
Recent literature on the informal sector incorporates the notion of heterogeneity and argues that the peculiarities of its subdivisions should not be ignored. Analyzing the interactive effects of gender, poverty level, and occupation, the empirical evidence presented in this paper confirms the importance of incorporating this notion in empirical studies focused on Mexico. The results show a positive and significant relationship between the level of poverty and the difference in the probability of women and men to participate in the informal sector as self-employed and subordinate workers.

**Keywords:** informal sector, gender, poverty, employment, Mexico.

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