Glossary:Dividends

In the European system of national and regional accounts **dividends** are defined as a form of property income received by the owners of shares to which they become entitled as a result of placing funds at the disposal of corporations. It is a sub-item of the national accounts ' property income transactions.

The main difference with interest payments, is that dividends on shares are not fixed or predetermined.

Related concept

- Allocation of primary income account

Statistical data

- National accounts and GDP