D.2.5. Mixed income of self employed persons

7.89. The remuneration of the self-employed is treated as mixed income. It is defined as the income that is received, over a given reference period, by individuals, for themselves or in respect of their family members, as a result of their current or former involvement in self-employment jobs[1].

7.90. For purposes of measurement of income related to self-employment, the self-employed are primarily the sole owners, or joint owners, of the unincorporated household enterprises in which they work, according to the definition provided in the System of National Accounts (see para. 7.9); they may also include the owner-managers of corporations and quasicorporations.

7.91. Gross income related to self-employment consists of:
   (a) Profit (or the share of profit) that is generated by the self-employment activity;
   (b) Where relevant, remuneration received by owner-managers of corporations and quasicorporations;
   (c) Amount of employment-related social security benefits received by self-employed persons through schemes recognizing the status in employment as a specific condition for membership.