The gender aspect of poverty in Sri Lanka is an important area to formulate better policies to empower the status of women and to alleviate poverty status by household level in Sri Lanka. This study examines the impact of poverty levels in relation to change in headship from male to female to understand whether female headed households contribute disproportionately to overall poverty in Sri Lanka. The study used the Household Income and Expenditure Survey of 2001/02 that covered 16,924 households (71,293 individuals) in seven provinces in Sri Lanka. This study identified the poor by the Sri Lankan official poverty line which is calculated by the Department of Census and Statistics, Sri Lanka. The logit model was applied to measure the effect of poverty on changing the age, family size, income level of education and headship. The findings reflect some facts which merit careful attention in the task of Sri Lankan poverty alleviation policies. The results suggest that poverty and female headship are strongly linked in the estate sector. Finally, predicted logit values suggest that Monaragala and Rathnapura are the districts which are relatively deprived by having a high probability of poverty for female headed households.

Keywords: Economics of Gender, Poverty, Logit Model