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**"Exploring the Return to Graduate Education: Case
Study of Iran"**

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Firma dello studente

_____ Hanieh Hassanshahi _____

به نام خدا

To

my country, whose pieces are carried in its people's hearts

And

my family, the main reason I can always keep going on

Exploring the Return to Graduate Education: Case Study of Iran

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Abstract

This study investigates the impact of graduate education on income in Iran, using data from the Household Expenditure and Income Survey (HIES) of Iran from 2014 to 2022. Due to the potential bias in direct regression of income on education, a two-stage least squares (2SLS) approach is used. Also, the distance between the nearest public university and each individual's residence location at the age of 18 is used as an instrumental variable. The results show that income returns from graduate degrees do not significantly exceed those from bachelor's degrees. These findings cast doubt on the effectiveness of both time spent studying and government investments to encourage people to complete university degrees.

Keywords: Return to Graduate Education, Income, labor market, Instrumental Variable.

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1 Introduction

The 2022 Labor Force Survey found that 40% of Iranians with university degrees are unemployed. For women, the score rises to a frightening number of 70%. This highlights the huge mismatch between the skills acquired through a university degree and those needed on the labor market, raising concerns about the educational system’s effectiveness.

Despite these concerning statistics, there has been a significant increase in the number of students pursuing higher education. Figure 1 illustrates an upward trend in the share of higher education students in Iran. This increase can be attributed to several factors. Firstly, low tuition fees have made higher education affordable to a larger portion of the population. Students who are admitted to public universities in Iran are exempt from paying tuition fees. Additionally, the university offers accommodation and food at a very reasonable price to them. Secondly, cultural norms place a high value on academic achievement, which encourages individuals to seek university degrees. Lastly, many of them believe that obtaining a degree will improve their earning in future. The question is, however, does it?

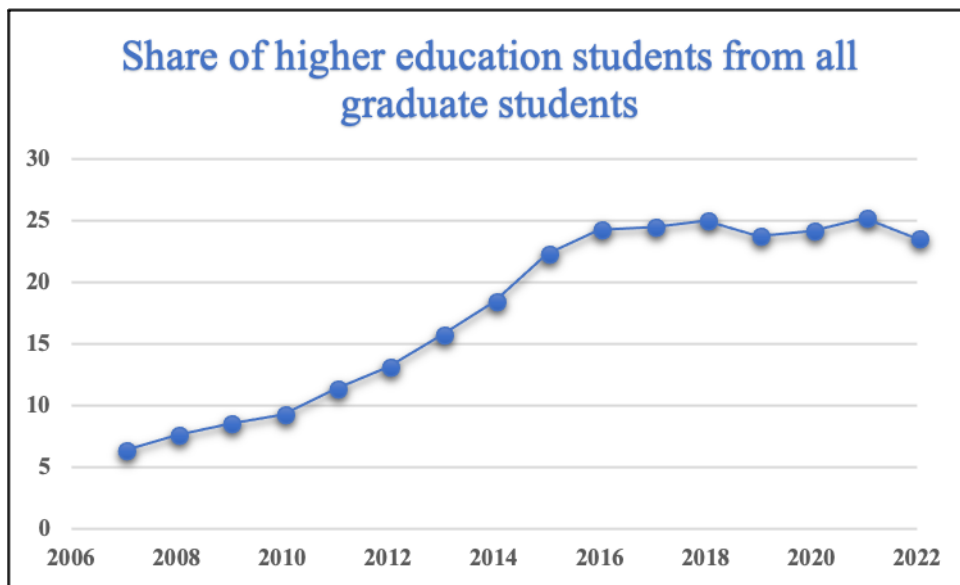


Figure 1: Share of graduate students from all university students in Iran (2007-2022)

Source: The Statistical Yearbook of Iran

Many researchers believe so (For example, [Strauss and De la Maisonneuve, 2009](#); [Becker et al., 2010](#)). In Iran, however, this may not be the case. Figure 2 shows the income distribu-

tion for undergraduate and graduate degree holders. Bachelor's degree graduates seem to have similar income to those with a graduate degree, suggesting that master's or PhD degree may not translate into higher income. This is consistent with [Vahidmanesh \(2017\)](#)'s evidence, mentioning the rate of return to schooling has declined over time in Iran. This decline is attributed to a decline in labor demand, especially for high-skilled labor, as a result of economic hardship, as well as a shift in labor supply as a result of the baby boom generation.

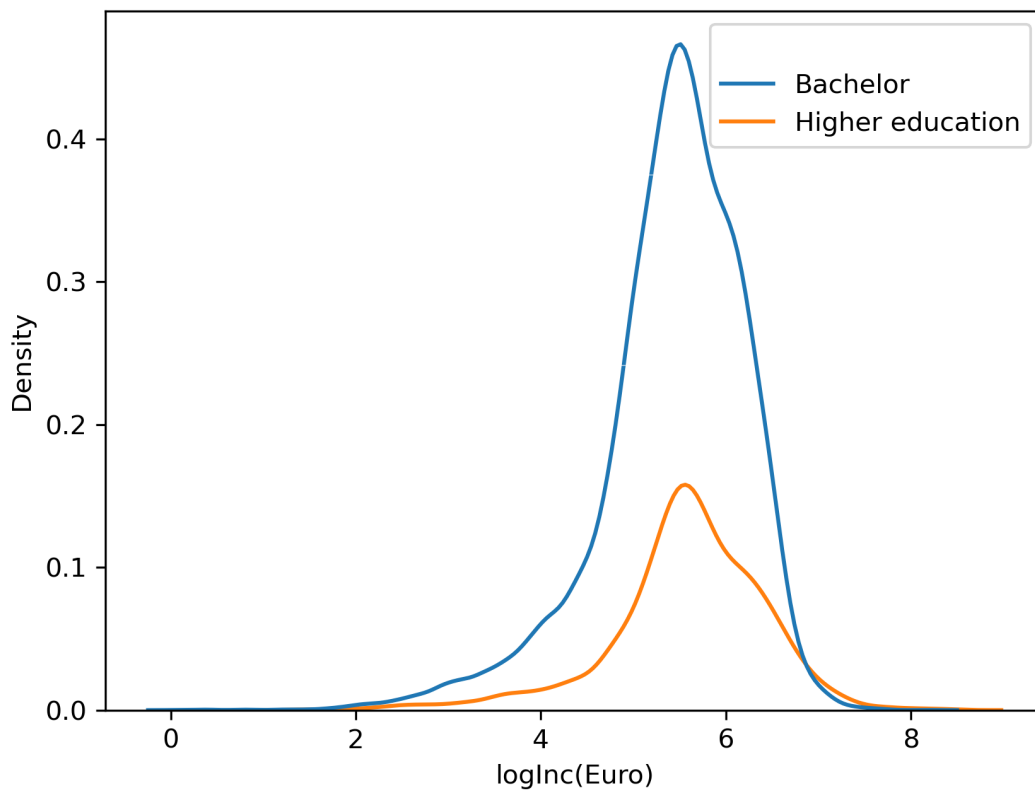


Figure 2: Distribution of income among undergraduate and graduate degree holders

Source: Author's calculation using HEIS of Iran (2014-2022)

While the topic of returns to higher education is well-established in the literature, few studies have specifically addressed the returns to higher education in Iran, specially the difference between the return to undergraduate and graduate degree. This issue needs to be studied in more details for two reasons. First, despite the large number of university graduates in Iran, pursuing a graduate degree seems not to lead to greater success on the job market. If this is

the case, government interventions aimed at increasing income and alleviating inequality (e.g., [Herbaut and Geven, 2020](#); [Salmi and D'Addio, 2021](#)) should not contribute to the reduction of higher education expenses. Second, the process of admission to universities has become more challenging over time ([Bound et al., 2009](#)). The increasing competition for admission to academic programs is characterized by rigorous selection criteria and a limited number of available positions. This has resulted in fewer chances of being accepted in the first year of application, which could lead to a (potential) longer study period. Given the time-consuming process, it is crucial to thoroughly examine the cost-benefit of getting a higher education degree, i.e., its rate of return.

This research will begin with an examination of the education system in Iran. Next, it will explore the returns to higher education in various countries and the factors influencing income. Following that, the data and methodology used to obtain the results will be explained. Finally, the findings will be presented, followed by the conclusion.

2 Context

Schooling in Iran consists of primary (grades 1-5), lower secondary (grades 6-8), upper secondary (grades 9-11), pre-university (grade 12), and tertiary levels.

2.1 Pre-tertiary education

In last 30 years, pre-tertiary education had undergone 2 reforms:

- Major schooling reform initiated in 1991: Upper secondary was reduced from 4 to 3 years. Two branches of vocational education were also introduced as part of these reforms. High school students who wished to go to university were required to attend a year of preparatory high school, which was in place of the 12th year of the old upper secondary system (5+3+3+1)
- Latest education reform in 2012: the pre-university year replaced with an additional year in elementary school (6+3+3)

Public education predominates at all levels and is free. Among these 12 years, education is compulsory up to grade 8. At the end of 9th grade, students will be advised to follow different tracks based on their grades. Students can choose among three tracks:

- *Nazari*: The theoretical or academic curriculum, which allows students to specialize in one of three areas: literature and social sciences, natural sciences, and mathematics & physics. The area they pick will influence the majors they can choose at university.
- *Fanni-Herfei* or Technical and Vocational Education (TVE)
- *Kardanesh*: In this track, more basic skills through on-the-job training will be thought.

Usually, students pursue *Nazari* in the hope of entering university and students with weaker academic records follow the latter two tracks to have on-the-job training and get prepared for labour market.

Students who successfully complete 12 years of pre-tertiary education are eligible to take the national university entrance exam (*concour*). *Concour* is a 4 hours multiple-choice exam that covers all upper secondary subjects (based on students' major). The result of this exam, along

with the student's grades in upper secondary school, will determine the university and majors that the student can choose. Of the nearly 1.5 million youth who take the concour exam for university admittance each year, only about 20 percent score high enough to enter either a public or private university (Salehi-Isfahani and Egel, 2007).

2.2 Tertiary education

Figure 3 shows the ratio of total enrollment in tertiary schools, regardless of age, to the population of the age group which officially corresponds to tertiary education. As is evident, over time, the proportion of students seeking university degrees has increased. The tertiary enrollment rate in Iran is considerably higher than both the countries of its same region (i.e., the Middle East and North Africa) and those with similar income levels (i.e., Upper Middle Income). In comparison with countries of other categories, such as the United Kingdom and Italy, Iran's share of students enrolled in tertiary schools followed, and sometimes exceeded, that of these countries, indicating a strong inclination towards higher education.

Tertiary education in Iran is available at both public and private universities. Tertiary education was mostly public until the 1980s but private universities have grown since. In 2006 about 50% of university students were enrolled in private universities, mostly in the Islamic Azad University (Salehi-Isfahani et al., 2009). The intense competition of the concour exam, the primary method for university admission, coupled with cultural norms that place a high value on academic success, can contribute to this phenomenon.

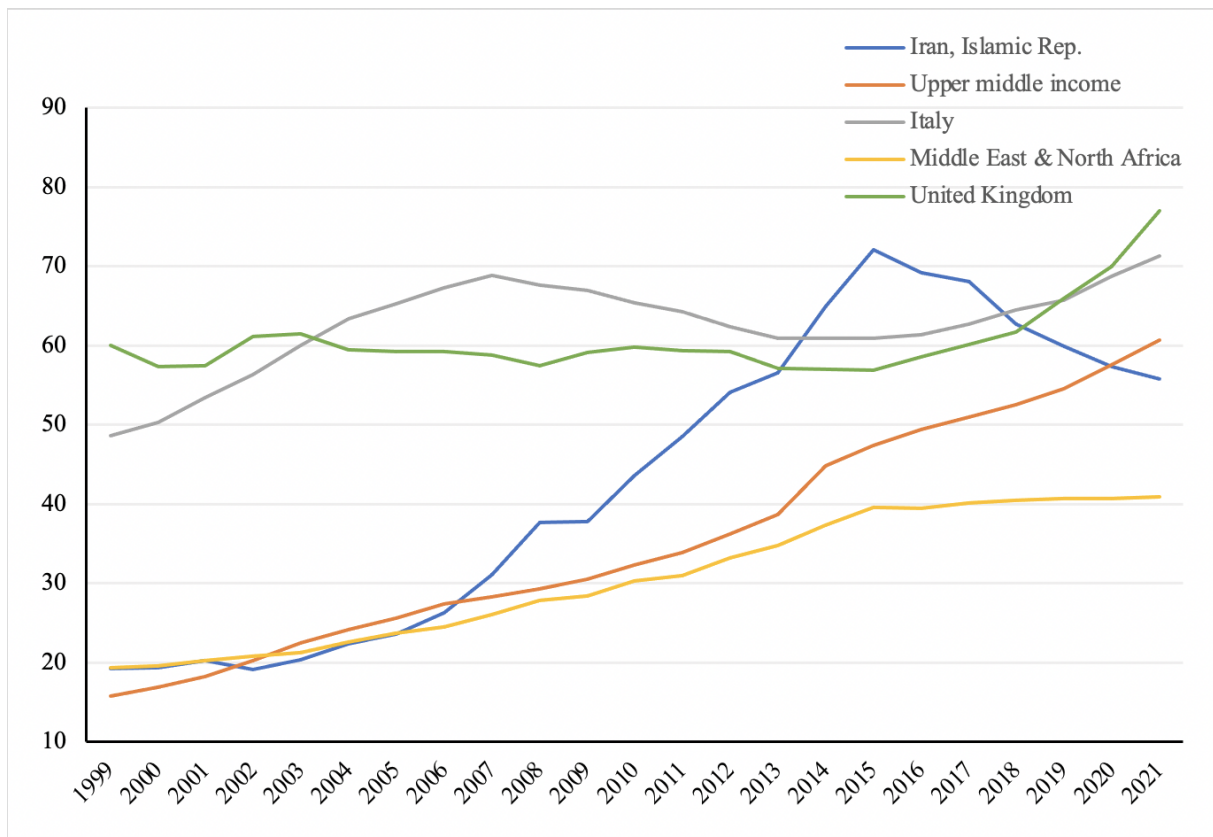


Figure 3: Tertiary School Enrollment (% gross)

Source: World Bank database

Despite the increased number of students enrolled in private universities, public universities remained the preferred choice for many. This is largely due to their affordability and quality. Students attending public universities are not required to pay tuition fees, making them accessible to individuals from a wide range of socio-economic backgrounds. Also, these institutions offer accommodation and meals at very reasonable rates. Additionally, these institutions provide a diverse range of programs and degrees, accommodating various academic interests and career paths. The quality of education at public universities is also a key factor. According to [U.S. News rankings](#), 19 out of the 20 best universities in Iran (with global rankings under 1000) are public institutions. Similarly, all Iranian universities ranked under 1000 in the [QS rankings](#) are public universities. There are 126 public universities under the administration of the Ministry of Higher Education and 69 universities under the administration of the Ministry of Health, Treatment, and Medical Education. The dispersion of these universities has been shown in Figure 4.



Figure 4: Dispersion of public universities in Iran

Source: Author's calculation

As illustrated in the figure, public universities are geographically dispersed throughout the country, enhancing access to higher education for individuals from diverse regions. This broad distribution enables students to pursue their academic goals at a significantly reduced financial burden.

3 Literature Review

3.1 Return to Higher Education in Different Countries

Most people believe that attending university and obtaining a degree will result in higher income, but is this belief based on fact or myth? Several papers have examined the relationship between income and education from different perspectives. This section focuses on the differences between developing and developed countries. There may be significant differences in the economic structures, labor market dynamics, and educational systems between these two categories, resulting in different returns to higher education. Understanding these differences is essential for a better understanding of the importance of continuing education at the university level. Thus, a comparison of the effects of higher education on income will be conducted across both developing and developed countries. The classification of countries is provided by the [United Nations \(UN\)](#), allowing a more standardized comparison of different economies.

3.1.1 Developed economies

United States

The U.S. approach to higher education (HE) is different from other countries in several ways. The country sends one of the highest percentages of eligible students to college and spends significantly more on HE than any other country. Additionally, a larger share of the costs is borne by individuals and their families compared to other countries, due to the policy argument that higher education will lead to greater future income ([Tulip, 2007](#); [Cappelli, 2020](#)). Given this substantial investment, it becomes even more crucial to assess whether the returns to education justify the costs.

As stated by [Cappelli \(2020\)](#), the return to higher education in the U.S. is generally positive, with college graduates earning significantly more than non-graduates. However, the returns vary greatly depending on factors such as the type of institution attended, the chosen major, and individual characteristics like family background and pre-existing abilities. Graduation rates also play a crucial role, as many students fail to complete their degrees, lowering the overall return. Additionally, the cost of education -including tuition, living expenses, and student loans- further affects the net return.

Germany

While it is expected that the return to higher education in developed countries will always be positive, [Wahrenburg \(2007\)](#) believes otherwise. By using the German Labor Force Survey of 2004, he found that the return to higher education across the different subjects and degrees are considerably different. While higher education studies had a significant premium, the negative effect of some subjects might be greater than the positive effect of higher education studies. He indicated that choosing the subject of study can change the income by several hundred thousand Euros.

United Kingdom

The return to higher education in the UK, as explored by [Moffitt \(2007\)](#), reveals a declining marginal return as the proportion of the population with higher education rises. This finding aligns with the Becker Woytinsky Lecture model, which suggests that as more people attain higher education, the returns diminish due to increased supply in the labor market.

While all three countries examined here are developed countries, they differ in several aspects. For instance, studying in the United States is significantly more expensive than in the other countries, and Germany shows considerable heterogeneity in the returns to higher education among graduates from different fields. Despite these differences, one key element from all three is that it is not straightforward to conclude that the return to education is always positive.

3.1.2 Developing economies

China

The higher education sector in China has been expanded 6 times over the decade from 1999, the year that the expansion policy was introduced. [Dai et al. \(2022\)](#) utilized this reform, along with the minimum 12-year education requirement for eligibility to enter higher education schools, to examine the returns to higher education in China. Using the *Fuzzy Regression Discontinuity*

approach, and by analyzing the 2005 and 2010 China Urban Labour Force Surveys, they could compare the treatment group (those born on or after September 1st 1979) with the control group (born before September 1st 1979). Their findings showed that the average years of education increased by more than one year around the cut-off point. Additionally, each additional year of university education was associated with a 21% increase in monthly wage income.

Turkey

As in China, Turkey experienced a massive expansion of higher education in 2006, resulting in more than doubling the number of public universities by 2014. Consequently, enrollment rates have more than doubled between 2004 and 2012. While the number of college graduates has increased significantly, the local returns to education have also increased. This finding was reported by Polat in 2017 (Polat, 2017). 5 years later, Eriş Dereli et al. (2022) revisited the growing share of skilled labor in the workforce to assess its impact on the skill wage premium. Their results showed that the increase in the skilled labor share led to a decrease in the skill wage premium in the labor market. This negative relationship suggests, according to Eriş Dereli et al. (2022), that the rise in skilled labor supply in Turkey is not driven by demand-side factors. They argue that the quality of Turkey's higher education system should be further examined to better understand the reasons for this phenomenon.

Vietnam

As indicated by McGuinness et al. (2021), the returns to higher education in Vietnam have fluctuated over different periods. During 2002-2010, characterized by high economic growth, there was an increase in the returns to education. However, between 2010 and 2012, the hourly earnings of males with university degree declined by 12 per cent. While the hourly earnings of all employees began to recover between 2012 and 2016, the growth pattern has reversed compared to earlier periods. The hourly earnings growth of males with the three lowest levels of schooling generally exceeded that of males holding university or advanced qualifications. This decline, according to McGuinness et al. (2021), should be a particular concern for policy makers because it will result in lower investment of individuals in education, which may lead to moving the economy towards a low-skilled equilibrium. Increase in the dominance of lower value-added

firms within the economy is one of the reasons for the lower relative demand for educated labour. Additionally, although third-level colleges and universities have been rapidly increasing in Vietnam, as has the number of students enrolled in these institutions, the courses offered by these institutions do not necessarily align with the needs of the labour market (Patrinos et al., 2018).

Russia¹

Rozhkova et al. (2021) examined the validity of the commonly held belief that Russian employers barely distinguish between graduates holding bachelor's and master's degrees. If this belief holds true, pursuing further education would appear irrational. Utilizing a unique administrative dataset on the employment outcomes of Russian higher education institution graduates in 2020, their findings indicate that possessing a graduate degree is associated with a wage premium ranging from 5 to 21% for females and 2 to 11% for males, thereby encouraging for the pursuit of graduate degrees. This conclusion was further supported three years later by Dolgikh and Potanin (2024), who reported even higher wage premiums for master's degree holders. They found that a master's degree provides a substantial relative wage premium compared to a bachelor's degree, estimated at about 24.39-25.28% for males and 17.45-17.88% for females.

Ethiopia

Somani (2021) investigated the return to higher education, utilising from the large-scale expansion of tertiary-education institutions in Ethiopia. He used three sources of data: Labor Force Survey of 2013 for labor-market variables, a hand-coded dataset of universities, and census of 2007. The results showed that higher education attainment almost doubles the probability of paid employment and almost doubles hourly wages.

By examining the returns to higher education in five selected developing countries, some important questions arise: Is expanding universities sufficient to ensure that the future for higher

¹It has to be mentioned that Russia is among *Economies in transition* in United Nations' classification. However, for simplicity, it is still considered as *Developing economies*.

education graduates will be guaranteed? Should the focus be more on the quality than the quantity of universities? Is government support being efficiently utilized? Finally, is it true that return to higher education in developing countries is positive? These questions are critical because pursuing higher education is both time-consuming and costly -both for governments that provide support and for families and students who must invest time and resources to obtain a degree.

In summary, while pursuing higher education generally yields positive returns in most cases, there are notable exceptions that challenge this assumption. The variation in returns across different countries, fields of study, and individual characteristics suggests that it is not possible to universally generalize the benefits of higher education. Factors such as labor market conditions, competition, and the rising number of degree holders can diminish the expected returns, making it important to consider context-specific dynamics when evaluating the true value of higher education.

3.2 Control Factors

While the primary purpose of this paper is to examine the returns to graduate education, it is essential to account for control factors to minimize bias in the results. Some of these key factors are introduced below.

3.2.1 Gender & Race

Despite efforts to achieve gender equality, the income gap between women and men still remains significant in favor of men (Blau and Kahn, 1992, 2020; Chen et al., 2022; Gordon et al., 2024). A college-educated man, for example, receives approximately \$7,000 more each year than a college-educated woman (Bobbitt-Zeher, 2007). The wage penalty can even get worse for different races. Kilbourne et al. (1994) have shown that in predominantly female occupation, most part of the sex gap in pay among blacks (19.1%) than whites (6.9%) is explained by their races.

3.2.2 Marital Status

Being married has positive effect on men's earnings (Kilbourne et al., 1994). Also, Schoeni (1995) has shown that annual earnings are in favor of married men in developed countries, ranging from 0% to 30%. Ahituv and Lerman (2007) explain the reasons behind this phenomenon in two parts: firstly, marriage raises hours worked (proxy for work effort) quickly and substantially. Secondly, it increase the wage rates more slowly as men continue in marriage. The combined effect of these two factors increases earnings by 18-19%.

3.2.3 Place of Residence

Earnings are highest in large metropolitan areas and lowest in rural areas. Within rural areas, those that have strong labour market links to urban areas have higher earnings levels than those rural areas with weak labour market linkages (Beckstead et al., 2010). This urban-rural income gaps are related -though not identical- to income per head gaps between agricultural and non-agricultural workers. On average, the value added per worker in non-agricultural sectors is 3.5 times higher than agricultural sectors (Gollin et al., 2014; Lagakos, 2020). This may be one of the reasons why Renkow (1996) found different returns to education in rural and urban areas. According to the paper, urban areas benefit from greater returns to schooling than rural areas.

3.2.4 Wealth

As noted by Pfeffer and Schoeni (2016), excessive wealth inequality significantly influences the future prospects of children. It can support their own educational attainment, ease their early transitions into the labor market, and facilitate access to home and business ownership. These advantages, that were highlighted by the authors, can lead to better-paying jobs and, consequently, higher income.

3.2.5 Experience

Mincer (1975) showed that more educated and experienced workers enjoy larger annual earnings than their less-skilled counterparts. This relationship is not limited to formal employment. Yang et al. (2023) found that the inverted U-shaped relationship between experience and income

also applies to flexible employment. The key difference between the two is that the return on work experience is lower in flexible employment compared to formal employment.

4 Data & Methodology

This study aims to provide a comprehensive understanding of the return to graduate education in Iran. To do so, data from the Household Expenditure and Income Survey (HIES) of Iran will be used. Additionally, the analysis of this paper is based on Two-Stage Least Squares (2SLS). Further details will be provided in the following sections.

4.1 Data

The study investigates the men's labor market. Women are excluded from this study due to the disparity between men and women on the labor market in Iran, which could skew the study's findings. Over 70 percent of women with university degrees are unemployed, as stated in the introduction. This will result in a small number of employed women in the sample that do not accurately reflect the employment situation for women. Consequently, this study cannot provide an accurate assessment of the labor market situation for women in Iran.

Also, it focuses on people aged between 28 and 60 years old. This age restriction was imposed for two reasons: firstly, to ensure that individuals remain active participants in the labor market. In general, Iranians retire at age 60, which is consistent with the study's choice of a maximum age limit. Secondly, the population of interest should have had enough time to obtain a university degree (if they intended to do so). For a student who begins school at the age of six, it takes at least 22 years to earn a PhD. As a result, 28 years of age is a reasonable lower age limit. Additionally, those within this age group are more likely to be employed rather than enrolled in a university, serving in a compulsory military service, or retired.

Two sources of data will be used to assess the return to graduate education in Iran:

- The Household Expenditure and Income Survey (HIES) between 2014 and 2022
- A hand-coded dataset of universities coordinates to calculate the minimum distance between a person's residence place at age 18 and the nearest public university.

In the following paragraphs, both sources will be discussed in greater details.

The Household Expenditure and Income Survey

The Statistical Center of Iran (SCI) provides a yearly survey of income and expenditure for urban and rural households since 1984, which is known as the Household Expenditure and Income Survey (HIES). HIES datasets contain different sources of income for each individual. This information can lead to derivation of the log of monthly wage, as an essential variable to estimate the return to education. Additionally, HIES offers comprehensive insights into different individuals' and households' characteristics, including age, gender, marital status, education level, and household wealth. The original sample size and the year the HIES datasets were collected can be found in Table 1.

Table 1: Number of households and individuals in database

HIES sample	Households	Individuals
2014	38275	139033
2015	38252	137616
2016	38146	135552
2017	37962	134389
2018	38960	135830
2019	38328	132541
2020	37557	128955
2021	37988	128914
2022	37951	126478

The dataset contains four different sources of income: wage and salary income, income from independent jobs, household unearned income, and cash subsidies. In this paper, the return on education is calculated only by taking into account the money received from wage and salary occupations. The annual income is divided by 12 to calculate the monthly income. This is then adjusted for each year's exchange rate, resulting in the euro-based monthly income. This adjustment is necessary as the raw values come from different survey years and cannot be directly compared.

Regarding the education level, some modifications have been made to the dataset:

- All individuals who were still studying have been removed from the dataset, regardless of their employment status. This is due to the fact that they are more likely to have a part-time job and receive a much lower salary than usual. Also, their decision about continuing their studies is not clear. Individuals who have not explicitly stated that they have completed their studies have been excluded, too.
- Due to the purpose of the study, only people with university degrees have been included in the dataset. Additionally, some individuals' education levels were not specified precisely. These individuals have also been omitted from the analysis.
- A new variable for the remaining individuals is introduced: *Dedu*. The value of this variable will be one if the individual obtained a master's degree or PhD, and zero if he or she obtained a bachelor's degree.

The dataset does not directly provide a variable for work experience. Therefore, in line with [Haddad and Habibi \(2017\)](#), potential experience is used as a proxy for actual experience. It is calculated as follows:

$$Exp = Age - Schooling - G$$

where *Exp* represents the years of experience, *Schooling* denotes the total years of formal education, and *G* is set to eight for men (accounting for the two years of compulsory military service and starting school year at age six).

The sum of the expected rental values of all properties owned by individuals has been chosen as a measure of wealth. This choice is justified by the fact that, in Iran, real estate constitutes the majority of an individual's total wealth. To calculate this variable, the study used data of the "estimated rental value of the personal dwelling" and the "estimated rental value of private dwellings other than the main dwelling." The resulting wealth values were then adjusted for inflation by dividing by the Consumer Price Index (CPI) to ensure comparability across different years. Finally, the marital status dummy variable has been defined as 0 for individuals who are single and 1 for those who are married, divorced, or have lost their wives. This definition reflects the idea that while marriage may lead to higher income, losing a spouse through separation or death does not necessarily return the individual economic situation to the same position as when they were single.

An Original dataset to Create Instrumental Variable

The second dataset comprises the author's original data, prepared to calculate the minimum distance between a person's place of residence at age 18 and the nearest public university. The focus will be on public universities because they all offer tuition-free degrees as well as affordable accommodation and meals for students. Therefore, they are accessible for people with different income backgrounds. There are a total of 195 public universities distributed across the country, enhancing access to higher education for people from diverse regions. Also, individual's residence place at age 18 is important because this is the year when, on average, students begin their university journey.

To calculate the minimum distance, four types of data are required: the coordinates of the counties, a list of public universities with their coordinates, the year each public university was established, and the year each individual turned 18. The following steps outline how the minimum distance was determined:

- The establishment year of each university was linked to the coordinates of each county (latitude and longitude). If a county had multiple universities, the earliest establishment year was used.
- Using the HIES dataset, the year when each individual in the sample turned 18 was calculated.
- The establishment year associated with each county was compared to the year when each individual turned 18. If the establishment year was earlier than or equal to the year the individual turned 18, the distance between the corresponding county and the individual's residence (based on their household ID in HIES) was calculated using the distance formula derived from the Pythagorean Theorem.
- Among the distances calculated in the previous step, the minimum was recorded as the minimum distance between a person's residence at age 18 and the nearest public university, denoted as *min_dis*
- The final values were attached to the HIES dataset as an instrumental variable.

Table 2 presents the descriptive statistics of the variables after the data cleaning process.

Table 2: Descriptive Statistics of Variables

Variables	Number of Observations	Mean	Standard Deviation	Minimum	Maximum
Age	14,696	39.04	7.574	28	60
Years of Education	14,696	16.58	1.118	16	22
DEdu	14,696	0.255	0.436	0	1
Marital Status	14,696	0.827	0.378	0	1
Rural	14,696	0.179	0.383	0	1
Minimum Distance	14,696	0.453	0.507	0	3.105
Real Wealth	14,696	3.027e+06	5.238e+06	0	8.475e+07
Log of Income (Euro)	14,696	5.570	0.756	1.360	8.514
Survey Year of 2014	14,696	0.0772	0.267	0	1
Survey Year of 2015	14,696	0.0854	0.279	0	1
Survey Year of 2016	14,696	0.0872	0.282	0	1
Survey Year of 2017	14,696	0.142	0.349	0	1
Survey Year of 2018	14,696	0.0974	0.296	0	1
Survey Year of 2019	14,696	0.109	0.311	0	1
Survey Year of 2020	14,696	0.108	0.311	0	1
Survey Year of 2021	14,696	0.122	0.327	0	1
Survey Year of 2022	14,696	0.172	0.377	0	1
Experience	14,696	14.46	7.520	0	36
Experience Squared	14,696	265.5	249.7	0	1,296

As it can be seen, the sample is chosen from men aged between 28 and 60, with at least a bachelor's degree, restrictions that imposed before. More than 80% of the sample are married, divorced or lost their wives. Also, around 18% of them live in rural areas. More than 25% of the sample have received the bachelor's degree and then left the university, while around 75% finished master's or PhD. While the value of real wealth seems very large, it should be noted that they are defined by Rials (the currency of Iran). Additionally, there seems to be a significant wealth inequality in the sample. Also, the number of respondents remained after data cleaning for each year is almost the same, ranging from 0.0772 to 0.172. Finally, people on average have a 14.46 years of experience.

4.2 Methodology

4.2.1 IV Approach

Model of earnings and return to education was started by [Mincer \(1974\)](#) of the form:

$$\ln[w(X, S)] = \alpha_0 + \gamma S + \beta_0 X + \beta_1 X^2 + \varepsilon \quad (1)$$

where $\ln[w(X, S)]$ is the log of wage w at the level of schooling S and work experience X , γ is the rate of return to education, and ε is the residual with mean of zero. The unbiasedness of the coefficients, however, can be violated due to the presence of unobserved factors (such as ability) in ε that is correlated with S . In other words, regression validity requires $E(\varepsilon|X) = 0$. Unobserved variables such as ability can violate this assumption because they can be correlated with both wage and level of education². This correlation will lead to bias in estimation of coefficients, including the rate of return to education. The correctly-specified model to describe wages is as follows (for simplicity, the experience is omitted):

$$Y_i = \alpha_0 + \alpha_1 S_i + \alpha_2 A_i + v_i \quad (2)$$

where A_i is ability, Y_i is the wage, S_i is the years of schooling, and v_i is the error term. In this model, the exogeneity condition is satisfied. In other words, $E(S_i v_i) = 0$.

In real world, however, ability is unobservable and omitted. Therefore, the regression that can be estimated is:

$$Y_i = \alpha_0 + \alpha_1 S_i + \eta_i \quad (3)$$

where $\eta_i = \alpha_2 A_i + v_i$. The coefficient that will be estimated from this regression is not a correct representative of the population. We have:

$$\frac{Cov(Y_i, S_i)}{Var(S_i)} = \frac{\alpha_1 Var(S_i) + Cov(\eta_i, S_i)}{Var(S_i)} = \alpha_1 + \alpha_2 \frac{Cov(A_i, S_i)}{Var(S_i)} \neq \alpha_1 \quad (4)$$

Suppose that there exists a variable (or multiple variables) Z , called instrumental variable(IV), that satisfies two conditions:

- Exclusion Restriction: Z is uncorrelated with both A_i and v_i . In other words, $E(Z_i v_i) = 0$.

This condition guarantees that instrumental variable can affect the outcome only through its effect on endogenous variable.

²Individuals with more ability will perform better at school and university. Additionally, since they are more capable of completing a task, they have a higher chance of getting a well-paying job.

- Relevance Condition: Z_i is correlated with S_i . In other words, $Cov(Z_i, S_i) \neq 0$.

Then, the effect of schooling on wage can be estimated without bias.

4.2.2 Empirical Strategy

To solve the problem of endogeneity, one can use different instrumental variables (IV). Quarter of an individual's birth, distance to the nearest high school, parental birth order, and parents' education are some of the IVs that have been used so far (Angrist and Krueger, 1991; Butcher and Case, 1994; Maluccio, 1998; Gong, 2019). This study uses the minimum distance between an individual's residence and the nearest public university when he/she was 18 years old. There are 195 public universities in Iran offering degrees for free. By using the minimum distance IV, people's access to these universities can be determined. This variable can be valid as an instrument because it satisfies both relevance and exclusion criteria. For the relevance condition to be fulfilled, it is important to recognize that, assuming other factors remain constant, the lower the enrollment cost, the higher the subsequent attainment (Murnane and Willett, 2010, p253). As a result, those who live closer to educational institutions are more likely to attend and complete higher levels of education due to the lower cost of attending university. Additionally, the exclusion hypothesis holds true, since income (or any omitted variable such as ability) are not directly related to distance between university and residence place. Therefore, from a theoretical perspective, this variable appears to be an appropriate candidate for an instrument.

Accordingly, the return to higher education can be estimated using the following regression:

$$Inc_i = \beta_0 + \beta_1 \widehat{DEdu}_i + \beta_2 X_i + u_i \quad (5)$$

where Inc_i is the income of individual i , X_i represents controls including experience, marital status, dummy for rural area (compared to urban), real wealth, and time fixed effects, and u_i is the error term. \widehat{DEdu}_i represents the result of regression of individual i 's education dummy (equal to 1 if they continued to graduate degrees and zero if they finished university with bachelor's degree) on instrument (i.e, minimum distance) and all control variables (i.e, X_i).

There may be debates regarding the validity of the instrumental variable. One concern is that parents who prioritize their children's education might relocate closer to the nearest university, potentially introducing bias. If this were true, we would expect higher population densities

in counties near public universities. Figure 5 illustrates the population density of counties in Iran, including those with public universities. While it is reasonable that public universities are located in relatively denser counties, the surrounding counties should not differ significantly from others. As shown in the figure, there does not appear to be a notable difference between counties near public universities and those farther away. Additionally, public universities were not all established in the same year, meaning a considerable portion of the population may not have had sufficient time to relocate by the time their child reached age 18.

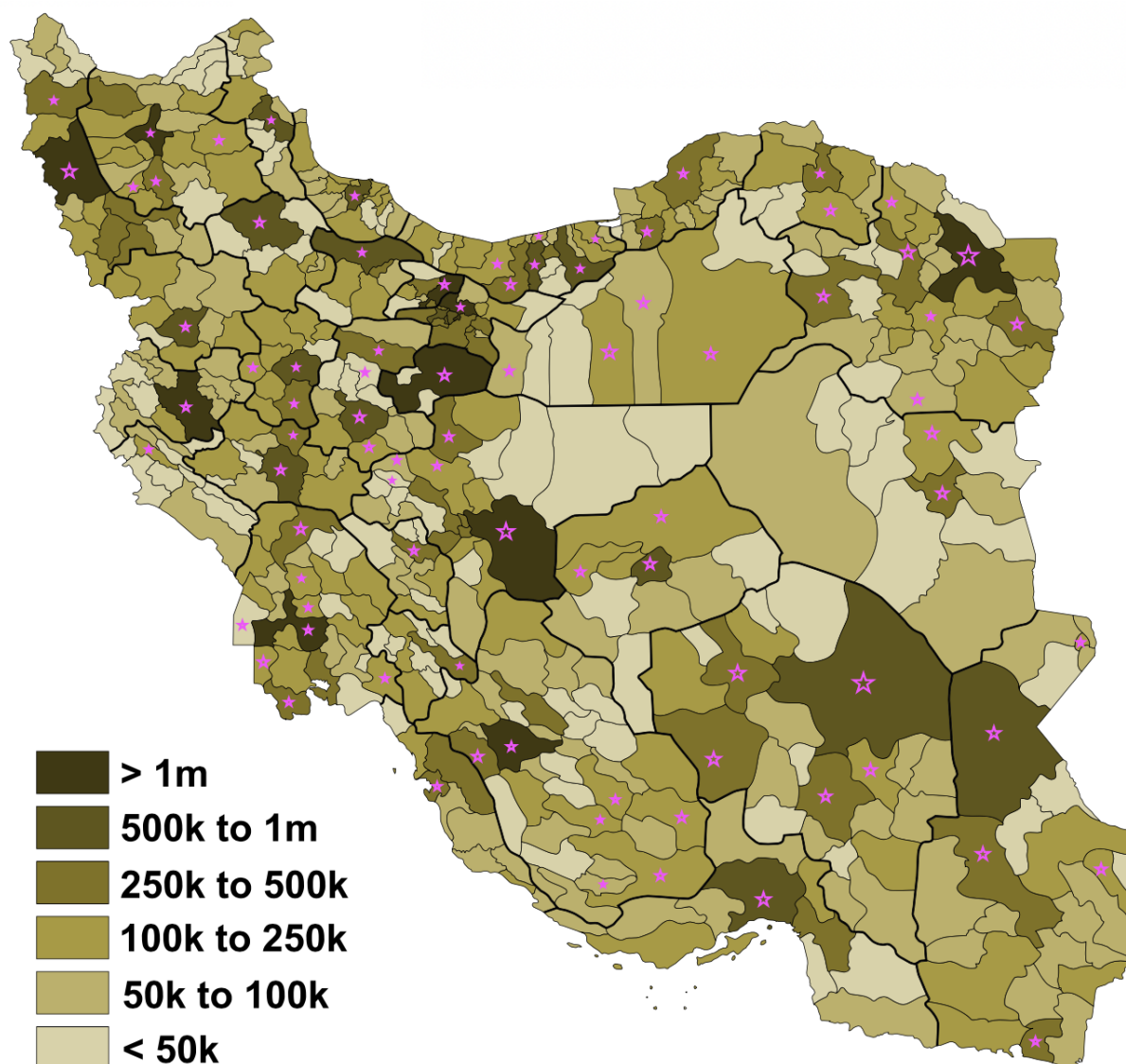


Figure 5: Public universities and their counties' density

Public universities' location are tagged in the map by purple color

Source: Author's calculation from Census of the Islamic Republic of Iran

Using the 2SLS model and with the assistance of this instrumental variable (IV), the return to higher education will be estimated in next section.

5 Results

Table 3 presents the results of the Two-Stage Least Squares (2SLS) regression. Using a sample of 14,696 men between the ages of 28 and 60, the results suggest that the return to education for those who have completed a master's or PhD does not differ significantly from the return for those with a bachelor's degree. This finding implies that pursuing graduate degree does not necessarily lead to higher incomes. Also, including time fixed effects helps to account for any unobserved time-specific factors that might influence income levels across the years. Despite this adjustment, the effect of education still remains insignificant.

The relationship between experience and income exhibits an inverse U-shape, suggesting that income initially increases with experience, reaches a peak, and then declines as experience continues to rise. This pattern aligns with the idea that younger workers typically experience rapid wage growth as they gain skills and become more productive. However, beyond a certain point, the rate of wage growth diminishes, due to decreased productivity or a lack of further skills progression. It has to be noted that experience is calculated as “age minus (years of education + 8).” This means that for individuals with more years of education, their potential work experience is reduced.

As expected, living in a rural area has a statistically negative effect on income, reflecting the income disparity between rural and urban areas. Wealth is also found to have a positive and significant effect on income, though the magnitude of the effect appears quite small. One possible explanation for this result is that the measure of wealth used in the analysis (i.e, estimated rental value of private dwellings) is hardly achievable for the younger segment of the sample. Many individuals in this age group may not yet own a home, and as a result, the estimated wealth may be lower than that of older cohorts. Additionally, while wealth is adjusted for inflation using the CPI, it is calculated in Rials, whereas income is measured in Euros. This discrepancy in currency values, due to exchange rate differences, could further diminish the observed effect of wealth on income.

Finally, marital status has a significant and positive effect on income, indicating that married men tend to earn more than their unmarried counterparts. This could be due to several factors,

including increased responsibility or societal expectations, which may motivate married individuals to seek higher-paying jobs, work longer hours, or increase their effort to earn better wages.

It is important to note that all datasets in the regressions were clustered by age cohort and province of residence to account for potential heterogeneity across these groups, ensuring more robust statistical inference.

Table 3: Return to Higher Education

VARIABLES	(1) <i>Dedu</i>	(2) <i>Log Income (euro)</i>	(3) <i>Dedu</i>	(4) <i>Log Income (euro)</i>
<i>Minimum Distance</i>	-0.0319*** (0.00876)		-0.0305*** (0.00876)	
<i>Dedu</i>		-0.312 (0.556)		0.117 (0.500)
<i>Experience</i>	-0.0122*** (0.00261)	0.0584*** (0.00868)	-0.0126*** (0.00270)	0.0682*** (0.00729)
<i>Experience</i> ²	0.000207*** (7.56e-05)	-0.00131*** (0.000190)	0.000213*** (7.81e-05)	-0.00150*** (0.000142)
<i>Marital Status</i>	0.0495*** (0.0108)	0.382*** (0.0356)	0.0530*** (0.0109)	0.333*** (0.0335)
<i>Rural</i>	-0.0824*** (0.00952)	-0.218*** (0.0495)	-0.0861*** (0.00968)	-0.170*** (0.0459)
<i>Real Wealth</i>	9.27e-09*** (9.34e-10)	2.03e-08*** (5.82e-09)	9.37e-09*** (9.39e-10)	1.51e-08*** (5.19e-09)
<i>Constant</i>	0.336*** (0.0190)	4.816*** (0.185)	0.360*** (0.0218)	4.429*** (0.180)
Observations	14,696	14,696	14,696	14,696
Time Fixed Effect	No	No	Yes	Yes

Clustered standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

Sample: Men, 28-60 years old

6 Robustness Check and Sensitivity Analysis

6.1 Instrumental Variable Validity Tests

The validity of the instrument is the key factor in determining the effect of pursuing graduate degrees on income. Here, some tests will be provided to assess the validity of the IV

6.1.1 Conley Robust Standard Errors

Table 4: Conley Robust Standard Errors Analysis

Variable	Interval=[-0.01,0.01]		Interval=[-0.05,0.05]		Coefficients from regression
	Lower Bound	Upper Bound	Lower Bound	Upper Bound	
<i>Dedu</i>	-0.85115	1.06641	-2.5321	2.70387	0.117
<i>Experience</i>	0.05423	0.08183	0.03204	0.10335	0.0682
<i>Experience</i> ²	-0.00177	-0.00122	-0.00216	-0.00082	-0.00150
<i>Marital Status</i>	0.27381	0.39384	0.18225	0.48834	0.333
<i>Rural</i>	-0.26181	-0.07979	-0.41146	0.06553	-0.170
<i>Real Wealth</i>	5.636e-09	2.486e-08	-1.003e-08	4.097e-08	1.51e-08

Sample: Men, 28-60 years old.

As observed from the Conley robust standard errors test, even when we allow for some degree of correlation between the minimum distance (acting as an instrumental variable) and the regression's error term, the estimated coefficients for all variables still lie within their respective confidence intervals. This reinforces the robustness of the original regression results, suggesting that small deviations from the assumption of exclusion restriction of the instrument do not significantly alter the findings.

6.1.2 The AET Test

Selection bias is a critical concern that should be considered when results are analyzed. Selection bias can be created by unobserved variables that influence both the variable of interest and the outcome. This bias can potentially lead to biased estimates and incorrect conclusions. To

address this issue, certain tests are designed to ensure that unobserved variables do not significantly impact the results. One such test is the AET test.

The AET test, developed by Joseph Altonji, Jonathan Elder, and Christopher Taber, is a statistical tool designed to assess the potential for selection bias in empirical studies. It allows us to quantitatively assess the bias sourced from omitted variables. The core idea of the test is to compare the relationship between observables and unobservables in determining the outcome. Specifically, the test assumes that the degree of selection on unobservables is proportional to the degree of selection on observables. In other words, the foundation of this method is based on the idea that “selection on the unobservables is the same as selection on the observables”. To formalize this idea two conditions are met:

- The part of outcome that is related to the observables and the part related to the unobservables have the same relationship with the latent variable that determines the variable of interest. The steps that led to this condition are discussed by [Altonji et al. \(2002\)](#).
- The part of outcome related to the unobservables has no relationship with the latent variable that determines the variable of interest.

To implement this method empirically, first the effect of the variable of interest on outcome should be estimated without including any covariates, let's call it the simple regression. Then, the full model will be regressed, adding all observed variables that has been mentioned in the theoretical background. Finally, the following ratio should be calculated:

$$\lambda = \frac{\beta_{simple} - \beta_{full}}{\beta_{full}} \quad (6)$$

λ provides a measure for how strong the selection on unobservables would have to be to explain away the entire effect of variable of interest, relative to selection on observables. If λ is large enough, it means that the effect of variable of interest is robust to the presence of unobserved confounding.

In this research, λ is calculated as follows:

$$\lambda = \frac{-0.1706191 - (0.1174064)}{0.1174064} = -2.4532356 \quad (7)$$

The negative sign indicates that adding control variables pushes the coefficient for education closer to zero, and in fact, passed it, reversing the direction of the estimated effect in the full model compared to the simpler model without controls. Also, Since the value of λ is large, AET test suggests that unobserved confounding factors are unlikely to significantly alter the estimated effect of education. The effect of unobserved variables would have to be extremely large to entirely explain away the relationship of education. This result enhances the reliability of the regression, confirming that the observed effect is not driven by the effect of unobserved variables.

6.2 Robustness Check

The robustness check of the outcome is crucial because it ensures that the findings are reliable and aren't affected by random variation or specific characteristics of the sample. In the following sections, different methods will be used to ensure that the results are applicable to a larger population.

6.2.1 Age-Specific Returns

In this section, the study aims to evaluate whether education consistently affects different age cohorts. Age-specific analyses can highlight variations in returns to education due to factors such as labor market dynamics, changing economic conditions, and differing societal values regarding education at various life stages. To do so, the sample has been divided into three age decades (based on the Iranian calendar). The results are summarized in Table 5.

It is evident that obtaining a master's degree or PhD (*Dedu* equal to one) remains insignificant across different age cohorts. This finding aligns with the initial results of the regression for all age groups.

Additionally, certain variables, such as experience, do not show significance for different age cohorts, despite being significant in the overall regression model. One plausible explanation is the lack of variation in these values within each age group. Given that labor market conditions tend to be similar for individuals born around the same time, they are likely to start their careers simultaneously. This situation will result in less variation in the variable and con-

sequently diminishing the statistical power to detect any significant relationship between these variables and the outcome variable in cohort-specific regressions.

It has to be noted that, in this analysis, the robustness assumption has been applied instead of clustering. There are a couple of reasons for this choice: first, clustering by age cohort would yield a very small sample, diminishing the reliability of the estimates. Second, since the estimated regression already accounts for different age cohorts, clustering by age would not provide any additional information.

Table 5: Return to Higher Education for Each Age Groups

VARIABLES	1961 to 1971	1971 to 1981	1981 to 1994
<i>Dedu</i>	-0.617 (0.636)	-0.577 (0.475)	1.577 (1.337)
<i>Experience</i>	-0.225 (0.163)	-0.0690 (0.0468)	0.207* (0.108)
<i>Experience</i> ²	0.00302 (0.00241)	0.00119 (0.000748)	-0.00700* (0.00395)
<i>Marital Status</i>	0.298** (0.136)	0.462*** (0.0594)	0.248*** (0.0702)
<i>Rural</i>	-0.131*** (0.0505)	-0.168*** (0.0440)	-0.0675 (0.130)
<i>Real Wealth</i>	2.06e-08*** (5.95e-09) (0.0672)	2.09e-08*** (4.61e-09) (0.0349)	2.85e-09 (1.19e-08) (0.0363)
<i>Constant</i>	9.392*** (2.930)	6.119*** (0.765)	3.415*** (0.910)
Observations	2,151	5,075	7,338
Time Fixed Effect	Yes	Yes	Yes

Standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

6.2.2 Excluding PhD Graduates

To evaluate whether pursuing further education, such as a master's or PhD, is worthwhile, *Dedu* was defined before. However, there may be instances where the observed results are significantly influenced by the substantial income disparity between master's graduates and PhD holders. In this section, the study aims to exclude PhD graduates from the analysis to determine whether the results remain consistent without their presence. This approach will provide a clearer understanding of the results from the original regression.

Table 6: Return to Higher Education (Excluding PhD Graduates)

VARIABLES	(1) <i>Dedu</i>	(2) <i>Log Income (euro)</i>
<i>Minimum Distance</i>	-0.0233*** (0.00836)	
<i>Dedu</i>		-0.0587 (0.672)
<i>Experience</i>	-0.0123*** (0.00263)	0.0663*** (0.00903)
<i>Experience</i> ²	0.000215*** (7.57e-05)	-0.00147*** (0.000169)
<i>Marital Status</i>	0.0433*** (0.0108)	0.339*** (0.0360)
<i>Rural</i>	-0.0801*** (0.00950)	-0.181*** (0.0563)
<i>Real Wealth</i>	7.83e-09*** (9.53e-10)	1.56e-08*** (5.76e-09)
<i>Constant</i>	0.351*** (0.0214)	4.485*** (0.234)
Observations	14,435	14,435
Time Fixed Effect	Yes	Yes

Clustered standard errors in parentheses

*** p<0.01, ** p<0.05, * p<0.1

By examining Table 6, it can be interpreted that the return to higher education remains insignificant. This indicates that, in the absence of PhD graduates, the effect of pursuing a master's degree on income, compared to bachelor's degree, is not significant. This is consistent with previous findings. Specifically, it suggests that the income change resulting from obtaining a master's degree is not substantial enough to justify the investment on it. Furthermore, the effects of all other factors in the analysis are similar to those observed in the original regression.

There is a caution, however, in this interpretation. The sample includes only 261 PhD students, which is not a sufficiently large number to draw any definitive conclusions about their returns.

7 Conclusion

This paper examines the effect of graduate education on income. The analysis is based on the Household Expenditure and Income Survey (HIES) of Iran from 2014 to 2022 and an original dataset for instrumental variable estimation. Considering that the return to education cannot be calculated directly (due to omitted variables in the regression model), an instrumental variable approach is used. The instrumental variable in this study is the distance between the nearest public university and each individual's residence location at the age of 18. According to the results of this study, the return to education for completing a master's or PhD degree does not differ significantly from that of completing a bachelor's degree. These findings are concerning from two points of view: Firstly, studying is time-consuming. Why should individuals continue their academic journey if they won't be guaranteed to have higher income at the end? Secondly, this raises questions about the effectiveness of the government's investment in education. Does investment in public universities really effective in receiving higher wages or getting better employment opportunities for graduates? If not, the government should consider other budget allocations³.

³It is important to note that this study focused solely on the economic advantages of pursuing graduate degrees. Other factors, such as quality of life and social status, should also be considered when evaluating the value of continuing education and its related government support.

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8 Appendix

8.1 Appendix A: The Questionnaire Form

For Enumerators: Household Income and Expenditure Survey is one of the most important statistical surveys of the country which provides the information needed by national and international users. In fact, our job is a national commitment and function in addition to the survey responsibility. Therefore, our polite behaviour with the respondents and our endeavour and carefulness are main factors in the quality of the Survey results. Being patient and observing the arranged time are very essential for the completion of each questionnaire.

According to the Article 7 of the Statistical Centre of Iran's Act, statistics and information collected from individuals and institutes are kept confidentially.

Month visit:

<p>A. (Complete this part according to the samples)</p> <p>1) Province <input style="width: 40px;" type="text"/></p> <p>2) Shahrestan (sub-province)..... <input style="width: 40px;" type="text"/></p> <p>3) Bakhsh (county)..... <input style="width: 40px;" type="text"/></p> <p>4) City/ Dehestan..... <input style="width: 40px;" type="text"/></p> <p>5) District no <input style="width: 40px;" type="text"/></p> <p>6) Block no/ village code <input style="width: 100px;" type="text"/></p> <p>7) Village name.....</p> <p>8) Urban 1 <input type="checkbox"/> Rural 2 <input type="checkbox"/></p>	<p>9) Cluster No. <input style="width: 40px;" type="text"/></p> <p>10) Staratum <input style="width: 40px;" type="text"/></p> <p>11) Rotation group <input style="width: 40px;" type="text"/></p> <p>12) Household line No in listing form <input style="width: 60px;" type="text"/></p> <p>13) Household line No in the cluster <input style="width: 40px;" type="text"/></p>
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Household line No in the cluster	Month visit	Cluster No.	Shahrestan code	Province code	Urban 1	Rural 2

(This part is completed by checker.)

B. (This part is completed by interview with sample / substitute household.)

Note: If the questionnaire is left blank, this part is not completed.

14) Mailing address of household residence place:

15) First name and surname of the household head:

16) Job or activity status of the household head:

17) Type of household: Settled private 1 Collective 2

C: Completion status and replacement of the questionnaire

18) Is this questionnaire completed by main household?

Yes 1 → **SECTION1- Social characteristics of household members**

No 2 → **Table Two or three**

Table two

1. The household does not like to cooperate.
2. The household is not able to respond due to aging, mental disability, illiteracy of all household members or...
3. Access to the place is not possible due to climate conditions, arduous road/passage or security issues until the end of season
4. Other (turning village into town/city...)

→ End of enumeration

Table three

1. The household was absent during the survey season.
2. The place is uninhabited
3. The place is not the household usual residence place
4. The place is destroyed or under construction or demolition
5. The place is for institutional or unsettled household
6. The intended address is not accessible
7. Other (mention reason)

→ Q.19

19) Has this questionnaire been completed for a substitute household?

Yes 1 → { Block No./ village code of the substitute household
Substitute household line No. in the cluster.....

No 2 → Table 4 or 5

Table four

1. The household does not like to cooperate.
2. The household is not able to respond due to aging, mental disability, illiteracy of all household members or...
3. Access to the place is not possible due to climate conditions, arduous road/passage or security issues until the end of season
4. Other (turning village into town/city...)

→ End of enumeration

Table five

1. The household was absent during the survey season.
2. The place is uninhabited
3. The place is not the household usual residence place
4. The place is destroyed or under construction or demolition
5. The place is for institutional or unsettled household
6. The intended address is not accessible
7. Other (mention reason)

→ End of enumeration

Section 1: Household members socio-economic characteristics

Household members index number	For all household members				For members aged 6 and over			For members aged 10 and over	
	Full name	Relation with the head of HH	Sex	Age	Literacy & education status		To be completed for literate members	Activity status	Marital status
	For infants not yet named, add boy infant/girl infant before their family name	Head of HH 1 Spouse 2 Child 3 Son/daughter in law 4 Grandchild/grandchild 5 Parent 6 Brother/sister 7 Other relatives 8 Non-relatives 9	Male 1 Female 2	Full years	Literate 1 Illiterate 2	Is he/she attending School/university? Yes 1 No 2	Educational level/degree Primary/ literacy movement 1 Low secondary school 2 Upper secondary school 3 Diploma/ pre university 4 Associate's 5 Bachelor's 6 MA/MS/ PhD 7 Specialist PhD 8 Other /non-formal 9	Employed 1 Unemployed (seeking work) 2 Income recipient without work 3 student 4 Homemaker 5 Other 6	Married 1 Widowed 2 Divorced 3 Never married 4
1	2	3	4	5	6	7	8	9	10
01									
02									
03									
04									
05									
06									
07									
08									
09									
10									
11									
12									
13									
14									
15									
16									

99 No. of lines filed

Part 3 - Household Food and Non- food Expenditure

Part 01. Household food expenditure in the last month

Code	Items	Way of procurement	Amount		Price of unit (rials)	Value (rials)
			Grams	Kilos		
1	2	3	4	5	6	7
011	Foods					
0111	Cereals, bread, flour, strips of dough and its products					
01111&01112	Cereals					
0111	11 Rice (Sadri, Domsiah, and Ostokhani)					
0111	12 Rice (Taarom)					
0111	13 Rice (Binaam)					
0111	14 Rice (for pottage)					
0111	15 Rices not from northern Iran (eg, Kamfiruzi, Khuzestan Champa, Esfahan Lenjan, etc)					
0111	16 Half grain rice					
0111	17 First grade imported rice					
0111	18 Second grade imported rice					
0111	21 Wheat					
0111	22 Meal, Tarhanna, and cereals sprouts (wheat,...)					
0111	23 Corn					
0111	24 Barley					
0111	25 Other cereals, not ground					
01114&01115	Breads					
0111	41 Bread (Taftoon)					
0111	42 Bread (Lavash)					
0111	43 Bread (Sangak)					
0111	44 Bread (Barbari)					
0111	51 Bread, machine-made (Lavash, Taftoon, Sangak, Barbari, other-machine-made breads)					
0111	52 French loaf, baguette, and the like					
0111	54 Cookies, pirashki					
0111	55 Compensation for wheat grinding					
0111	56 Compensation for home bakery					
01116	Flour, strips of dough and its products					

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another household)
Code1	Code2	Code 3	Code 4	Code 5	Code 6	Code7	Code 8

Part 01. Household food expenditure in the last month

Code		Items	Way of procurement	Amount		Price of unit (rials)	Value (rials)																
				Grams	Kilos																		
1		2	3	4	5	6	7																
0111	61	Wheat flour																					
0111	62	Flour (rice, barley, roasted chickpeas, etc.)																					
0111	63	Starch																					
0111	64	Macaroni, vermicelli, lazania, and pizza paste																					
0111	65	Ribbon noodles																					
0111	66	Bread dough																					
01117		Biscuit and cake																					
0111	71	Biscuit and wafer																					
0111	72	Simple cakes																					
0111	73	Cream -pastry and cake types																					
0111	74	Cooky types																					
0111	75	Cake and pastry powder types																					
0112&0113		Meat																					
01121&01122		Livestock meat																					
0112	11	Sheep, goat and lamb meat																					
0112	12	Beef and veal																					
0112	13	Camel meat																					
0112	14	Liver, heart, kidney																					
0112	15	Tripe, abomasums, head, trotter, tongue, brain, etc.																					
0112	16	Sheep, goat and lamb (live)																					
0112	17	Bull, calf and camel (live)																					
0112	18	Shank bone (sheep & cattle)																					
0112	21	Pate (Ghourmeh), game & salt-cured meat and other livestock meat not mentined abovee																					
0112	22	Lunch meats(cold cults)																					
0112	23	Sausage																					
0112	24	Canned tongue and other kinds of canned meat																					
<table border="1"> <thead> <tr> <th>Purchase</th> <th>Home production</th> <th>Against service, public</th> <th>Against service, coop.</th> <th>Against service, private</th> <th>From agricultural activity</th> <th>From non-agricultural activity</th> <th>Free (not from another hh)</th> </tr> <tr> <th>Code1</th> <th>Code2</th> <th>Code 3</th> <th>Code 4</th> <th>Code 5</th> <th>Code 6</th> <th>Code7</th> <th>Code 8</th> </tr> </thead> </table>								Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)	Code1	Code2	Code 3	Code 4	Code 5	Code 6	Code7	Code 8
Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)																
Code1	Code2	Code 3	Code 4	Code 5	Code 6	Code7	Code 8																

Part 01. Household food expenditure in the last month

Code	Items		Way of procurement	Amount		Price of unit (rials)	Value (rials)
				Grams	Kilos		
1	2		3	4	5	6	7
01123	Poultry meat						
0112	31	Hen, rooster and chicken meat (machine hatched)					
0112	32	Hen, rooster and chicken meat (non-machine hatched)					
0112	33	Meat of turkey, goose, duck, quail and ostrich					
0112	34	Hen, rooster, chicken, duck, turkey and goose (live)					
0112	35	Game birds (partridge, duck, pigeon and the like)					
0112	36	Birds heart, liver and gizzard					
0112	37	Wing, neck and other parts of birds					
0112	38	Canned meat of chicken and the like					
0112	39	Other kinds of birds meat not mentioned above					
01124	Prepared meats						
0112	41	Prepared hamburger and Kebab Loghmeh, cutlet and steak					
0112	44	Prepared chicken meat and Schnitzel					
0112	47	Other prepared meats					
01131&01132	Fish & shrimp and their products						
0113	11	Caspian types of fresh fish (sea, breded, river)					
0113	12	Caspian types of frozen fish (sea, breded, river)					
0113	13	Persian Gulf types of fresh fish (sea, breded, river)					
0113	14	Persian Gulf types of frozen fish (sea, breded, river)					
0113	15	Smoked and salted fish					
0113	16	Canned fish					
0113	17	Shrimp (fresh)					
0113	18	Shrimp (frozen, salted)					
0113	19	Shell, Caviar (from caviar fish), fish egg					
0113	21	Other types of fish and prepared types of fish					
0114	Milk and dairy products (excluding butter) and eggs						
01141	Milk						
0114	11	Pasteurized milk					
0114	12	Non-pasteurized milk and beestings					



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another household)
Code1	Code2	Code 3	Code 4	Code 5	Code 6	Code7	Code 8

Part 01. Household food expenditure in the last month

Code	Items	Way of procurement	Amount		Price of unit (rials)	Value (rials)
			Grams	Kilos		
1	2	3	4	5	6	7
0114 13	Dried milk					
0114 14	Mixed milk and other types of milk					
01142&01 143	Dairy products (excluding butter)					
0114 21	Top milk and non-pasteurized cream					
0114 22	Pasteurized cream					
0114 23	Milk and fruit ice cream					
0114 24	Pasteurized yogurt					
0114 25	Types of non-pasteurized yogurt					
0114 26	Mixed yogurt (shallot-added yogurt, fruit yogurt)					
0114 27	non-pasteurized Doogh (watery sour yogurt)					
0114 28	Pasteurized cheese (including cream cheese)					
0114 29	Types of non-pasteurized cheese					
0114 31	Mixed cheese (cheese with walnut, vegetables, etc.)					
0114 32	Pizza cheese					
0114 33	Types of dried whey and thick Doogh					
0114 34	Dried black curds and other dairy products not mentioned above					
01144	Poultry eggs					
0114 41	Eggs from battery hens					
0114 42	Eggs from non-battery hens					
0114 43	Duck, goose, turkey and other birds' eggs					
0115	Oils, fats, and butter					
01151	Animal fats and oils excluding butter)					
0115 11	Animal oils (Kermanshahi Ghee oils and the like)					
0115 12	Animal tail fats and tallow					
01152	Types of butter					
0115 21	Pasteurized animal butter					
0115 22	Non-pasteurized animal butter					
0115 23	Non-animal oils					
01153	Vegetable oils					



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another household)
Code1	Code2	Code 3	Code 4	Code 5	Code 6	Code7	Code 8

Part 01. Household food expenditure in the last month

Code		Items	Way of procurement	Amount		Price of unit (rials)	Value (rials)
				Grams	Kilos		
1		2	3	4	5	6	7
0115	31	Hydrogenated oil and margarine					
0115	32	Olive oil					
0115	33	Other liquid vegetable oils (maize, sesame, sunflower, etc.)					
0116		Fruits and nuts					
01161&01162&01163		Tree fruits					
0116	11	Apple					
0116	12	Pear					
0116	13	Apricot, plum, greengage					
0116	14	Peach, nectarine, dark-red peach					
0116	15	Black cherry, cherry					
0116	16	Mulberry, black berry, strawberry, raspberry					
0116	17	Grapes (except sour grapes)					
0116	18	Fresh fig, medlar, quince, persimmon, hawthorn, and cornelian cherry					
0116	19	Pomegranate					
0116	21	Banana, fresh coconut					
0116	22	Fresh date, unripe date					
0116	23	Fresh pistachio					
0116	24	Fresh walnut, fresh hazelnut, fresh almond					
0116	25	Pineapple, green almond & other tree fruits					
0116	31	Orange					
0116	32	Tangerine					
0116	33	Sweet lemon					
0116	34	Kiwi					
0116	35	Sour lemon, grapefruit, citron, sour orange, bergamot orange & other citrus					
01164		Melons					
0116	41	Persian melon					
0116	42	Watermelon					



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another household)
Code1	Code2	Code 3	Code 4	Code 5	Code 6	Code7	Code 8

Part 1. Household food expenditure in the last month

Code		Items	Way of procurement	Amount		Price of unit (rials)	Value (rials)
				Grams	Kilos		
1	2	3	4	5	6	7	
0116	43	Honeydew, cantaloupe, dudaim melon and other kinds of melon					
01165&01166		Nuts and dried fruits					
0116	51	Dried pulp (peach & apricot)					
0116	52	Raisin & currant					
0116	53	Dried date					
0116	54	Plums					
0116	55	Peach/apricot stuffed with walnut & sugar, and thin layers of dried peach/apricot					
0116	56	Walnut in shell & shelled					
0116	57	Hazelnut in shell & shelled					
0116	58	Pistachio in shell & shelled					
0116	59	Almond in shell & shelled					
0116	61	Roasted seeds (squash, watermelon, sunflower)					
0116	62	Mixed nuts					
0116	63	Roasted chickpeas, roasted chickpeas & raisin					
0116	64	Wheat, hemp, roasted rice, sesame, roasted corn, oleaster & jujube					
0116	65	Snacks and chips					
0116	66	Coconut (dried), dried apricot					
0116	67	Tropical almond, kernel of the seed of apricot & other nuts					
0116	68	Dried fig and mulberry					
0116	69	Dried prune and black cherry					
0117		Fresh and dried vegetables and pulses					
01171		Leaf vegetables					
0117	11	Letus					
0117	12	Types of cabbages (cauliflower, kohlrabi ,leaf cabbage,...) rhubarb, celery, spear thistle, grape leaves, edible flower leaves, ramsons and pussy willow					
0117	13	Appetizer vegetables					
0117	14	Vegetables for soups and dishes					
0117	15	Spinach					



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another household)
Code 1	Code 2	Code 3	Code 4	Code 5	Code 6	Code 7	Code 8

Part 1. Household food expenditure in the last month

Code		Items	Way of procurement	Amount		Price of unit (rials)	Value (rials)	
				Grams	Kilos			
1	2	3	4	5	6	7		
0117	16	Mushroom						
01172		Bush vegetables						
0117	21	Cucumber						
0117	22	Squash						
0117	23	Eggplant						
0117	24	Tomatoes						
0117	25	Pea, okra, green bean and broad bean						
0117	26	Green peppers and bell pepper						
0117	27	Other bush vegetables not mentioned above						
01173		Root vegetables						
0117	31	Potato (Pashandi, alfa, Istanboli)						
0117	32	Onions						
0117	33	Fresh and dried garlic						
0117	34	Carrot						
0117	35	Beet, turnips, types of radish, Jerusalem artichoke, shallot, and other root vegetables						
01174		Other vegetables						
0117	41	Fresh olive						
0117	42	Sweet maize						
01175		Ready-made vegetables						
0117	51	Dried vegetables						
0117	52	Packed ready-made vegetables						
0117	53	Canned vegetables (green pea, green bean, corn, mushroom, spinach, etc.)						
0117	54	Compensation for processing vegetables (cleaning, cutting)						
01176		Pulses	↑					
0117	61	Peas						
0117	62	Split peas						
↑								
	Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another household)
	Code1	Code2	Code 3	Code 4	Code 5	Code 6	Code7	Code 8

Part 01. Household food expenditure in the last month

Code		Items	Way of procurement	Amount		Price of unit (rials)	Value (rials)
				Grams	Kilos		
1		2	3	4	5	6	7
0117	63	Pinto bean					
0117	64	Kidney beans					
0117	65	Other types of bean (black-eyed, navy)					
0117	66	Soya					
0117	67	Peas & beans (mixed)					
0117	68	Lentils					
0117	69	Vetch , dried broad bean, chickpeas beans, and other pulses & pulses sprouts and other pulses					
0118		Sugar, solid sugar, jams, sweets					
01181		Sugar & solid sugar					
0118	11	Solid sugar (cubic, lump, conic), powder of solid sugar					
0118	12	Sugars					
01182&01183 & 01184		Jams and sweets					
0118	21	Honey (nectar / nectar with wax)					
0118	22	Syrup (of grapes, date & the like)					
0118	23	Jams					
0118	31	Halva Shekari, Halva Ardeh & ardeh (sesame oil)					
0118	32	Masghati, jelly, Baslogh, cream caramel, pastille & Rahat-al-Holghoum					
0118	33	Gazes (a local sweet)					
0118	34	Sohans (a local sweet)					
0118	35	Baghlava, Zolbiya, Bamiyeh, Ghotab, Reshteh Khoshkar,.. (kinds of local sweets)					
0118	38	Non-medical syrups and (vinegar&syrup)					
0118	39	Chocolates					
0118	41	Candy and Poolaki,rock candy, sugar-coated nut, cotton candy, bonbon comfit and other kinds of sweets					
0118	42	Gum and turpentile					
0118	43	Canned fruits					



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another household)
Code1	Code2	Code 3	Code 4	Code 5	Code 6	Code7	Code 8

Part 01. Household food expenditure in the last month

Code		Items	Way of procurement	Amount		Price of unit (rials)	Value (rials)
				Grams	Kilos		
1		2	3	4	5	6	7
0118	44	Ice lolly and popsicle (non-milk ice creams), ice pop					
0118	45	Faloodeh (a frozen mixture of starch strings ,sugar & water)					
0119		Spices, seasonings and other edible mixtures					
01191		Spices					
0119	11	Salts (smashed)					
0119	12	Rock salt					
0119	13	Pepper					
0119	14	Turmeric					
0119	15	Saffron					
0119	16	Cinnamon, cardamoms, ginger and cow parsnip					
0119	17	Dried lemon, sumach, curry, mustard and other spices					
0119	18	Barberry and cumin					
0119	19	Citric acid, sour grape powder, garlic and onion powder					
01192&01193&01194		Seasonings and other edible mixtures					
0119	21	Tomato paste					
0119	22	Tomato ketchup					
0119	23	Lemon juice					
0119	24	Kinds of sauce (mayonnaise, salad, etc. but not ketchup)					
0119	25	Vinegar					
0119	26	Sour grape juice and sour orange juice					
0119	27	Sour grape					
0119	28	Pickle, prepared olive, cucumber pickle, mixed pickles & the like					
0119	29	Rose-water					
0119	31	Tamarind, pomegranate paste					
0119	33	Salad and soup powders					
0119	34	Baking soda, vanilla, baking powder, yeast & cheese starter					
0119	35	Juice extracting of above fruits out of home					



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another household)
Code1	Code2	Code 3	Code 4	Code 5	Code 6	Code7	Code 8

Part 2. Household expenditure of beverages not classified (elsewhere), tobaccos and other household tobacco materials per month

Code	Items	Way of procurement	Amount		Price of unit (rials)	Value (rials)
			Grams	Kilos		
1	2	3	4	5	6	7
021	Beverages not classified					
0211	Beverages not classified					
0211	11 Other beverages not mentioned elsewhere					
022	Tobaccos					
0221	Tobaccos					
0221	11 Local cigarettes		a stick			
0221	13 Imported cigarettes		a stick			
0221	15 Tobacco and cigarette paper					
023	Other tobacco products not mentioned above					
0231	Other tobacco products not mentioned above					
0231	11 Other tobacco products not mentioned above					
029999	No. of lines completed in Part 2					

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricu. activity	From non-agricu. activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 03. Household clothing and footwear expenditure in the last month

Code		Items	Way of procurement	Value (rials)
1		2	3	4
03123 M				
&03124		Women's clothing		
0312	32	Ordinary coat, bomber jacket, raincoat and cape		
0312	33	Women's suit, trousers		
0312	34	Gown and uniform		
0312	35	Shirt, blouse, & pullover		
0312	36	T-shirt and top		
0312	37	Sports wear (ski, mountain climbing, swimming, etc.)		
0312	38	Underwear, sleeping wear, dressing gown, pyjama, & sweater		
0312	39	Ready-made black Chador		
0312	42	Stockings (non-medical), belt, and girdle		
0312	44	Other types of women clothing		
03125&03126		Children's wear (3-13 years)		
0312	51	Blouse & trousers, skirt, Jacket, coat, vest and the like pullover, vest and the like		
0312	52	T-shirt & top		
0312	53	Shirt and sleeping wear		
0312	54	Underwear, sleeping wear, dressing gown, pyjama & sweater		
0312	55	School gown and uniform		
0312	56	Regular coat, raincoat, bomber jacket and cape		
0312	57	Blankets		
0312	58	Ready-made black Chador		
0312	62	Sports wear (ski, mountain climbing, swimming, etc.)		
0312	69	Other kinds of children's wear		
03127		Children's wear (2 years & under)		
0312	71	Blouse & trousers, coat, Jacket, vest, parka and the like		
0312	72	Swaddling cloths and ready-made diaper linens		



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 03. Household clothing and footwear expenditure in the last month

Code		Items	Way of procurement	Value (rials)
1		2	3	4
0312	73	Waterproof diaper/rubber baby pants		
0312	74	Children's blanket		
0312	75	Shirt, underwear and sleeping wear (knitted & cloth)		
0312	76	Children's stocks and stockings		
0312	77	Other kinds of children's wear		
0313		Other kinds of cloths and accessories (nondurable)		
0313	11	Apron, outerwear, overalls (nondurable)		
0313	12	Head shawl, head scarf, veil, and the like		
0313	13	Shawl, handkerchief, neckerchief, necktie, bow tie, belt & suspender		
0313	14	Hats		
0313	16	Ribbon, headband, ornamental flowers & wedding tiara		
0313	17	Gloves (non-rubber)		
0313	18	Sewing and embroidery threads		
0313	19	Rubber band, pad, wad, neckpiece, spangles, trinkets & ornamental stones for cloths		
0313	21	Zipper and the like		
0313	22	Non-ornamental buttons		
0313	23	Knitting yarn		
0314		Compensation for washing, sewing, repairing and renting cloths (service)		
0314	11	Compensation for dry cleaning, washing, dyeing and ironing cloths		
0314	12	Repairing and darning cloths		
0314	14	Compensation for sewing or knitting cloths (men and boys)		
0314	15	Compensation for sewing or knitting cloths (women)		
0314	16	Compensation for sewing or knitting cloths (children)		
032		Shoes		
0321		Shoes		
03211		Men's and boys' footwear		
0321	11	Leather, chevereau, chamois, suede & patent leather shoe, boot & high boot		



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 04. Household housing, water, sewage, fuel and light expenditure in the last month

Code		Items	Way of procurement	Value (rials)
1		2	3	4
041		Real housing rental		
0411		Housing rental value (main dwelling)		
0411	11	Housing rental value (unfurnished)	1	
0411	12	Housing rental value (furnished)	1	
0411	13	Rental value of a room in a hotel or pension	1	
0412		Housing rental value (additional dwellings)		
0412	11	Housing rental value (unfurnished)	1	
0412	12	Housing rental value (furnished)	1	
0412	13	Rental value of a room in a hotel or pension	1	
042		Estimated rental value of the dwelling		
0421		Estimated rental value of the personal dwelling for the main residence		
0421	11	Estimated rental value of the personal dwelling		
0422		Other rentals taken into account		
0422	11	Estimated rental value of private dwellings other than the main dwelling		
0422	12	Estimated rental value of mortgaged house#Amount of mortgage (rials) <input type="checkbox"/>		
0422	13	Estimated rental value of against service dwelling	3 or 4 or 5	
0422	14	Estimated rental value of free of charge dwelling	8	
0422	15	Estimated value of other rentals taken into account		
044		Water & sewage and other services concerned the household		
0441		Water-related expenditures		
0441	11	Tap water bills		
0441	12	Fines and reconnection of water supply		
0441	13	Reinstallation		
0441	14	Purchase of water & other water-related expenses		
0443		Sewage collection		
0443	11	Current expenses of sewage		
0443	12	Emptying wells and opening clogged ways		
0444		Other services concerning the residential unit		



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 05. Furnishing, household equipment and routine household maintenance in the last month

Code		Items	Way of procurement	Value (rials)
1		2	3	4
052		House textile articles (nondurable)		
0521		House textile articles		
0521	11	Textile curtains		
0521	12	Counterpane, pillowcase, plaids (wrapper for bed-clothes), bed sheet, carpet protection cloth, bed linen, mosquito net & the like		
0521	13	Blankets (excluding electric blanket)		
0521	14	Quilt,mattress, pillow, cushion, and textile cradle		
0521	15	Tablecloth, serviette, types of napkins		
0521	16	Towel, washcloth & loincloth		
0521	17	Other cloth articles (shopping sack, clothes cover, furniture cover, napkin box holder...)		
0521	18	Cloth, lace ribbon and yarn for making above articles		
0521	19	Mat, straw mat & doormat		
0521	21	Wool and feather for making above articles		
0521	22	Cotton for making above articles		
0521	23	Soft wool, sponges,linoleum and cloth for making above articles		
054M		Kitchen utensils, dishes & cutlery		
0540M		Kitchen utensils, dishes & cutlery		
0540	11	Crysta lware, glassware & pyrex ware (glass & tumbler, jug, teapot,cup, bowl, dish platter, frying pan, stock pot, salt shaker, sugar sprinkler, etc.)		
0540	12	Chinaware & earthenware (bowl, plate, teapot, saucer, dish platter, salt shaker, sugar sprinkler, and the like)		
0540	13	Stainless steel, aluminium, copper & zinc dishes (bowl, plate, tray, kettle,teapot, salt shaker,sugar sprinkler, etc.)		
0540	14	Silverware & cutlery		
0540	15	Spoons & cutlery (metallic)		
0540	16	Fruits and nuts dishes (wooden or bamboo)		
0540	17	Plastic and melamine dishes		
0540	18	Sanitary set & sanitary articles (soap dish, toothbrush holder, and the like		



Purc hase	Home pro- duction	Against ser- vice, public	Against ser- vice, coop.	Against ser- vice, private	From agricultura l activity	From non- agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 05. Furnishing, household equipment and routine household maintenance in the last month

Code		Items	Way of procurement	Value (rials)
1		2	3	4
0540	19	Zinc & aluminium cooking utensil		
0540	21	Non-zinc cooking utensil		
0540	26	Kitchen balance scale		
0540	27	Kitchen Knife, big ladle, skimmer, ladle, tin & bottle opener, cleaver, lump-sugar cracker, barbecue skewer, kitchen grater, & chopping board		
0540	28	Metal barbecue oven, masher, cake tin, mortar, and other kitchen metal utensils		
0540	29	Wooden & bamboo kitchen utensil (basket, colander, bamboo lid, masher and the like.)		
0540	32	Icebox, vacuum jug, flask, drum, bucket, funnel, & other plastic kitchenware		
0540	33	Bread container, coffee set, spice set, clothes basket, towel holder, ironing table, and the like.		
0540	34	Milk bottle, pacifier & nipple		
0540	35	Tub, basin, kerosene gallon/barrel & flower vessel (metallic)		
	36	Tub, basin, kerosene gallon/barrel & flower vessel (plastic)		
0540	37	Ceramic/clay, China, Glass/crystal vase		
0540	41	Clothesbrush, shaving brush, shoe polishing brush		
0540	42	Cladding, whitesmitting & dyeing expenses & other expenses for maintenance of house semi-durable articles		
0540	43	Other kinds of containers		
055M		Tools and equipment for house & garden		
0552		Semi-durable tools & equipment for house & garden		
0552	11	Metre		
0552	12	Non-electric gardening tools: shovel, pickaxe, sickle, handcart, rake, pitchfork, shears, sprayer & big metal bowl for construction known as Istanbuli		
0552	14	Watering can & dustpan (metallic and non-metallic), & rubber hose		
0552	15	Saw, hammer, screwdriver, spanner, monkey wrench, light-tester screwdriver, pliers, toothed knife, sewing scissors, file and plane, tool kit, etc.		
0552	16	Wooden and metal ladder & staircase		
0552	18	Hinge & toggle, handles, locks, nail, screw, chaine, rod, etc.		
0552	21	Smallsize electric articles, e.g. lightbulbs (incandiscent, flameshape, fluorescent, energy-saving lamps & mercury lamps)		
0552	22	Switch, socket, plug, wire, and other materials required for house wiring		



Purchase	Home pro- duction	Against ser- vice, public	Against ser- vice, coop.	Against ser- vice, private	From agricultura l activity	From non- agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 05. Furnishing, household equipment and routine household maintenance in the last month

Code		Items	Way of procurement	Value (rials)
1		2	3	4
0552	23	Kerosene lamp, chimney lantern, lantern, mantle burner, gas lamp, & their accessories		
0552	24	Flashlight & battery		
0552	25	Doorbell		
0552	26	Repairs of above articles and other articles not mentioned above		
056M		Good and services for routine household maintenance		
0561		Nondurable household goods		
0561	11	Toilet soap		
0561	12	Bath soap		
0561	13	Cloth washing soap		
0561	14	Washing machine detergents		
0561	15	Laundry detergents		
0561	16	Kinds of shampoo and softener		
0561	17	Rushoor (white substance for cleaning body) & Christ's thorn(sidr)		
0561	18	Cleaning & whitening liquids/powders, glass cleaner		
0561	19	Liquids/stuffs used for removing stains, eg, Whitex (excluding gasoline & thinner)		
0561	21	Bluing (azure),starch for starching clothes,ammonia, ga,soline for removing cloth stains		
0561	26	Insecticides		
0561	27	Disinfectants, drain openers, fungicides & distilled water		
0561	28	Industrial alcohol		
0561	29	Wax (polish)		
0561	31	Broom, floor brush, dusting pole, dusting brush, duster		
0561	32	Cloth for floor cleaning		
0561	33	Sponge,stainless steel scrubbies		
0561	34	Nylon scurb pad sponge		
0561	35	Garbage (trash) bags & freezer bags		
0561	36	Vacuum cleaner bags		
0561	37	Non-durable paper glass, plate & other consumer goods		
0561	38	Aluminium foil		
0561	39	Matches		



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 6. Household health and medical care expenditure in the last month

Code		Expenditure items	Way of procurement	Value (rials)
1		2	3	4
061M		Medical products ,appliances and equipmant		
0611		Pharmaceutica and theraputic products		
0611	16	Controceptive medicines (capsules,pills, ampoules)		
0611	17	Drug expenditure for special diseases (thalassemia,cancer,MS and the like)		
0611	19	Medicines in consultation with doctors including theraputic and nutrient medicines,syrup,ointment, serums and the like,		
0611	21	Medicines without consultation with doctors including theraputic and nutrient medicines,syrup,ointment, serums and the like,		
0611	22	Herbal & home-made medicies (borage, cotoneaster,manna of hedysarum ,and the like)and Herbal distillates (Egyptian willow, chicory, peppermint, and the like.)		
0611	23	Antspetic substances(Betadine, Savlon, Lenz cleaner and the like), glycerin, paraphin,vaseline & the like		
0612		Medical products		
0612	17	Controceptive devices		
0612	18	Medical socks, kneepad, anklepad, brassieres, and the like		
0612	21	Injection syring, first aid kit (bandage, medical swabs, medical alcohol, dressing materials, and the like.), fever thermometer, hot water bag, ice bag and the like		
0613		Therapeutic appliances and equipment		
0613	12	Spectacles, glasses, contact lense, repair of their accessories		
0613	14	Attificial parts of body (hand, leg, eye, etc.)		
0613	15	Medical massage apparatus, medical shoes,medical & surgery belts, medical collar & wristband, walking stick & crutches		
0613	19	Motor and non-motor wheeled instruments for disabled persons and expenditure of their repair		
0613	36	Blood pressure tester, medical test or measuring devices, and other tools for general treatment and orthopedy at home and their repair		
0613	37	Attificial body parts (limbs, teeth, etc.)orthopaedic devices, hearing aids and their repair		
0613	38	Other theraputic appliances and equipment		



Purchase code1	Home pro-duction code2	Against ser-vice, public code 3	Against ser-vice, coop. code 4	Against ser-vice, private code 5	From agricultural activity code 6	From non-agricultural activity code7	Free (not from another hh) code 8

Part 06. Household health and medical care expenditure in the last month

Code		Expenditure items	Way of procurement	Value (rials)
1		2	3	4
062M		Outpatient medical services		
0621M		Medical services		
0621	17	Psychiatrist and clinical psychologist visit (G)		
0621	18	Psychiatrist and clinical psychologist visit (NG)		
0621	19	Visit,outpatient surgery (eye surgery, lasic surgery, infant circumcision etc.) and other services such as laser therapy, lithotripsy, ... by general practitioner(G)		
	21	Visit,outpatient surgery (eye surgery, lasic surgery, infant circumcision etc.) and other services such as laser therapy, lithotripsy, ... by general practitioner (NG)		
	22	Visit,outpatient surgery (eye surgery, lasic surgery, infant circumcision etc.) and other services such as laser therapy, lithotripsy, ... by specialist (G)		
	23	Visit,outpatient surgery (eye surgery, lasic surgery, infant circumcision etc.) and other services such as laser therapy, lithotripsy, ... by specialist (NG)		
0621	28	Orthodontic specialist services(G)		
0621	29	Orthodontic specialist services(NG)		
0622		Dental services		
0622	23	Dentist visit, tooth plaque removal, extracting, surgery, endodontic therapy(G)		
0622	24	Dentist visit, tooth plaque removal, extracting, surgery, endodontic therapy(NG)		
0622	25	Gum surgery, implanting and type of prosthesises (G)		
0622	26	Gum surgery, implanting and type of prosthesises (NG)		
0623		Paramedical services		
0623	22	Traditional bone-setter, midwife, injection and traditional physician,...		
0623	33	Private nurse at home		
0623	34	Radiology, tooth radiography, sonography, radiotherapy, scans,echocardiography, MRI, Stress Test, endoscopy,electrocardiograph, Electroencephalography, ...(G)		
0623	35	echocardiogram, encephalography & thA32:H39e like		
0623	14	Radiology, tooth radiography, sonography, radiotherapy, scans,echocardiography, MRI, Stress Test, endoscopy,electrocardiograph, Electroencephalography, ...(NG)		



Purchase	Home pro-duction	Against ser-vice, public	Against ser-vice, coop.	Against ser-vice, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 06. Household health and medical care expenditure in the last month

Code		Expenditure items	Way of procurement	Value (rials)
1		2	3	4
0623	36	Traditional medicine (cupping therapy, medical massage,...), acupuncture,energy therapy,(G)		
0623	37	Traditional medicine (cupping therapy, medical massage,...), acupuncture,energy therapy,(NG)		
	38	Expenditure for the services of audiometry,optometry, speech therapy,physiotherapy,orthopedy and other services of rehabilitation care and clinical social work(G)		
	39	Expenditure for the services of audiometry,optometry, speech therapy,physiotherapy,orthopedy and other services of rehabilitation care and clinical social work (NG)		
	41	Expenditure for the services of medical laboratories and pathology such as clinica test ofl blood and urine,biopsy, thyroid ,... (G)		
0623	42	Expenditure for the services of medical laboratories and pathology such as clinica test ofl blood and urine,biopsy, thyroid ,... (NG)		
0623	43	Ambulance services (NG)		
0623	44	Ambulance services (G)		
0623	45	Vaccination (G)		
0623	46	Vaccination (NG)		
0623	47	Midwife visit, nutrition specialist,injection,cast, piercing earlobe and other paramedic services for in-patient services (G)		
0623	48	Midwife visit, nutrition specialist,injection,cast, piercing earlobe and other paramedic services for in-patient services (NG)		
064		Expenditure for quitting addiction		
0641		Expenditure for quitting addiction		
0641	12	Expenditure for quitting addiction including doctor's visit, drug, nursing persons with addiction for tratment and care period after treatment at home		
0641	13	Expenditure for quitting addiction including doctor's visit, drug, nursing persons with addiction for tratment and care period after treatment in nursing homes such camp,...		
0641	14	Expenditure for quitting addiction including doctor's visit, drug, nursing persons with addiction for tratment and care period after treatment in nursing homes such hospitals		

Purchase code1	Home production code2	Against service, public code 3	Against service, coop. code 4	Against service, private code 5	From agricultural activity code 6	From non-agricultural activity code7	Free (not from another hh) code 8

Part 07. Household transportation expenditure in the last month

Code		Expenditure items	Way of procurement	Value (rials)
1		2	3	4
072M		Operation of personal transport equipment		
0722		Fuels and lubricants for personal transport equipment		
0722	11	Petrols		
0722	12	Gas oil		
0722	13	CNG for cars		
0722	14	Motor oils, brake fluid, vascasine, anti-freeze, grease, and fuel additives		
0723M		Maintenance and repair of personal transport equipment (S)		
0723	14	Steering wheel alignment		
0723	15	Carburetor adjustment		
0723	16	Technical inspection, brake pad repair, engine tuning, brake adjustment, repair of springs & shock absorbers		
0723	17	Changing motor oil, lubricating & washing engine		
0723	18	Car-wash, flat tires & tubes repair, air pressure adjustment, and battery charging		
0723	22	Other tools for maintenance and repair of personal transport equipment (S)		
0724M		Other services in respect of personal transport equipment (S)		
0724	11	Parking lot, garage & parkometer, and tips		
0724	12	Road pricing		
073		Transportation services		
0731		Transportation services by railway		
0731	11	Train ticket		
0731	12	Cargo transportation by train		
0731	13	Subway ticket and expenditure for purchasing and charging e-cards		
0732		Transportation services by road		
0732	11	Inter-city bus fare		
0732	12	Intra-city bus fare		
0732	13	Inter-city minibus fare		
0732	14	Intra-city minibus fare		
0732	15	Inter-city passenger car fare		
0732	16	Intra-city taxi fare		
0732	17	Telephone taxi fare		

Part 08. Household communications expenditure in the last month

Code		Expenditure items	Way of procurement	Value (rials)
1		2	3	4
081		Postal services		
0811		Postal services		
0811	11	Payments for the delivery of parcels including stamp and delivery		
0811	12	Envelope,packaging posatl parcels		
082M		Telephone & telefax equipment		
0821M		Telephone & telefax equipment		
0821	16	Repair of fixed and mobile phones & telefax		
083		Telephone & fax services		
0831		Telephone & fax services		
0831	11	Telephone equipment installation & subscription costs		
0831	12	Telephone calls from home (local, long distance & int'l calls) and purchase of int'l telephone cards		
0831	13	Telephone calls out of home (local, long distance & int'l calls) and purchase of telephone cards		
0831	14	Mobile phone bills and pre-paid cell phone charge		
0831	15	Internet subscription fee for use and internet card (at home)		
0831	16	Internet use expenses (out of home)		
0831	17	Fax services		
0831	18	Telephone rental fee and estimating the commission of deposit for hiring phone		
0831	19	Fixed and mobile phones installation		
0831	21	Reinstallation of fixed and mobile phones and related fines		
0831	23	Other expenses of household communications		

089999

No. of lines completed in Part 08

Purchase	Home pro-duction	Against ser-vice, public	Against ser-vice, coop.	Against ser-vice, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 09. Household cultural and recreation expenditure in the last month

Code		Expenditure items	Way of procurement	Value (rials)			
1		2	3	4			
091M		Audio-visual, photographic, and information processing equipment & their accessories					
0912M		Photographic and cinematographic equipment and optical instruments (D)					
0912	16	Film processing & photo printing equipment (non-professional)					
0914		Recording media (semi-durable)					
0914	11	Video cameras films					
0914	12	Photography films					
0914	13	Blank and recorded video tapes					
0914	15	Blank and recorded audio tapes					
0914	17	Blank and recorded CDs & FDs (traing CDs,...)					
0914	19	Renting & providing copies of video tapes, audio/video CDs & FDs					
093M		Other recreational items and equipment, gardens and pets					
0931M		Games, toys and hobbies (SD)					
0931	11	Card games and parlour games (chess, backgammon, Mensch ärgere Dich nicht ...)					
0931	13	Dolls					
0931	14	Toys of all kinds					
0931	16	Mind games & toy construction sets					
0931	17	Color pastes for playing					
0932M		Equipment for sport, camping and open-air recreation					
0932	11	Ping pong/tennis/badminton balls, plastic balls, volleyball nets, ping pong nets, etc.					
0933M		Gardens, plants, flowers					
0933	11	Trees, shrubs, bushes, grass, flower bulbs, seeds, seedlings, composts for little garden					
0933	12	Manures					
0933	14	Natural flower/s, flower baske and branches/leaves					
0935		Veterinary & other services for pets					
0935	11	Vet visit fee, surgery operation & other services for pets					
094		Recreational and sporting services					
0941		Sporting services					
0941	11	Tickets for sports competitions and entering sports clubs					
Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code 1	code 2	code 3	code 4	code 5	code 6	code 7	code 8

Part 09. Household cultural and recreation expenditure in the last month

Code		Expenditure items	Way of procurement	Value (rials)				
1		2	3	4				
0941	12	Membership fee for sports clubs						
0941	13	Tickets for amusement parks, game clubs(computer games shops, etc)						
0941	14	Hire of equipment and accessories for sports & recreation (boats, skiing tools, sport shoes, horses, aeroplanes, ...)						
0941	15	Learning music						
0941	16	Learning sports						
0941	17	Services provided by mountain and tour guides & the like						
0941	18	Ski piste, cable car (telecabine/telesiege), services provided by mountain and tour guides & the like (for recreation purposes)						
0941	19	Other recreation services costs						
0942		Cultural services						
0942	11	Tickets for cinema, theater, show houses and sound & light shows						
0942	12	Tickets for museums, fairs, monuments, zoo & circus						
0942	13	Tickets for opera houses, concert halls & music halls						
0942	14	Library membership						
0942	15	Entrance fees for art galleries, national parks, botanical and animal gardens, and fairs of aquatic plants & animals						
0942	16	Services of photographers (film developing, printing processing and enlarging portriat photography)						
0942	17	Photography and vidiography/cinematography services in parties and wedding ceremonies						
0942	19	Other expenses related to cinematography/vidography(eg mixing, ...)						
0942	21	Services provided by music groups (singer, instrument player, ...)						
0942	22	Other cultural services						
0943		Games of chance (S)						
0943	11	Games of chance						
095M		Newspapers, books and stationery						
0951M		Books						
09511M		Text books						
0951	16	Hire of non-text books						
09512M		Non-text books						
0951	22	Story/novel & amusement books including literature/precious and poet books						
Purchase		Home pro- duction	Against ser- vice, public	Against ser- vice, coop.	Against ser- vice, private	From agricultura l activity	From non- agricultural activity	Free (not from another hh)
code1		code2	code 3	code 4	code 5	code 6	code7	code 8

Part 11. Household's expenditure for fast foods, hotel and restaurant in the last month

Code		Expenditure items	Way of procurement	Value (rials)			
1	2		3	4			
111	Catering services						
1111	Food expenses in restaurants, cafe's and the like						
1111	11	Kabab-e-Barg and Chanjeh with rice(fillets of beef tenderloin, lamb and pure meat)					
1111	12	Kabab Koobideh (ground lamb or beef) & rice					
1111	13	Rice & stew					
1111	14	Abgoosht(made with lamb, chickpeas, white beans, onion, potatoes, tomatoes, turmeric, and dried lime)					
1111	15	Kabab Koobideh (Ground-meat kebab)					
1111	16	Kabab-e-Barg and Chanjeh without rice(fillets of beef tenderloin, lamb and pure meat)					
1111	17	Chicken kebab, crispy chicken, crispy fish, roasted chicken & the like					
1111	18	Pizza & the like					
1111	19	rice & meat cooked in block					
1111	21	Sheep's liver, heart, kidney, head, legs, tripe, etc.					
1111	22	Haleem (porridge), Aash (soup) & the like					
1111	23	Sussage sandwich					
1111	24	Other types of sandwich					
1111	25	Salad, French fries & snacks					
1111	26	Samosa, , Felafel, pakora and the like					
1111	27	Canned foods(Halim Bademjan made from eggplants, rice,..., Khorak-e-Loobia made from red pinto bean, Gheymeh stew made from meat and split peas, and the like					
1111	28	Breakfast: bread & cheese					
1111	29	Breakfast: eggs (sunny side up)					
1111	31	Other types of breakfast					
1111	32	Tea					
1111	33	Carbonated drinks					
1111	34	Non-alcoholic beers					
1111	35	Fruits juice					
1111	36	Coffee, nescafe & chocolate milk					
1111	37	Smoking hookah out of home					
1111	41	Breads, cookies, confectioneries, cakes & biscuites					
1111	42	Fruits & compotes					
↑							
Purchase	Home pro- duction	Against ser- vice, public	Against ser- vice, coop.	Against ser- vice, private	From agricultural activity	From non- agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 12. Household's miscellaneous goods & services expenditures in the last month

Code		Expenditure items	Way of procurement	Value (rials)
1		2	3	4
121		Personal care		
1211		Hairdressing salons and personal grooming establishments		
1211	11	Ladies tweezing/ plucking facial hair		
1211	12	Women's haircut		
1211	13	Men's hair trimming & shaving		
1211	14	Services of hairdressing salons, beauty shops (manicures, pedicures, epilation & make-up)		
1211	15	Bride makeup		
1211	21	Turkish (public) bath		
1211	22	Saunas		
1211	23	Payments for bathing with warm spring water		
1212		Electric appliances for personal care(SD)		
1212	11	Hair and beard trimmer, hand-held hair dryer, shaver, personal epilator, curling tongs, electric toothbrush, etc		
1212	15	Repairs of above articles		
1213		Other appliances, articles and products for personal care(ND)		
1213	11	Razors blade		
1213	12	Safety razor, shaving brushes, nail clipper, hairdressing scissors, tweezers, nail file, nail brush, pocket mirror		
1213	13	Hairbrushes and combs		
1213	16	Hairpins, curlers, wig and hairpiece, synthetic hair & eyelashes and non-medical lenses		
1213	19	Toothbrushes		
1213	22	Personal weighing machines excluding kitchen scales		
1213	23	Repairs of above articles		
1213	31	Beauty & medicinal soaps, shaving cream, soap and foam		
1213	33	Toothpastes & tooth powder, toothpick & dental floss		
1213	36	Beauty products (cleansing milk & toner, lipstick, eye pencil, perfumes, eau de cologne & aftershave, cream powder, mascara, eyeliner, pressed powder, blusher, kohl, etc.		
1213	37	Moisturizing cream		



Purchase	Home pro-	Against ser-	Against ser-	Against ser-	From agricultural	From non-	Free (not
	duction	vice, public	vice, coop.	vice, private			
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 12. Household's miscellaneous goods & services expenditures in the last month

Code		Expenditure items	Way of procurement	Value (rials)			
1		2	3	4			
1213	41	Hair colour					
1213	46	Henna					
1213	47	Personal deodorants, hair lacquers and lotions, & the like					
1213	48	Baby cream, oil & powder					
1213	51	Hair removers					
1213	53	Diaper, sanitary napkin & sanitary cotton					
1213	54	Paper handkerchiefs, paper towel & toilet paper					
1213	55	Paper napkin					
1213	56	Other paper products (moisturizing facial tissue cotton swabs, ...)					
123M		Personal effects n.e.c					
1232M		Other personal effects					
1232	11	Travel suitcase & bags					
1232	12	Leather handbags (for office, etc.)					
1232	13	Non-leather handbag (for office, etc.)					
1232	14	Cosmetic & jewelry bags and boxes, mobile bags and the like					
1232	15	Articles for babies including baby carriage and pushchairs, baby walkers, baby buggies, portable baby bed, baby recliners, baby car safety seat, baby carrier sack (back carriers, front carriers, baby reins and harnesses, ...) etc.					
1232	16	Cigarette holder and long stem pipe, cigarette cases, pipe, hookah, and lighters, cigarette cutters, ashtrays, etc.					
1232	17	Sun glasses					
1232	18	Walking sticks and canes					
1232	19	Umbrella, hand fan, key ring, pocket knife					
1232	23	Praying materials (Beads, Mohr (turbah), prayer rug, Quran stand)					
1232	27	Cigarette-lighter fuel					
1232	28	Wall thermometers and barometers					
1232	31	Other personal effects and their repair					
124M		Social protection & consultative services					
1241M		Social protection					
1241	11	Retirement homes for elderly persons, residences for disabled persons, (public)					
1241	12	Retirement homes for elderly persons, residences for disabled persons (private)					
1241	14	Counselling, guidance, arbitration, fostering and adoption services for families (non-legal)					
1241	15	Schools services for handicapped persons					
1241	16	Rehabilitation centers services					
129999		No. of lines completed in Part 12					
Purchase code1	Home pro-duction code2	Against ser-vice, public code 3	Against ser-vice, coop. code 4	Against ser-vice, private code 5	From agricultural activity code 6	From non-agricultural activity code7	Free (not from another hh) code 8

Part 13. Providing & selling house durable commodities, other household expenditures & transfers in the last 12 months

Code	Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1	2	3	4	5
031A	Clothing			
0312A	Clothing (semi-durable)			
03123 A and 03124 A	Garments for women			
0312 31	Overcoats			
0312 43	Purchasing wedding dress			
0313A	Other articles of clothing and clothing accessories(SD)			
0313 15	Crash helmets for motorcycles and bicycles			
0314 A	Cleaning, repair and hire of clothing (services)			
0314 13	Hire of garments (including bride dress,...)			
043	Maintenance and repair of the dwelling (first & second residences)			
0431	Materials for the maintenance and repair of the dwelling			
0431 11	Brick			
0431 12	Cement			
0431 13	Gravel & plaster			
0431 14	Mosaic & tile			
0431 17	Ceramic tile, stone and other floorings except parquet			
0431 18	Wooden and metal door, window & fence			
0431 21	Glass			
0431 22	Oil and plastic paints			
0431 24	Paint thinner, varnishes, sealent and other non-metal materials			
0431 25	Brush			
0431 26	Wallpaper, wallpaper pastes, & floor polishing materials			
0431 27	Water pipe, water tap, and metal and non-metal plumbing joints			
0431 29	House sanitary articles (washbasin leg, bathtub, ...)			
0431 31	Nets (wire screen, cloth, etc.)			
0431 32	Roof covering sheet and types of tin plate sheet for roof			
0431 34	Expenditure for mud mixed with straw used for roof			

↑							
Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricu. activity	From non-agricultural. activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other household expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1		2	3	4	5
0431	35	Other expenses for purchase of materials and ornamental articles			
0432		Services for the maintenance and repair of the dwelling			
0432	11	Repair of air cooler, water heater, door opener, lift, air conditioner, central heating, wall hung broiler, etc.			
0432	12	Compensation for painting of building under a contract (including materials)			
0432	13	Compensation for painting of building under a contract (excluding materials)			
0432	14	Compensation for installing wallpaper, acoustic treatment, and the like			
0432	15	Compensation for building glass & installation fee			
0432	16	Compensation for roof covering (Tar paper , bituminous waterproofing, etc.)			
0432	17	Comensation for repairs of roof (tin plates, etc.)			
0432	18	Repair of doors, windows, fencesand the like.			
0432	19	Repair of wells & sewage ways and compensation for well digger			
0432	22	Bricklayer compensation for partial repairs			
0432	23	Compensation of unskilled construction worker for partial repairs			
0432	24	Expenditure for partial repairs of water piping, natural gas piping, & wiring			
0432	25	Other maintenance expenditures for repair of the dwelling			
051		Furniture and furnishings, carpets and other floor coverings			
0511		Furniture & furnishings			
05114, 05115 & 05116		Other furnishings			
0511	41	Electric lamps (Chandelier table lamp,standard lamps, wall, etc.)			
0511	42	Venetian blinds (metal, textile)			
0511	43	Mirror, mirror with candleholders			
0511	53	Non-antique artworks (paintings, tapestry, ceramic and non-ceramic sculptures,picture frames, pictorial carpet, and the like			
0511	54	Wooden and metal handicrafts, ...			
0511	56	Cradle, high chairs and playpens			
0511	58	Travelling, camping and garden equipment (tent,trowel			
0511	59	Materials purchased for repair of above articles by household			
0511	61	Expenditure for instalation of above articles			
05117		Furniture and furnishings			

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural. activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other household expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1		2	3	4	5
0511	71	Bed and dressing table			
0511	72	Closet, chest of drawers, cupboards, bookshelves, dish cabinet, and the like			
0511	73	Tables, chairs and benches			
0511	74	Sofas and couches			
0511	75	Materials purchased for repair of above articles			
0512		Carpets and other floor coverings			
0512	11	Rug, carpet & cushion,... (hand-woven)			
0512	12	Rug, carpet & cushion (machine-woven)			
0512	13	Moquette and other machine-woven floorings			
0512	14	Ziloo, Gelim, Namad (kinds of traditional floor covering)			
0512	15	Installation of floorings			
0513		Repair of furniture, furnishings, and floor-coverings			
0513	11	Materials required for repair of furniture, furnishings & flooring			
0513	12	Repair and washing of the above articles by not members of household			
053		Household appliances			
0531		Major household appliances whether electric or not (durable)			
0531	11	Refrigerator			
0531	12	Freezer & fridge-freezer			
0531	13	Washing machines, dryers and dish washers			
0531	15	Pressing machine			
0531	16	Regular gas cooker, gas cooker with oven, microwave ovens			
0531	17	Kerosine & gas stoves, other kinds of stove, gas barbecue (kebab-cooker), camping gas stove			
0531	18	Liquefied gas cylinder and the related regulator			
0531	19	Air conditioners & humidifier, air extractor, extractor hoods,			
0531	21	Heaters(kerosine, gas, electric and firewood)			
0531	25	Window air conditioner			
0531	29	vacuum cleaners, hand-held vacuum cleaner and steam-cleaning machines			
0531	32	Hand and electric sewing machines			
0531	34	Knitting machines			



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other hh expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1		2	3	4	5
0531	35	Fireproof safes, fire extinguisher, water softeners			
0531	38	Power generators, transformer, electric surge protector for refrigerator & similar devices			
0531	39	Things needed for installation & repair of above articles			
0531	41	Installation & repair of above articles			
0532		Small electric household appliances (nondurable)			
0532	11	Electric rice-cooker, electric slow-cooker, electric barbecue (kebab-cooker), deep fryer, food steamer			
0532	12	Coffeepot, electric kettle, toaster, vegetable cutter, food processor, coffee maker, ice cream maker, cold soft drink-making machine and multi-purpose food processing machines and the like			
0532	13	Electric samovar			
0532	14	Electric juicer, blender, grinder, mincer, & iron (electric)			
0532	16	Table fan & portable air coolers			
0532	17	Vegetable grinder, food maker, coffee maker, ice-cream maker, etc.			
0532	18	Electric blanket (non-medical)			
0532	19	Multipurpose devices (kitchenware)			
0532	25	Other smallsize electric devices			
0533		Charges for repair, installation and rental of major electric and non-electric appliances			
0533	11	Tools needed for installation & repair of above articles			
0533	12	Charges for change, installation & repair of above articles			
054A		GLASSWARE, TABLEWARE AND HOUSEHOLD UTENSILS			
0540A		Glassware, tableware and household utensils			
0540	22	Pressure cooker			
0540	23	Kerosine samovar			
0540	25	Natural gas-consuming samovars			
0540	44	Hire of household glassware and utensils			
0540	45	other Household utensils which not mentioned			
055A		TOOLS AND EQUIPMENT FOR HOUSE AND GARDEN			
0551		Durable tools and equipment			
0551	11	Motorized tools and equipment for carpentry & metalwork at home (drill, saw, electric sanders, etc.)			
0551	12	Lawnmowers, grass cutter, motor-driven saw, water pump, & the like			
0551	13	Repair and hire of above articles			
056A		Goods and services for routine household maintenance			
0562A		Domestic services & household services			
0562	21	Hire of household furniture & furnishings			

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other hh expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1		2	3	4	5
061A		Medical products, appliances and equipment			
0612 A		Other medical products			
0612	11	electric blanket and mattress, evaporator and the like			
0612	14	Oxygen tank, expense for charge and repair			
062 A		Outpatient services			
0621A		Medical services			
0621	24	Visit, orthodontic surgeries such as nose, cheek, jaw and the like (G)			
0621	25	Visit, orthodontic surgeries such as nose, cheek, jaw and the like (NG)			
0621	26	Visit for orthodontic services such as hair transplantation, botulinum toxin, gel and the like (G)			
0621	27	Visit for orthodontic services such as hair transplantation, botulinum toxin, gel and the like (NG)			
063		Hospital services			
0631		Hospital services			
0631	41	Expense paid for dialysis and chemotherapy (G)			
0631	42	Expense paid for dialysis and chemotherapy (NG)			
0631	43	Expense paid (invoice) for hospital in-patients (G)			
0631	44	Expense paid (invoice) for hospital in-patients (NG)			
0631	45	Expense paid for medical analysis laboratories,medicines and equipment during hospitalization before release out of hospital invoice (NG)			
0631	46	Expense paid for medical analysis laboratories,medicines and equipment during hospitalization before release out of hospital (G)			
0631	47	Other expenses paid for hospital in-patient out of hospital invoice (G)			
0631	48	Other expenses paid for hospital in-patient out of hospital invoice (NG)			

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

G: Refers to clinics and hospitals affiliated to the Medical Science University

NG: Refers to other centres and hospitals(centres affiliated to the Security Insurance Organization, Armed Forces, Oil Company,Azad University, Private sector and Charity.

Part 13. Providing & selling house durable commodities, other household expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1		2	3	4	5
0631	49	Visit, orthodontic surgeries such as nose, cheek, jaw and the like (G)			
0631	51	Visit, orthodontic surgeries such as nose, cheek, jaw and the like (NG)			
0631	52	Expense for private nursing in hospita			
071		Purchase of vehicles			
0711		Purchase of motor cars			
0711	11	New fimported car (including customs duties & tariffs and expenses for vehicle registration plate)			
0711	12	Used importede car (including customs duties & tariffs and expenses for vehicle registration plate)			
0711	16	Domestic second-hand cars (including tarrifs & the like)			
0711	17	New domestic cars			
0712		Motor cycles of all types			
0712	11	Geared motorcycle, mopeds and motor tricycles			
0713		Bicycles			
0713	11	Men's/women's bicycles			
0713	12	Tricycles and boys'/girls' bicycles			
0713	14	Repair of bicycles			
072A		Personal transport equipment			
0721		Spare parts and accessories for personal transport equipment			
0721	11	Passenger car tyres and tubes			
0721	13	Motorcycle and bicycle tyres and tubes			
0721	17	Automobil/motorcycle batteries			
0721	19	Oil and air filters			
0721	22	Shock-absorbers,brake discs & brake pads, cylinder head gasket and contact breaker			
0721	27	Car covers			
0721	31	Luxury items for vehicles(car carpets, capsule,..)			



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural. activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other hh expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1		2	3	4	5
0721	32	Racks, tire chain & steering wheel lock and safety belts			
0721	33	Car system alarm			
0721	35	Bumper, dynamo, horn, carrier, chainguard & bell, sealers & polishers			
0721	37	Automobil/motorcycle/bicycle lights			
0721	39	Automobil radiators			
0721	41	Other spare parts and accessories			
0721	42	Dual fuel vehicles including cylinder, installation,..			
0723A		Maintenance and repair of personal transport equipment			
0723	11	Car body repair, car painting, upholstery for car and front suspension			
0723	19	Major repair of car & motorbike (turning, ...)			
0723	21	Repair and replacement of car & motorbike wiring			
0723	23	Other costs for repair and replacement of personal transport equipment (sound system,..)			
0724A		Other services in respect of personal transport equipment			
0724	13	Obtaining/ replacing driving license cost			
0724	14	Driving lessons training			
0724	15	Car technical inspection			
0724	16	Hire of personal transport equipment without drivers			
0724	17	Fines for traffic violations, annual taxes and duties for personal vehicle and similar pays to the government			
0724	21	Costs for changing car number plate			
0724	22	Costs for receiving permission for driving in the controlled traffic areas			
082A		Telephone & telefax equipment			
0821A		Telephone & telefax equipment			
0821	11	Fixed telephone receivers			
0821	12	Fax & telefax machines, pagers, telephone-answering machines & other similar equipment			
0821	13	Cellphone			
0821	17	Other telephone & telefax equipment			

Purchase code	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
	code 2	code 3	code 4	code 5	code 6	code 7	code 8
code 1							

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Part 13. Providing & selling house durable commodities, other household expenditures & transfers in the last 12 months

Code	Expenditure items		Way of procurement	Purchase or expenditure	Second-hand sale
1	2		3	4	5
091A	Audio-visual, photographic and information processing equipment				
0911	Equipment for the reception, recording and reproduction of sound and pictures				
0911	11	Black & White TV sets			
0911	17	VHS videos, VCD & DVD sets and the like			
0911	19	TV aerial			
0911	21	Sattelite receivers & accessories			
0911	22	Radios and cassette recorders			
0911	25	Microphones & headphones, walkmans, MP4 players, MP3 & the like			
0911	26	Purchase of parts for repair of above articles by the household			
0911	27	Other audio-visual equipment			
0911	28	Domestic color TV sets			
0911	29	Imported color TV sets			
0912A	Photographic and cinematographic equipment and optical instruments				
0912	11	Non-digital photo and movie cameras			
0912	12	Digital photo and movie cameras			
0912	24	Parts for repair of photographic and cinematographic equipment and optical instruments			
0912	25	Other photographic and cinematographic equipment and optical instruments			
0913	Personal computer equipment				
0913	11	Personal computers and Tablets			
0913	12	Costs for upgrading personal computers systems			
0913	13	Printers and scanners			
0913	15	Telefax and telephone-answering facilities provided by personal computers and different kinds of equipment connected to the Internet(Modems,...)			
0913	16	Software packages			
0913	17	Calculators, typewriters and word processors			
0913	19	Parts for repair of above articles by the household			
0913	25	Other personal computer equipment such as RAM,...			

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other hh expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procure ment	Purchase or expenditure	Second-hand sale
1		2	3	4	5
0915		Repair of audio-visual, photographic and information processing equipment and other audio-visual devices			
0915	11	Repair of TV set, radio cassette recorder, cinematographic equipment			
0915	15	Repair of computer & peripheral equipment			
0915	16	Other repairs of audio-visual and computer equipment			
092		Other major durables for recreation and culture			
0921		Other major durables for recreation and culture			
0921	22	Major durables for outdoor recreation (including motor and non-motor boats, horses& seadiving equipment,...)			
0922		Musical instruments and major durables for indoor recreation			
0922	11	Musical instruments & accessories			
0922	13	billiard tables, ping-pong tables, table football (soccer) and other non-computer games sets			
0922	14	Materials required for maintenance of above articles by the household			
0923		Maintenance and repair of other major durables for recreation and culture			
0923	11	Maintenance and repair of other major durables for recreation and culture			
0923	13	Veterinary visit, medicines, surgery operation & other expenses paid for racing horses (for recreational purposes)			
0923	14	Services for stabling, feeding, farriery,etc.for horses purchased for recreational purposes			
093A		Other recreational items and equipment, gardens and pets			
0931A		Games, toys and hobbies			
0931	18	Electronic games toys and hobbies			
0931	19	Repair of above articles			
0931	21	Masks,disguises& jokes articles			
0931	22	Fireworks, festoons, decoration of Haftsin spread for Nowruz and Christmas tree decorations			
0931	24	Stamp-collecting requisites (coins, medals, minerals, zoological and botanical specimens, (used or cancelled postage stamps, stamp albums, etc.)			
0931	24	Other items for collection (coins, medals, mineral stones, zoological samples, ...)			
0931	25	Computer game software packages			



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other hh expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1	2	3	4	5	
0931	26	Other tools and articles n.e.c. for hobbies			
0931	27	Purchase and hire of articles for wedding spread and decorations			
0931	29	Hire of above articles except articles for wedding spread and decorations			
0932A		Equipment for sport, camping and open-air recreation			
0932	12	Volleyball, football (soccer), basketball, etc. balls			
0932	13	Skis, bodybuilding equipment, rackets and punching bags			
0932	14	Safety & sport helmets			
0932	16	Sports gloves, life jackets, wristbands, shinguards, kneepads, safety belts, safety & sport glasses & other safety articles			
0932	18	Tent & sleeping bags,			
0932	19	Hunting guns & ammunition, hunting binocular and backpacks			
0932	23	Camping gas stove, barbecue, ...			
0932	24	Sports footwear (ski, skate, football,...)			
0932	26	Fencing swords, sports weights, javelins, sports discs dumbbell & other bodybuilding & fitness articles			
0932	28	Fishing gear (pole, hook & net)			
0932	29	Air pumps			
0932	33	Other equipment for sport and recreation			
0932	35	Repair of above articles			
0933A		Gardens, plants and flowers (
0933	15	Artificial flowers, flower basket and artificial foliage			
0933	16	Trees, shrubs, bushes & grass (artificial)			
0934		Pets and related products			
0934	11	Decorative birds, fish and pets			
0934	12	Wooden and metal kennels, leashes, ropes and collars			
0934	14	Aquariums			
0934	16	Foods for pets and livestock not related to the job			
0934	17	Veterinary products & animal grooming equipment (medicines, syringe, ...)			

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other hh expenditures & transfers in the last 12 months

Code	Expenditure items		Way of procurement	Purchase or expenditure	Second-hand sale
1	2		3	4	5
095A	Newspapers, books and stationery				
0951A	Books				
09511A	Textbooks				
0951	11	Pre-school & primary school textbooks			
0951	12	Lower-secondary school textbooks			
0951	13	Upper-secondary & pre-university textbooks			
0951	14	College/university textbooks			
0951	15	Supplementary textbooks			
09512A	General books (non-textbooks)				
0951	21	References including encyclopedias, dictionaries & atlases			
0951	25	Religious books including Quran, Nahj al-Balagha(1), Mafatih al-Janan(2) and the like			
096	Package holidays (tours)				
0961	11	Pilgrimage packages inside the country (including accomodation, food, transportation & guide)			
0961	12	Package holidays inside the country (including accomodation, food, transportation & guide)			
0961	13	Hajj & other pilgrimages abroad			
0961	14	Other package holidays abroad (including accomodation, food, transportation & guide)			
101	Pre-primary and primary education expenses				
1011	Pre-primary and primary education expenses				
1011	11	Registration fee for public schools			
1011	12	Registration fee for private schools			
1011	13	Registration fee for adults at primary school level (Literacy movement)			
1011	14	Supplementary courses fee at primary school level			
1011	15	Cash contribution to primary schools (parent-teacher meeting,...)			
102	Lower- & upper-secondary school expenses				
1021 and 1022	Lower- & upper-secondary school expenses				

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

(1) is the most famous collection of sermons, letters, tafsirs and narrations attributed to Ali, cousin and son-in-law of Muhammad.

(2) is a Twelver Shi'a compilation of selected chapters (surahs) from Quran, Taaqeebat e namaz (acts of worship after namaz), supplications narrated from the Ahle bayt and text of Ziyarats

Part 13. Providing & selling house durable commodities, other household expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1		2	3	4	5
1021	11	Registration fee for public lower-secondary schools			
1021	12	Registration fee for private lower-secondary schools			
1021	13	Registration fee for evening lower-secondary schools			
1021	14	Supplementary courses fee at lower-secondary school			
1022	11	Registration fee for public upper-secondary schools			
1022	12	Registration fee for private upper-secondary schools			
1022	13	Registration fee for evening upper-secondary schools			
1022	14	Supplementary courses fee at upper-secondary school level			
1022	15	Cash contribution to lower- & upper-secondary schools(parent-teacher meeting,...)			
103		Pre-university & supplementary courses			
1031		Pre-university & supplementary courses			
1031	11	Registration fee for public pre-university courses			
1031	12	Registration fee for private pre-university courses			
1031	13	Registration fee for evening pre-university courses			
1031	14	Supplementary courses fee at pre-university level			
1031	15	University entrance exam preparation courses			
1031	16	Cash contribution to pre-university schools(parent-teacher meeting,...)			
104		Higher education expenses			
1041		Higher education expenses			
1041	11	Registration fee for state universities (evening, distance learning, private)			
1041	12	Registration fee for University of Applied, Sciences and Technology			
1041	13	Registration fee for Islamic Azad University			
1041	14	Supplementary courses fee at higher education level			
1041	15	Transfer fee of a student from a university to another university			
105		Education not definable by level			
1051		Education not definable by level			
1051	11	Registration fee for foreign languages courses			

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other hh expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1	2	3	4	5	
1051	12	Vocational courses (electronic, computer, turning, ...)			
1051	13	Cooking courses & the like			
1051	14	Holy Quran courses			
1052	15	Other training courses not clasified elsewhere			
123A		Personal effects not classified elsewhere			
1231		Jewellery, clocks and watches			
1231	11	Necklaces, earrings, bracelets, rings, etc. (gold)			
1231	12	Necklaces, earrings, bracelets, rings, etc. (silver or other precious metals)			
1231	13	Necklaces, earrings, bracelets, rings, etc. (fake)			
1231	21	Wall & table clocks except antique ones			
1231	22	Wristwatches except antique ones			
1231	31	Cuff-links & tie-clips (precious)			
1231	32	Cuff-links & tie-clips (not precious)			
1231	33	Repair of bove articles & change of wristwatch band			
1231	34	Gold coins (quarter gold coin, half gold coin and one gram gold coin,...) as a gift			
1232A		Other personal effects			
1232	24	Funerary articles			
1232	25	Graveyard costs			
124A		Social protection			
1241A		Social protection			
1241	13	Nursery & day care center services			
125		Insurance			
1251		Insurances not connected with health (retirement, ...)			
1251	11	Life insurance premium # No. of insured people: <input type="text"/>			
1251	12	Accident insurance premium # No. of insured people: <input type="text"/>			
1251	13	Social security insurance not connected with health (employee's share)	1or8		
1251	14	Social security insurance not connected with health (employer's share)	3or4or5or8		

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other household expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1		2	3	4	5
1251	15	Pension of employees liable to medical services (gov. employees' contribution)	1		
1251	16	Pension of employees liable to medical services (gov.'s contribution)	3		
1251	17	<input type="text"/> Non-health insurance premium paid by public orgs. for people # No. of insured people:			
1251	18	Pension of villagers and nomadic people in social insurance (household's contribution)	1 or 8		
1251	19	Pension of villagers and nomadic people in social insurance (government's contribution)	8		
1251	21	Pension in other organizations/ institutes(banks, oil company ,... (household's contribution)	1		
1252		Insurance connected with the dwelling (service)			
1252	11	Insurance premium paid by owner-occupiers (against fire,...)			
1252	12	Insurance premium paid for furniture & furnishings (against fire, theft)			
1253		Insurance connected with health			
1253	11	Health Services Insurance premium paid by household, directly/ <input type="text"/> indirectly for health & treatment affairs #			
		No. of insured people:			
1253	12	Health Services Insurance premium paid by the gov. for health & treatment affairs	3 or 4 or 8		
1253	13	Health-related social insurance premium (employee's contribution)			
1253	14	Health-related social insurance premium (employer's contribution)			
1253	15	Premium for other health-connected insurances (Alborz, Dana, Asia,...) # No. of insured people: <input type="text"/>			
1253	16	Health-connected insurances premium paid by public organizations for people # No. of insured people: <input type="text"/>			
1253	17	Iranian Health Insurance premium, rural and nomadi (government's contribution) # No. of insured people:	8		
1254		Insurance connected with transport			
1254	11	Insurance for personal transport equipment			
1254	12	Service charges for transport insurance and luggage insurance			
1254	13	Personal transport equipment-related third party insurance			
1255		Other insurance (service)			
1255	11	<input type="text"/> Other insurance premium paid by the household not classified elsewhere			

Purchase code1	Home production code2	Against service, public code 3	Against service, coop. code 4	Against service, private code 5	From agricultural activity code 6	From non-agricultural activity code7	Free (not from another hh) code 8

Part 13. Providing & selling house durable commodities, other household expenditures & transfers in the last 12 months

Code		Expenditure items				Way of procurement	Purchase or expenditure	Second-hand sale
1		2				3	4	5
126		Financial services not classified elsewhere						
1261		Financial intermediation services indirectly measured (service)						
1261	11	Service charges for the loans received and premium bonds(housing)						
		Amount of loans			Place of loan received			
1261	12	Service charges for the loans received (non-housing)						
		Amount of loan			Place of loans received			
1262		Other financial services not classified elsewhere						
1262	11	Actual charges for the financial services of banks, post offices, saving banks, money changers and similar financial institutions						
1262	12	Fees and service charges of brokers, investment counsellors, tax consultants and the like						
127		Other services not classified elsewhere						
1271		Other services not classified elsewhere						
1271	11	Fees for legal consultations & consultant services						
1271	13	Other legal services						
1271	14	Fees for employment agencies						
1271	15	Charges for undertaking and other funeral services						
1271	16	Payment for the services of estate agents/ notary public for house renting						
1271	17	Payment for the services of intermediary and notary public for purchase and sale of car/motorcycles						
1271	18	Municipal tariffs and reconstruction tariffs & similar charges						
1271	19	Fees for the issue of birth certificate, national identity card, education certificate & coupons and death certificate						
1271	21	Fees for the issue of military service completion card, passport, employment card for foreign nationals						
1271	22	Fees for the issue of insurance card						
1271	23	Fees for the issue of visa and departure tax						
1271	24	Payment for photocopies, pressing card,...						
1271	25	Fees for the issue of marriage and divorce certificates						
1271	26	Fees for the issue of hunting certificate & the like (for recreation)						

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 13. Providing & selling house durable commodities, other household expenditures & transfers in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1		2	3	4	5
1271	27	Payment for household non-occupational publicity activities, including banner writing			
1271	28	Fees for entrance & recruitment exams			
1271	32	Payment for the services of astrology, horoscope, ...			
1271	34	Fees for the services of public writers, dissertation consultant and translation services providers			
1271	36	Miscellaneous services			
1271	37	Fees for the service of brokerage for purchase/transfer of cell phone SIM card / fixed telephone line			
139		Transfers			
1391		Religious expenditures			
1391	11	Khoms (one fifth of personal assets)			
1391	12	Zakat (Islamic alms)			
1391	13	Fetrich(1), expiation, vow(made to God, ...), etc.			
1391	14	Contribution to mosques, churches, synagogues, Islamic revolution foundations, Friday prayer offices, holy places, etc.			
1391	15	Fees for preacher, praiser, singer of holy features birthday's ceremony, etc.			
1391	16	Payment for charity funds			
1392		Losses & blood money			
1392	11	Different kinds of blood money paid			
1392	12	Charges for losses inflicted on others			
1392	13	Tax on house sale			
1392	14	Cash money transferred to other households			
1392	15	Cash gifts paid to public institutions			
1392	16	Cash gifts paid to non-public institutions			
1392	17	Payments to the prisons and other government organizations by household			
139999		No. of lines completed in Part 13			
999999		Total of codes 019999 - 139999			

Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
							code 8
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

(1)charity given to the poor at the end of the fasting in the Islamic holy month of Ramadan

Part 14. Household investments in the last 12 months

Code		Expenditure items	Way of procurement	Purchase or expenditure	Second-hand sale
1	2		3	4	5
33		Household investment in building construction			
331&332		Household investment in building construction for private residence (principal & secondary dwellings)			
331	12	Construction of building (principal & secondary dwellings) excluding land value			
331	23	Fees for the issue of construction permit			
331	34	Purchase/sale of building (principal & secondary dwellings) excluding land value			
331	45	Purchase of land for construction of building or value of purchased and/or sold land			
331	56	Fees for the service of land-agent for purchase/sale of private house/land			
331	67	Charges for noutry public office & other expenses for purchase/sale of private house/land			
331	78	Fees for the issue of title-deed			
331	79	Taxes for purchase of private house			
331	89	Taxes paid for building construction and fines for additional construction			
331	90	Major changes/extensions in the building/installations/area			
332	14	Fixed evaporative air cooler, water heater, remote door opener, burglar alarm, water & gas oil tank, kitchen cabinet, wall commode, wall mounted boiler and fees for their installation (principal & secondary dwellings)			
332	25	Fees for fixed telephone installation			
332	36	Charges for water piping, water meter installation & other related expenses			
332	47	Charges for electricity meter installation & other related expenses			
332	58	Charges for natural gas piping & gas meter installation			
332	69	Other expenses related to investment in building construction			
332	70	Household payment for National Housing			
333&334		Household investment in building construction for income			
333	16	Building construction excluding land value			
333	27	Fees for the issue of construction permit			
333	38	Purchase/sale of building excluding land value			
333	49	Purchase of land for construction or value of purchased/sold land			
333	50	Fees for the service of land-agent for purchase/sale of house/land			
333	60	Charges for noutry public office & other expenses for purchase/sale of building/land			
333	62	Taxes paid for building construction and fines paid for additional construction			



Purchase	Home production	Against service, public	Against service, coop.	Against service, private	From agricultural activity	From non-agricultural activity	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Part 14. Household investments in the last 12 months

Code		Expenditure items	Way of	Purchase	Second-
			procure	or	hand sale
1		2	3	4	5
333	71	Fees for the issue of title-deed			
333	82	Taxes for construction			
333	93	Changes/addition in building			
334	18	Fixed evaporative air cooler, water heater, remote door opener, burglar alarm, water & gas oil tank, and fees for their installation			
334	20	Electricity meter installation & other related expenses			
334	29	Fees for fixed telephone installation			
334	40	Charges for water piping, water meter installation & other related expenses			
334	51	Natural gas piping & gas meter installation			
334	62	Other expenses related to investment in building construction			
34		Household investment in agriculture sector and development projects			
342&341		Household investment in agriculture sector and development projects			
341	15	Leveling farming lands & turning barren lands into productive lands			
341	26	Channelling brooks & channels, and digging & dradging wells & qanats			
341	27	Expenditure for planting and growing stages till the stage of harvesting of gardens and nurseries			
341	48	Purchase/sale of capital livestock (for milk)			
341	59	Purchase/sale of capital livestock (for work and transport)			
341	60	Purchase/sale of capital livestock (for breeding)			
		Purchase/sale of laying hen, rooster or other traditional adult polutry			
341	70	Value of household's contributions to development projects & public institutions (cash contributions, value of in-kind household value of services provided by the & ,contributions(
341	81	Construction of agricultural non-residential buildings (stable, warehouse,barn ...)			
341	92	Purcase/sale of agricultural major machinery and durable equipment including tractor, combine, motor vehicle, water pump, , seeder, fertilizer spreader, plough, disc plough & thresher			
342	17	Charges for brokerage & noutry public offic for purchase/sale of vehicles			
342	28	Major repairs of tractors, combines, tillers, threshers, seeders, fertilizer spreaders, ploughs, disc ploughs, motor vehicles, water pumps, etc.			
342	39	Purchase/sale of agricultural tools like shovel, trowel, pickaxe, adz, saw, sickle, scissors, bucket			
342	40	Purchase/sale of hives			

Purchase	Home	Against ser-	Against ser-	Against ser-	↑		
					From agricultural	From non-agricultural	Free (not from another hh)
code1	code2	code 3	code 4	code 5	code 6	code7	code 8

Loans received by household in the last 12 months

Has the household paid any amount for received loans? Yes complete the following table. No The Part 4 (Household incomes) should be completed.

Remarks	Amount of monthly received loans in the last year which are still paid in the last 12 months	Type of loans	Place of loans received	Number of instalments paid in column 3	Amount of monthly instalment in the last 12 months (rial)	Amount of loans received in the last 12 months(rial)	Line number of the member receiving loans
		Housing 1	Banks and financial and credit institutuions 1				
		Marriage 2	Student 2				
		Commodities3	Househod funds 3				
		Gharz-al-hasaneh 4	Place of work 4				
		Purchase/change of automobile 5	Other 5				
		Repair and construction of housing 6					
		Student 7					
		Self- Employment Loan 8					
		Profit and loss Sharing 9					
		Other 10					
8	7	6	5	4	3	2	1

PART Four

Household Incomes

Section1 .Household employed members cash income from wage & salary occupations

rials(

Line	Is he / she now employed or in the last 12 months	Occupation	Major activity at work place	Status in employment Public sector 1 Cooperative Sector 2 Private sector 3	work hours per day	Working days in a week	Total of		Net income (after tax & retirement deductions)							
							gross regular & irregular incomes before deductions		Regular wage, salary & allowances (wife bonus, child bonus, housing bonus, coupons, etc.)		Irregular allowances (overtime pay, new year bonus, rewards, etc.)		Total net income			
							Last month	Last 12 months	Last month	Last 12 months	Last month	Last 12 months	Last month	Last 12 months		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		

No. of lines completed 99

Part 3. Household unearned incomes in the last 12 months

in thousands of dollars

Household member line no.	Household members full names	Pension, salary, standby compensation, severance package, retirement allowances retirement coupon, etc.	Income from renting business place, garden, land, real estate, house, business permit, moveable & immovable assets, etc.	Income from fixed saving account, stocks, insurance, etc.	Income from scholarships & aids from social and charity institutions	Income from selling articles made by household; & other incomes	Transfer receipts from other households
1	2	3	4	5	6	7	8

No. of lines completed 99

Column 9 Section3- Amount received from cash subsidy in the last 12 months

Line No. of household member	Full names of household member (subsidy receiver)	Number of persons who have received subsidy.	Number of months when the subsidy has been received	Total received amount
1	2	3	4	5

No. of lines completed 99

Title	Name & family name	Date	Signature	Comments:
Respondent	Line No. <input type="checkbox"/>			
Enumerator	Enumerato code <input type="checkbox"/>			
Province editor				
Province expert				

Telephone number of household
(if desired)

Household unearned incomes (for Income Chapter, part 3, column 7)

Line no. of activity	Activity	Net annual income (rials)			
		Member with income line no. in part 1, col. 1			
		No. 3	No. 4	No. 5	No. 6
1	2				
1	Industrial activities				
1-1	Weaving rug, carpet & Gleem				
1-2	Spinning & cloth-weaving				
1-3	Tailoring & knitting				
1-4	Basket & straw mat weaving				
1-5	Production of food stuff (pickle, jam, cookies, ...)				
1-6	Other home industries				
2	Service activities				
2-1	Growing flowers & gardening				
2-2	Cosmetology				
2-3	Decorating wedding spread & bride room				
	Taking care of sick people/old people/children				
2-5	Cooking & preparing foods				
2-6	Transporting people with private car				
2-7	Injections & dressing				
2-8	Repair of vehicles & house appliances				
2-9	Commission & intermediation				
2-10	Accounting & auditing				
2-11	Teaching				
2-12	Writing, translating, researching & editing				
2-13	Typing				
2-14	Calligraphy, designing & painting				
2-15	Other service activities				
3	Business activities				
3-1	Buying & selling coupons				
3-2	Selling cigarettes				
3-3	Forex dealership				
3-4	Buying & selling goods				
4	Other activities				

Sheet for Income Section (employed population in the agriculture sector)

Line number of household member	Occupation code	Activity code	Types of occupational expenditures			Sales (gross amount)
1.1. Activities type and characteristics		Wage & salary & allowances (cash & in-kind)	Seeds, fertilizers, pesticides, fodder & hay, fuel expenses and repair of work tools and the like Repair of tools & machinery, etc.	Providing non-durable tools and depreciation expense of durable tools and machinery	Occupational loan costs, rent of land & tools, transportation, packing, etc.	Sales (gross amount)
		9	10	11	12	13
Farming	<input type="checkbox"/> 1	Qanat council manager (mirab) compensation	Providing livestock for fattening	Bucket	Occupational loan cost	Sale of farming products:
Area under cultivation (hectar)		Field watchman compensation	Seeds & seedlings Fertilizers & vitamins	Plastic flask	Rent of tractor (with or without driver)	- Agricultural products
Horticulture	<input type="checkbox"/> 2	Harvester compensation	Providing animal manure from livestock farm	Water pump depreciation	Combine rent	- Fodder & hay
Area of garden (hectar)		Weeding worker compensation	Animal manure purchased	Tiller & thresher depreciation	Tiller & thresher rent	- Vine crops
Livestock farming	<input type="checkbox"/> 3	Shepherd compensation	Green manure purchased from working place	Farming-related vehicles depreciation	Ploughing ox & plough rent	- Summer crops
No. of small livestock	_____	Log hauler compensation	Fuel for tractor & combine Fuel for tiller & other vehicles	Other major tools and machinery depreciation	Land & garden rent	- Leaf vegetables
No. of large livestock	_____	Fruit picker compensation	Repairs of water pump	Minor repairs	Cash and in-kind (- Shrub vegetables
Chicken farming	4	Porter compensation	Repairs of tractor and combine Repairs of thresher & tiller Repairs of other vehicles		Products/crops transportation	- Root vegetables
No. of large chickens	_____	Gardener compensation	Fuel for water pump Purchased pesticides & spreader		Gunny, boxes, nylon bags, rope, cardboard box, etc.	<u>Sale of horticultural products:</u>
Pisciculture	<input type="checkbox"/> 5		Having tools sharpened	Fishing equipment (net,...)	Well dredging	- Tree fruits (except citrus)
						- Tree fruits (citrus)
						- Seedlings
						- Soil from seeds of flowers
						- Flower
						- Water
						<u>Sale of animal, chicken and bee products:</u>
						- Dairy products

Area of pool	(sq. m)	Fisherman , seaman compensation	Providing gasoline & gas oil for vehicles		Water	- Wool, hair, softwool & chicken feather
Fishing, boats, dinghies(Number)	6	other compensations	Providing provender & hay Sugar, wax & frame for honeybees	Other	Electricity	- Manure
Other agricultural activities	7		Boat, launch,...		Rent of fishing equipment such as boat, launch, net,...	- Tyes of livestock
			Other similar expenses		Other similar expenditures	Chicks produced
						- Honey bees produced
						- Honey & wax
						- Eggs (chicken)
						Aquatic animals(fish, shrimp,...)
						- Other similar items
		Total expenditure	Total expenditure	Total expenditure	Total expenditure	Total sales