Poverty is a concept that concerns the individual. However, the most common poverty indicator – income (or expenditures) – is measured at the household level and then divided by the number of "adult equivalents". The resulting income per adult equivalent is then attributed to all household members. If it is below a specified poverty line, all the household members will be considered poor. If it is above the specified poverty line, all the household members will be considered non poor. This way of measuring poverty assumes that all members share the fortunes and misfortunes of the household equally. This is particularly problematic in the case of children. Furthermore, recent theoretical and empirical research indicate that family members have different preferences concerning the intrahousehold allocation of resources, particularly with respect to children, and that so-called distribution factors, by influencing their respective bargaining power, will change the individual outcomes.

This paper uses of a very recent and innovative Bangladeshi household survey that includes detailed information on the intrahousehold allocation of consumption and time, as well as information on potential distribution factors to shed light on two questions. First, what is the role played by intrahousehold allocations in mitigating or exacerbating child poverty. Second, what is the scale of the measurement errors implied by the neglecting of intrahousehold allocations in the measurement of child poverty in a country such as Bangladesh. The results of this research can be expected to contribute to our understanding of the extent and nature of child poverty, to help target children who are in particular risk and to help design policies to efficiently combat child poverty.