropriate measurement approach, understanding starting point and capacity acts as a final filter to ensure that the methods ultimately applied are pragmatic and feasible. This helps delimit the rigour of data collection and sourcing while identifying opportunities for efficiency and cost reduction.

Defining a starting point is about reflecting on the systems currently being employed to collect data and whether these remain relevant and feasible relative to the proposed measurement approach. It is also about identifying if any data is already being collected, or external data exists that could be drawn upon to support in satisfying the desired use case. This will help an organisation or initiative understand whether divergence from current data collection practices is necessary, and/or whether opportunities exist to leverage legacy systems or data to reduce measurement resource demands.

Defining capacity is about gauging the financial, human, and temporal resources currently available for measurement, and comparing these against the resources that might be required to satisfy the desired use case within the measurement context. If the proposed measurement approach is not feasible with available resources (even if considering a bare-minimum approach) then an organisation may need to leverage additional resources or consider collaborating with others to achieve measurement goals. If neither of these solutions are possible, the fallback would be to re-think the use case, otherwise there is a risk that an approach is taken that produces insufficient data.

[16] Parts 3 and 4 of this checklist and form can be used to guide this process and the decisions made.

How to identify starting point and capacity

Once a draft measurement approach has been proposed based on use case, and revised referring to contextual considerations, an organisation should find themselves in a relatively good position to understand resources required for implementation and be able to identify opportunities for efficiency.

Referring to the draft measurement approach, an organisation should first assess whether it or its implementing partners are already collecting suitable data on any components of household income. Identified overlaps could negate the need for additional collection efforts or inform adjustments to existing data collection regimes to ensure generation of fit-for-purpose data. Any potential data sources that were highlighted during context assessment should also be accounted for and considered for inclusion. An organisation should then identify if any existing systems, protocols, or data collection regimes could be leveraged to collect data relative to the draft measurement approach.

Once this is clarified, a costing for the draft approach can be prepared in terms of financial, human, and temporal capacity. This can be compared with an existing organisational, financial, human, and temporal budget to determine the feasibility of the proposed approach, whether additional tweaks might be needed, or if additional resources or capacity needs to be leveraged[17]. The decision tree below can then be used to inform next steps:

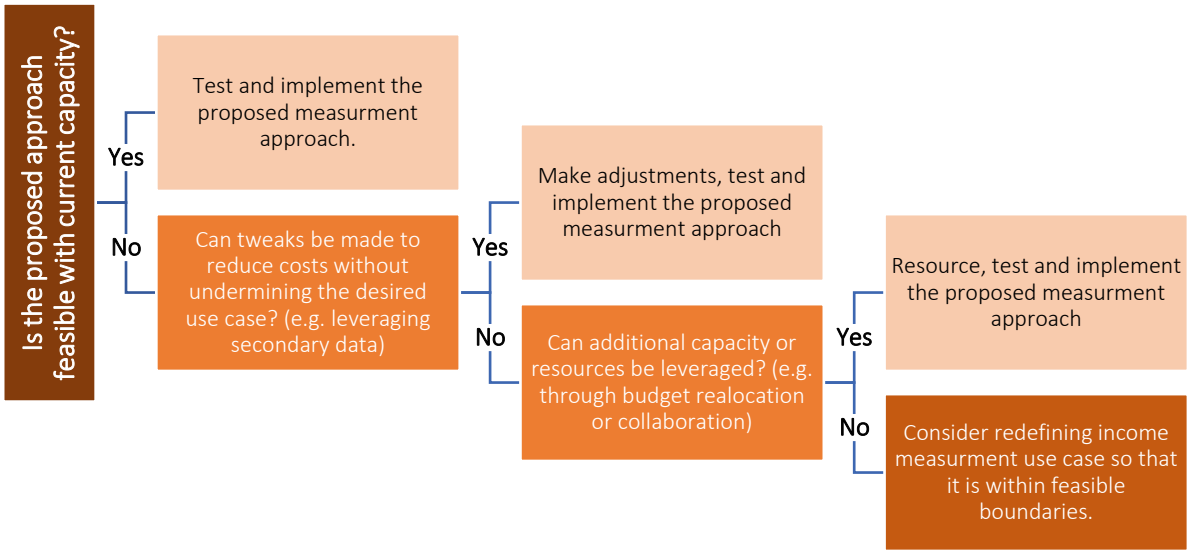

Figure 4: Decision tree for assessing the feasibility of a proposed income measurement approach.

[17] Part 5 of this checklist and form can be used to guide this process and the decisions made.

4. Methodology selection framework

The methodology selection framework presented in Table 5 overleaf can be used to help practitioners allocate appropriate data collection methods for different elements of actual household income. The framework suggests a mix of 'minimum' and 'good practice' methods that can be employed to satisfy different types of measurement use case. 'Minimum' and 'good practice' methods are defined as:

Minimum methods: Methods technically capable of generating the minimum level of data detail required to satisfy a use case. The term 'minimum' does not indicate a particular method is simpler, less costly, or even feasible to implement. Secondary data, for example, is suggested as a 'minimum' in several instances. However, if secondary data is hard to find, of poor quality, or does not exist, leveraging it for income enumeration may not be feasible.

Good practice methods: Methods proven effective for generating a sufficient level of data detail to satisfy a particular use case. 'Good practice' does not necessarily indicate the best choice for an organisation. From a context assessment an alternative method may be deemed more appropriate, or a "minimum" option may be identified as sufficient for decision-making and less burdensome on producers. There is therefore more flexibility around the interpretation of good practice methods in the framework.

Recognising the caveats in these definitions, the methodological allocations in the framework should not be considered authoritative. They are merely expertly informed recommendations to support and guide a user in method selection[18]. **The framework should be interpreted flexibly,** referring to the interpretation guidance below, and key methodological trade-offs in this supplement.

Tip: Despite the flexibility permitted when interpreting the framework, rough alignment between organisations on how to approach measurement relative to different use cases can facilitate the comparability and interoperability of income data. Recognising that household incomes are complex and influenced by a variety of internal and external factors, cross-organisational data sharing can support the development of more holistic income improvement strategies at scale.

Interpreting the methodology selection framework

Following the recommendations for defining use case, understanding context, and identifying starting point and capacity (Section 3), a user can interpret the methodology selection framework as follows:

1. **Once a measurement use case has been clearly defined**, referring to the first row of the framework, identify the use case category[19] that aligns most closely with the organisationally defined use case. The methodological options presented in the columns underneath can then be used to inform and propose an initial draft measurement approach. When preparing an initial draft, an organisation should aim to align more closely with the 'good practice' recommendations presented. Applicability and feasibility of the draft will be queried and adjusted later.

[18] The methodological recommendations presented in the 'methodology selection framework' have been collectively agreed by the expert members of the LI CoP Technical Advisory Committee.

[19] Full descriptions of use case categories presented in the framework can be found in Table 3 and Annex 1.

	Use case type					
Income component	Understanding magnitude		Monitoring progress		Defining strategy	
Level of effort	Minimum	Good practice	Minimum	Good practice	Minimum	Good practice
Net farm income						
Primary crops income	Secondary data	*Household survey OR Focus groups	*Household survey OR Focus groups	Farmer field book	Household survey	Farmer field book
Secondary crops + other farm produce income						
Costs of production			Secondary data			
Home consumed produce	Secondary data	**Focus groups OR Informant interviews	**Focus group OR informant interviews	Household survey	**Focus groups OR Informant interviews	Household survey
Net off-farm income						
Self-employment	Secondary data	*Household survey OR Focus groups	**Focus groups OR informant interviews	Household survey	**Focus groups OR Informant interviews	Household survey
Wage employment						
Other income						
Remittances, and public/ private transactions	Secondary data	**Focus groups OR Informant interviews	Secondary data	Household survey	**Focus groups OR Informant interviews	Household survey

Table 5: A methodology selection framework to support choosing an approach to measuring household income.

*If the defined unit of analysis is *individual smallholder households*, household surveys are more appropriate, but if the unit of analysis is *group* or *population averages,* focus groups can be sufficient for collecting income data if implemented effectively.

**Focus groups and informant interviews are equally sufficient to implement. Considering the measurement context, an organisation or initiative can choose either, or apply both in combination for increased robustness.

Note that the framework does not present approaches for measuring non-income elements that may have been identified as important during use case discussions (e.g., labour hours or farm sizes)[20]. It will be for the practitioner to determine whether and how these variables should be reconciled using income measurement methods, or if additional methods are needed.

2. **Once a context assessment has been completed**, the draft measurement approach can be reviewed and revised using the framework's minimum and good practice methodologies as a guide[21].

   Findings from a context assessment may justify the use of different methodologies than those recommended by the framework. This could be because data on a particular income element already exists, learning suggests another method would be more effective for generating the data, or the method recommended by the framework is perceived unfeasible for enumeration in the measurement context. As the framework can be interpreted flexibly, divergence for any of these reasons is acceptable. For support in selecting alternate methodologies and understanding the trade-offs see this supplementary document.

3. **Once starting point and capacity has been understood**, the revised draft approach can be assessed for feasibility and refined where opportunities for efficiency are identified. The methodology selection framework can be used to frame these considerations, with the minimum recommended methods referred to as a baseline.

   Capacity discussions may result in an organisation deciding to revert from a good practice methodology to a minimum method for a particular income element. Note however, that 'minimum' methods are not necessarily simpler, less costly, or even feasible to implement. Therefore, if a need is identified to revert to a minimum approach, and organisation should assess the feasibility of the 'minimum' method proposed – e.g., is data available and of sufficient quality to employ secondary data sourcing.

5. Test and implement measurement approach

Once an approach to measurement has been agreed, an organisation or initiative can move to implementation. This should begin with clearly documenting the approach outline, including use case, measurement scope, unit of analysis, sample size, and so on. Any potential limitations or assumptions should also be noted. This will act as the reference for directing measurement activities and support internal data governance and licensing post-collection. It will also enable other organisations to assess the comparability of the data to support collaboration providing it is accessible. Part 6 of the supplementary checklist and form can be used for this purpose. See Example 6 for a worked example.

An organisation or initiative should also consider pilot testing the agreed approach with a smaller sample. This can be used to further assess efficacy and create space for improvements. Piloting is especially recommended if the goal is to undertake income measurement on an ongoing basis and at larger scales (e.g., across different countries). If you are planning to measure income across geographic contexts, be wary that measurement tweaks will likely be necessary due to variations in typical income compositions as well contextual factors that influence measurement efficacy in different geographies.

[20] See Annex 2 for examples of additional questions and data requirements beyond income relative to different income measurement use cases.

[21] See Example 6 on page 20 for a worked example.

Finally, prior to full implementation an organisation should delineate clear protocols for data cleaning, triangulation, interpolation[22], and analysis. Income enumeration typically involves some form of triangulation and interpolation across data sources to fill gaps, validate results and ensure the reliability of results. Existing protocols could be considered for other data collected and pilot testing can also be used to explore the need for and development of these types of procedures.

Further technical guidance this topic can be found in the e-book 'How to measure the income of smallholder farmers' (developed by Akvo). Indicators and analytical approaches for effective income calculation and reporting can then be found in the 'Guidance manual on calculating and visualising the income gap to a living income benchmark'.

Example 6: Case study of income measurement definition – GIZ Cashew and Cocoa in Ghana

Under their Competitive Cashew Initiative and Sustainable Agricultural Supply Chain (INA) Project, GIZ set out to measure smallholder incomes in cashew and cocoa growing regions in Ghana.

Through consultation with key stakeholders (incl. Fairtrade, REWE Group, the Ghana Cocoa Board, the Ministry for Food and Agriculture, and smallholder cooperatives) they defined a measurement use case focused on 'understanding magnitude', along with the following research questions:

- How much do cashew and cocoa smallholder households currently earn?
- How much should cashew and cocoa smallholders earn?
- How high do the prices for cashew, cocoa and other key crops need to be for smallholders to earn a living income and meet other income benchmarks?
- How big is the difference between actual income and desired income?

'Population averages' were defined as the unit of analysis, and the scope was specified as cashew or cocoa producing households across 10 different regions of Ghana.

Referencing the use case, primary crop income and production costs were prioritised for rigorous measurement via household surveys. Less resource intensive methods were proposed for other income sources (e.g., secondary data and interpolation modelling). The collection of additional variables such as 'labour capacity', 'total farm size', 'land size of focus crop' was also identified as necessary to satisfy the defined use case. It was decided that these would also be collected through household survey due to their importance in being able to answer the study questions.

Experts were then interviewed, and secondary research reviewed through a context assessment. Several data sources were identified to support measurement and data triangulation. These included regional and national datasets, comprehensive income data for cocoa growing smallholders (including off-farm and other income), and gross margin tables/crop budget data. These findings were used to inform adjustments and refinements to the proposed approach. This included the proposal of focus groups that would leverage the existing gross margin data in discussions as a cost-effective mechanism for obtaining a more rounded picture of farm incomes.

The proposed approach was then assessed for feasibility relative to capacity and limitations were identified for transparent reporting. **For more details on the study methods and results see the report and corresponding webinar.**

[22] Interpolation is a statistical method by which related known values are used to estimate unknown values such as prices, yields or cost of production. Interpolation is achieved by using other established values that are in sequence with the unknown value.

ANNEX 1: Specific income measurement use cases

Below are several specific and commonly applied use cases identified across organisations engaging in the LI CoP. This list was defined through discussions with the Living Income Technical Advisory Committee and further refined through a survey conducted by Impact Institute to inform the development of the guidance 'Estimating farmer household income'.

Use case type	Specific use case	Description
Magnitude	One-time estimate	Assessment of living income, farmer income and the income gap for one region and one crop. This allows for understanding the magnitude of the problem in a place for a given crop and motivates interventions and strategies.
	Living income gap hotspot analysis	Used to acquire gap estimates for different commodities and or regions for cross-comparison. This allows assessment of which region, and for which crop the biggest gaps lie and thereby prioritize decision-making for which regions and crops to focus on.
Monitoring Progress	Progress towards closing the gap	The assessment of living income gap estimates and their evolution over time. The goal is to monitor progress for a given region and crop to report on progress and shape next steps or interventions for that specific region and crop.
	Progress of specific farmers	The assessment of living income gap estimates of specific farmers and their evolution. The goal of this use case is to assess and report on progress for a given region and crop in a specific value chain.
	Effect of programs	The assessment of living income gap estimates before and after a specific intervention. Can show effect of program but not the causal linkage / answering "why", "how" and "under what conditions" Interventions can be financial (e.g., price increases) and non-financial (e.g., training provision on yield improvement).
Strategy definition	Program design	The detailed assessment of the income gap to inform the designing of comprehensive place-based and income improvement programs.
	Profit/ production costs	The assessment of the relationship between profit and production costs enables the assessment of measures to be taken to improve farmer productivity. The goal of this use case is to specifically identify profitability improvement measures.
	Reference price estimate	An estimate of what price farmers need to get for a decent livelihood in a specific region for a specific crop, farm size and productivity level. The goal of this use case is to inform crop/commodity price discussions.

ANNEX 2: Examples of additional questions and data requirements relative to different use cases

The table below lists examples of additional questions that an organisation may want to ask when measuring actual household income relative to different measurement use cases. It then lays out the potential additional data required from measurement activities to respond to those questions.

Use case types	Additional questions	Potential data additionally required
Magnitude	What is the daily/hourly income rate?	• Number of labourers • Days/hours worked.
	What is the value of unpaid labour?	• Days/hours worked from unpaid working household members.
	Why are household income compositions structured in the way we are observing?	• Qualitative data from household members. • Contextual socio-economic data.
Monitoring progress	What effects are interventions having on incomes?	• Income baselines pre-intervention. • Income baselines for a control group (no intervention). • Qualitative and or quantitative feedback on intervention impact chains.
	Why are income improvement interventions working / not working?	• Qualitative reflections from household members. • Contextual data about the landscape (e.g., geopolitical, macroeconomic, and meteorological).
Strategy definition	What are the yields and profitability of productive land?	• Production area sizes. • Productive output.
	What reference price should be paid for a specific crop so that smallholders can earn a living income?	• Days/hours worked relative to the focus crop.
	Can a Farm Economic Model be developed?	Might include: • Production area size • Productive output • Fertilizer, pesticide, and water use • Soil quality and composition.

ANNEX 3: How define sample size based on measurement use case

If field data collection methods are proposed as part of an organisation's income enumeration approach (specifically farmer field books, household surveys and focus groups), then the defined use case can also be used to specify an appropriate sample size. The table below makes sampling recommendations relative to different income measurement use cases:

Use case (Sampling purpose)	What conclusions can be drawn?	Date requirements	Recommended sampling approach
Magnitude and **Strategy definition -** Obtain information on the income status across a farmer group in a country to **understand gap size** and or **design interventions**	What is the current situation regarding incomes? What opportunities are there for income improvements or revenue related cost reductions?	Requires data from a sufficient number of randomly selected households.	Square root sampling approach **Margin of error:** > 5/7.5% **Confidence interval:** 95%
Monitoring progress - Monitor trends in income of households, representative of a **supply chain / farmer group** in a country.	What is the change over time in income for a typical farming household in a supply chain/country?	Requires data from representative group of farmers at supply chain or farmer group level.	**Margin of error**: 5-7.5%. **Confidence interval:** 95% **Possible:** account for Minimally Detectable Effect (MDE)[23]
Monitoring progress - Monitor trends in income of specific **program participants** in a farmer group / supply chain.	What is the change over time in the situation of program participants?	Requires data representative of program group participants at supply chain/farmer group level.	The population is the group of program participants. **Margin of error:** 5-7.5%. **Confidence interval:** 95% **Possible:** account for MDE*
Monitoring progress - Evaluate impact of intervention(s) on supply chain / farmer group **program participants.**	What impact have program interventions made on the situation of participants? Only possibly by also assessing "the counterfactual".	Requires data from representative group of farmers at supply chain/ farm group level and comparison group.	**Margin of error:** 5-7.5%. **Confidence interval:** 95%. Sample decided also based on MDE*

Table 6: Table recommending sampling approaches relative to different use cases for income and living income gap measurement. Adapted from Y. Waarts, V. Janssen & H. Pamuk, 2021.

Further details on how to approach sampling can be found on p12 of the e-book 'How to measure the income of smallholder farmers' (developed by Akvo).

[23] Minimum Detectable Effect (MDE) is the smallest improvement you want to be able to detect with an impact evaluation.

ANNEX 4: Checklist and form for defining a measurement approach

The checklist over the next three pages (parts 1-5) can be used by a practitioner to guide and track the process of defining an approach to income measurement. The form on the two pages following (part 6) can then be used to document final decisions to support the direction of measurement activities, ensure effective data governance, and facilitate the review of the data for comparability by other actors post-measurement. To make best use of these templates, users should first refer the rest of this document and 'Key trade-offs between income measurement toolkits' supplement.

1. Define measurement use case	
Deliberate internally (e.g. with MEL team) and check the following boxes once completed:	
Define a general purpose and goals for income measurement to be discuss in consultations	(X)
Identify stakeholders to include in consultations to define a measurement use case	(X)
Considering and reach out to smallholders to include them in use case consultations is recommended.	
Undertake use case consultation(s) and check the following boxes once completed:	
Revise and adjust measurement goals following feedback and consensus.	(X)
Agree the specific use case(s) to be addressed through income measurement.	(X)
Choose between 'understanding magnitude', 'measuring progress', and or 'defining strategies'. Provide details.	
Identify any additional questions to explore beyond measuring incomes and the income gap.	(X)
E.g., How does farm productivity influence profitability and household income? What is a reference price that can be paid for a focus crop so that smallholders can earn a living income from that crop? etc.	
Agree a set of analytical outcomes and outputs.	(X)
What do you want to be able to know, say or do with the data? How will it be used and by who?	

2. Reflect on use case to draft a measurement approach	
Reflecting on the defined use case(s) check the following boxes once completed:	
Clearly outline the scope of measurement activities	(X)
Be specific e.g., geography, number of households, smallholder characteristics, primary crops, sector etc.	
Define the unit of analysis	(X)
Are you concerned with individual smallholder households, farmer groups, or a whole population?	
Indicate and describe the relative level of data detail required for each component of actual income to satisfy the measurement use case.	(X)
Do so for: 'primary crops', 'secondary crops and other farm produce', 'production costs', 'home consumed produce', 'self-employment', 'wage employment', and 'remittances and public / private transactions'.	

Propose data collection methods for each income component based on relative importance.	(X)
Consider more resource intensive methods for more important components and vice versa. Refer to the 'methodology selection framework' and the 'Key trade-offs between income measurement toolkits' supplement for support in method allocation.	
List metrics that will need to be collected to answer any additional questions defined beyond income measurement.	(X)
E.g., Field sizes, numbers of workers, labour hours, unpaid labour, qualitative feedback etc.	
Propose methods for collecting or sourcing each additional metric.	(X)
Consider consolidating with methods proposed for measuring income components where possible.	
If any primary collection methods are proposed (i.e., field books and record keeping, household surveys, or focus groups) undertake the following activities:	
Define an appropriate sample size and composition for any primary data collection activities.	(X)
For sampling support refer to details in Annex 3.	
Propose actors that might be most appropriate for collecting or submitting primary data for each method proposed.	(X)
E.g., Trained enumerators, cooperative leaders, community representatives, household members etc.	

3. Understand measurement context	
Undertake a context assessment and check the following boxes once completed:	
List all income sources and related costs that are typical and therefore relevant for measurement in the target context.	(X)
Be specific – not all revenues and costs are typical in all contexts. E.g., revenue from livestock and by-products, government subsidies for crop production, costs of operating and maintaining machinery, taxes on production activities, land rental costs etc.	
Rank the importance of different income revenues and related costs in the target context.	(X)
Consider their relative contribution to total household incomes. E.g., If income from wage employment is less common, allocate a lower ranking.	
Describe any contextual caveats identified that could influence the feasibility and effectiveness of income enumeration activities.	(X)
E.g., Low literacy rates, limited financial record keeping, cultural considerations or customs.	
Outline any suggestions that might help to improve the effectiveness of measurement activities.	(X)
E.g., Smallholders prefer to submit income data themselves instead of being surveyed by enumerators.	
Identify any secondary data sources that could potentially be used to support measurement	(X)
E.g., National statistics, academic research, company datasets, cooperative or individual farm records.	

4. Reflect on contextual understanding to refine measurement approach	
Reflect on contextual learning and check the following boxes once completed:	
If justified, make appropriate adjustments to the proposed measurement methods based on contextual learning.	(X)
Adjust methods for both income and non-income metrics where appropriate. Refer to the 'methodology selection framework' and 'Key trade-offs between income measurement toolkits' supplement for support.	
List and describe any special considerations that should be made when implementing any of the proposed methods.	(X)
Consider adjusting the actors responsible for collecting or submitting data for each proposed method if necessary.	(X)
Consider whether digital tools would be appropriate and feasible for capturing and standardising any primary data, and list appropriate tools.	(X)
E.g., Digital surveys, online submission forms, mobile survey applications etc.	
Consider and describe opportunities to leverage secondary data identified through context assessment to support income measurement activities.	(X)
E.g., Cross-referencing, triangulating, validating primary data, interpolating, or modelling missing values	

5. Assess feasibility of proposed approach relative to starting point and capacity	
Reflecting on systems currently used to collect data, check the following boxes once completed:	
Identify any ongoing measurement activities or smallholder interactions in context of interest and describe how these could be leveraged or adjusted to support income measurement.	(X)
Identify any data already being collected on income or relevant metrics by implementing partners and describe how it could be leveraged to support income measurement activities.	(X)
Revise the proposed measurement approach based on all previous activities and check the following boxes once completed:	
Prepare a costing for implementing the proposed measurement approach in the context of interest.	(X)
Break down costs for individual components (e.g., methods and personnel) as well as the total.	
Outline the resources and budget currently available to undertake measurement activities.	(X)
Input figure and breakdown if relevant.	
Consider the feasibility of the proposed measurement approach relative to the allocated budget, and if unfeasible, consider options to reduce costs without undermining the satisfaction of the measurement use case.	(X)
Refer to the 'methodology selection framework' and 'Key trade-offs between income measurement toolkits' supplement for support.	
If methodological adjustments cannot be made to ensure measurement is feasible, consider opportunities to leverage additional resources.	(X)
Additional resources could come from budget reallocation, fundraising or collaborative measurement. ***If adjustments cannot be made or additional resources leveraged, consider simplifying the measurement use case so that it can be feasibly satisfied with the resources available.***	

6. Finalise a measurement approach for implementation		
Reflecting on all decisions, outline a final approach to income measurement below:		
Year or date range represented by data collection: *If data collection will be continuous, input 'ongoing beginning X date'*		
Use case: *Check appropriate box(es) and provide a full description, including specific research questions.*		
Understanding magnitude	(X)	
Measuring progress	(X)	
Defining strategy	(X)	
Measurement scope: *Include details of geographies, smallholder characteristics, crops etc.*		
Unit of analysis: *E.g., Individual households, farmer groups / segments, or an entire population*		
Methods: *Input income data collection methods, and additional metrics and methods (add new rows if applicable)*		
Primary crops income	(Input collection method)	
Secondary crops and other farm produce income	(Input collection method)	
Home consumed produce	(Input collection method)	
Costs of production	(Input collection method)	
Self-employment	(Input collection method)	
Wage employment	(Input collection method)	
Remittances, and public/ private transactions	(Input collection method)	
(Input additional variable #1)	(Input collection method)	
(Input additional variable #2)	(Input collection method)	
(Input additional variable #3)	(Input collection method)	
(Input additional variable #4)	(Input collection method)	
(Input additional variable #5)	(Input collection method)	
(Input additional variable #6)	(Input collection method)	
(Input additional variable #7)	(Input collection method)	

Sample size and composition: *Input for all primary data collection methods. Leave blank if relying on secondary data.*
Data cleaning procedures: *Outline any data procedures outlines or applied for cleaning, extrapolating, or filling data gaps.*
Analytical outputs and or outcomes: *List, describe or provide links to any outputs or outcomes from income measurement activities.*
Any other comments: *Describe any considerations, caveats, limitations, or assumptions worth highlighting.*