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**“INCOME INEQUALITY AND FISCAL REDISTRIBUTION IN EUROPE:
RESULTS FROM DISTRIBUTIONAL NATIONAL ACCOUNTS”**

RELATORE:

CH.MO PROF. GRECO LUCIANO

LAUREANDO/A: ROSSI HERMINSON

MATRICOLA N. 1179375

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Firma dello studente

Massimo Bossi.....

Dedication

To my parents who supported me in whatever they could.

To Valentina, who stood by me during each step I took in the last years.

To my future self, so that you will remember all the struggles you have been able to overcome.

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1. Introduction

Income inequality has always been one of the topics at the center of the economic debate. In fact, since the pioneering Kuznets' attempt to estimate income distribution in 1953, many other studies which tried to apply his methodology with incremental adjustments have been published during the twentieth century. These studies exploited tax data, which represent a central data source but present relevant limitations, and survey data, which correct for some of the shortcomings of tax data but in turn present other limitations.

In 2011, a group of important scholars - which contributed directly to this flourishing literature on income inequality – started an ambitious project which aimed at making more homogenous the studies on income distribution. The first step of this project was the creation of an online platform, the World Inequality Database (WID.world), which collects as much data and papers as possible on income inequality. Nowadays, the WID website contains papers and series on more than 70 countries across 5 continents, produced by more than 100 top-level researchers.

The second step of the WID project was the elaboration of a new methodology, internationally agreed on, which treated in a homogenous way all the data sources used in the analysis of income inequality trends and solved the major limitations of the previously adopted methodologies. In particular, there were three major problems to be addressed. First, tax data (which used to be the starting point of Kuznets-like inequality studies) reported total aggregates which were not consistent with the total macro aggregates reported in official national accounts. Second, studies based on tax data can produce distributional series which cover precisely only the top end of income distribution, usually starting from the top decile. Third, there was not a methodology which allowed to analyze the effects of the tax and transfer system on income inequality.

In order to correct for these and other limitations, in 2016 the scholars who started up the WID project released the methodological guidelines of a new methodology to analyze income inequality: Distributional National Accounts (DINA) methodology. Such methodology was designed to solve all the major problems of previous income distribution studies, and starting from the guidelines' publication the ambitious ultimate goal was to produce as many DINA estimates as possible. In 2018 the first study conducted applying the DINA methodology for the USA has been published, followed in the same year by another DINA study on French data which compared the final results of the two studies as well.

The output of the DINA methodology consists of detailed series for all the components of net national income which go from the bottom percentile to top 0.001% of income distribution. These series are

primarily based on national accounts data, and therefore they are consistent with macro total aggregates, and then integrated with tax data and survey data which are used to impute net national income across all the income distribution in a consistent way, from the bottom to the top.

The DINA methodology allows to assess the effects of fiscal redistribution in income inequality thanks to the comparison of pre-tax and post-tax DINA series, which are both provided in the DINA studies conducted for each country analyzed. Since DINA series present both a macro dimension (given that they start from national accounts) and a micro dimension (given that they use micro tax data and survey data as well), they can be used to study income inequality under different lenses. For instance, they can be used to analyze the developments of income inequality between two separate socio-demographic groups. An example is presented by Piketty, Saez and Zucman (2018) who used DINA series in order to analyze income in equality between men and women and between working age individuals and retirees in USA.

In Europe there is not a fully-fledged DINA database which cover all the countries. Nevertheless, in 2019 Blanchet, Chancel and Gethin published a DINA study for European countries which presents the very basic output of such methodology: pre-tax and post-tax national income series which cover the entire income distribution spectrum.

This work has the objective of analyzing the developments of income inequality in Europe, starting from data provided by such DINA estimates. The analysis is conducted both in pre-tax and post-tax terms, and therefore it allows to assess how effective are the different countries in reducing income inequality through the operation of the tax and the transfer system. In order to assess the difference in income inequality and fiscal redistribution between countries with different taxation system, the results from DINA are combined with the data on country taxation provided by the European Commission which allow to group countries according to their different taxation choices.

The research questions that this work will answer are of the following kind: which is the difference in income inequality and fiscal redistribution between countries which collect a high share of total taxes through direct taxation and countries which instead rely heavily on indirect taxation? And which is the difference between countries which have different shares of total taxes collect through consumption, labour and capital taxes?

The following chapters are organized as follows. The presentation of the related literature, with the first studies and latest developments, is the core topic of Chapter 2. The objective of Chapter 3 instead is to present the methodological steps followed by the studies which are part of the DINA project. Chapter 4 is the core part of this work, and it will present the methods used to analyze the DINA results in European countries and how these results have been combined with the taxation data provided by the European Commission and will answer the research questions. Chapter 5 concludes.

2. Literature Review

2.1 Standard Income Distribution Studies

Income distribution has always been of major interest in the economic debate, and the interest for its dynamics gave rise to a flourishing literature. Going backwards, income inequality has been at the center of economic speculative thought since the time of Ricardo and Marx, but few data were available to analyze its dynamics. (Alvaredo and Piketty, 2007).

The first studies focused on the estimation of the share accrued to the top percentiles of income distribution. One of the main difficulties when it comes to estimate the share of total income going to top fractiles of income distribution is matching national accounts data, which report macro aggregates, with income tax data. The first pioneering attempt to combine these two data sources was made by Kuznets, who starting from U.S.A. National Accounts combined macro aggregates with tax data collected by the Bureau of Internal Revenue (the predecessor of Internal Revenue Service, from now on: IRS) in order to estimate the evolution of the income distribution in the U.S.A. among top percentiles, from 1913 to 1948 (Kuznets, 1953). Kuznets' study had some major limitations, one of these being the fact that the highest percentile analyzed was the top 1% which does not allow to assess the distribution of capital income among the wealthiest individual, since capital income distribution results to be very concentrated in the top 1% income percentile (Piketty and Saez, 2003). Other limitations of this kind of studies will be discussed later in this chapter, but it is important to underline that this attempt was of primary importance for the debate on income distribution and the relative literature, since it traced the path for further studies with other countries' data.

Following this attempt, a number of authors have used administrative tax records and surveys to build long-run series of top income shares. For instance, in Italy, Brandolini (1999) studied the evolution of income inequality during the second half of the 19th century using data collected by the Bank of Italy starting from 1965 through the Survey on Household Income and Wealth (from now on: SHIW). SHIW represents since 1965 the main survey on income distribution in Italy and it has been conducted on yearly basis up to 1987 and every two years from 1989 onwards. Nowadays, SHIW still represents an important data source for household income, consumption and savings and it provides data for Italy for Eurosystem's Household Finance and Consumption Survey (from now on: HFCS) coordinated by the European Central Bank. An interesting finding of Brandolini's work is that despite the fairly stable relative measures of income inequality during the 90s, Italian households appeared to have developed deteriorated perceptions about financial hardship and seemed to have a feeling of impoverishment (Brandolini, 1999).

In the same years, a more data-based study for the United Kingdom was conducted by Atkinson (Atkinson, 2002). For this country there were more data available given the fact that a “super-tax” (better known as surtax) was introduced in 1909 in the United Kingdom: it was designed as an additional tax levied on super top incomes. Hence starting from that year, tax authorities began collecting data on the total income individuals: these data were not previously collected on an organic and systematic basis since, under ordinary income tax, the individual income was subject of several separate assessment. The surtax was abolished in 1972 under Prime Minister Edward Heath, but by that time there were already other data sources which were providing information on income distribution, such as Survey of Personal Incomes (from now on: SPI), which allowed the series to be continued. The results of Atkinson’s analysis showed a decreasing income inequality from 1909 (when the richest ten thousand individuals collectively received a tenth of total income), with the top percentile receiving 17% of total income, to 1979, when the top percentile was receiving 5.4% of total income. From 1979 a slow reversal started, and in 1999 (the last year of analysis) the top percentile was receiving 10% of total income.

Piketty (2003) made an important analysis with the French data: he constructed fully homogenous yearly series from the First World War until the late 1990s for both wage inequality and income inequality. This is of primary importance for the study of the evolution of income distribution since it allows to precisely distinguish trends that are due to changes in the wage structure and those which are due to changes in the concentration of capital income. In order to make the capital versus labour split the author integrated the income tax return data with those provided by wage tax returns and inheritance tax returns. Piketty’s analysis shows that income inequality has been reduced during the twentieth century, especially during its first half: this trend has been driven by a reduction in capital income among the wealthiest individuals, while the wage inequality remained strongly stable in the long run. In distributional terms, the top decile was earning 4.5 times the average income of the entire population at the beginning of the twentieth century, while the same figure dropped to 3.25 in the 90s. More in depth, it is interesting to note that while the fractiles P90-P95 and P95-P99 showed a pretty stable share of the total national income, the main reduction of the top decile share of total income was primarily due to the collapse of top 1% share: the richest 1% individuals were earning collectively 20.5% of total income in 1918, while they were earning less than the 8% in 1996. This can be explained by the fact that those fractiles which showed a stable share of total income were also the fractiles, in the top decile, which relied more on wage income than on capital income: wage income distribution remained extremely stable during the twentieth century while capital income distribution has experienced several shocks, especially during the 1914-1945 period (wars, inflation and economic recession were the main drivers of such shocks). Following the shocks and the consequent reduction of the total share of total income accrued to the P1%, the introduction of

progressive taxation on top marginal incomes contributed to the stabilization of the top 1% at the 1945 level.

Piketty and Saez (2003) conducted an analysis similar to the one done for France with the tax returns data published annually by the IRS since 1913, and large micro-files of tax returns released by the IRS itself. Matching the two data sources they have been able to produce series of top percentiles shares of total income which also present the split between wage, business and capital income. In this sense, this work represented an improvement of Kuznets' analysis (1953) both because the higher level of detail (the top percentile has been detailed up to the P99.99) and because of the capital versus labour split operated by the two authors. The series show that the top decile share of total income follows a U shape pattern between 1917 and 2002. From the 45% reached in 1932, the share declined to a nadir of 31% following the Second World War and remained stable until the 70s when it started to slowly grow up to the pre WW2 level. As for the French case, this trend has been driven mostly by the top 1% percentile, since the shares for the P90-P95 and P95-99 remained pretty stable during the twentieth century, with a sharp fall in the WW2 period followed by a recovery which started immediately afterwards. The top percentile instead underwent enormous fluctuations over the twentieth century. It averaged a 17% share from 1917 to 1936 (with a peak of 20% and a minimum of 13%), then it underwent a declining trend which stabilized between 1953 and the mid 80s, when the share accrued the top percentile remained between 8 and 9%, and finally started a sharp recovery which peaked with the 17% share (the same level of the pre WW2 period) in 2002. The fluctuations of the share between 1917 and 1936 were mainly due to the capital income fluctuations between World War One and World War Two, and probably driven by shocks brought by the Great Depression. In terms of capital versus labour income split, it is important to notice that while the P90-95 and P95-P99 fractiles' incomes were mostly composed by wage income, the P99-P100 percentile's total income was mainly composed by capital income. This is a similar pattern as for the analysis of French data conducted by Piketty (2003) and presented above: in the top decile, the percentiles which relied more on wage income showed a pretty stable pattern in terms of share of total income, while the group (in both cases the top percentile and its fractiles) which relied more on capital income showed an unstable pattern and was responsible of the shape of the pattern of the entire decile. In particular, as for France, the main driver of such pattern, was the capital component of the total income of the very top end of the income distribution. Again, the high progressive marginal tax rate for top incomes, implemented to finance the WW2, is regarded as a plausible responsible (but not the only one) of the fall of the top incomes share during the WW2 period, and the dynamic effects of such fiscal measures made the recovery long and difficult, resulting in the U shape described above.

Figure 1 presents a comparison between the patterns of percentile P99.9-P100 shares of total income of the United Kingdom, France and the United States, following the data reported above and presented respectively by Atkinson (2002), Piketty (2003) and Piketty and Saez (2003). The choice of representing the top 0.1 percentile is because, once again, looking at smaller fractiles of the top one percentile gives a better glance of the shape of the pattern of the entire top decile, since the bottom nine percentiles of the top decile were stable during the last century while the super top percentiles were subject to fluctuations, with a magnitude which is decreasing in the size of the percentile (the smaller the percentile, the higher the fluctuations).

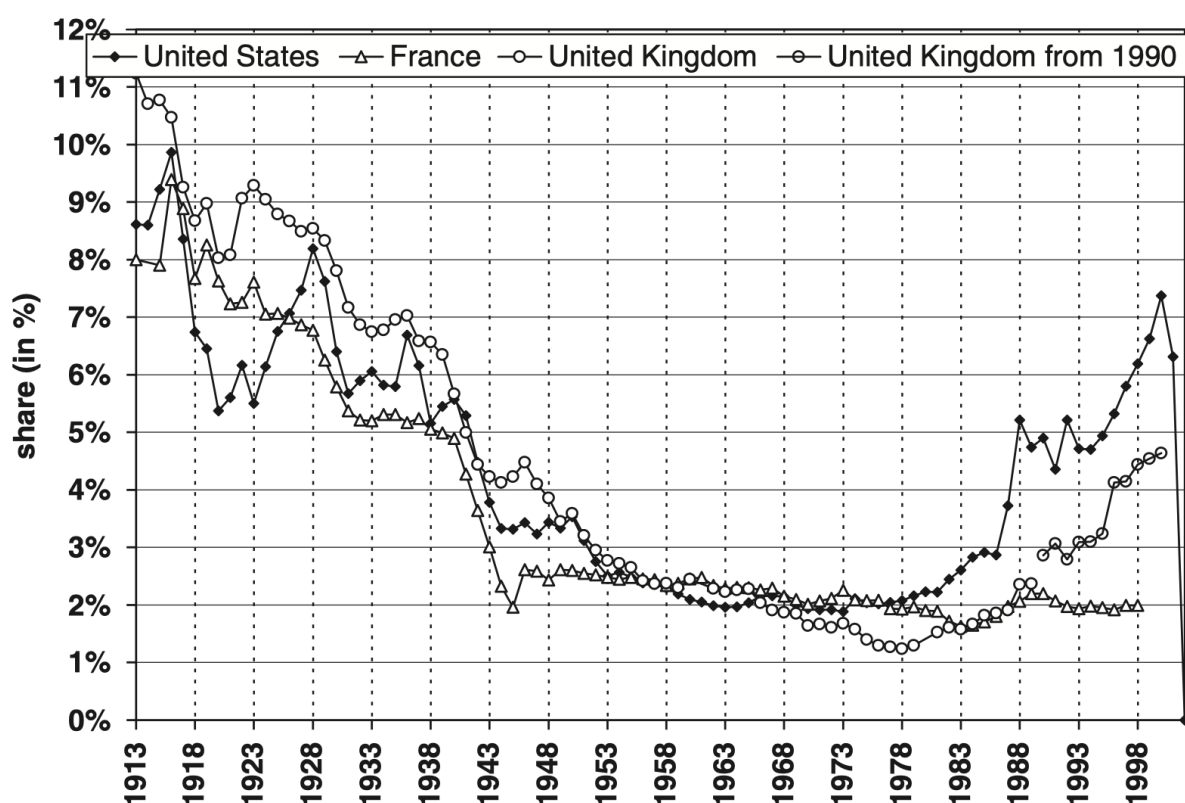


Figure 1: Top 0.1% income shares in the US, France, and the UK, 1913–98. Source: Atkinson and Piketty (2007).

As it can be seen in Figure 1, the three patterns have a similar shape with some divergences to be noted. First, consistently with the hypothesis that WW2 had a bigger impact on European countries than in US, the fall of the top 0.1% income shares is steeper for France and United Kingdom than for USA. Second, and most clearly visible, starting from early 80s US top 0.1% shares underwent a rapid upsurge, which sky-rocketed between 1986 and 1988 (in concomitance with the Tax Reform Act of 1986 under Ronald Regan President), whilst France showed little to no increase in the top 0.1% share of total income.

A detailed presentation of further evidences from the beforementioned studies, and a comparison of them, is out of the scope of this work. Nevertheless, this first part of literature review is essential to

better understand the latest developments of the literature on income inequality which will be presented hereafter.

2.2 Towards Distributional National Accounts

The country specific studies on the long-run evolution of income inequality beforementioned have generated a large volume of data. This is why in January 2011 an online database and library was created: the World Top Incomes Database (from now on: WTID). That database gathered all the country specific papers and homogenous series on income inequality available by that time and aimed at adding more and more papers to the library section and more series to the data section following the developments of the studies about income inequality.

Another milestone of the recent years is the work made by Piketty and Zucman (2014): they exploited the new data collected by the national statistical agencies of developed countries in order to build homogeneous series on the long run evolution of wealth, saving and investment which can be used for studies on core macroeconomic issues, such as private capital accumulation, dynamics of public debt and the patterns of net foreign asset position. Furthermore, the two authors used the database in order to portray the developments of the wealth to income ratio (which appeared to decrease from 1970 to 2010 in developed countries). In order to better understand these developments, they also distinguish between volume effects (given by changes in saving behaviors) and relative price effects (given by real capital gains and losses) and analyzed the patterns of productivity and population growth rates.

Subsequently, in December 2015, the WITD was subsumed into the World Wealth and Income Database (from now on: WID), which integrated the WTID database with historical data on the long-run evolution of aggregate wealth-income ratios and changing structure of national wealth and national income presented by Piketty and Zucman (2014). Nowadays WID includes data and papers not only for developed countries, but also for emerging economies (Asian, African, South-American and East-European countries).

The overall and most ambitious objective of the authors who contributed to the WID projects is to create Distributional National Accounts (from now on: DINA) for as much countries as possible (see Alvaredo et al. 2016). DINA are meant to be a new way of elaborating and presenting data and estimates on income and wealth distributions which in contrast with the previous studies has two striking features. First, the income and wealth concepts used in DINA are consistent with both the macroeconomic definitions and national totals used for standard national accounts reporting (this will be made clearer in Chapter 3). This feature makes the comparison across time and across countries

more straightforward. Second, DINA cover not only the top decile or top fractiles of the income distribution but report homogenous series of the income and wealth distribution from the bottom the top. In order to achieve such ambitious goal, Alvaredo et al. (2016) released some general guidelines to apply the DINA methodology: the guidelines provide detailed indications on how to deal with DINA construction both for developed countries and for emerging economies. Once again, the guidelines are extremely important to make cross-countries comparison easy and straightforward and represent the starting point of the DINA estimates published later on for several countries such as France, US, China and European countries. Both the authors of the guidelines, and the authors of country specific DINA estimates (see for example Piketty, Saez and Zucman, 2018) stress that the methodology presented in the guidelines and followed for such estimates is and always be imperfect, fragile and subject to revision. Nevertheless, it represents so far the most coordinated and systematic way to combine and reconcile different data sources (such as tax data, surveys and national accounts) to produce a consistent and homogenous database for a number of countries as large as possible.

An interesting feature of the DINA methodology is the fact that it involves both a macro and a micro dimension. In fact, it is a methodology based on the series of macro-level structure of national income and national wealth as well as on series of micro-level distribution of income and wealth (Alvaredo et al., 2020). By doing so, it is possible to reconcile inequality measurement and national accounting and this, in turn, is a key novelty of such a methodology: the reconciliation between the inequality measures (provided by tax data and surveys, which have a micro dimension) and the macro aggregates (provided by national accounts) was a neglected task of the previous studies on income inequality. Kuznets in his 1953 work used both these two dimensions as well, but he did not reconcile the two sources since by construction his study captured only taxable income (which is not 100% of total national income). The following studies, which have been presented in the first part of this paper, extended Kuznets' methodology, and some even tried to include the capital versus labour income split, but the reconciliation between tax data and macro totals has never been addressed.

The importance of analyzing both distributional measures and the macro structure of national income has been highlighted even by national statistical agencies and international organizations in the last ten years. For example, the Australian Bureau of Statistics (2015) (from now on: ABS) published an information paper in which it presented a reconciliation between the data on household income, consumption and wealth taken from the Housing and Household Expenditure Survey (micro data) with the relative macro amounts reported in the Australian system of national accounts. Finally, ABS reported its estimates of the distributional measures of household income in terms of quintiles, consistently with national accounts totals, following the advices given in the report of the Commission on the Measurement of Economic Performance and Social Progress (Stiglitz et al. 2009).

ABS (2015) reports that even the even G20 addressed the importance of including distributional analysis as a standard practice for national agencies stating “*As the recommended improvements to data sources and categories are implemented, statistical experts to seek compile distributional information (such as ranges and quartile information) alongside aggregate figure, wherever this is relevant*” in the group’s Data Gaps Initiative. Consequently, an expert group formed by 25 countries from the Organization for Economic Cooperation and Development (OECD) and Eurostat devised robust and internationally comparable methodology to allow the integration of distributional information using existing micro information on different household groups that are consistent with the System of National Accounts. This effort is so much valuable in the study of income distribution, since it represents the result of an international cooperation, but it has two shortcomings which are better addressed by the DINA methodology, as reported by Piketty et al. (2018). First, the starting point of DINA is tax data which is then supplemented with survey data (while the methodology followed by ABS 2015 and other statistical agencies starts with survey data alone). These two data sources are not alternatives but must be complementary to each other since tax data do not provide information on tax exempt incomes (which can be retrieved thanks to surveys) but in turn it provide information on the top of the distribution without the distortions given by top-coding, insufficient oversampling of the top and sampling errors. Second, while the OECD report and the national agencies’ papers focus on household income or personal income, DINA methodology is primarily interested in the distribution of total national income and not only in the distribution of a portion of it. Nevertheless, thanks to the synthetic micro-files produced with the DINA methodology, it is also possible to analyze other income concepts rather than total national income, such as personal or household income. Hence, DINA methodology could be seen as more versatile in this sense, since its output can be analysed with different lenses according to the objective of the analysis.

Finally, another step forward with respect with the existing literature, is that DINA provides not only analyses in pre-tax terms, but also in post-tax terms. This is of course a crucial aspect in the analysis of fiscal policies since it can be used for the assessment of the redistributive effects.

Summing up, there are several aspects of the income inequality studies which result enhanced by the DINA approach. First, it considers both macro and micro aspects of income and wealth, and the results are consistent with the macro totals since they capture 100% of the national income recorded in national accounts. Second, it uses tax data and survey data in a complementary and integrated manner which guarantees that the full spectrum of income is covered by the analysis, and not just the top end. Third, it does not focus only on pre-tax income concepts, but it provides also series for post-tax income concepts, which are crucial for the analysis of fiscal policies’ redistributive effects. Nevertheless, it is important to stress some critical aspects given by the methodology itself. First, the

central data source is always represented by national accounts, and this brings all the shortcomings attributable to national accounts practices. One example could be the underestimation of the net foreign asset positions of rich countries because national accounts fail to capture most of the assets held by households in offshore tax havens (Zucman 2013). But since national accounts are the more standardized, internationally agreed on and regularly improved aggregation of available information from all data sources issued by reliable authorities such as national agencies, they represent the most reasonable starting point for income inequality studies (in other words, it does much more sense trying to reconcile tax data and survey data with national accounts totals, than the opposite). Second, the fact that 100% of total national income is captured in DINA, put the authors of such estimates in the position of making very complex assumptions about several aspects (tax incidence assumptions when passing from pre-tax to post-tax measures, or how to redistribute government expenditure, which is part of national income, to individuals). These assumptions must be done, but the methodology ensures that the output can be easily recomputed changing them, and in any case all the assumptions are not to be seen as definitive answers to the related questions (who bears the burden of labour tax? Which individuals benefit the most from government spending?) but just as the most comprehensive, consistent and explicit way to answer them. Finally, as a consequence of the fact that the methodology relies heavily on tax data for the estimates of incomes at the top of the distribution, tax evasion is disregarded. This can yield a biased picture of income concentration at the very top (likely with underestimation of top incomes share).

The next final step of this literature review is a brief presentation of the DINA studies done in the last four years for some countries.

2.3 DINA Estimates for France, USA and Europe

The first study on income inequality which applied the DINA methodology has been published by Garbinti, Goupille-Lebret and Piketty who analyzed the French data in 2017. This first work differs from the following ones because it only provides pre-tax series, which are then integrated by the work presented by Bozio, Garbinti, Goupille-Lebret, Guillot and Piketty in 2018 with post-tax series. Nevertheless, it represented the first attempt to construct prototype micro-files of income distribution consistent with the macro aggregates, which hence include income categories for which there was not readily available source of information. Following DINA guidelines, the whole income distribution from the bottom to the top was analyzed by the authors and presented in the paper. The time period covered with these series starts in 1900 and ends in 2014, but the detailed breakdown by demographics (such as gender and age) has been made possible only starting from 1970 when the

French Finance Minister started to produce micro-files of income tax returns. As the previous works based on fiscal income (such as Piketty, 2003) the results of this DINA based analysis highlight a long-run decline in income inequality, especially thanks to the drop in the concentration of national wealth and consequently national capital income which took place during the 1914-1945 period. In contrast with previous work, DINA allow for richer analysis. First, since they include some income categories which are disregarded by tax data (most of which accrue to top end of the income distribution), the DINA based series deliver higher inequality levels. In particular, growth incidence curves look dramatically different for the 1950-1983 and 1983-2014 sub-periods. During the 1950-1983 period, per adult real income rose at almost 4% per year for most of the population, except for very top percentiles, whose incomes grew at about 1.5% per year. Between 1983 and 2014, we observe the opposite pattern: for most of the population real growth rates were about 1% per year or less, except for very top percentiles, who enjoyed real growth rates up to 3% per year. Second, this kind of analysis allows to show the development of the relationship between wealth and labour income: the new series allow to analyze the conditions under which wealth concentration might keep rising and possibly return to pre-WW1 levels in the future. Third, DINA series with detailed breakdowns by demographics allow to analyze new dimensions of inequality dynamics together with the top income dimension. In particular it is possible to perform an analysis to assess the development of the gender gap during the years of analysis. Finally, as for all the DINA bases studies, all the results can be compared across countries and time in a reliable way, since they all start from national accounts and treat them following the same methodology.

Bozio et al. (2017) extended the work presented above including DINA series for post-tax income with the same breakdowns as for the series by Garbinti et al. (2017), for the time period going from 1900 to 2018. This paper was published later than the DINA based study on the US case published by Piketty et al. (2018), therefore it represents also the first paper in which it was possible to make an effective cross-country comparison of the results obtained following the DINA methodology. Furthermore, through the comparison with the results by Garbinti et al. (2017) it has been possible to assess the effective tax rate progressivity in France between 1990 and 2018, as well as the drivers of income inequality. The main results are as follows. First, the redistributive effect of the French tax and transfer system has reduced the income inequality (with respect to pre-tax inequality) by 23% on average during the years under analysis. This figure is lower than the relative one for US, which is 30%, but the overall level of inequality is still lower in France than in the USA (mainly due to pre-tax income inequality). Figure 2 reports the developments of the ratio between the share of income accrued to the top 10% versus bottom 50%, for both pre-tax income and disposable income (which is post-tax income without taking into account government expenditure and in-kind transfers) and for both the USA and France. Table 1 displays the data for 1990 and 2015.

Figure 2: Pretax and Post-tax Inequality, France vs USA (from: Bozio et al. 2018)

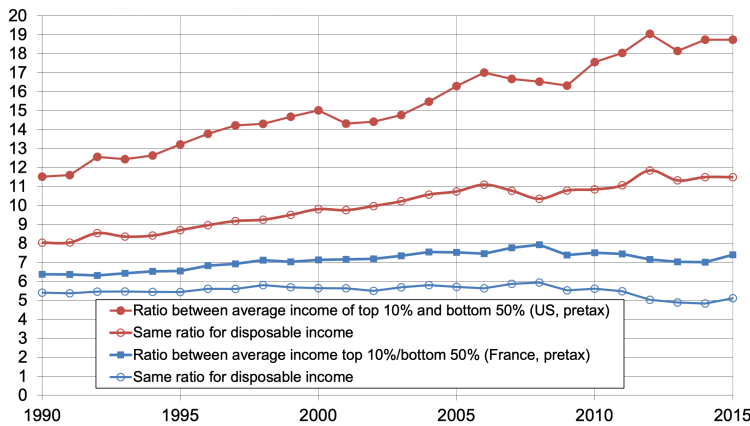


Table 1: Redistributive effects in France and USA

	1990	2015
USA Pre Tax	11.5	18.9
USA Disp.	8	11.4
France Pre Tax	6.4	7.4
France Disp.	5.5	5

The ratio between what accrues to the top 10% versus bottom 50% has increased in the US both in pre-tax and post-tax terms between 1990 and 2015. In particular the two ratios increased by 64% and 42.5% respectively, which means that without the redistributive effects of the tax system income inequality of US would have skyrocketed. In France, while the post-tax inequality slightly increased from a 6.4 ratio to 7.4, the post-tax inequality decreased from 5.5 to 5. According to Bozio et al. (2018) the augmented redistribution in France is probably due to reductions in non-contributive social security contributions for the bottom 50% of individuals and tax increases for the top 10%. This trend has counteracted the increase in pre-tax inequality leading to a relatively constant level of disposable income inequality in France, as opposed to the U.S. situation where the more modest increase in progressivity has not matched the dramatic increase in pre-tax inequality. An analysis of the determinants of the two different levels of pre-tax income inequality, instead, would require a synoptical analysis of several combinations of factors, such as access to and financing of education and other skill-enhancing services, access to and organization of the health system, institutions affecting wage formation processes, including minimum wage, role of unions, which is out of the scope of this work.

Despite the efficient redistributive effects of French policies, the authors highlight that due to the large role of indirect taxes, social contributions, and income capital exemptions, the overall profile of taxation is only mildly progressive, with high level of taxation for both low income and top income groups. The progressivity of the tax system peaks in France for the top percentile, and becomes regressive for the higher fractiles, which means that very top groups pay lower effective tax rates than groups just below them. Finally, as for the pre-tax series, these series can be used to analyze income inequality across demographic dimensions.

The construction of Distributional National Accounts for the US has been carried forward by Piketty, Saez and Zucman and published in 2018. The work analyzes the pre-tax and post-tax income

inequality in USA from 1913 to 2014, from the bottom percentile up to top 0.001%. The data show a sharp divergence between the growth experienced by the bottom 50% and the one experienced by the rest of the economy: the first group's average pre-tax income has stagnated at about \$16,000 since 1980, while from that year to 2014 the average national income in those years increased by 60% up to \$64,500. The share of income accrued to the bottom 50% was 20% in 1980 but just 12% in 2014. The share of income accrued to the top 1% was 12% in 1980, and it increased up to 20% in 2014. This means that during the last 34 years of analysis, the poorest fraction of the population and the top percentile have switched their income shares, making the pre-tax income inequality skyrocket, as shown above in Figure 2 and Table 1. As a result, in 2014 the top percentile share was twice as large as the share accrued to the bottom half of the income distribution, while in average terms, the average pre-tax income of people in the top percentile was 81 times the average pre-tax income of the ones in the bottom 50%, while the same ratio was 27 in 1980. Therefore, in average terms the inequality between the bottom half and top percentile has tripled since 1980.

The comparison between the pre-tax and the post-tax series shows the effect of the government redistribution. Has beforementioned, the transfer system has in part offset the increasing inequality trend. In fact, looking at the share of the bottom 50%, the difference between the pre-tax and the post-tax share has become larger and larger from 1962. In 1962 the share which accrued to the bottom half of the population was 20% in pre-tax terms and 22.5% in post-tax terms, while the same figures in 2014 were respectively 12% and 20%. This increased incidence of total transfers is not due to a growth in the Social Security benefits (which are already included in the pre-tax national income series) but mainly to an increase public expenditure in healthcare, through the two program Medicare and Medicaid. In fact, almost all of the meager growth in real bottom 50% post-tax income since the 1970s comes from Medicare and Medicaid. Excluding those two transfers, average bottom 50% post-tax income would have stagnated since the late 1970s. The bottom half of the adult population has thus been shut off from economic growth for over 40 years, and the modest increase in their post-tax income has been absorbed by increased health spending. This fact poses the question of whether this increase incidence of the Medicare and Medicaid plans are due to an increased generosity or to a price increment of the services covered by the plans. Another interesting result in distributional terms is that an analysis by demographics since 1979 shows that the post-tax income of the people of the bottom 50% in working age has hardly increased since 1980, while the only age group in such a quantile who experienced a considerable growth in post-tax income is the elder group, that is composed of people aged 65 and above. This result is consistent with the increase of the transfers related to Medicare and Medicaid.

In terms of capital versus labour income split, the analysis shows that the upsurge of top incomes has mostly been a capital driven phenomenon at least since 1990s (while from 1970s to 1990s the labour income played a significant role in shaping the top percentiles share). For example, taking the whole population, almost all the 2000–2014 growth of average national income per adult (0.6% per year on average over this period of time) stems from the rise of capital income: labour income per adult has grown by 0.1% per year, while capital income has grown by 2.2%. It must be stressed out that this kind of analysis is particularly difficult for a number of reasons. First, it involves the estimation and the imputation of income categories which are not included in the tax data and for which a number of hypotheses must be done. Second, and most importantly, the frontier between capital income and labour income can be fuzzy in some circumstances, especially for small business with active owners: active strategies implemented to erode the taxable income (see for example Saez and Zucman 2019) can change over time, hence in some periods entrepreneurs might be incentivized to shift their income from labour to capital and the other way around conditionally on the most favorable marginal tax rates. Therefore, a complete analysis of the income versus labour share should take into account also these kinds of distortion, which is not an easy task. Nevertheless, the DINA based analysis shows a clear picture in which capital income has been the key driver of the upsurge in the share of top percentiles. Additionally, there is a clear evidence that the amount of total individual income derived from capital is higher and higher moving to the very top in the income distribution. In fact, the authors present the development of the share of capital income in the total pre-tax income of the full population, the bottom 90%, top 10%, top 1% and top 0.1%, from 1913 to 2014. For the bottom 90%, the capital share is always less than 20%, with an increase during the last years of analysis, from around 10% in the 1970s to almost 20% in 2014 (in large part because of the rise of pension funds, which account for a growing share of household wealth). The capital share then rises steeply as one moves up the income distribution. The top 1% derives over half of their incomes from capital, the top 0.1% more than two thirds in 2014. In particular, the top 0.1% underwent huge fluctuations. Early in the twentieth century, the top 0.1% derived 70%–80% of its income from capital, while this share collapsed during the Great Depression when corporate profits slumped, before rebounding in the 1950s and 1960s to 90%. In other words, in the post-WW2 decades, most top earners derived their income from assets. From the 1970s and 1990s, the fraction of top earners deriving their income from work grew. This process culminated in 2000 when the capital share in the top 0.1% reached a nadir of 53%. Since then, the capital share has bounced back, getting to an almost 70% share in 2014.

Finally, by comparing individualized income series (where among married couples each spouse is assigned his/her own labour income) with the equal split (where the labour income of a married couple is equally divided between the two spouses) it is possible to assess the effects of changes in gender inequality on the income distribution. From the individualized series it emerges that income

inequality still maintains its U-shape (with a decline starting from the Great Depression and an increasing trend during the last decades of the twentieth century) but, this shape is less marked: there is always more inequality in the individualized series than in the equal split. The difference between the two series varied a lot during the time period under analysis. When women's labour force participation was low in the 1950s and 1960s, the top 10% income share with individualized labour income was substantially higher than the top 10% share with incomes equally split, but the gap has declined with the reduction in gender inequality. Individualized series therefore show a smaller rise in income concentration (but at a higher a level). The reduction in the gender gap has played an important role in mitigating the rise of inequality. In order to quantify the reduction in gender inequality, the authors study the development of the ratio between total average pretax labour income of working-age men divided by the total average pretax labour income of working-age women: in 1960s this ratio used to be 3.7, while it has been reduced during the last decades of analysis and it went down to 1.75 in 2014, which is still a high level in absolute terms but it represents a more equal situation if compared to the 60s. In a more detailed breakdown, it appears that the gender gap increases with age: among adults aged 20–34, men earned 1.3 times more than women in 2014, while the ratio reaches about 2 for adults aged 55 to 64. In general, the reduction of such ratios during the last decades has been driven both by an increase in the total pre-tax labour income accrued to working-age women and by a stagnation of the total pre-tax labour income accrued to working-age men. In terms of participation gap, in 2014 the share of women among the working-age population was 50%, hence apparently this gap was closed. But an analysis by percentile shows that the women participation rate is lower and lower moving to the top end of the distribution: in 2014 women were the 27% of top 10% labour income earners, 16% of the first percentile, and just 11% of the top 0.1% labour income earners.

One of the latest DINA based studies to be published has been the one by Blanchet, Chancel and Gethin in 2019. The paper presents the results from series of pre-tax and post-tax income constructed with the DINA methodology presented by Alvaredo (et al., 2016) for 38 European countries, covering the years from 1980 to 2017. In contrast with the previous works though, it does not include demographical breakdowns nor labour versus income split. Hence, the paper results are not to be intended as a substitute of the full DINA methodology based works published for USA and France, which are useful to study the income inequality developments across demographics and the evolution of the labour versus capital split and are by construction much more time consuming, given the level of detail which is required. Nonetheless, the work represents a milestone to the extent it provides basic DINA series of pre-tax and post-tax income, from the bottom the top of the distribution, with national accounts as the starting point and with the totals that add up to the macro aggregates. Hence, the series can be used to analyze similarities and differences across the 38 countries under analysis,

both in pre-tax and post-tax terms, and consequently to assess the difference in the distributional effects of the various policies implemented in the countries. Further studies which will be published in the WID project website will provide the same detailed breakdowns which have been discussed before for France and for the USA and will add further data to be compared across countries.

In terms of inequality between countries, there is no convergence in the average national income per adult. For instance, Eastern Europeans in 1980 had an average national income per adult which was 40% lower than the average of all Europeans, the same gap as of 2017. Western Europe countries kept an average national income 25% higher than the average of all Europeans for the whole period. Southern Europeans instead earned as the average European citizen in 1980, while their average national income relatively declined starting from 2007, and in 2017 it was just the 90% of the average for all Europeans: it appears that sovereign debt crisis played an important role on this pattern. Northern Europeans instead underwent an opposite trend: they earned 25% more than the average European in 1980, and their national income relative to the income of other European countries started to increase up to a level 50% higher of the rest in 2017.

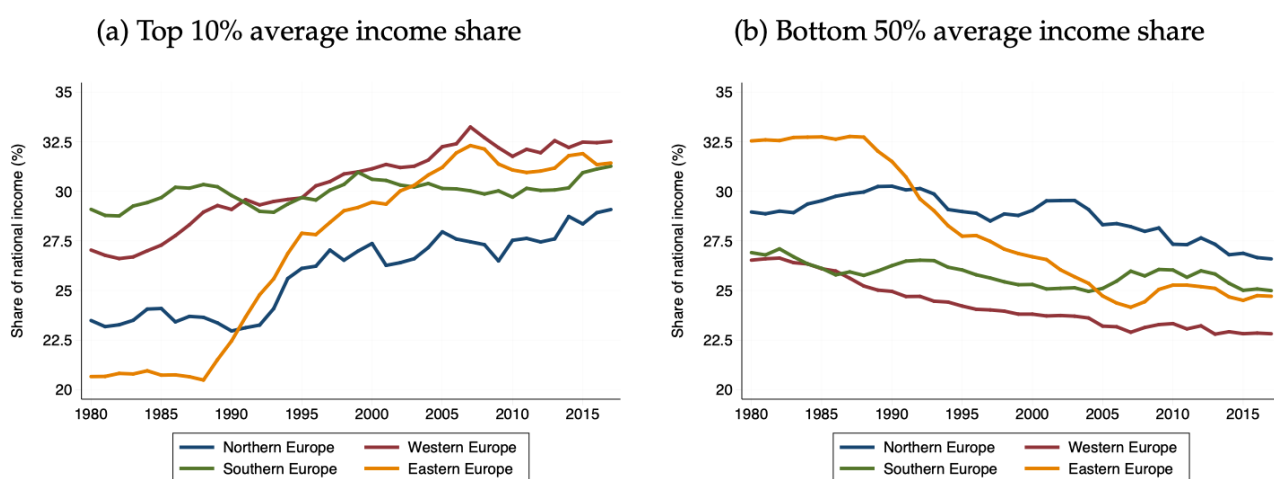


Figure 3: Top 10% versus Bottom 50% average income shares (from Blanchet et al. 2019)

In terms of inequality within countries, there is a clear evidence that for all countries, except Belgium, the share of total income which accrued to top 10% has increased since 1980, therefore increasing income inequality. In the other end of the income distribution, conversely, the share of national income earned by the bottom 50% decreased in all the four macro regions. This pattern is particularly clear for Eastern Europeans, where the top 10% earners had the 20% of total national income in 1980 and 32% in 2017, while the share accrued to the bottom 50% decreased in the same period from 32.5% to 25%, as shown in Figure 3. These trajectories are given by the different annual income growth rates experienced by the two income groups in the four regions. There is a clear evidence that such income growth rate increases moving up in the income distribution. Taking again Eastern Europeans as an example, the average income growth rate of the entire economy averaged 1.3% from

1980 to 2017, while the growth rate of the bottom 50% averaged 0.6% and the top 10% averaged 2.5% (that is twice as the entire economy average). An analysis of the smaller fractiles of the income distribution shows that the top percentile averaged an annual growth of 3.8%, the top 0.1% instead grew by an annual average of 5% and the top 0.01% scored an average of 6.2%.

As a consequence of both a limited convergence process and the rising inequality within countries, the income inequality between European citizens appeared to be higher in 2017 than in 1980: in this period, the top 1% grew more than two times faster and captured as much growth as the bottom 50%. The share of national income captured by the richest 10% Europeans increased from 29% to 34% between 1980 and 2017. About 20% of citizens lived below the European poverty line in 1980, compared to 22% in 2017.

Finally, despite rising inequality in Europe and in the European Union, European countries have been much more successful at promoting inclusive growth than the United States. In fact, since 1980 European countries succeeded in generating much higher growth rates for low-income groups. The average pre-tax income of the poorest half of the European adult population was higher in 2017 than in 1980, while it was essentially the same as in 1980 for the poorest 50% of US citizens (consistently with the stagnation of the bottom 50% highlighted in Piketty et al. 2017). While Europeans present a more equal pre-tax income distribution compared to US, the intensity of post-tax redistribution is stronger in the US. In fact, in pre-tax terms, the top decile earned 20 times the bottom 50% in US in 2017, while the same ratio in post-tax terms was 12. This means that in 2017 the redistribution operated by the American tax and transfer system contributed to reduce by 40% income inequality, while the same calculation for Europe as a whole in 2017 deliver just a 25% reduction. Nevertheless, post-tax inequality in Europe remains significantly lower than in the US.

2.4 Beyond Academic and Institutional research

The DINA methodology, which will be object of the second chapter, helped scholars from around the world to implement new innovative studies on income inequality, producing new pre-tax and post-tax series. These series, as shown above, can be studied for the assessment of a number of economic and distributional indicators, and can be a powerful tool in the assessment of government policies. Consequently, these works are highly technical, and the papers are targeted for an academic or institutional public. Nevertheless, DINA results can be also used to produce jargon-free reading items for the mainstream public. A very good example is “The Triumph of Injustice: How to Rich Dodge Taxes and How to Make Them Pay” by Saez and Zucman (2019): they started with a presentation of the DINA results for the US, and then developed the description of income inequality since 1920,

blending economics, fiscal policies and history in a book which is not addressed to scholars or economists alone. The book describes the progress made by the tax avoidance industry, which allowed rich people to reduce more and more their contributions to the public coffers during the last decades. Besides, the authors provide possible solutions and implementation designs to prevent the trend to keep going in the future, as well as simulations on how the national income of the US would change, as well as its distribution, if these solutions were implemented. The interesting point is that such storytelling and such simulations are all based on DINA results, which means that potentially in the future years, with the developments of the WID project for more and more countries, it will be possible to produce such works with presentations and data for more countries (which are targeted for a large audience thanks to the style adopted throughout the book), which in turn could lead to an even major widespread interest in such topics.

3. DINA Methodology and applications

The DINA methodological guidelines have been presented by Alvaredo et al. in 2017 in a paper which has been followed by a revision in 2020. The guidelines are followed by all the country specific papers and series that are part of the WID project. Since the WID project aims at covering as many countries as possible, including developing countries and third world countries, these guidelines contain several aspects regarding estimation methods in cases of limited data sources or low-quality data. Furthermore, especially in the revision published in 2020, the methodology is described with a high level of detail, both for the conceptual parts and for the methodological parts. What follows is the description of the main steps and concepts of the guidelines, without the objective to be exhaustive, but with the aim of making clear how, in the works presented so far, the various data sources have been combined in order to produce DINA series. For this reason, besides this conceptual description, this chapter will explain how the steps have been empirically implemented in the country specific DINA papers presented in the previous chapter.

3.1 Unit of Observation

As introduced in Chapter 2, one of the problems of inequality series based on raw tax data is the lack of homogeneity in the unit of observation. The first studies which produced top income shares were based on tax units, which is a concept that vary across countries and time: it could be defined as the married couple or the adult individual. For some countries, as it happened in the UK in 1990, fiscal authorities may change the tax unit switching from joint taxation to individual taxation.

In order to address this issue and to guarantee homogeneity in the unit of observation across all the country specific works, DINA guidelines suggest to use as a benchmark the “equal-split adults” series. In such series, the income is distributed to all adults (aged 20 and above) with a 50-50 split between married couple. In addition to these series, whenever possible is suggested to produce “individualistic series” where the income is distributed specifically to each individual, and “full population series” where the income is distributed taking into account the total population and not only the adults, therefore including children. Equal-split adults is chosen as the benchmark because of two reason. First, in order to guarantee a straightforward comparison across countries (which is one of the main goals of the DINA project): the equal-split adults series represent the only possible approach to allocate some forms of income (especially self-employment and capital income) in joint taxation countries where no additional data are available. Second, equal-split adults series allocate income only to adults, which in most of the cases are the ones who generate income, so it makes sense to exclude children from the computation. Clearly, whenever possible it is useful to produce more

than one kind of series, such as in Garbinti et al. (2017) and in Piketty et al. (2018): the authors present both the equal-split and the individualistic series in order to analyze the development of the gender gap, which would not be possible with the equal-split series alone. Blanchet et al. (2018) presents equal-split adults series for both pre-tax and post-tax income for 38 European countries.

As reported by Alvaredo et al. (2020) however, equal-split series raise a second issue, namely whether income should be split within the couple (narrow equal-split) or within the household (broad equal-split). In countries with significant multi-generational cohabitation (for examples, grandparents living with their adult children), this can make a significant difference, especially at the bottom of the distribution (typically broad equal-split series assume more private redistribution and display less inequality). In countries where nuclear families are prevalent, this makes relatively little difference. Ideally, both series should be offered. In terms of data availability, narrow equal-split series are easier to compute when using tax microdata as the primary source. Broad equal-split series instead are easier to calculate from surveys, which generally identify households but rarely identify couples within households. In the beforementioned country specific works, the series for France (Garbinti et al. 2017 and Bozio et al. 2018) and the US (Piketty et al. 2018) are based on the narrow equal-split definition while the series produced for European countries are based on the broad equal-split definition.

In the “individualistic adults” series, the income flows are attributed to each individual recipient. This attribution is relatively straightforward to be implemented for individual taxation countries, since by definition incomes are observed at the individual level (Alvaredo et al. 2020). In general, labour income and pension income are also reported separately for each spouse in the tax returns and income declarations used in joint taxation countries like France and the US. By contrast, the attribution is more difficult when it comes to capital income flows and self-employment income for joint-taxation countries: capital income is usually not reported separately for both spouses, and generally there is not enough information about the marriage contract or property arrangements within married couples to be able to split capital income and assets into common assets and own assets. Therefore, for both the US and France the capital income flows have been split with a 50-50 rule. Similarly, the self-employment income, which is composed by a labour income component and a capital income component, has been allocated with a two-step approach. First, authors have estimated the labour and capital shares (for instance, Piketty et al. (2018) used a 70% of labour share and 30% of capital share) of self-employment income. Second, they attributed the capital income part with the 50-50 rule and used the survey data to estimate the individual wage within the couples.

3.2 Income Concepts

One of the major problems when comparing income distribution across countries, especially using the series constructed starting from tax data, is the lack of homogeneity in the income concept itself. Fiscal income in fact, varies with the tax system and legislation that is being applied in the country or the year under consideration.

By contrast, one of the objectives of the DINA project is to build series which are defined in the same manner for all the countries, independently from the fiscal legislations. This is why all the income concepts used in DINA studies are defined by using the same concepts as those proposed in the latest international guidelines on macroeconomic national accounts, as set forth by the 2008 UN System of National Accounts (from now on: SNA): these are the internationally adopted standards used in GDP accounting, therefore they represent the only existing systematic attempt to define notions such as income and wealth in a common way, which can be applied to all countries and that is independent from country specific and time specific legislation and data sources.

For some countries, there could be also some departures from official series for some income categories, but when this is the case authors explicitly explain the reasons of a such a choice. For example, for some country specific papers the foreign income flows can be adjusted in order to include offshore wealth and its related flows, using the estimates presented by Zucman (2013) and Zucman (2014), provided that these flows sum up to zero at the world level. Or again, DINA series can move some income sub-categories into another macro category different from the one under which it would be normally reported following SNA 2008.

The decompositions and examples presented hereafter are based on the SNA 2008 Sequence of Accounts, published both in the SNA 2008 document (United Nations 2009) and in the United Nations Statistics Division website, where they can be downloaded as excel tables. The actual amounts reported in this “Sequence of accounts” table progression do not refer to any real setting, but the overall structure is meant to be broadly representative of the national accounts of advanced economies, and to demonstrate how the components of these accounts must necessarily fit together.

3.2.1 National Income

As defined in SNA 2008, national income is GDP minus capital depreciation plus net income received from abroad. This is a more meaningful macro aggregate to start with when analyzing income inequality, if compared to GDP, at least for two reasons (Piketty et al. 2018). First, capital depreciation is not a proper economic income flow: it does not allow one to consume or accumulate wealth. Therefore, including such a component in the total amount of income which must be distributed among individuals would make artificially richer all the capital owners. Second, as

underlined in the Chapter 2, the fractiles of the distributions who have the largest share of total national income usually have also a larger weight of capital income in their total income, therefore excluding foreign dividends and interests (which are included in the net income received from abroad) would underestimate the top earners' shares. Furthermore, according to Alvaredo et al. (2020) GDP is particularly sensitive to assumptions (and legal labels) on the location of production, a notion that can become murky in an era of globalization and internationally integrated production chains. In countries such as Ireland or Luxembourg, GDP growth in recent years has been coupled with large outflows of capital income, a phenomenon that can be at least partly attributed to tax avoidance by multinational corporations. As an indicator of income rather than production, national income is not sensitive to such issues.

Figure 4 provides a reconciliation of Net National Income starting from GDP.

B1g, S1	Gross Domestic Product (GDP)	1854
	Plus: Net Foreign Income (NFI)	15
	<i>Of which: officially recorded</i>	10
D1, S2	<i>Of which: net compensation of employees</i>	4
D4, S2	<i>Of which: net property income</i>	6
D3–D2, S2	<i>Of which: subsidies less taxes on production and imports</i>	0
	<i>Of which: income from offshore tax havens (estimated)</i>	3
	<i>Of which: reinvested earnings on foreign portfolio investment (estimated)</i>	2
P51c, S1	Minus: Consumption of Fixed Capital (CFC)	222
B5n, S1	Equals: Net National Income (NNI)	1647

Figure 4: From GDP to NNI (source: Alvaredo et al. 2020)

As beforementioned, here are two departures from the SNA standard aggregates: income from offshore tax havens and reinvested earnings on foreign portfolio investment. The first is based on estimates by Zucman (2013 and 2014) as beforementioned, while the latter is an estimate done in order to correct for the inconsistent manner of treating the undistributed profits in foreign companies which is provided in SNA 2008. In fact, depending on whether such profits come from a portfolio investment or from a direct foreign investment, these flows might be recorded in two different income categories of national accounts. This correction estimates both the flow of foreign retained earnings that accrue to residents and the flow of domestic retained earnings that accrue to foreigners. The difference between these two items leads to that adjustment. So far, DINA series produced for the USA, Europe and France have not included this adjustment, since this was introduced by Alvaredo et al. (2020) in the guidelines which have been refined after the publications of the country specific papers.

The Figure 4 displays the so-called production approach of computing net national income. There is also a second approach called the income approach, under which national income is defined as the

sum of primary incomes of each institutional sector. Institutional sectors are the households and Non-Profit Institutions Serving Households (from now on: NPISH) sector, corporate sector and the general government sector. Figure 5 reports the computation of Net National Income with the income approach.

B5n, S14 + S15	Plus: net primary income of households and NPISH	1362
B5n, S14	Plus: net primary income of households	1361
B5n, S15	Plus: net primary income of NPISH	1
B5n, S11 + S12	Plus: net primary income of corporations	114
B5n, S11	Plus: net primary income of non-financial corporations	99
B5n, S12	Plus: net primary income of financial corporations	15
B5n, S13	Plus: net primary income of the general government	171
B5n, S1	Equals: net national income	1647

Figure 5: NNI using the Income Approach (source: Alvaredo et al. 2020)

This decomposition is a measure of the proportions of national income that accrue to the different sectors of the economy, before the operation of direct taxes and transfers. All the Income concepts presented in Figure 5 can be further decomposed in other accounts, as shown in the full Sequence of Accounts of SNA 2008. A detailed presentation of each decomposition is out of the scope, but some subcategories will be recalled during this chapter and hence described when there will be the need.

Primary income of households is the most relevant part in this example, about 83% of the total national income. Net primary income of corporations for the example reported above is about 7% of the total national income, and it is composed of the net primary income of non-financial corporations and net primary income of financial corporations, which account respectively for 87% and 13% of primary income of the corporate sector. Finally, net primary income of the general government accounts for 10% of total net national income, and it is the sum of all revenues from taxes on production received by the government, plus the property income received by the government, minus the property income paid by the government.

3.2.2 Pre-tax Factor Income

Pre-tax factor income (also referred as factor income) is defined as “*the sum of all pre-tax income flows accruing directly or indirectly to the owners of the production factors, labour and capital, before taking into account the operation of the tax/transfer system (including indirect taxes), and before taking into account the operation of the pension system*” (Alvaredo et al. 2016).

This amount is relatively easy to compute using national accounts data but has a major drawback: the elders generally have little factor income (since this is computed before the operation of the pension system). Therefore, cross-sectional inequality of factor income looks artificially large in countries

and time periods with an older population. Nonetheless, looking at the distribution of factor income can yield certain insights, especially if the analysis is restricted to working-age population only. For example, Piketty et al. (2018) in the DINA series for the US report pre-tax factor income series within different age groups. Like the following income concepts, this amount equals total net national income (what changes for each income concept is just its distribution among individuals).

Pre-tax factor income can be broken down into personal factor income, government factor income, and non-profit factor income. The last two items are defined as the difference between the property income received by the government and non-profit sectors and the property income paid by the government and non-profit sectors. In practice, government interest payments often exceed government property income receipts in most of today's developed economies, so that government factor income is often negative and personal factor income tends to exceed national income (Alvaredo et al., 2020).

Personal factor income can also be decomposed as the sum of primary income of the household sector, the primary income of the corporate sector (which in practice consists of undistributed profits) and the revenues from taxes on production received by the government. Undistributed profits are estimated and included in the personal income because they are income flows which accrue to the owners of corporations. Furthermore, distributing these income flows as personal factor income allows to correct for an important distortion: depending on the tax system, individual shareholders may prefer to accumulate profits in corporations rather than receiving dividends (for instance because this may allow them to realize capital gains by selling shares at a later stage, and by doing so they might pay less taxes than what they would have paid on the corresponding dividends). Revenues from taxes on production received by the government are included as well in personal factor income: the reason why is that the frontier between production taxes (D2) and direct income and wealth taxes (D5) is somewhat arbitrary, therefore in order to make comparisons over time and across countries, it makes more sense to look at the distribution of income before the deduction of any tax, either production taxes or other taxes. In DINA series indirect taxes (such as VAT) are distributed proportionally to factor income in pretax series and removed proportionally to consumption when moving from pretax to post-tax series.

3.2.3 Pre-tax National Income

Pre-tax national income (which is referred also as pre-tax income) is *“is equal to the sum of all pre-tax income flows accruing to the individual owners of the production factors, labour and capital, before taking into account the operation of the tax and transfer system, but after taking into account the operation of the social insurance system”* (Alvaredo et al. 2020). This is the benchmark concept

for pre-tax income, since it corrects for the main drawback of pre-tax factor income: by treating the pensions on a distribution basis rather than on a contribution basis, it avoids the effect of distorted income inequality metrics for retirees. Therefore, it is less sensitive than pretax factor income inequality to the age structure of the population and this is why it is chosen as the benchmark concept for pre-tax income. For example, Blanchet et al. (2019) focus just on this concept for the construction of pre-tax series for European countries (while for US and France both the pre-tax series have been published).

There are several difficulties in rearranging national accounts as classified by SNA 2008 in order to get to pre-tax national income. The main one regards the distribution principle: it can be applied to all social insurance benefits and contributions (“broad” definition) or only to the pension component (“pension-based” definition). In the broad definition all social contributions are deducted while all the social insurance benefits are added to the pre-tax income. Whenever national accounts reports the split into social insurance benefits (D621+D622) and social assistance benefits in cash (D623) – the difference being that the entitlements to social insurance benefits are based upon contributions, while entitlements to social assistance benefits are not – the latter should be excluded from pre-tax income, and included only in post-tax income. The broad definition is easier to use when computing pre-tax national income, and it is used both by Piketty et al. (2018) and Blanchet et al. (2019), with the split between the contributory part and not-contributory part of social insurance benefits. The guidelines suggest to use the broad definition as well: if the adoption of pre-tax national income corrects for the ‘old-age’ risk in income inequality, the adoption of the broad definition in allocating social contributions corrects for the ‘unemployment-risk’ in income inequality. One difficulty with the narrow definition is that in practice the frontier between contributions-based social insurance benefits and non-contributions-based social assistance benefits is not entirely clear: some benefits classified as social insurance benefits by SNA 2008 and by national accounts statisticians clearly have a strong redistributive component, in which case it might be justified to make corrections and to estimate several variants. For instance, in the prototype DINA for France estimated by Garbinti et al. (2017), authors exclude family benefits from social security benefits in cash (D621) and treat them as part of social assistance benefits in cash (D623), on the basis that family benefits bear little relation with contributions.

3.2.4 Post-tax national income and post-tax disposable income

Post-tax national income and post-tax disposable income are the two post-tax post-transfers income concepts in the DINA methodology. The difference of the two concepts is namely the treatment of the social assistance benefits (the sum of D623 and D63).

In fact, post-tax disposable income is defined as pre-tax national income, minus all taxes on production, income and wealth, plus social assistance benefits in cash (D623). Post-tax national income is equal to post-tax disposable income plus social assistance benefits in kind (D63) (which as defined by SNA 2008 are transfers of goods and services made by the government and non-profit sector which can be consumed at the individual level, such as health and education expenditure) and collective consumption expenditures (P32) (which according to SNA 2008 are all provision of goods and services by the government and non-profit sectors which can be consumed only at the collective level, such as national defense and street lightening).

At a first sight, it might seem that it does not make so much sense to allocate to individuals some forms of public spending like national defense and street lightening, but it must be reminded that one of the main advantages of the DINA methodology is that it allows to distribute a clearly defined income concept to all individuals (total net national income), therefore the allocation of collective consumption expenditure must be provided in order to have homogenous series across time and across countries. Plus, collective consumption expenditure by definition is designed to benefit all the citizens of a given country, therefore to that extent it makes sense to allocate these expenditures to the post-tax post-transfer income of individuals. The question is: how this allocation should take place? Or in other words: who are the real beneficiaries of collective consumption expenditures such as national defense and public light? Piketty et al. (2018) and Bozio et al. (2018), who published the post-tax DINA series respectively for the US and France, propose three possible ways of allocating collective consumption expenditures. The first is a distributional neutral way: an allocation which is proportional to post-tax disposable income, therefore without affecting the post-tax inequality (since in such a way the distribution of post-tax disposable income will be the same as post-tax national income). The series based on this kind of allocation are provided both for France and the US in the two country specific studies, as well as for the DINA of European countries provided by Blanchet et al. (2019). The second way is to allocate a lump sum per adult, which is justified by the fact that it is not easy to assess who really benefits from these transfers but it has distortive effects on income distribution: in such a way the post-tax income at the bottom would increase if compared to the distributional neutral option. Bozio et al. (2018) provides post-tax DINA series for France with this method of allocation, as well as the series constructed with the first method. Piketty et al. (2018) suggests that one could also choose to allocate collective consumption expenditures proportionally to wealth (which might be justifiable for some types of public goods, such as police and defense spending). Summing up, it appears that so far the most adopted way of treating such transfers is the distributional neutral way (i.e. proportionally to disposable income), but whenever possible the suggestion is to include other series based on other allocation methods, both for international comparison and for a robustness check for the distributional neutral strategy (it could be interesting

to assess how the post-series diverge depending on the allocation method). It is also worth mentioning again that these guidelines are subject to changes, and when it is the case the authors of country specific studies may depart from them: the important aspect is that the choices are consistently and clearly explained.

Finally, in order to match post-tax national income with total national income, also the government primary surplus (or deficit) is included.

3.3 Wealth Concepts

Wealth concepts, used in order to estimate capital flows for which there is not full information in tax data, are expressed using the macro aggregates presented in SNA 2008, like for income concepts. This part will describe how personal wealth, private wealth and the various returns to capital are defined and computed following the DINA methodology.

3.3.1 Personal wealth

In its simplest way, personal wealth could be defined as the sum of all the assets (whether they are financial or not) minus all the financial liabilities owned by the households. These assets and liabilities can be further broken down into several subcategories (exactly as for the income concepts presented above). Figure 6 presents a decomposition of personal wealth.

	Gross personal wealth	4689
AN, S14	Non-financial assets owned by households	1429
	<i>Housing assets of households</i>	1174
AN111, S14	<i>Dwellings owned by households</i>	681
AN21111, S14	<i>Land underlying dwellings owned by households</i>	493
	<i>Business and other non-financial assets of households</i>	255
AN2112, S14	<i>Agricultural land of households</i>	23
	<i>Other domestic capital of households</i>	232
AF, S14	Financial assets owned by households	3260
AF2+AF3+AF4+AF7+AF8, S14	<i>Currency, deposits, bonds and loans of households</i>	1120
AF5, S14	<i>Equity and investment fund shares of households</i>	1749
AF6, S14	<i>Life insurance and pension funds of households</i>	391
AF, S14	Minus: Liabilities of households	189
	Equals: Net personal wealth	4500

Figure 6: Decompositions of Net Personal Wealth (source: Alvaredo et al. 2020)

Net personal wealth can be decomposed into four different assets and liabilities categories: housing assets, business and other non-financial assets, financial assets and finally liabilities. Housing assets

are the sum of the market value of dwellings and land underlying dwellings, while business assets are defined as the difference between total non-financial assets and total housing assets. Business assets can be further broken down (but this is possible only depending on the level of detail in national balance sheets) into agricultural land and other domestic capital.

The separation between different uses of land is not always provided in national accounts. In fact, according to Alvaredo et al. (2020), in the basic classification codes used in the SNA 2008, land appears as a single asset (AN211) as a subcategory of natural resources assets (AN211). Instead, in the detailed European System of Accounts (ESA) 2010 classification codes (which are used and displayed in Figure 6), land (AN211) is broken down into “land underlying buildings and structures” (AN2111), “land under cultivation” (AN2112), “recreational land and associated water surfaces” (AN2113), and “other land and associated water surfaces” (AN2114). Many national statistical agencies also break down “land underlying buildings and structures” (AN2111) into “land underlying dwellings” (AN21111) and “other land underlying buildings and structures” (AN21119). When the decomposition between AN21111 and AN21119 is not made available by national agencies, it is possible to split the land value in proportion to the value of dwellings and other buildings and structures.

In addition, if the national accounts allow to do so, it would be preferable to split also business assets into agricultural land (AN2112), natural capital (AN212) and other domestic capital (that is all non-financial assets except housing and agricultural land). This decomposition is more important for developing and third world countries, where agricultural land may be a consistent part of the total national wealth, while it plays a smaller role in most advanced countries.

As for financial assets owned by the household sector, the suggested decomposition in Figure 6 is between three financial assets categories: currency, deposits, bonds and loans (the sum of AF1, AF2, AF3, AF4, AF7 and AF8, which together account for 34% of the total financial assets of households) equity and investment fund shares (AF5), and life insurance and pension funds (AF6). For some countries, it might be possible and justified to use more detailed breakdowns.

Finally, in some cases national accounts report the wealth owned by the non-profit sector together with that owned by the household sector: in such case it is not possible to identify personal wealth, but only private wealth, which is defined as the sum of personal wealth and wealth of the non-profit sector. Nevertheless, in some cases non-profit wealth can represent a consistent part of total national wealth, therefore it is suggestable to try to estimate at least approximately a break down of private wealth into personal and non-profit wealth, for instance by using the decomposition of capital income

flows (which are usually available separately for the household and non-profit sectors). As per wealth decomposition, the non-profit wealth follows the same decompositions presented for personal wealth.

3.3.2 Rates of return

Once wealth has been decomposed into the four categories mentioned above, it is possible to link each category with the appropriate income flows in order to compute average rates of return for each assets and liabilities class. Figure 7 provides the result of such exercise, applied to the data in the Sequence of Accounts in SNA 2008.

income code	wealth code	type of asset	income	wealth	rate of return
B2n (S14)	AN111 +A21111 (S14)	housing	77	1174	6.6%
capital share (30%) of B3n + net D45 (S14)		business	11	255	4.3%
D4 excluding D45 (S14) + private share of B5n (S11+S12)	AF (S14)	financial assets	238	3260	7.3%
D4 excluding D45	AF (S14)	financial liabilities	16	189	8.3%

Figure 7: Rates of Return on Personal Wealth

All the returns in Figure 7 are in pre-tax terms, and all the undistributed profits (including corporate income tax payments) have been linked with financial assets. There are several ways of attributing undistributed profits to the three financial asset categories (same amount to all of them, an amount proportionally to their size, an amount shared just by two categories or even the whole amount attributed to one single class). Furthermore, all production taxes have been attributed to factor labour and capital income flows in proportion of each income flow. The assumptions used for the demonstrative construction of these average rate of returns can be specifically and expressly modified by the country specific studies, provided that major information about undistributed profits allocation and tax incidence are available for such country.

3.3.3 Public wealth and residual corporate wealth

The same wealth decompositions described for personal wealth and non-profit wealth can be applied to public wealth, which is the total net wealth owned by the government sector. Therefore, public

wealth is the sum of non-financial and financial assets owned by government entities, minus their financial liabilities, as defined by SNA 2008.

As for residual corporate wealth, there are two values that must be computed in order to retrieve it. The first value, namely the book value of corporations, is given by the book values of total financial and non-financial assets owned by the corporate sector, minus the debt liabilities. In addition, one must also compute the market equity value which is equal to the total market equity value of domestic quoted and unquoted corporations. The ratio between total market equity value and the book value of corporations gives the Tobin's Q ratio (see for example Alvaredo et al. 2016). Finally, residual corporate wealth is defined as the difference between the total market equity value and the book value of corporation, which in turn can be expressed as the total assets owned by corporations (in book values terms) minus all the debt liabilities.

The reason of taking into account just the difference between the two values, and not the whole book value or the market equity value, is that the corporate sector is ultimately owned by the two domestic sectors (private sector and government sector) and by foreign investors, henceforth these values are already counted in the wealth owned by these sectors. In fact, when the Tobin's Q ratio is equal to one, the residual corporate wealth will result 0 by construction: this means that all the assets owned by the corporations have been already attributed to their owners, and there is no residual wealth nor residual income flows that must be counted in order to match national accounts. In case Tobin's Q is less than one, which is often the case in practice (like in Germany, Japan or France, as well as in the UK and the US until the 1990s-2000s), then residual corporate wealth is positive: corporations own assets that are undervalued on the stock market (as compared to their book value), possibly because of various measurement errors (either in book values, market values, or both), or because shareholders have to share power with other stakeholders and cannot easily liquidate all company assets (even if they wanted to). Conversely, in case this ratio is higher than one, which happens for certain periods and countries (like in the UK and the US since the 1990s-2000s, at least prior to the 2008 crisis), then residual corporate wealth is negative: corporations enjoy stock market values that exceed the value of the assets recorded on their books, possibly because of various measurement errors, or because the market perceives that they benefit from unrecorded immaterial assets, rights, market power or reputation that are likely to boost their profitability (Alvaredo et al. 2020).

3.3.4 Market Value vs Book Value national wealth

Market Value national wealth is defined as the sum of private wealth (personal plus non-profit) and public wealth. In this definition, the market value of corporations is indirectly accounted for through the ownership of corporations by both the public and the private sector. Book Value national wealth instead is the sum of private wealth, public wealth and residual corporate wealth.

The choice to include or exclude residual corporate wealth in national wealth computation depends on the considerations made about the country. If it is excluded, as in the Market Value approach, all corporate assets are valued at market values, as reflected in the prices of corporate bonds and corporate equities. This can be justified by the view that market values of corporations are better estimates than book values of corporations, for instance because different forms of non-financial assets, in particular coming from intangible investment, are not well taken into account in existing balance sheets. By contrast, when using the Book Value approach, corporations are not valued at market prices, but are valued according to what their assets are recorded to be worth in the corporate sector's balance sheet: the total national wealth resulting from this approach can be expressed as the sum of all the non-financial assets of all domestic sectors, plus the net foreign asset position (Alvaredo et al., 2016).

If deviations of Tobin's Q from unity are due to measurement errors only, then they can be ignored and one may consequently adopt the market value approach, since in that case the residual corporate wealth is assumed to be zero. In the case deviations of Tobin's Q from unity do not reflect measurement errors only, but also reflect real changes in the balance of power between the various stakeholders of corporations, hence the Book Value national wealth can provide a more meaningful result. A Tobin's Q lower than one (positive residual corporate wealth) might reflect a situation where stakeholders other than shareholders partly control companies' income flows (as in Germany). Conversely, Tobin's Q higher than one (negative residual corporate wealth) might reflect a situation where shareholders are able to extract high rent from companies, maybe because the legal system is very favorable to them (as in the United States and United Kingdom). In these cases, Book Value national wealth can be interpreted as capturing the value of corporations not from the viewpoint of the firms' owners (as reflected in equity and bond prices, and captured by the market value), but of all stakeholders of the firms.

3.4 Combining Tax Data and Survey Data to allocate National Income

Once that both income and wealth concepts have been computed as described in the previous sections, the next step is to combine income tax micro files including reliable annual information on individual

flows of both labour and capital incomes and covering the entire population, together with income and wealth surveys, in order to estimate the distribution of such concepts built on national accounts aggregates.

If tax micro files and survey data are of high quality, the imputation and matching procedures are relatively straightforward. This is the case for most advanced economies, such as for the US and France. Piketty et. al (2018) had access to high-quality fiscal micro-files covering almost the entire population since 1962, which have been used to construct DINA series. Garbinti et al. (2017) and Bozio et al. (2018) had access to similar tax micro-files for France, which have been used to construct DINA series. Blanchet et al. (2019) exploited different tax sources for the several countries covered in their distributional series, and ranked countries depending on the quality of the data used for the construction of the series: most of the countries, except for some eastern European countries have been reported to dispose of high quality income tax data.

In such situations the imputation procedure starts with income tax micro-files, then the income flows reported in tax data are scaled up in order to match the income concepts based on national accounts (pre-tax factor income, pre-tax national income, post-tax disposable income and post-tax national income). Next, the wealth distribution is estimated with a combination of the income capitalization method, which exploits the wealth concepts and rates of returns presented in previous section, and wealth surveys which allow to include assets that do not generate taxable capital income flows and ensure the robustness of the income capitalization method.

3.4.1 Labour Income

Usually income tax micro-files provide three different variables for labour income: wage income, self-employment income and replacement income (which is social insurance income). The DINA imputation method starts with the full amount reported in the files, before any deduction or exemption.

In pre-tax factor income, replacement income is excluded by definition. Therefore, the amounts for wage income and self-employment income are scaled up to match the macro totals reported in national accounts under the accounts employee compensation (D1) and net mixed income (B3n). The rule of thumb to scale up fiscal totals, in absence of additional information, is the proportional way: fiscal wage income for each observation is multiplied by the ratio between employee compensation (D1) and total fiscal wage income reported in the micro-files, while fiscal self-employment income

for each observation is multiplied by the ratio between net mixed income and fiscal self-employment income.

In pre-tax national income, the three labour income flows (wage, self-employment and replacement income) are scaled up to match the respective macro aggregates. To do so, social contributions are deducted from factor wage income and factor self-employment income using all the available information (usually there are at least the information on employee's social contributions on individual tax returns, while employer's contributions are missing and therefore must be matched proportionally). In case there is no information on the breakdown of social contributions by labour status (that is wage earners vs. self-employed workers, a breakdown which is not always available in national accounts), then social contributions (D61, S14, paid) should be deducted proportionally. Finally, replacement income is scaled up in order to match pretax replacement income (represented by social insurance income, D621 + D622, S14 and subcomponents as defined in SNA 2008).

3.4.2 Capital Income and Wealth

The easiest way to recover the distribution of wealth is to apply the income capitalization method which starts from the distribution of capital income flows. The basic procedure assumes fixed rates of return for each asset class, but it is possible to adapt to other hypotheses (for instance higher rates for older age groups). Since the income flows reported in tax returns exclude several forms of capital income, the results of the income capitalization method must be integrated with other data sources, like wealth surveys.

The income capitalization method applied to tax data consists, first of all, in the classification of income flows into the four categories already presented in the discussion of wealth concepts: housing assets, business assets, financial assets and financial liabilities.

In order to apply this method to business assets, there is no need to split capital and labour shares of self-employment income. It is sufficient to assume that the ratio between self-employment income and business assets is the same. In some countries available fiscal and national accounts data allow to split self-employment income and business assets into several subcomponents, so as to refine the income capitalization method. For instance, Saez and Zucman (2016) estimated the distribution of business wealth in the case of the US separately for sole proprietorships, partnerships, and S-corporations.

Regarding housing assets, rental income is usually observed in tax micro-files. Using national accounts and estimates of the share of actual rental income in total housing rents (which can usually be estimated using housing surveys), it is possible to scale up actual rental income in a proportional manner. Applying the income capitalization method to rental income then allows to estimate the value of non-owner-occupied housing, using the average returns on housing computed as shown in section 3.3.2. For owner-occupied housing, which is an asset linked to imputed rental income (which corresponds to the estimated imputed rents of homeowners), the only way to estimate its distribution is to integrate tax data (which does not provide information on that, since imputed rents are tax-free and therefore unreported in tax declarations) with survey data. The exact imputation method depends on the characteristics of the available wealth survey. If the survey contains sufficiently many observations, it is better to use a very flexible imputation method: one can estimate the percentage of homeowners and average home values for each cell defined by age, gender, percentile of labour income and percentiles of non-housing wealth. With smaller surveys, other methods (linear within deciles or quartiles) might be more appropriate. For instance, Piketty et al. (2018) use the following imputation method for the US. First, they use survey data in order to estimate the probability that a tax unit earns or owns the income or wealth concept which must be imputed in 40 bins, given by the combinations of decile of taxable income distribution, marital status and age below or above 65 years. Then they compute the average amount of such concept conditional on earning or owning it in each bin. Next, they randomly impute the concept in each bin using the probability distributions estimated in the surveys, assigning to each recipient the bin-specific average calculated in the previous step.

Regarding financial assets, there are several categories of financial asset incomes in income tax micro-files. There are variations across countries, but generally micro-files report at least the two vary basic categories of interest and dividends, which can be scaled up to the corresponding national accounts aggregates in a proportional manner. From there, it is possible to apply the income capitalization method to estimate interest-bearing assets (currencies, deposits and debt assets) and dividend-bearing assets (equity and investment fund shares) using the wealth concepts and decompositions described in section 3.3. The information that is available in income tax micro-files about income attributed to life insurance and pension funds is usually insufficient, so an imputation method similar to the one used for imputed rents can be applied.

3.4.3 Taxes and Transfers

The imputations of taxes and transfers is the key step in order to produce the post-tax disposable income and post-tax national income series. The imputation methods vary depending on the kind of tax or transfer that must be imputed and on the available information.

For production taxes the simplest imputation strategy is to impute them in proportion to the different pretax national income flows (except for property taxes, which to the extent possible should be imputed in proportion to housing wealth). More sophisticated imputation methods require to make assumptions on tax incidence. For instance, one could assume that production taxes, and in particular value-added taxes, can be imputed partly on factor income, and partly on consumption flows (depending on elasticities of factor supply and demand). However, this requires making explicit assumptions about the division of disposable income into consumption and saving at the individual level. In the US there is no VAT, but still there are sales taxes and excises which represent indirect taxes similar to VAT. Piketty et al. (2018) for the distributional series of US used an intermediate approach: they assume a simplified profile of saving rates as a function of pre-tax national income, and impute production taxes (except property taxes) in proportion to consumption. Blanchet et al. (2019) for the EU DINA study applied an imputation method based on consumptions as well, but the consumptions have been estimated using data from household budget surveys. Countries with sufficiently precise data should make refined estimations that take into account how the typical consumption basket changes alongside the income distribution, and how these consumption baskets are affected by preferential rates or exemptions.

For the corporate tax incidence, the most plausible assumption is that the corporate tax falls not only on corporate equity but also on other forms of financial and business assets. Nevertheless, residential real estate should be treated separately: since the residential real estate market does not seem perfectly integrated with financial markets, it seems more reasonable to assume that corporate taxes are borne by all capital except residential real estate. Symmetrically, residential property taxes should fall only on residential real estate. These assumptions have been adopted by Piketty et al. (2018): in such a way, all the corporate income tax fall on equity owners (45% of total corporate income tax), owners of fixed income claims (40% of the total) and owners of non-corporate business assets (15% of the total). Thus, according to DINA series for the US, 100% of corporate income taxes is borne by capital, which is in contrast to the estimate of Congressional Budget Office that assumes that corporate taxes fall 75% on capital and 25% on labour (Piketty et al., 2018b). The reason to diverge from CBO assumptions is because US multinational firms can fairly easily avoid US taxes by shifting profits to offshore tax havens without having to change their actual production decisions (for example through the manipulation of transfer prices), hence it does not seem plausible that a significant share of the US corporate tax is borne by labour (Saez and Zucman, 2019). By contrast, in small countries, where

firms' location decisions may be more elastic, or in countries that tax capital at the source but do not allow firms to easily avoid taxes by artificially shifting profits offshore, it is possible that a sizable fraction of corporate taxes falls on labour (Alvaredo et al., 2020).

For property taxes, which in SNA 2008 are reported under production taxes, they are imputed proportional to the asset class which bears the tax. Therefore, in the post-tax series constructed for France by Bozio et al. (2018) household property taxes only fall on housing assets and have been imputed to individuals proportionally to their housing assets. In a similar fashion, Piketty et al. (2018) imputed business property taxes to all capital excluding housing (like for the case of corporate income taxes) and residential property taxes to the owners of housing assets. An alternative solution might be to impute residential property tax to tenants, rather to landlords: if the supply of housing is not elastic relative to the demand of housing, the incidence of property tax falls on owners of housing, while if the supply of housing is very elastic, then the incidence falls on tenants (Piketty et al., 2018b). Since there is evidence that in the short run housing supply is not very elastic, Piketty et al. (2018) in the distributional national accounts for US explicitly assume that housing subsidies benefit landlords and property taxes are paid by landlords as well.

Regarding the imputations of personal income and wealth taxes, there are two possibilities that can be used: one can apply legislation over direct taxes and/or use information on tax liability that is often directly observed in income tax micro files. Ideally one may try to combine both approaches. Regarding inheritance taxes (and other personal taxes for which many variables playing a key role in tax computations are typically not available), one can adopt simplified assumptions. Both Piketty et al. (2018) and Bozio et al. (2018) choose to attribute inheritance tax revenues to top 5% or top 1% depending on whether information is available regarding the proportion of decedents and successors subject to tax and the progressivity of the tax.

The last part to be imputed in order to build the pre-tax factor income, pre-tax national income and post-tax disposable income series is the sum of cash transfers. In order to impute cash transfers, one can combine the use of legislation over cash transfers (therefore applying the laws which determine who is entitled to the specific transfers) and the use of information on transfer receipts that is often directly observed in income tax micro files or in the household income surveys. For instance, Piketty et al. (2018) used the survey data to estimate the distribution of the individualized cash transfers across the bins resulting from the combinations of income decile, marital status, age above or below 65 (and for Medicaid they used more detailed bins using the number of kids as an additional variable).

The last part, and the most challenging one, is the imputation of in-kind transfers and collective consumption expenditure, which is needed in order to pass from disposable income to post-tax post-transfer national income. The main reason to impute these income flows to individuals is to make income levels comparable across countries: otherwise income levels in countries with higher in-kind transfers and collective expenditures would artificially appear to be poorer. This is also the reason for taking them into account in GDP (Alvaredo et al. 2020). The two main imputation methods that can be applied are the beforementioned proportional way, which has the advantage to be distributional neutral, and the lump sum method, which is more suited for some kind of collective expenditures (such as public lighting) but inappropriate for others (like education expenditures, if there is evidence that children of higher income groups are more likely to attend better public schools and for longer). Another third possibility is to impute collective expenditure proportional to wealth, which would be a plausible representation of the reality for some expenditure voices such as public defense. The best solution would require to assess the best imputation method for each kind of transfer and expenditure. In the case of France and the US, Bozio et. al (2018) and Piketty et al. (2018), two sets of post-tax national income series are provided: in the benchmark one, public health benefits have been redistributed with the lump sum method (for France to all individuals, while for the US only to Medicare and Medicaid recipients only) and all other in-kind transfers and collective expenditures with the proportional method, while the other series used the proportional method for all the collective expenditures and in-kind transfers.

3.5 How to exploit additional data sources on wealth inequality

The imputations methods described in section 3.4 represent the basic attempt to combine national accounts, tax data and survey data in a systematic manner. Nevertheless, there are other data sources on wealth that might be used in order to refine the imputations and estimates obtained with the previous methods. The rationale is that there is no perfect data source on wealth distribution, therefore as more and more data sources are pulled together, the final estimations will be finer and finer. The more suited combination of data sources will depend again on the features of the country under investigation, taking into account the country specific trajectories and fiscal systems.

Regarding administrative data source, there is not any high-quality annual administrative data on wealth, based upon automatic transmission of information from financial institutions and real estate transactions to tax authorities for most of the countries. At this stage, annual administrative information on wealth is retrieved indirectly through the analysis of income flows reported in the income tax returns. Inheritance tax data is annual, but the wealth is observed only at the owner's

death. Property taxes provides information just for the real estate wealth, and it is based on cadastral values. This is largely due to the fact that in most countries there is no a comprehensive wealth tax, therefore there is no incentive for tax authorities to collect comprehensive data on comprehensive personal wealth. Furthermore, for many countries there are several kinds of capital income flows which are unreported in income tax files since they are not subject to progressive taxation (see for instance Saez and Zucman, 2019). And even in cases where a consistent part of capital income flows is reported, the imputations methods require tax data to be used in conjunction with survey data in order to deal with missing wealth items (such as imputed housing wealth). All these elements, together with the fact that income capitalization method assumes constant rate of returns in each asset class, represent the limitations of such method.

In order to address such limitations, Alvaredo et al. (2020) propose to try to reconcile the income capitalization method with the mortality multiplier method (also referred as estate multiplier), where the first retrieve wealth distribution using capital income flows and the associated rates of return, while the latter retrieve wealth distribution using inheritance tax data. The two methods do not deliver always the same results: for instance, in the study made by Saez and Zucman (2016) on wealth distribution in US, the income capitalization method delivers higher levels of wealth inequality if compared to the results obtained with the estate multiplier method. In order to reconcile the two methods, there are three possible drivers suggested in DINA guidelines to investigate.

The first driver to investigate is the assumption that the rates of return rise together with the level of wealth, possibly because of scale economies in portfolio management costs. In such a case, the income capitalization method will overestimate wealth concentration (given that a given amount of net wealth generates more income in top percentiles than in bottom percentiles).

Secondly, one might assess whether mortality rates may decline with the level of wealth, possibly because high net worth individuals can access the best cures. In such a case, the mortality multiplier method, which is based on inheritance tax data, will underestimate wealth concentration: extremely wealthy individuals will have a lower probability of dying, therefore most of the wealth captured by inheritance tax will accrue to the bottom percentiles of the distribution.

The third driver to investigate is the assumption that tax evasion may be more likely at higher wealth levels, possibly because tax dodging schemes are best targeted to high net worth individuals. This point is developed particularly well in the work by Saez and Zucman (2019). Even in this case, the estate multiplier method will underestimate wealth concentration.

In the cases where the two methods do not provide the same results, there is an infinite number of combinations of differential rates of return, mortality and tax evasion which can close the gap. Therefore, each country specific study should attempt to make explicit assumptions and plausible

explanations about which is the most suited combination which can reconcile the two methods. For instance, Saez and Zucman (2016) for the US tried to estimate the differential mortality rates as well as differential rates of returns (using a combination of survey data, income tax data, real estate tax data, foundations' tax data) to provide a reconciliation between the results from estate multiplier method and income capitalization method. They find that these two effects are not sufficient to reconcile the two methods. They conclude that the remaining gap is likely to be explained by differential tax evasion. Again, as stress by Alvaredo et al. (2020), it is not the exact reconciliation which matters, but rather the fact of being as explicit as possible regarding the data sources used in order to provide the most plausible reconciliation.

4. DINA and Fiscal Systems in Europe

Blanchet, Chancel and Gethin (2019) have recently published their study of Distributional National Accounts for 38 European countries. They have also uploaded their final data in the WID project website. The available series consist of data on the pre-tax national income and post-tax national income from 1980 to 2017. The series are available for the entire spectrum of income distribution: all the single percentiles from P0 to P99, nine fractiles between P99.1 and P99.9, the smaller fractiles between P99.91 and P99.99, and finally the nine fractiles from P99.991 to P99.999.

The objective of this chapter is to combine the data published by Blanchet et al. (2019) on income inequality with the data published by the European Commission (2020) on the taxation trends and tax systems of EU countries in order to assess the income inequality developments of countries which adopt different taxation systems.

The rest of the chapter is organized as follows: paragraph 4.1 presents the data sources and describes how the data have been processed, paragraph 4.2 describes the main results in terms of income inequality and fiscal redistribution available from DINA, paragraph 4.3 highlights the relationships between income inequality, fiscal redistribution and the different tax systems in Europe.

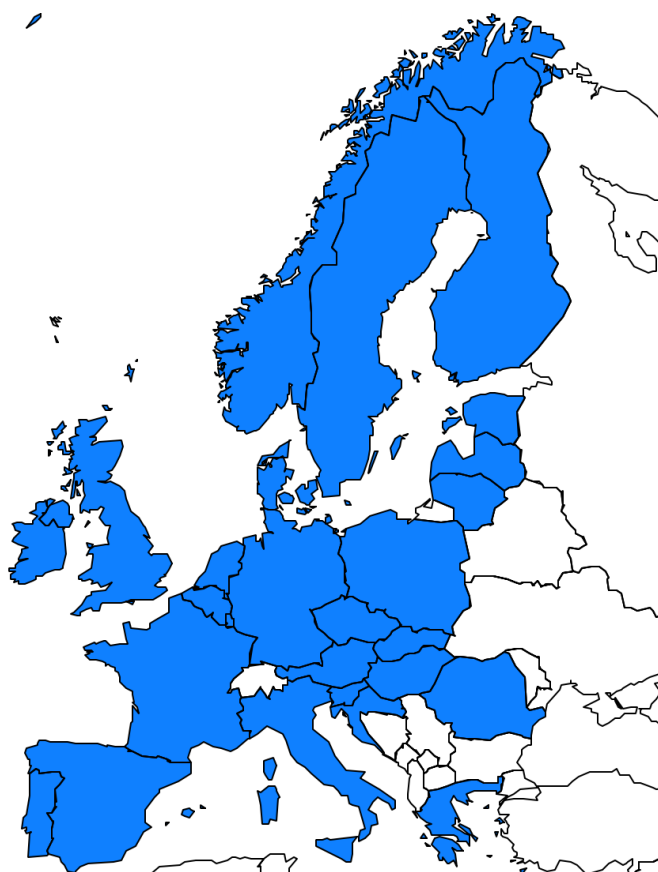


Figure 8: Analyzed Countries

4.1 Data: sources and process

The first data source which has been used for the analysis is represented by the DINA series published in the WID project website for European countries. As beforementioned, these series are available for 38 countries, but in this analysis only countries for which the European Commission publishes data on taxation have been taken into account. As a result, the analysis focus on 29 countries which are graphically represented in Figure 8. The detailed list of the countries analyzed in this chapter, as well as all the relevant synthetic data table used to produce the following figures, is reported in the

Appendix. Grouping the countries by geographical area, the analysis includes all Central, Northern and Western European countries except for Switzerland, and excludes southern and eastern countries such as Belarus, Ukraine, Moldova and Balkan countries except for Greece. Malta and Cyprus have been taken into account as well, since for them both DINA and tax data by European Commission are available.

Following Bozio et al. (2018), this analysis focuses on a key indicator of income inequality: the ratio between the average income of the top 10% and the bottom 50% of the income distribution. For the sake of simplicity, this ratio will be called *Top to Bottom Ratio*, or *TB Ratio* from now on.

Since the DINA series are available both in pre-tax and post-tax terms, it is possible to calculate two separate TB Ratios, namely the pre-tax TB Ratio and the post-tax TB Ratio. In such a way, it is also possible to have a straightforward indicator of fiscal redistribution operated by the tax and transfer system for each country in each given year of analysis:

$$\text{Fiscal Redistribution} = \frac{TB_{pre-tax} - TB_{post-tax}}{TB_{pre-tax}}$$

Pre-tax national income of each individual (or percentile) takes into account all the taxes which are born by that individual. Post-tax national income of each individual instead deducts all the taxes and adds all the transfers which benefit the single individual. Since European tax systems are progressive tax systems, and the majority of cash transfers are designed to help the poorer end of income distribution, the pre-tax TB ratio will be systematically higher than the post-tax TB ratio. The Fiscal Redistribution indicator used in this analysis is a straightforward measure that allows to understand the efficiency of European countries in curbing income inequality through the application of taxes and transfers.

TB Ratios and Fiscal Redistribution are not two alternative concepts to assess income inequality, but they must be read with a synoptic approach. In fact, as it will be highlighted later on this chapter, a low Fiscal Redistribution rate might signal an inefficient tax and transfer system which does not allow to redistribute from the richest to the poorest, but it can be also the result of low income inequality in pre-tax terms, which therefore does not need to be intensely reduced through fiscal redistribution.

In order to produce TB Ratios series for pre-tax and post-tax national income the following steps have been carried out. First, the pretax P0-P50 and P90-P100 average income series from 1980 to 2017 have been downloaded from the WID website, for the 29 countries of the analysis. Then, TB ratio have been calculated dividing the average pre-tax income of P90-P100 by the average pre-tax

income of P0-P50, for each year of observation and each country. The same process has been implemented for the post-tax TB Ratios. Then, from the pre-tax and post-tax TB ratios, it is possible to get all the Fiscal Redistribution indicators just through the application of the relative formula.

The next part of the process is the analysis of the taxation systems of the countries for which TB ratios and Fiscal Redistribution indicators have been calculated. In order to do so it has been implemented the same methodology applied by the European Commission in its taxation trends report (2020). The first step consists of downloading the National Tax Lists from the European Commission website. These Tax Lists are files which have been transmitted from the single European countries to the European Commission, and subsequently consolidated. The Tax Lists are organized according to the standards presented in the European System of Accounts 2010, published by European Union (2013), and covers all the years from 1995 to 2018. All the codes used hereafter refer to ESA 2010 classification codes.

Next, as in the taxation trends reported by the European Commission, the files have been used to calculate total taxes. Total taxes (including compulsory actual social contributions) are defined as taxes on production and imports (D2), current taxes on income and wealth (D5), capital taxes (D91) and compulsory actual social contributions (D611c + D613c). Some indicators of tax burden take into account all actual social contributions (D611), which include both compulsory and voluntary contributions. Voluntary contributions vary in their purpose and may vary in the degree to which they are voluntary in a real economic sense. These voluntary contributions are therefore excluded in the definition of tax burden used in the European Commission methodology. In addition, employers' imputed social contributions (D612), which relate to payments made directly by the employer to their employees or former employees, are excluded from the calculation of total taxes. Two other items - households' social contribution supplements (D614) and social insurance scheme service charges (D61sc) - are also excluded. Households' social contribution supplements (D614) and social insurance scheme service charges (D61sc) represent respectively the property income attributable to social insurance policyholders, which is reinvested in the scheme, and the output (administrative cost) of operating the social insurance scheme. In both cases, there are counterpart entries in the national accounts. These items are only non-zero when there are social insurance schemes (funded schemes) classified in general government (European Commission, 2020).

Total taxes then can be analyzed according to two different criteria. Under the first criterion, total taxes can be divided by tax type into indirect taxes, direct taxes and actual compulsory social contributions. Under this classification, indirect taxes are defined as taxes linked to production and imports, which are compulsory levies on producer units in respect of the production or importation

of goods and services or the use of factors of production. Indirect taxes include value added taxes, import duties, excise duties and other specific taxes on services (like transport, insurance, etc.) and on financial and capital transactions. They also include taxes on production defined as ‘taxes that enterprises incur as a result of engaging in production’, such as professional licenses, taxes on land and building and payroll taxes. In terms of ESA 2010 codes, indirect taxes are the sum of D211 (value added-type taxes), D212 (taxes and duties on imports excluding VAT), D214 (taxes on products, except VAT and import duties) and D29 (other taxes on production). Direct taxes, in turn, are defined as current taxes on income and wealth plus capital taxes including taxes such as inheritance or gift taxes. In terms of ESA 2010 codes, direct taxes are the sum of D51a+D51c (personal income taxes), D51b+D51c2 (taxes on the income or profits of corporations including holding gains) and other income and capital taxes corresponding to other taxes on holding gains (D51c3), taxes on winnings from lottery or gambling (D51dD) and other taxes on income n.e.c. (D51e), taxes on capital defined as other current taxes (D59) and capital taxes (D91). The third type of taxes under this classification is represented by actual compulsory social contributions, which are paid by employers and employees on the basis of a work contract, or by self- and non-employed people. The total is given by the sum of D611c (compulsory employers’ social contributions), D613ce (compulsory employees’ social contributions) and D613cs+D613cn (compulsory social contributions by self and non-employed workforce).

Under the second criterion, total taxes are divided by type of tax base and therefore there are three tax bases: consumption taxes, labour taxes and capital taxes. Consumption taxes are the easiest and fastest category to calculate starting from Tax Lists: these are the sum of D211 (VAT taxes), D212 (taxes and duties on imports excluding VAT), D214 (taxes on products except VAT and import duties) less D214b+D214c+D214k (which are allocated to capital taxes), plus the subcategories D29d+D29f+D29g (from D29, other production taxes) and the subcategories D59b+D59c+D59d (from D59, other current taxes). Labour taxes instead include compulsory actual social contributions (D611c+D611cs+D613ce+D613cn+D613cs) and payroll taxes (D29c), and the part of personal income tax (D.51a+D51c1) that is related to earned income. Capital taxes include taxes on business income in a broad sense: not only taxes on profits but also taxes and levies that could be regarded as a prerequisite for entering into production/earning profit, such as the real-estate tax, as long as owners rather than tenants are taxed, or the recurrent motor-vehicle tax paid by enterprises. In terms of ESA 2010 codes, capital taxes are defined as the sum of the categories D51 (taxes on income), D613 (households actual social contributions), D214 (taxes on products, except VAT and import taxes), D29 (other taxes on production), D59 (other current taxes) and D91 (capital taxes), excluding each single subcategory which has already been counted for in labour and consumption taxes.

Labour and capital taxes can be further broken down as follows: the first into employed labour taxes and non-employed labour taxes, while the latter into households capital taxes, corporate capital taxes and taxes on stocks of wealth. These reclassifications have been performed in the data processing files supporting the analyses of this chapter, but since it involves the description of each detailed subcategory ESA 2010 code, this work will just report the results (with the code labels and amounts) in the Appendix, while for a full description of the subcategories the most appropriate reference is the European Commission Taxation Trends report (2020).

The calculation of total taxes, and the reclassification by type of tax and by tax base is reported by the European Commission just for the time period going from 2006 and 2018. In order to exploit the full data set provided by the European Commission itself, for the scope of this analysis the same methodology has been applied for the complete data set included in the Tax Lists from 1995 to 2018 for all the 29 countries analyzed. In order to control the correctness of the data processing, the results from 2006 to 2010 have been checked in order to ensure that the results were consistent with the official data from the European Commission.

In addition, the taxation trends report by the European Commission presents the developments of property taxes as well. These are the sum of D29a (taxes on land, buildings or other structures), D59a (current taxes on capital), D91a (taxes on capital transfers) and D214b (stamp taxes). These taxes can be further broken down into recurrent taxes on immovable property and other property taxes. These classifications are performed by the European Commission according to the information transmitted directly by the countries. In the data processing implemented for this work, property taxes have been simply calculated as the beforementioned sum for the years 1995-2018, while the classification between the two subcategories has been performed exactly just for the 2006-2018 period (with the data provided by the European Commission) while for the 1995-2005 period - in absence of further information - the classification has been carried out through the average share of the two subcategories in the 2006-2018 period. Since there is no way to check the correctness of the series of taxes on immovable properties and other property taxes obtained in such a way, the analysis does not take into account these two series for the part presented in paragraph 4.3.

4.2 Income Inequality in Europe: results from DINA

Once TB ratios have been calculated both in pre-tax terms and post-tax terms, it is possible to group the calculations according to different criteria. Paragraph 4.3 will analyze the results grouping the countries according to the tax rates (classified by type of tax and tax base, as presented in paragraph

4.1). In this paragraph the results from DINA are presented by geographical area. In particular, four different geographical areas have been used: PIIGS, Central Europe (Austria, Belgium, France, Germany, Luxembourg and the Netherlands), Northern Europe (Denmark, Estonia, Finland, Latvia, Lithuania, Norway, Sweden and the United Kingdom) and Eastern Europe (Bulgaria, Croatia, the Czech Republic, Hungary, Poland, Romania, Slovakia and Slovenia).

It must be remarked that the DINA results, detailed for each country, is reported the Appendix. In this paragraph there will be reported just the average results by geographical area. In particular, when computing the average TB ratio of an area for a given year, the calculations did not take into account the countries for which, in that year, it was not possible to calculate TB ratios. These countries are Croatia, Luxembourg and Poland (for which there are data starting from 1985 only), Latvia and Lithuania (for which there data starting from 1988 only), Romania (for which there are data starting from 1989 only) and Slovenia (for which there are data starting from 1991 only).

The presentation design which has been chosen for these results is the same for all areas. It consists of a graph reporting the series for both pre-tax TB ratio and post-tax TB ratio. In order to make the graph more complete, the series of fiscal redistribution (representing how much the pre-tax TB ratio is reduced after the operation of the tax and transfer system) have been added on the graphs as well (measured on the right-hand scale).

4.2.1 PIIGS

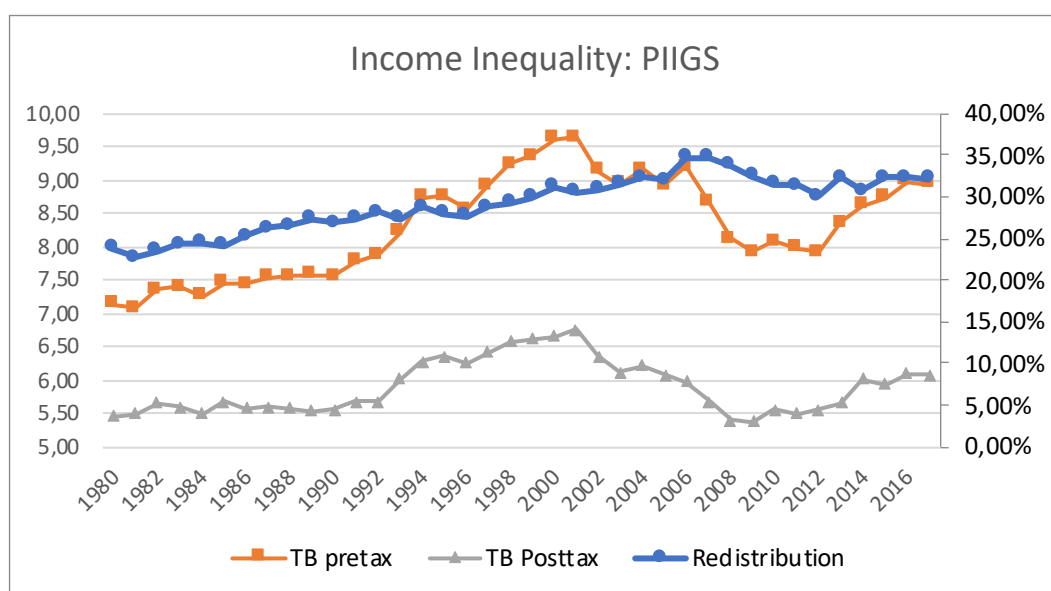


Figure 9: Income Inequality and Fiscal Redistribution in PIIGS Countries

Figure 9 reports the developments of TB ratios in PIIGS countries both in pre-tax terms and post-tax terms. These countries present higher levels of income inequality compared to the other geographical

areas. The pre-tax inequality has increased during the time period under analysis: from 7.13 in 1980 to 8.94 in 2017 (a percentage increase of 25%). Post-tax inequality increased as well during the period, but with a lower magnitude compared with the increase in pre-tax inequality: from 5.46 in 1980 to 6.08 in 2017 (a percentage increase of 11%). Therefore, the fiscal redistribution operated by PIIGS countries has increased from 23% in 1980 to more than 32% in 2017. This means that while income inequality in pre-tax terms kept increasing at fast pace, the tax and transfer system did succeed in avoiding that the post-tax income inequality grew at the same pace. With a constant rate of fiscal redistribution at the 1980 level, the post-tax income inequality would have been 6.80 in 2017, with an increase of 25% with respect to 1980 (following the exact pattern of the pre-tax inequality).

The shape of the two TB series resembles that one of the series reported by Piketty et al. (2018) for USA and Bozio et al. (2018) for France. In particular it seems that the income inequality decreases during periods of economic growth (like the 90s) while it decreases sharply after the burst of a financial bubble. Looking for instance at post-tax inequality, TB ratio reached a maximum of 6.75 in 2001, while after the financial effects of the “dot-com” bubble the ratio went down 6.11 in 2003, with a 9.5% reduction during the course of two years. The reduction is even higher during the years of the 2007-2010 financial crisis: the pre-tax TB ratio was 5.98 in 2006 before the crisis, while it went down to 5.36 in 2010. Taking into account the years from 2001 to 2010, the pre-tax inequality decreased by 20.6% after the effects of two financial crises.

These patterns can be explained by the fact that, as presented in Chapter 2, the top end of income distribution earns a large fraction of its national income thanks to capital income, which is strongly related with the financial cycles. This leads to a sharp reduction in the TB ratio numerator (the income accrued to the top 10% of the income distribution) matched with a lower reduction of the denominator, which consequently result in TB ratio reduction.

Interestingly, the sovereign debt crises did not have the same effects of the previous two financial crisis on the shape of income inequality series. This is not unexpected, since the debt crisis had not the same nature of the other two crises, but in order to better investigate the different effects of the three crises, one might investigate the patterns of the components of pre-tax and post-tax national income, and assess how the different capital and labour components are affected during those years. This can be done only with a fully-fledged DINA database (reporting the distribution of each economic variable needed for the calculation of net national income), which so far it is not available yet.

4.2.2 Central Europe

The same kind of figure presented for PIIGS countries is presented in Figure 10 for Central Europe countries. These include Austria, Belgium, France, Germany, Luxembourg and the Netherlands.

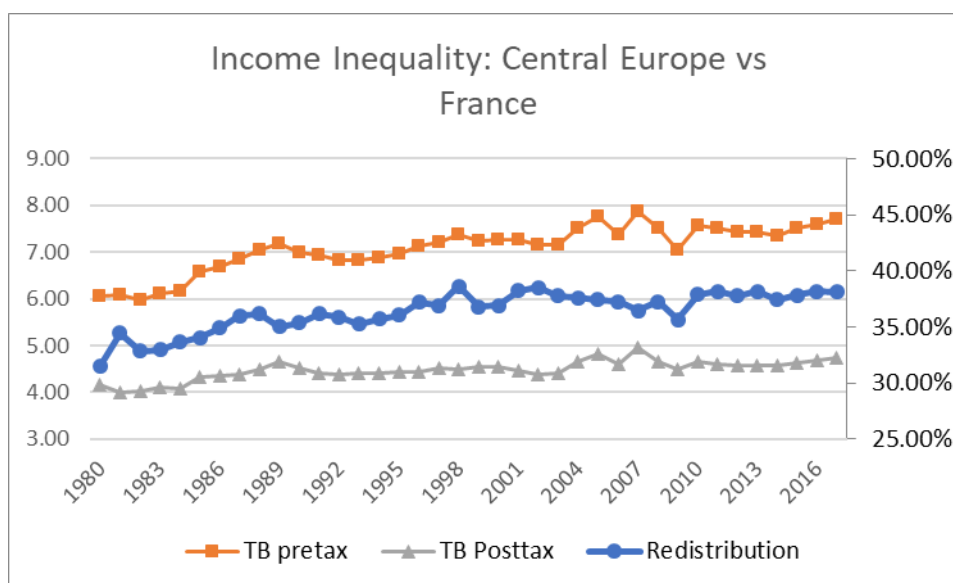


Figure 10: Income Inequality and Fiscal Redistribution in Central Europe Countries

The first thing which is immediately noticeable when comparing Figure 10 to Figure 9 is that both TB ratios are lower on average in Central Europe countries than in PIIGS countries. In fact, pre-tax inequality in countries from central Europe was 6.06 in 1980 (compared to 7.13 in Figure 9), and 7.72 in 2017 (against 8.94 in the previous figure). Percentage wise, the increase in pre-tax inequality in the two groups is similar, with a 27.4% increase for the group in Figure 10 and 25% for that in Figure 9. However, Central Europe countries display a smoother path, without the strong positive trend during the 90s, but still with an evident drop in income inequality during the years 2007-2010.

Regarding post-tax TB ratio, it increased from a value of 4.17 in 1980 to 4.73 in 2017, with a percentage increase of 13.4%. In PIIGS countries this ratio increased by 11% over the same period. As for the pre-tax inequality pattern, even in this case the developments of the ratio experienced a little bit higher increase but with a smoother growth rate if compared to the previous geographical area. Still, in 2017, comparing both the pre-tax inequality and post-tax inequality of the two groups, Central Europe had lower TB ratios of, respectively, 13.64% and 22.20%.

Fiscal redistribution was at most (in 2007) 34.68% over the 1980-2017 in PIIGS countries. In Central Europe instead, fiscal redistribution averaged 36.37% during the same period, with a minimum value of 31.46% in 1980 and a maximum value of 38.61% in 1998. If the fiscal redistribution had remained at the same 1980 level, the post-tax income inequality would have been 5.29 in 1980, a value which is still lower than the actual 2017 post-tax income inequality registered in PIIGS countries.

For this group, it is particularly interesting the comparison of the average post-tax inequality of the group as whole and that one of France. France is the only country of the group which had a lower income inequality in 2017 than in 1980. Figure 11 reports this comparison.

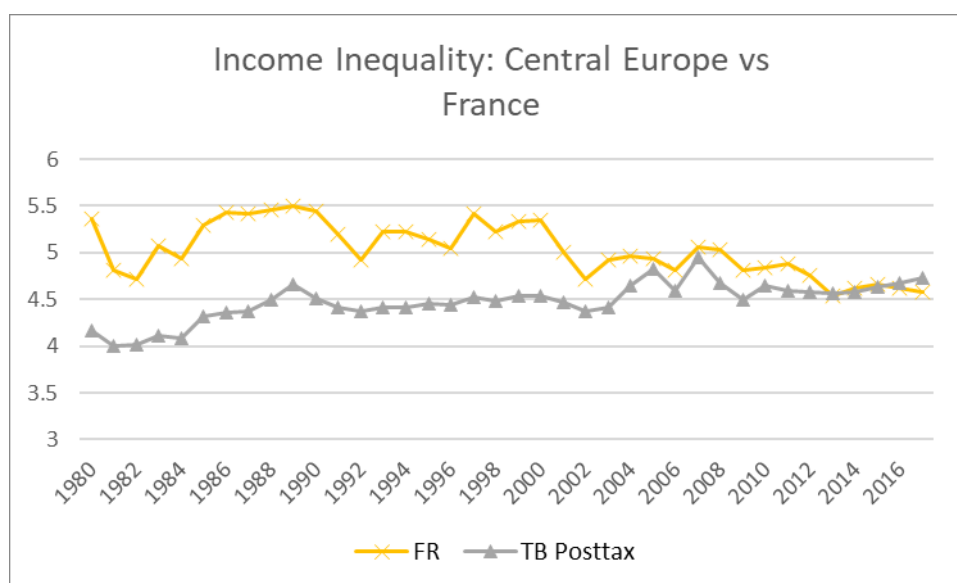


Figure 11: Post-tax Income Inequality, Central Europe vs France

The ‘TB Posttax’ series refers to the one presented in Figure 10 as well, therefore is the average of the whole group (including France). The ‘FR – Posttax’ series instead displays the post-tax TB ratio for France alone, which went from 5.36 in 1980 (therefore 28.5% higher than the group average) to 4.58 in 2017 (slightly lower than the group average). As reported by Bozio et al. (2018), this has been possible thanks to an increased progressivity of the tax and transfer system in France, which comes mostly from reductions in non-contributive social security contributions for the bottom 50% of individuals and tax increases for the top 10%. As a result, while the French tax and transfer system reduced the pre-tax income inequality of 23.41% on average between 1980 and 1989, during the period 1990-2017 the average reduction of pre-tax inequality operated by the tax and transfer system in Central European countries has been 33.59%. Again, these data are provided in the Appendix.

4.2.3 Northern Europe

Figure 12 reports the average pre-tax and post-tax TB ratios for Denmark, Estonia, Finland, Latvia, Lithuania, Norway, Sweden and the United Kingdom.

The analysis of this group should be made dividing the time periods in two different sub-periods. In fact, is evident that during the 80s northern countries showed a stable income inequality (in both terms) at a lower level compared to PIIGS and Central Europe countries. In fact, the pre-tax inequality in this group of countries averaged 5.00 from 1980 to 1988, and post-tax income inequality averaged

3.31 during the same period. The fiscal redistribution during this first sub-period was 33.23% on average.

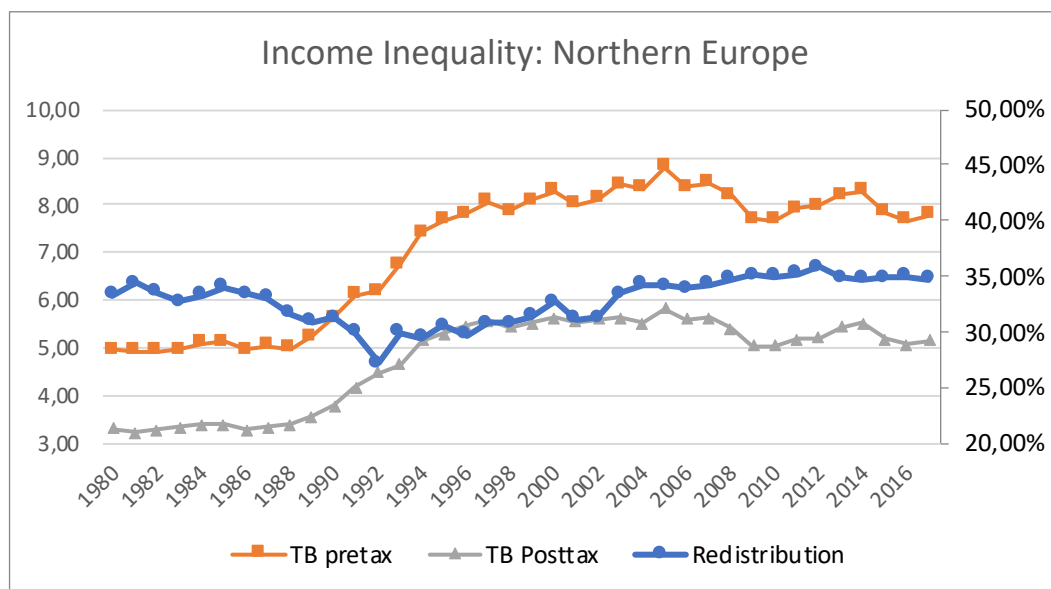


Figure 12: Income Inequality and Fiscal Redistribution in Northern Europe Countries

Starting from 1989, both the TB ratios underwent an upwards trend, while the tax and transfer system did not keep the pace of rising inequality (while it did in PIIGS, as explained before). Pre-tax income inequality increased from a level of 5.22 in 1989 to 7.79 in 2017 (a 49% increase), with a spike of 8.8 in 2005 (before the 2007 crisis), which represents a 68.6% increase in the course of sixteen years. In post-tax terms, the TB ratio had a value of 3.56 in 1989 and 5.16 in 2017 (a 45% increase), with a spike of 5.83 in 2005.

Taking into account the whole time period, pre-tax inequality rose by 57.1% and post-tax inequality by 58.5%. These two increases are in contrast with the one observed for PIIGS and Central Europe, in fact in both the previous groups the post-tax inequality increased between 1980 and 2017 was roughly half the increase in pre-tax inequality (for PIIGS: 11% vs 25%, for Central Europe: 13% vs 27%). These developments are reflected in the pattern of fiscal redistribution as well: this rate did not increase during the entire time period (in contrast with the other geographical areas), and it even decreased between the 80s and 90s (when pre-tax inequality started to rise) with a subsequent recovery which stabilized at the levels of early 80s. Therefore, while the difference between pre-tax income inequality and post-tax inequality was on average 1.7 from 1980 to 1988, this difference was more than 2.6 in 2017 (and averaged 2.5 from 1989 to 2017).

Again, to better investigate the determinants of such dynamics one would need a fully-fledged DINA data set. Nevertheless, the analysis provided in the section 4.3 can help by matching the developments

in income inequality levels and fiscal redistribution with the taxation trends of the European countries.

4.2.4 Eastern Europe

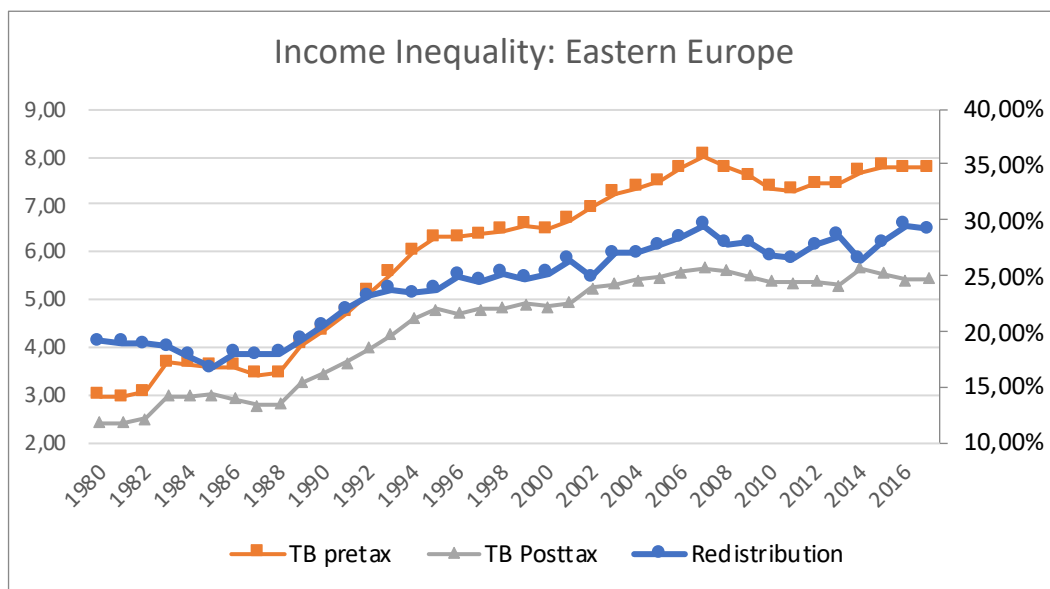


Figure 13: Income Inequality and Fiscal Redistribution in Eastern Europe Countries

The developments of income inequality in Eastern Europe (which is a group representing the average results of Bulgaria, Croatia, the Czech Republic, Hungary, Poland, Romania, Slovakia and Slovenia) resemble those ones observed for Northern Europe. In fact, also for this group Figure 13 depicts a fast and sharp increase of income inequality starting from late 80s, with a more stable pattern during the early 80s.

In particular, in 1980 eastern countries had the lowest levels of income inequality, both in pre-tax terms and post-tax terms. They also had the lowest rate of fiscal redistribution. Back then the average pre-tax inequality was 2.98 (while for the previous groups it was 7.13 for PIIGS, 6.06 in Central Europe and 4.96 in Northern Europe), while the post-tax TB ratio was 2.42 (5.46 for PIIGS, 4.17 in Central Europe and 3.28 in Northern Europe). In 1988 the two TB ratios were a little higher than in 1980, with values of 3.44 and 2.81 in pre-tax and post-tax terms, respectively. Like for the Northern European countries' case, in 1989 it started a sharp increase of income inequality, leading to a pre-tax inequality of 7.77 and a post-tax inequality of 5.45 in 2017. The respective percentage increases with respect to the 1980 levels are 160% for pre-tax TB ratio and 125% for post-tax TB ratio.

These increases represent the highest increases of income inequality among all the countries under analysis. The two TB ratios were by far the lowest in Eastern Europe in 1980, while in 2017 the pre-tax TB ratio is equal to the ones of Central and Northern Europe (but still lower than the income inequality for PIIGS countries). The post-tax TB ratio in 2017 (5.45) is lower only than the one of PIIGS countries (6.08), while it is higher than the other two groups (4.73 in Central Europe and 5.16 in Northern Europe).

This group is by far the one that underwent the most drastic change in the income inequality levels, going from being the most equal group in 1980 to the second most unequal group in 2017. This group is maybe the most interesting to investigate, since as shown in the Appendix tables, it comprises countries very different from each other in inequality terms. In fact, in the same group there are the Czech Republic which in 2017 had still the second lowest level of post-tax inequality at 3.69 (while the lowest was 3.61 of Sweden) and on average between 1980 and 2017 had post-tax inequality of 3.81 (the lowest average during the entire time period), and Romania which by contrast in 2017 had the highest post-tax inequality, with a value of 7.79. Furthermore, the fact that this group (together with the three Baltic states included in the Northern Europe group) underwent particular historic events during the 80s and 90s which shaped the political, cultural, social and, above all, economic features of these countries (Balkan wars, breakups of Yugoslavia, Soviet Union and Czechoslovakia and consequent shift from a centralized economy to an open market economy as well as the adhesion to European Union, just to cite the most important events) makes this group an interesting case study to assess the effects of all the main events on the economic development and, consequently, on the income inequality. A glimpse of the results of such an analysis can be obtained by matching the tax data from National Tax Lists with the data from DINA, but again one would need more detailed DINA data in order to complete a full analysis.

If the shapes of the two TB curves are similar between Eastern Europe and Northern Europe, there is a sizable difference in the shape of fiscal redistribution. In fact, while the previous group shows no increase in the fiscal redistribution rate between 1980 and 2017, during the same period the other group went from a redistribution rate of 19.09% to 29.16%, which is a 52.75% increase: by far the highest increase in the fiscal redistribution among the four groups under observation. Nevertheless, this increase has not been enough to contrast the sharp increase in pre-tax inequality leading to the second highest level of post-tax inequality in 2017. However, it must be remarked that if the fiscal redistribution had not increased so much, post-tax inequality could have been even higher than the one of PIIGS, bringing the group literally from the most equal group to the most unequal.

4.3 Income Inequality in Europe: roles of fiscal regimes

In order to analyze the income inequality and the fiscal redistribution in Europe under the lens of different fiscal regimes, there is the need to exploit National Tax Lists published by the European Commission.

Therefore, for the objective of this analysis, the methodology used by the European Commission to produce the Taxation Trends report (2020) has been applied to the whole data contained in the National Tax Lists. In such a way it has been possible to have the breaking down of total taxes collected by each country into taxes by type of tax (indirect taxes, direct taxes and compulsory social contributions) and taxes by tax base (consumption taxes, labour taxes and capital taxes). For taxes by tax base more detailed break downs have been produced (for instance to distinguish among capital taxes on households, capital taxes on corporate and business profits, capital taxes on stocks of wealth). Furthermore, it has been produced the series of property taxes, broken down into recurrent property taxes on immovable property and other property taxes.

For each series and for each country it has been calculated the average share of the specific type of tax (or tax base) on the total taxes collected by each country, from 1995 to 2018. Those averages shares have been used to build, for each type of tax (or tax base) a rank which lists the 29 countries under analysis: the first one is the country with the highest share of that type of tax (or tax base) on the total taxes collected in that country, while the last presents the lowest share. In such a way it has been possible to group separately countries with high shares of direct taxes, as an example, and countries with low shares of direct taxes.

Then, for each “high” and “low” countries group, it has been calculated the average of post-tax TB ratio and fiscal redistribution (in two separate graphs). Furthermore, for each type of tax (or tax base) there are graphs displaying the series of post-tax TB and fiscal redistribution for two selected countries (usually the highest and the lowest for that specific rank).¹

The following paragraphs will present the dynamics of income inequality, in post-tax terms, and fiscal redistribution, from 1980 to 2017, grouping the countries with the beforementioned methodology. It must be stated from the outset that National Tax Lists go back in time to 1995, while income

¹ It does not make so much sense to compare always the 1st and last in the rank for each type of tax. For instance, Denmark is the last in the rank of actual social contributions share over total taxes, with a share of nearly 0%. This is because, as explained by the European Commission (2020), the Danish pension welfare is financed entirely through direct and indirect taxes, therefore the public pension system is almost inexistent. Therefore, it does not make sense to compare a country with a high share of social contributions with Denmark, but rather with a country in that rank which has a low but relevant share. The same reasoning could apply for other kinds of taxes or tax bases.

inequality data start from 1980. The analysis did not cut the first fifteen years of inequality series: since from Tax Lists it appears that relative positions in each rank are stable over time (for instance, countries with high levels of capital taxes relative to other countries in a given year tend to have relatively high capital taxes during the entire 1995-2018) it seems reasonable to assume that the same relative positions in the ranks which average the share from 1995 to 2018 can be applied for the 1980-1994 period. In other words, disregarding the actual shares of a given tax type or tax base in the first fifteen years of observation, what matters is that the relative shares are similar during the 1980-1994 period, which is quite reasonable. Of course, this assumption can be changed, and one might also choose to group the countries, for which the complete data on income inequality from 1980 to 2017 is reported in the Appendix, according to different criteria.

4.3.1 Income Inequality and Fiscal Redistribution by type of taxes

Grouping by Direct Taxes Rank

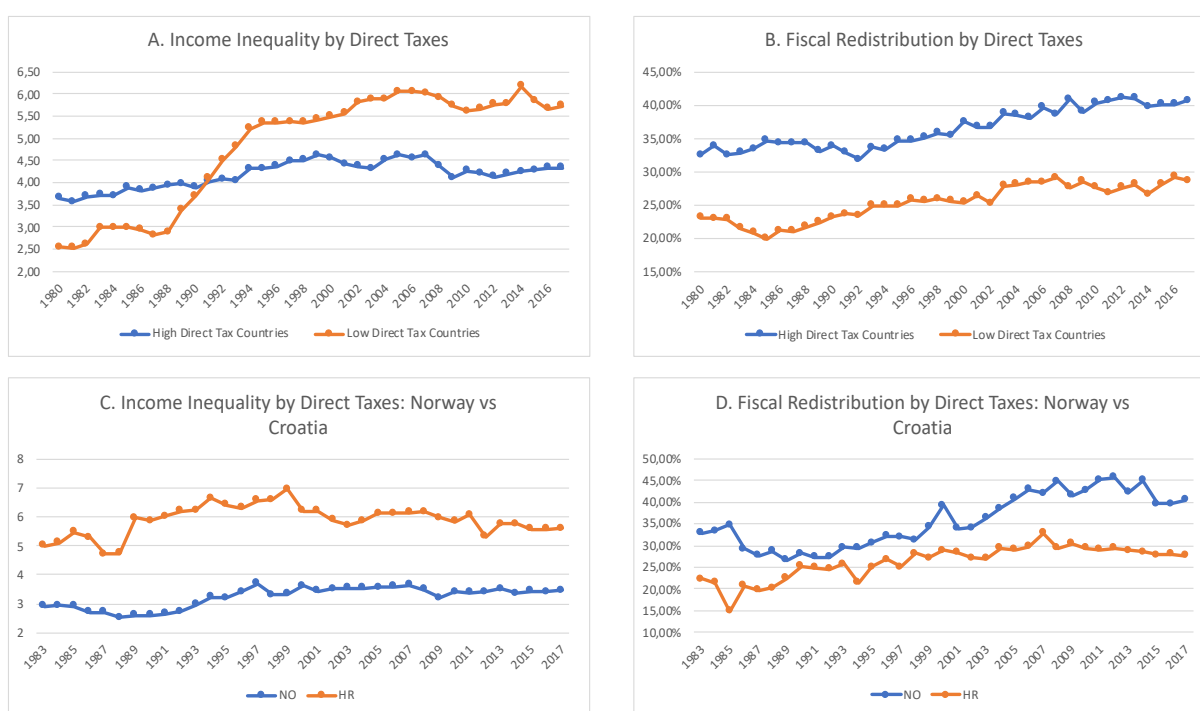


Figure 14: Income Inequality and Fiscal Redistribution by Direct Taxes

Direct taxes are defined as the sum of personal and corporate income taxes. The share of direct taxes over total taxes collected can vary on average between 46% (in the case of Norway, which is the second in this rank after Denmark which collects almost zero social contributions taxes) and 18% (in the case of Croatia, the last country in this rank). Countries which collect a high portion of total taxes

through direct taxes are all from Northern and Central Europe (except from Ireland, the only representative of PIIGS countries in this group), while countries with low direct taxes share are all the eight Eastern European countries plus the two Baltic Republics of Lithuania and Estonia. As Figure 14 shows, nowadays countries which have a high direct taxes share appear to have lower post-tax inequality and a higher fiscal redistribution than the opposite group. Figure 14A in particular shows how the income inequality for low direct taxes countries increased sharply from 1989: this is in line with the analysis of income inequality for Eastern Europe provided in section 4.2.4, since the low direct taxes group is composed of Eastern Europe countries and two Baltic Republics, which have an income inequality developments very similar to each other. As for the analysis in section 4.2.4, increasing pre-tax inequality matched with a fiscal redistribution growing at a slower pace led to high income inequality in post-tax terms for countries in the low direct taxes group.

Figure 14C and Figure 14D compare the second country in the direct taxes share rank, which is Norway, and the last country in the same rank, Croatia. The comparison shows two patterns of income inequality and fiscal redistribution which resemble the patterns displayed by the comparison of the two group averages. The biggest difference is that Croatia did not undergo the same sharp increase in income inequality as the other countries of the same group, so that Croatia has higher income inequality than Norway in each year.

Grouping by Indirect Taxes Rank

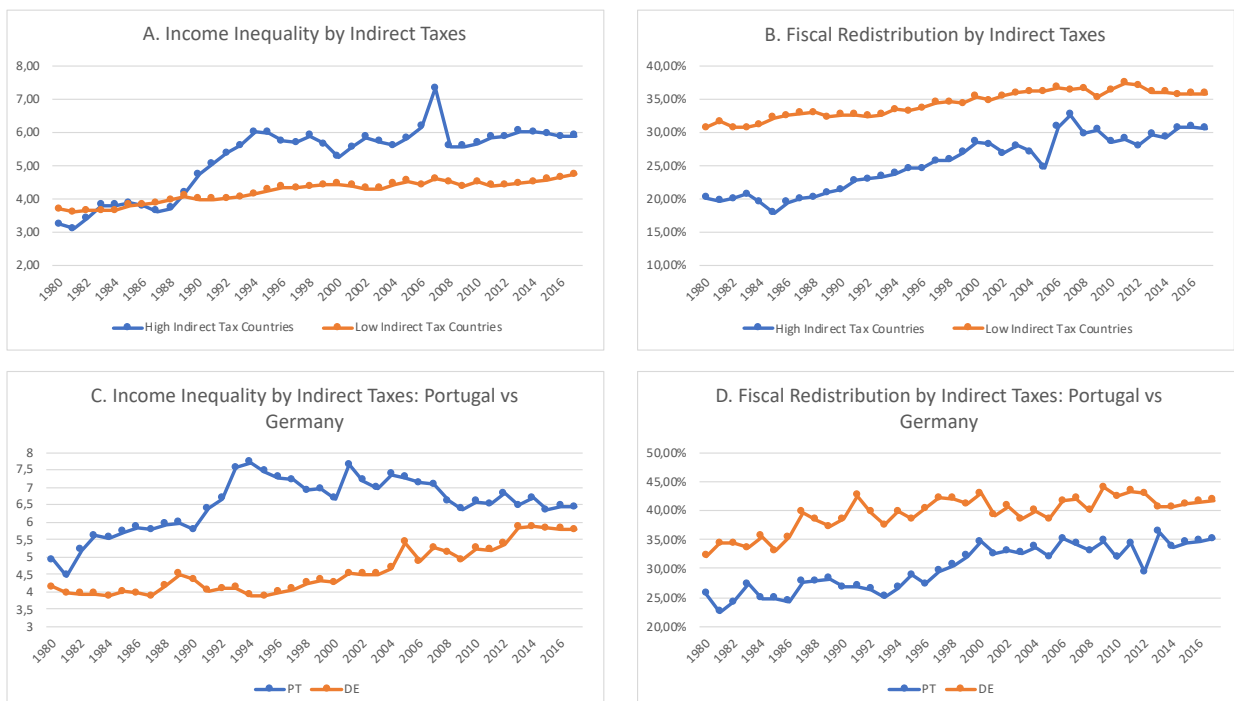


Figure 15: Income Inequality and Fiscal Redistribution by Indirect Taxes

Figure 15 presents the comparison between countries which collect different shares of their total taxes through indirect taxes, which are defined as the sum of Value Added Taxes, taxes and duties on imports and production and other production taxes (for instance taxes on land, buildings or other structures).

This type of taxes is object of several discussions in the income inequality debate: the reason is that most of the indirect taxes has not a progressive nature, therefore they could affect more the share of national income accrued to the bottom end of the income distribution, rather than top end's share (see for instance Saez and Zucman, 2019). For example, Value Added Taxes are often said to have a major impact on the consumption and saving profiles of the bottom end of income distribution, and this is one of the reasons why some countries (for instance, Italy) have different VAT rates for essential and non-essential products categories. That being said, it is interesting to investigate whether the joint analysis of tax data and DINA results are consistent with these theories.

Average indirect taxes share of total taxes can go from a maximum of 58.6% (in the case of Portugal) to a minimum of 28.1% (in the case of Germany). In the high indirect taxes group there are Portugal, Croatia, Sweden, Bulgaria, Cyprus and Hungary which on average collect 49.3% of their total taxes through indirect taxes. In the low indirect taxes group, there are countries from all the four geographical areas analyzed in section 4.2, which have an average indirect taxes share of 32.2%.

As Figure 15A shows, on average countries which collect a high portion of total taxes through indirect taxation appear to have higher income inequality levels than the opposite group, from 1989 onwards. Until 1988, the post-tax TB ratios of the groups were very close to each other. In 2017 the high indirect taxes group had a post-tax inequality 25% higher than the low indirect taxes group (5.88 vs 4.71).

Taking the two opposite countries in this rank (Portugal with the highest share and Germany with the lowest one), Figure 15C shows that Portugal has always had a higher income inequality than that observed in Germany, but the difference has changed a lot over time, with a U-shape: Portugal was 20% more unequal than Germany in 1980, than the difference started to increase and between 2001 and 2007 Portugal was 80% more unequal than Germany, while the difference started to decrease in 2008 with a difference of just 11% in 2017. In this figure, the income inequality in Germany follows a trend of rising income inequality which is common among European Countries, while Portugal follows a not so common U-shape. In terms of fiscal types of taxes, during the years of rising inequality Portugal showed an increased share of indirect taxes and a decreased share of direct taxes. As seen before, both low direct taxes and high indirect taxes are associated with high levels of income

inequality. Therefore, it is plausible that these two changes played an important role in shaping the dynamics of income inequality in Portugal.

In terms of fiscal redistribution, Figure 15B shows that low indirect taxes countries beside having lower post-tax inequality have high rates of redistribution. This means that in pre-tax terms the difference between income inequality of the two groups would be smaller, but the tax and transfer system is more effective in reducing the inequality in low indirect taxes countries. The same applies for Figure 15C, which shows the fiscal redistribution of Portugal and Germany.

Grouping by Social Contributions Rank

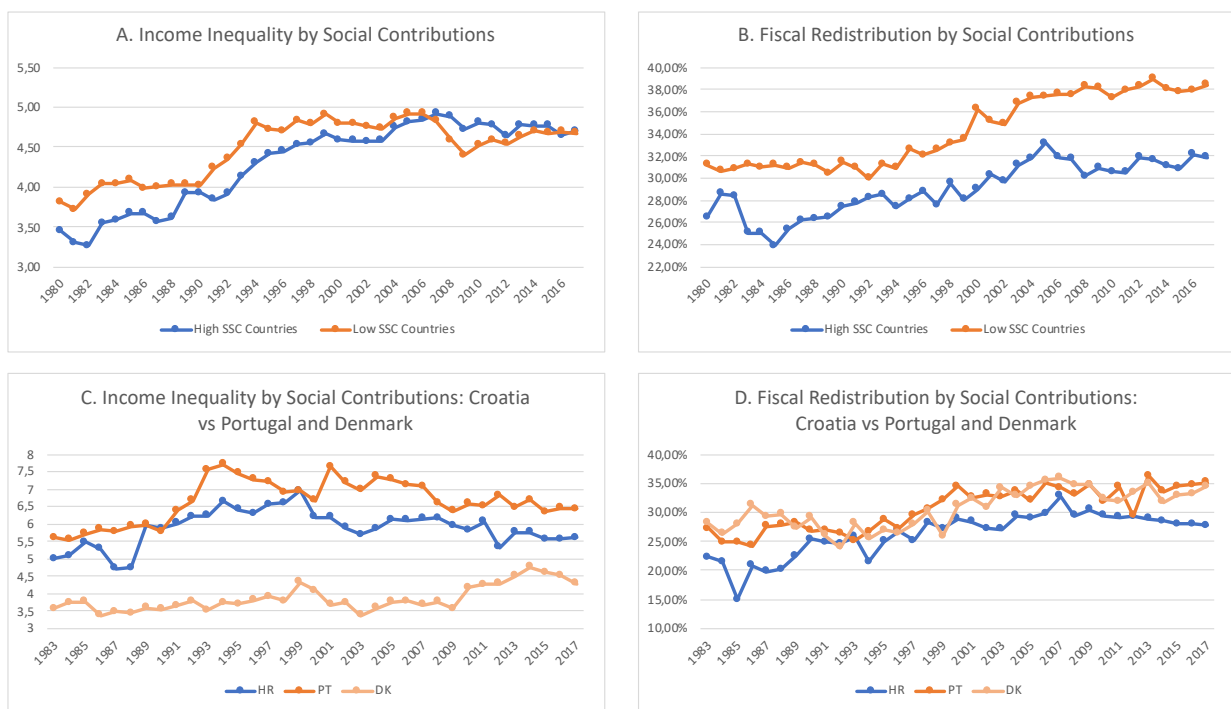


Figure 16: Income Inequality and Fiscal Redistribution by Social Contributions

Social Contributions, following the methodology of the European Commission (2020), are defined as the sum of the actual social contributions which have a compulsory nature, excluding voluntary social contributions. In this rank there are very different shares of total taxes collected through social contributions, going from 51.7% in Croatia to 0.3% in Denmark (where there is not a true public pension system and the social welfare is financed through direct and indirect taxes only).

Due to this high heterogeneity in the social contributions share, it is not easy to compare this two group of countries, nor it is clear whether it makes sense to group together countries with shares lower

than 8% with countries where social contributions are low but still relevant (from 24% to 15% in the rest of the low social contributions group).

A brief analysis of these two groups shows that there is not a sizable difference between income inequality of the groups (Figure 16A). Even taking into account Croatia (1st in the rank) and Portugal (28th in the rank) there is not so much difference in the post-tax TB ratio dynamics from 1980 to 2017. There is a sizable difference in income inequality of Croatia and Denmark (29th in the rank), but plausibly this difference can be explained better with the direct and indirect taxes profiles of these two countries. In fact, taking into account the amount of taxes collected only by direct and indirect shares, Denmark collects 64% of its taxes through direct taxation and 36% through indirect taxes, while in Croatia the two percentages are respectively 26% and 74%. Therefore, it is more plausible that the difference in income inequality between these two countries is explained by these two types of taxes, rather than the social welfare design.

There is also some difference between the redistribution rates of the two groups, but this is given by the fact that since pre-tax income does not take into account transfers different from pensions, pre-tax inequality is artificially higher in countries where the pension welfare is financed through different methods. Taking into account the transfers which are in practice the pensions of retirees in low social contributions countries therefore lower the income inequality, leading to an artificially high fiscal redistribution rate.

4.3.2 Income Inequality and Fiscal Redistribution by tax base

The following figures will display the development of average post-tax income inequality and fiscal redistribution rate for groups of countries which have in common similar shares of taxes collected by tax base.

The first three figures focus on the three basic tax bases: consumption, labour and capital. Since, as explained in Piketty et al. (2018) and Bozio et al. (2018), capital income is a key driver of income inequality (since most of capital income accrues to the top end of income distribution), hereafter there is also the breakdown of total capital taxes divided into capital taxes on households income, capital taxes on corporate and business profits and taxes on stocks of wealth. The ranks for these three components are based on the relative share of total capital taxes (instead of the share of total taxes).

Finally, hereafter there is also the same type of figure made by grouping countries according to property taxes (over total taxes), which in the methodology of the European Commission (2020) are analyzed separately from capital taxes, with a focus on the break down of property taxes into recurrent taxes on immovable property and other property taxes. Since, as explained before, there is not public data on the exact break down for property taxes (which is transmitted to the European Commission by each country though), in this work property taxes are analyzed as a whole and included in the analysis of income inequality and fiscal redistribution by tax base.

Grouping by Consumption Taxes

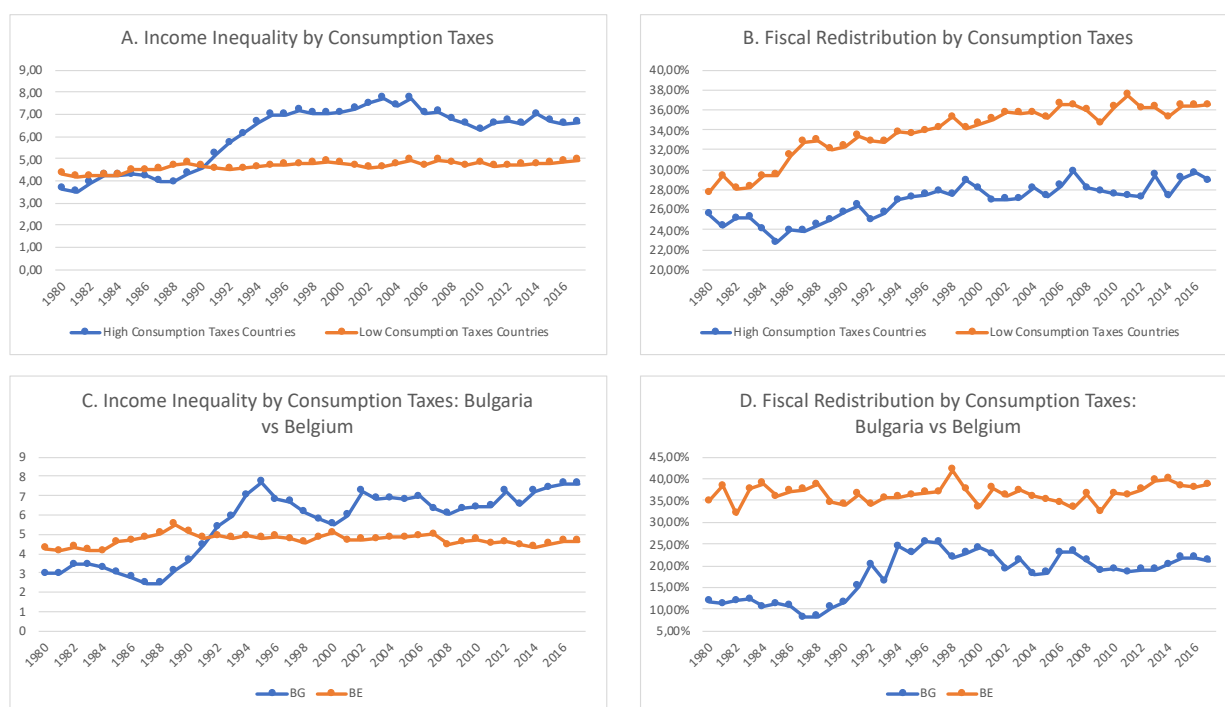


Figure 17: Income Inequality and Fiscal Redistribution by Consumption Taxes

Taxes on consumption are defined as taxes levied on transactions between final consumers and producers and on the final consumption goods. Consumption taxes are therefore a subset of Indirect Taxes (D211, D212, some subcomponents of D214, some subcomponents of D29) plus poll taxes (D59b), expenditures taxes (D59c) and payments by households for licenses (D59d).

Since consumption represents a big share in the income of the bottom end of income distribution (which struggles to save part of its income), and since among consumption taxes there are VAT-type taxes, the same reasonings of the effects of indirect taxes on income inequality presented in section

4.3.1 apply for this tax base. Therefore, one should expect a positive correlation between the relative share of consumption taxes and the relative level on income inequality.

In the rank built for average consumption taxes, the share of this tax base over total taxes ranges from 49.3% (for Portugal, which has the 1st position in the rank) to 24.2% (in the case of Italy, which results to be the last in this rank). The majority of countries in the high consumption taxes group consists of Eastern European countries, while the majority of countries in the opposite group consists of Central European countries.

All panels of Figure 17 show that on average countries which collect a high portion of their total taxes through consumption taxes are associated with higher post-tax inequality and a lower fiscal redistribution rate (which means an even higher income inequality in pre-tax terms for countries with high consumption taxes shares).

In terms of income inequality, both Figure 17A and Figure 17C show that high consumption taxes countries display a sharp increase in post-tax TB ratio starting from late 80s. Before the end of 80s the income inequality levels of these countries were similar to the ones observed in low consumption taxes countries. As for the difference between the average income inequality of the two groups, in 2017 the high consumption taxes group had a post-tax TB ratio 34% higher than the low consumption taxes group. The difference is even larger comparing Bulgaria (the 3rd in the rank after Portugal and Croatia, whose graphs have already been analyzed in the previous figures) and Belgium (the 28th in the rank). While Belgium shows a slowly increasing income inequality, Bulgaria started with low income inequality levels in the early 80s (like other Eastern European countries) and then underwent a sharp increase in post-tax inequality, leading to a situation where the TB ratios was 60% higher than the one of Belgium (in 2017).

In terms of fiscal redistribution, both Figure 17B and Figure 17D show that the two groups differ also analyzing this rate, with high consumption taxes displaying lower redistribution rates than the low consumption taxes group. As for the groups' average income inequality, the difference between the redistribution rate of the two groups has widened over time (without any convergence trend during the entire time period). The difference was just 2.21% in 1980, with high consumption taxes countries redistributing 25.50% of pre-tax income and low consumption taxes 27.71%, while it grew up to 7.56% in 2017, when the two distribution rates were respectively 28.96% and 36.52%. This is due to the fact that during the 1980-2017 period low consumption taxes countries increased the redistribution rate at a faster pace than the other group, possibly as a response of the increasing pre-tax inequality trend observed for all European countries. The analysis between Bulgaria and Belgium instead shows that the first one had a very low redistribution rate before the increase in income inequality which took place in the late 80s and early 90s, and the rate increased subsequently so that

the difference between the two countries has shrunk over time. Belgium, as for income inequality, shows a moderate increasing trend for fiscal redistribution, characterized by a more unstable path than the one observed for the post-tax TB ratio. The fiscal redistribution for Belgium increased from 34.86% in 1980 to 38.71% in 2017, with a nadir of 31.97% (in 1992) and a zenith of 41.97% in 1998. Summing up, both the income inequality and fiscal redistribution differences observed between low and high indirect tax countries are confirmed when analyzing the difference by consumption taxes: countries which rely heavily on consumption (indirect) taxes show higher levels of income inequality and lower levels of fiscal redistribution than the countries which rely more on other source of fiscal revenues.

Grouping by Labour Taxes

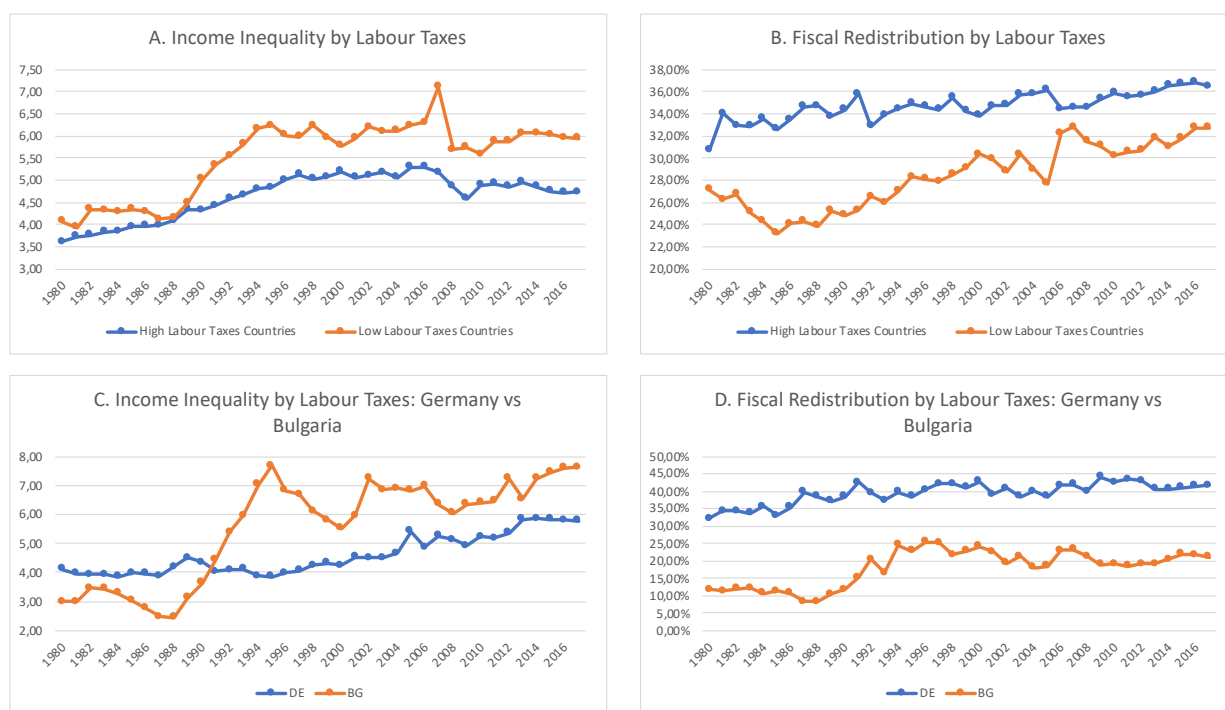


Figure 18: Income Inequality and Fiscal Redistribution by Labour Taxes

Taxes on employed labour comprise all taxes, directly linked to wages and mostly withheld at source, paid by employers and employees, including actual compulsory social contributions. In practice, labour taxes include all actual social contributions (analyzed in section 4.3.1) plus all the labour component of direct taxes. The group of high labour taxes countries consists of countries whose share of taxes collected through labour taxation is between 57.5% (like in Germany) and 50.35% (like in Czech Republic), while the shares in low labour taxes countries is between 39% (for the case of the UK) and 22.3% (for the case of Portugal).

Figure 18 presents the dynamics of post-tax income inequality of the groups. Like for the analysis of direct taxes, it seems that low labour taxes countries have higher levels of income inequality and lower levels of fiscal redistribution. The difference in post-tax TB ratios of the two groups was very low in 1980, and almost null in 1989, while it has become wider during the 90s and in 2017 the income inequality of low labour taxes countries was 25.3% higher than the one of high labour taxes countries. The same applies for the comparison of income inequality levels between Bulgaria (which on average collects 36.3% of total taxes through labour taxes) and Germany (whose labour tax share of total taxes is 57.5%), with the difference that Bulgaria started with an even lower level of post-tax income inequality in 1980, but it then underwent a sharp increase (already observed in the previous analyses).

In terms of fiscal redistribution, it seems that the difference between the two groups has widened during the 80s, and then it shrank during the 90s. By the time of the 2007 financial crisis the levels of fiscal redistribution were very close to each other, but then the difference widened again after the start of the crisis. Interestingly, the two dynamics appear to follow opposite fashions during the entire time period (as it is shown in Figure 18B). This means that labour taxation choices have strong effects on the effectiveness of the redistribution role played by the tax and transfer system. The opposite fashions followed by the two series of fiscal redistribution is observed in Figure 18D as well.

Grouping by Capital Taxes – Total

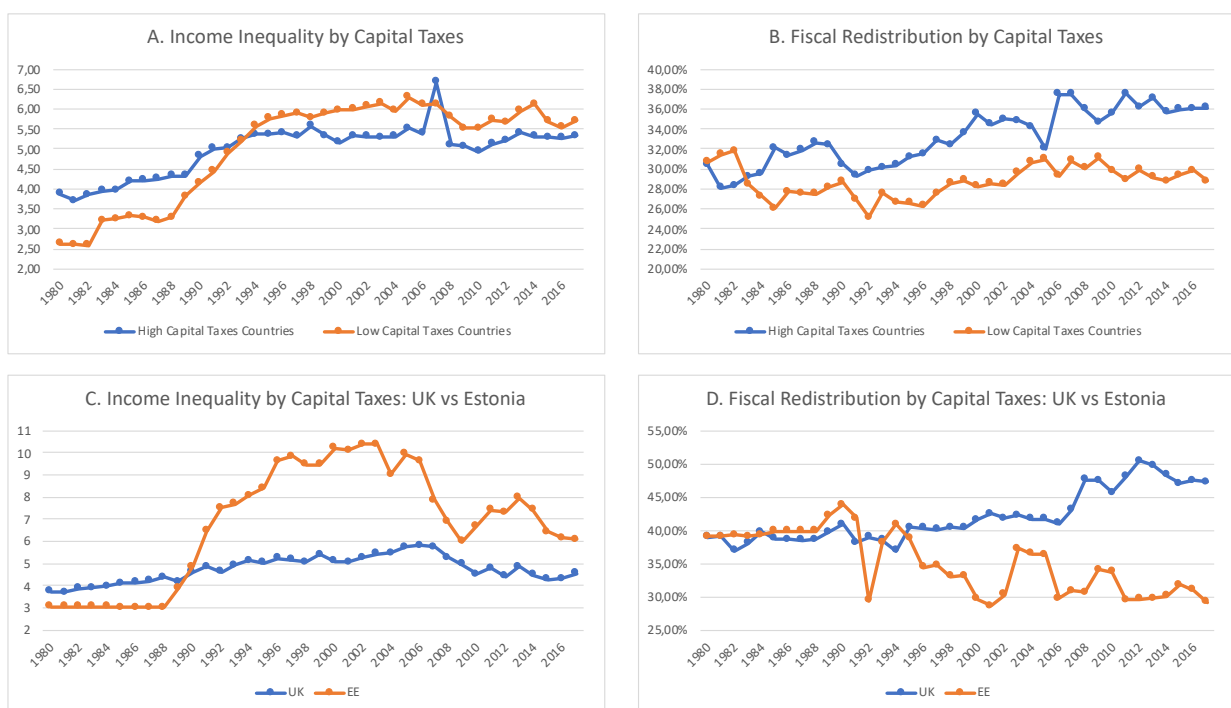


Figure 19: Income Inequality and Fiscal Redistribution by Capital Taxes

Capital taxes include taxes on business income in a broad sense: not only taxes on profits but also taxes and levies that could be regarded as a prerequisite for entering into production earning profit, such as the real estate tax, as long as owners rather than tenants are taxed, or the recurrent motor-vehicle tax paid by enterprises.

The share of capital taxes over total taxes in Europe goes from 32% (in Luxembourg) to 8% in Estonia. Therefore, there is not so much difference between the share of the first countries in the rank and the last ones: for instance, the difference between Denmark (in the high capital taxes group) and Latvia (in the low capital taxes group) is just 10%.

In terms of income inequality, there is not a clear difference between the average TB ratios of the two groups. One relevant difference is that the low capital taxes group (made of Eastern European and Baltic countries) has experienced a sharp growth of income inequality. There is instead a huge difference between the dynamics of income inequality in the UK (the 3rd country in the rank) and Estonia (the last one in the rank). While the UK has a moderate increase in income inequality with a constant pace during the entire period, Estonia has a U-shape with a strong increase during the late 80s and 90s, and a subsequent fast decrease in the early 2000s. Nowadays, low capital taxes countries are associated with a little bit higher inequality levels than high capital taxes countries.

In term of fiscal redistribution, both the comparison of the two group averages and the comparison between the UK and Estonia show that capital taxes, as for labour taxes in the previous group, have opposite effects on the efficiency and effectiveness of the redistribution role played by the tax and transfer system. Like for labour taxes, high capital taxes shares are associated with higher redistribution rates, and low capital taxes shares countries increase their redistribution rates during periods of financial crises.

Grouping by Capital Taxes – Households Capital Taxes

Going more in depth into the difference on income inequality by capital taxes, Figure 20 shows the differences in countries grouped by the rank of the share of capital taxes collected on households over total capital taxes (therefore, in the following three figures the denominator used to build the ranks is not total taxes but just total capital taxes).

Households capital taxes over total capital taxes on average in Europe range from 55% (in Denmark) to 3.90% (in Poland). In the high households capital taxes there are Northern and Central European

countries (Denmark, Sweden, Finland, Austria and Germany) which on average collect 47.4% of their total capital taxes through taxes on households. In the low households capital taxes instead there are countries from Baltic and Eastern Europe (like Hungary, Slovenia, Estonia and Poland) which on average collect less than 8.95% of their total capital taxes through capital taxes on households.

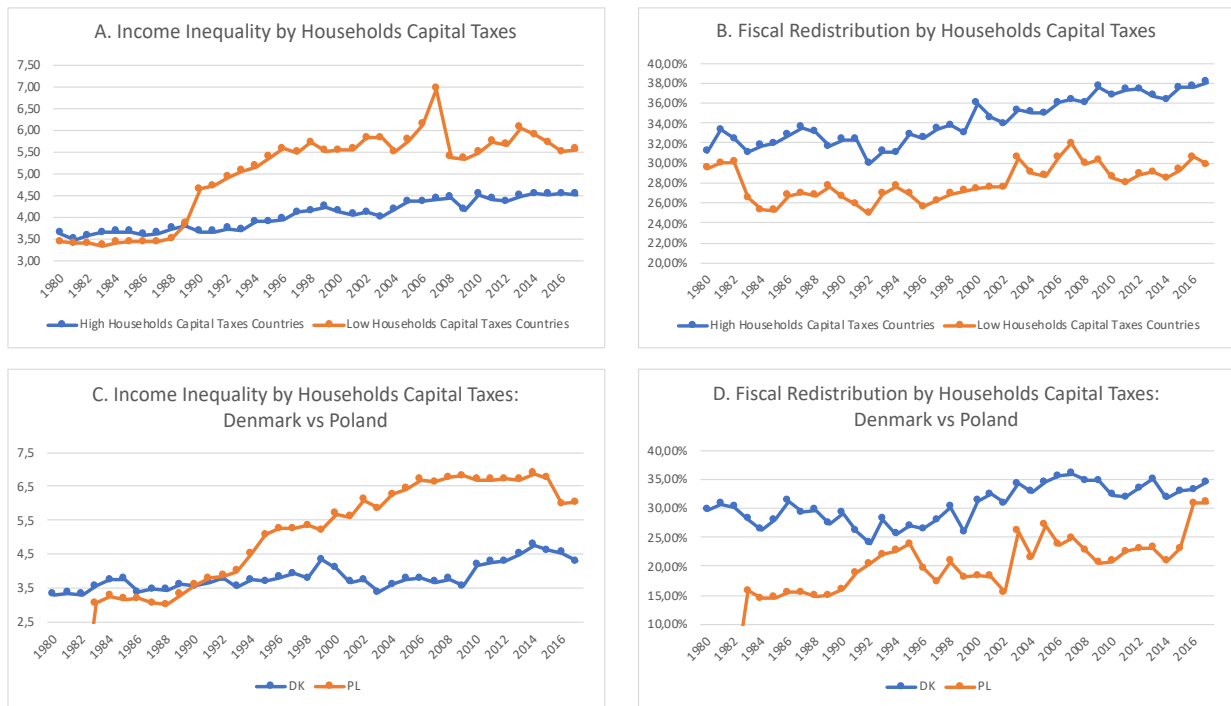


Figure 20: Income Inequality and Fiscal Redistribution by Households Capital Taxes

Households capital taxes belong to the direct tax type, and in fact as for this type of taxes, high shares of capital taxes collected through capital taxes on households are associated with low levels of income inequality. In particular, income inequality for low households capital taxes countries started to increase sharply from 1989 onwards and it started to decrease in the late 2000s (a trend which has been already observed). In 2017 income inequality in the low households capital taxes group was on average 23% higher than the inequality in the opposite group. The same dynamics observed for the two groups taken as a whole are observed comparing Denmark (whose tax share on capital income of households is 55%) and Poland (which collects just 3.9% of capital taxes through households capital income taxation). In fact, while Poland used to have lower income inequality levels than Denmark during the 80s, it underwent a sharp increase in post-tax inequality during the late 80s which lasted until 2006, when it stabilized at 6.7 for eight years and then decreased slightly down to 6.03 in 2017, which is 40.6% higher than the post-tax TB ratio calculated for Denmark in the same year.

As for the general pattern observed taking into account the whole amount of capital taxes, even in Figure 20B and Figure 20D there is an evident opposite fashion in the dynamics of fiscal redistribution, which applies to both the comparison of the group averages and the specific rates for

Denmark and Poland. The only relevant exception is that while on average in the low households capital taxes group there is a decrease in the redistribution rate between 2014 and 2017, in Poland such rate has sharply increased. This can be possibly explained by the increase in labour taxes (whose high levels are associated with high redistribution rates) and decrease in consumption taxes (whose low levels are associated with high redistribution rates), while keeping constant the share of total capital taxes collected through taxes on the capital income of households.

Grouping by Capital Taxes – Corporate and Business Capital Taxes

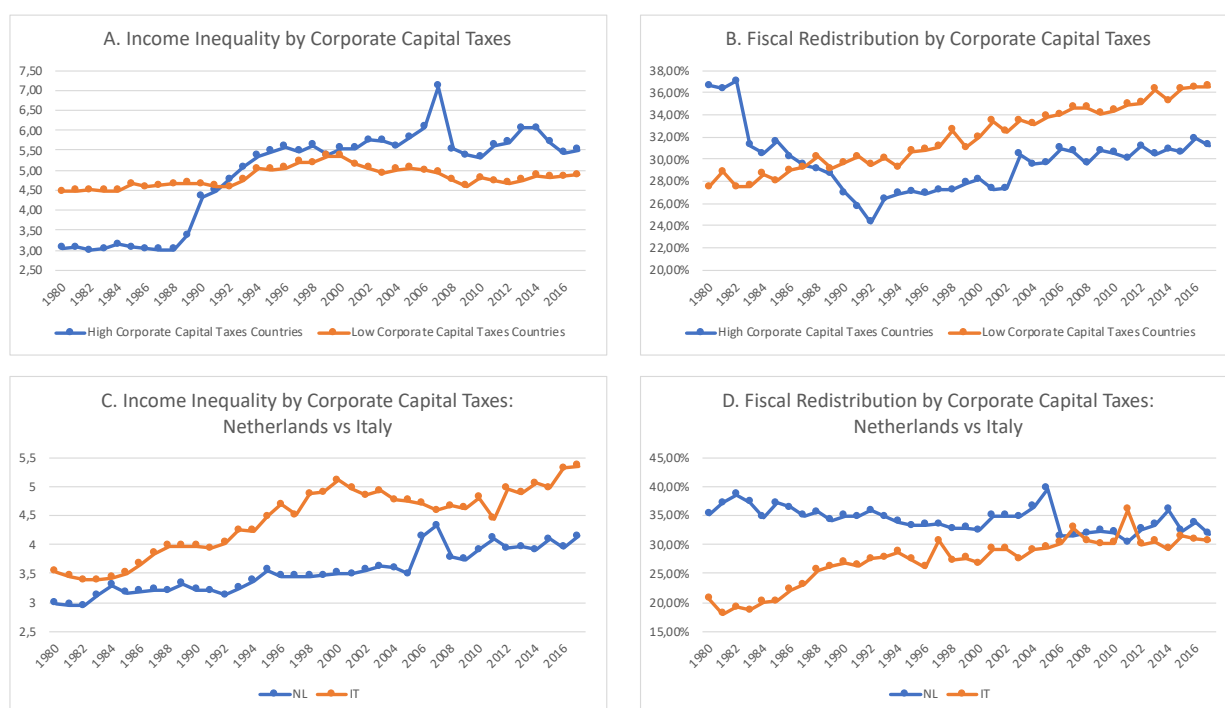


Figure 21: Income Inequality and Fiscal Redistribution by Corporate Capital Taxes

Corporate and business capital taxes over total capital taxes can range from 87.8% in Netherlands (the 1st in this rank) and 22.60% in Italy. On average, this rate is 70.3% in the top end of the rank and 28.6% in the bottom end.

In terms of income inequality, the dynamics are very different between the two groups. On average low corporate capital taxes countries had a post-tax TB ratio 50% higher than the opposite group during the 80s, which had a stable post-tax inequality up to 1989. Then, the first group underwent a sharp increase in the post-tax TB ratio, which then decreased after the 2007 crisis. In 2017 the income inequality in the high corporate capital taxes group was 10% higher than the one of the low corporate capital taxes group, which instead underwent slow changes in its average level of income inequality. Nevertheless, this trend is not observed in the comparison between Netherlands and Italy in Figure

21C: the countries which taxes more the corporate capital income results to have by far lower level of post-tax inequality (Netherlands). This, together with the little differences in the two group averages, mean that there is not a clear direction of the effects of corporate capital taxation on income inequality.

There is not a clear effect on fiscal redistribution neither, since as show in Figure 21B and Figure 21D the comparison of the two groups yields results which are opposite of those ones obtained by comparing the first country in the rank (Netherlands) to the last one (Italy).

Grouping by Capital Taxes – Stocks of Wealth Taxes

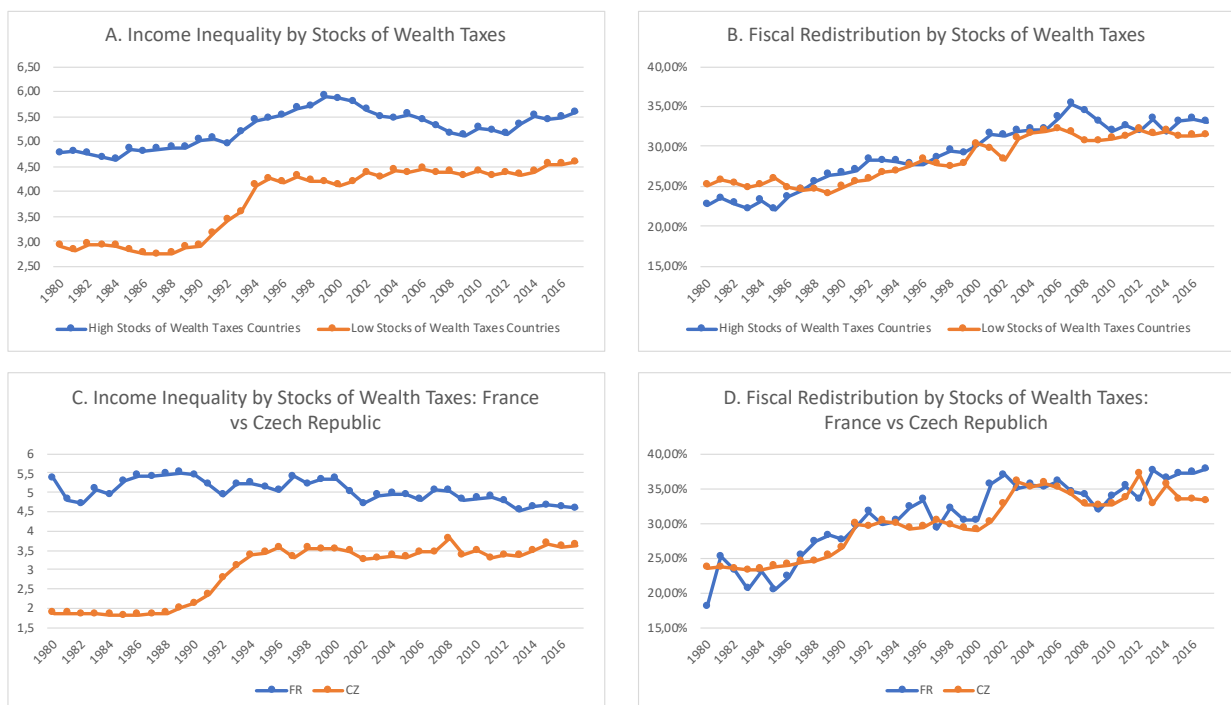


Figure 22: Income Inequality and Fiscal Redistribution by Stocks of Wealth Taxes

Taxes on stocks of wealth include the wealth tax (D59a), capital taxes (D91) including the inheritance tax (D91a), the real estate tax (D.29a) and taxes on the use of fixed assets (D29b). The total amount of these taxes over total capital taxes can vary between 48.14% (like in France) and 12.10% (like in Norway). On average in the group at the top of the rank this share is 41.9%, and it is 15.6% in the bottom of the rank.

As Figure 22B and Figure 22D display, there are not relevant differences nor in the levels nor in the trends of fiscal redistribution rate.

By contrast, there are evident difference in the income inequality levels between the groups of countries. In bottom group there is the Czech Republic which has the already described increase in

income inequality which started in 1988, which gives the shape of the dynamics of the entire group. There is a clear similarity in fact between the shapes of the two orange lines in Figure 15A and 15C, representing respectively the income inequality level of the low stocks of wealth taxes countries and of the Czech Republic. As a result of such an increase, the difference in income inequality with, respectively, the opposite group and France has shrunk over time. Still, it seems that countries which rely heavily on the taxation of stocks of wealth are associated with higher levels of post-tax income inequality.

An interesting result observable in Figure 22C is that France has reduced the income inequality in post-tax terms (which has already been anticipated in section 4.2). France has also increased its level of fiscal redistribution (as observed in Figure 22D), which means that an in-depth analysis of the fiscal determinants of such decreased inequality and increased redistribution can represent an important case study for the debate on fiscal regimes and inequality.

Grouping by Property Taxes

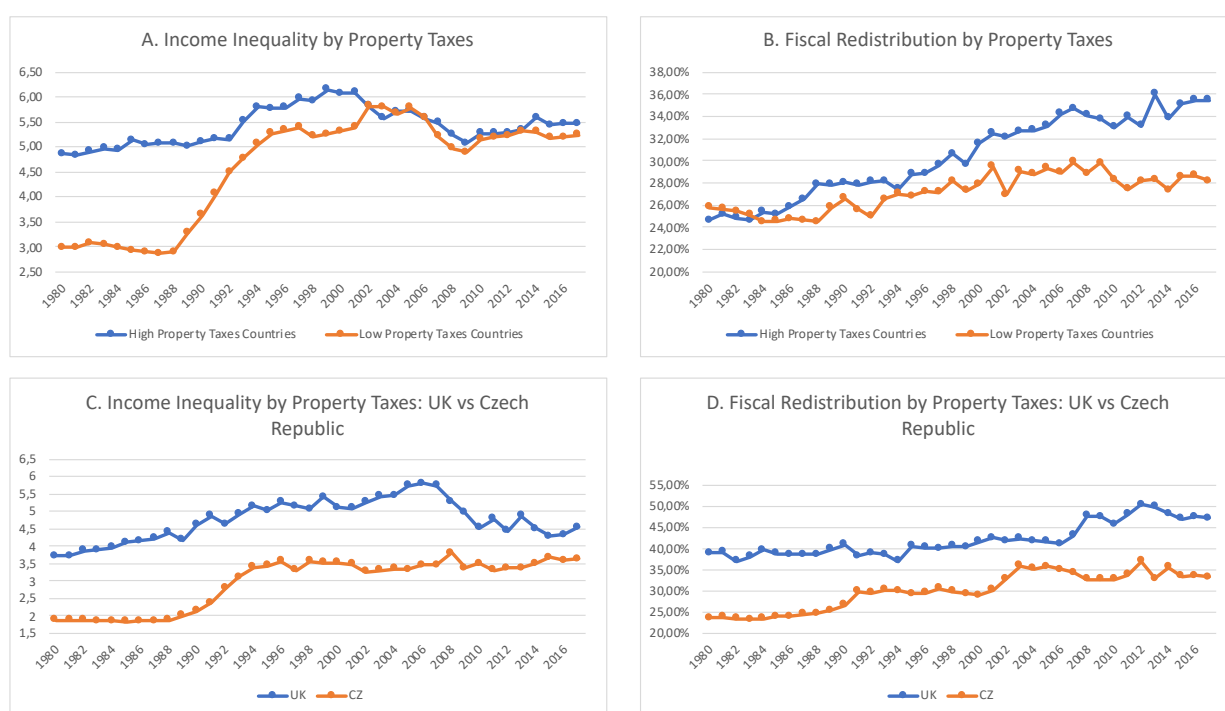


Figure 23: Income Inequality and Fiscal Redistribution by Property Taxes

The share of total taxes collected through property taxes in Europe ranges from 9.79% in UK to zero or almost zero where no proper taxes on property exist. In fact, in most of Eastern European countries there are no property taxes, and in Romania (where there is one) they represent just 2.29% of total taxes collected by the government. There are only five countries which on average collect more than 5% of total taxes through property taxes, and these are the UK, France, Italy, Portugal and Greece,

which together with Denmark (whose property tax share is 4.96%) form the high property taxes group, with an average of 6.77% of total taxes stemming from property taxation. In the low property taxation group instead, there are countries which collect on average just 1.0% of total taxes through taxes on property.

In terms of income inequality, while there was a high difference between these two groups (with high post-tax inequality for high property taxes countries), the difference started to shrink sharply due to the increase in inequality registered by the bottom end of this rank. If in 1980 the two TB ratios were respectively 4.87 and 2.99, in 2017 they were 5.47 and 5.24. The difference is still a little bit larger when comparing the UK with the Czech Republic, which must be reminded that is one of the European countries with the lowest values of both pre-tax and post-tax inequality.

As for labour taxes and capital taxes, even for property taxes, comparing the average fiscal redistribution rates, it seems that the two groups follow divergent patterns, especially since the beginning of the 21st century. As Figure 23B shows in fact, that despite both curves have an upwards trend, the fiscal redistribution rate for high property taxes countries increased by almost 10 percentage points, while the other curve increased by just 2 percentage points during the 1980-2017 time period. Furthermore, it is particularly evident that opposite trends characterized the two curves starting from 2000, highlighting that even for this type of taxes the fiscal choices of the government can substantially affect the results and consequently the effectiveness of the redistribution role played by the tax and transfer system.

5. Conclusions

The new and ambitious DINA project has always aimed, from the outset, at enhancing the methodologies implemented so far in the studies about income inequality.

The contribution of this project is threefold. DINA methodology considers both macro and micro aspects of income and wealth, and the results are consistent with the macro totals since they capture 100% of the national income recorded in national accounts. Second, it uses tax data and survey data in a complementary and integrated manner which guarantees that the full spectrum of income is covered by the analysis, and not just the top end. Third, it does not focus only on pre-tax income concepts, but it provides also series for post-tax income concepts, which are crucial for the analysis of fiscal policies' redistributive effects.

This work has focused on the DINA pre-tax and post-tax income series of 29 European countries. By taking into account both pre-tax and post-tax terms, it is possible to assess by how much the operation of tax and transfer system lower the pre-tax inequality. Then, these series have been analyzed and compared in order to assess which are the difference in inequality and fiscal redistribution levels between countries which present different taxation systems.

The analysis adopts the same inequality and fiscal redistribution measures which have been adopted in the comparison between DINA results between France and USA presented in Bozio et al. (2018). In particular, income inequality is here defined as the ratio between average income of the top decile of income distribution over the average income of the bottom half of income distribution. This measure is referred in this work as TB ratio and can be expressed in both pre-tax and post-tax terms. Starting from TB ratios, fiscal redistribution is measured by the percentage reduction of pre-tax TB ratio given by the operation of tax and transfer system: this equals the difference between pre-tax and post-tax TB ratio over pre-tax TB ratio.

The differences in taxation systems have been identified through the application of the methodology applied by the European Commission to present data on taxation trends. In such a way it has been possible to produce a database, reported in the Appendix, which reports how much the different type of taxes (direct, indirect and social contributions) and the different tax bases (consumption, labour and capital) contribute to the public coffers. Therefore, the analyzed countries have been ranked by their relative share of direct taxes, share of indirect taxes and so on. These ranks have been used to create high direct taxes countries and low direct countries groups, and so on. Finally, the developments of post-tax income inequality and fiscal redistribution have been presented separately for each group identified by this taxation trends analysis.

The analyses show that both pre-tax and post-tax inequality have increased during the 1980-2017 period. There are several differences in the magnitude of such increase and in the degree of how fiscal redistribution has mitigated the increase in pre-tax inequality in the countries analyzed during this period.

The comparison between TB ratios at the beginning and at the end of the time period shows that Eastern European countries together with Baltic republics registered the highest increase in both pre-tax and post-tax inequality. Nevertheless, some of these countries, like the Czech Republic and Bulgaria, despite registering huge increases in inequality, in 2017 had lower income inequality levels than the majority of the other European countries. This is due to the fact that Eastern and Baltic countries had the lowest levels of income inequality in Europe during the 80s, and the huge increase which started in 1989 and continued during the 90s and first half of 2000s brought the income inequality to levels of TB ratios which were closer to the ones of the rest of Europe.

By grouping countries according to how total taxes are collected by type of tax (therefore by the share of total taxes, indirect taxes and social contributions) it is possible to see that between 1980 and 2017 the countries which relied extensively on indirect taxes registered the biggest increase in post-tax income inequality. By contrast, the countries which collect high portions of total taxes through direct taxes showed lower increases in income inequality than the other countries. In terms of inequality levels, while during the 80s the difference between the TB ratios of these two groups was little, the difference has widened sharply since the late 80s. In 2017 countries which had fiscal systems characterized by high levels of indirect taxes and low levels of direct taxes had income inequality levels sensibly higher than the ones registered in countries which adopted the opposite approach. These results are consistent with the fact that indirect taxes, as defined by the European Commission, have little to no progressivity and therefore they affect more the bottom end of income distribution rather than the top end. Direct taxes instead can vary in the level of progressivity and in terms of applicable deductions, but they are always levied directly on a specific person's income or wealth and therefore they hit in a proportional manner the entire income distribution spectrum. In terms of fiscal redistribution, countries which have low levels of indirect taxes and high levels of direct taxes, besides having lower inequality levels than countries which do the opposite, have higher redistribution rates as well, which represent a higher effectiveness in curbing pre-tax inequality through the operation of the tax and transfer system. Social contributions instead seem to play no roles in the developments of income inequality and fiscal redistribution.

By grouping countries according to tax bases (consumption taxes, labour taxes and capital taxes), countries which have high implicit tax rates on consumption and low implicit tax rates on labour display the same income inequality and fiscal redistribution patterns as countries with high indirect

taxes shares and low direct taxes share. This is consistent with the analysis by tax type, given that the majority of indirect taxes is represented by consumption taxes (for instance VAT, excises and duties on imports). Therefore, countries with high labour taxes shares and low consumption taxes shares have lower post-tax inequality levels and higher redistribution rates than countries with opposite shares. In particular the redistribution rates of both these two groups of countries have increased over time, and the redistribution rate of countries which tax more consumption than labour has increased with a faster pace, but still not enough to curb the increase in pre-tax inequality.

As for capital taxes, there is not a clear difference in the inequality levels between countries which collect high portions of total taxes through capital income taxation and countries which do not, even if in low capital taxation countries there were slightly higher inequality levels in 2017. Nevertheless, there is a huge difference in the inequality growth between the two groups: post-tax inequality has increased by more than 90% between 1980 and 2017 in low capital taxation countries, and by 19% in high capital taxation countries. There are also differences in terms of how fiscal redistribution has evolved in the groups, both of which reduced pre-tax inequality by 30.5% through the tax and transfer system in 1980, while fiscal redistribution in 2017 was 36% in high capital taxation countries and 29% in low capital taxation countries.

Concluding, from 1980 to 2017 post-tax inequality on average has increased all over Europe, but with very different magnitudes. The countries in which post-tax inequality has increased the most are the ones from Eastern Europe and Baltic Republics, which at the same time had low levels of inequality during the 80s so that this increase did not bring TB ratios at sky-rocketing levels. Nevertheless, the huge increases in income inequalities of such countries poses some questions about the determinants of such evolution. This work tried to shade some lights on the differences in taxation systems between European countries, highlighting how the income inequality and fiscal redistribution has changed between countries with different tax systems. What emerges is that the countries with the highest levels of income inequality have tax systems characterized by high shares of indirect taxes (most of which are consumption taxes) and low shares of direct taxes and labour taxes over total taxes. Considering capital taxes, nowadays there is not a big difference in the inequality levels between low capital taxation and high capital taxation countries, but there are huge differences in the distribution rates of these two groups of countries: the first decreased its fiscal redistribution during the 1980-2017 period, while the latter increased it, starting from the same fiscal redistribution rate in 1980.

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APPENDIX DATA: INCOME INEQUALITY

The following pages report the DINA estimates downloaded in the WID.world website used to calculate pre-tax and post-tax income inequality.

Data are in local currency units expressed with PPP using 2019 as the reference year. Income distribution has been estimated with the equal-split adults methodology.

	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO	
Percentile	Year	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax	Top 10% Average - Pretax		
p90p100	1980	83848.203	13714	620508.81	627846.19	86722.398	27393.9	70886.102																						
p90p100	1981	82785.5	14886.7	618251.38	604445.19	85327	27360.6	71562.102																						
p90p100	1982	82413.5	12724.4	615659.81	61678.8	83551.5	27189.699	72161.102																						
p90p100	1983	82334.898	18049	612687	661258.88	84150.797	27298.5	70678.898																						
p90p100	1984	84057.602	17749	609335	699563.13	87186.102	27114.6	69622.703																						
p90p100	1985	89146	17044.6	605583.38	738255.69	89511.703	26346.801	70019.5																						
p90p100	1986	92363.797	13571.1	611784.63	750085.63	91493.203	26547	69477																						
p90p100	1987	96274.203	15550	618077	748513.5	94970.297	26282.1	72829.102																						
p90p100	1988	103852	16481.9	625638.31	726912.81	101266.3	26423.5	75580.703																						
p90p100	1989	106939.8	20434.4	671204.31	734178.13	107057.6	31568	77527.203																						
p90p100	1990	106200.3	20500.199	719837.31	743054.88	108984.5	37441	80171.602	72859.898																					
p90p100	1991	106246.2	22724.199	656474.69	742156.31	101943	44594.398	86233.898	71341.797	29599.301	30691.1	212848	624630.4																	
p90p100	1992	105835.5	24364.699	705410.69	769198.69	101252	34758.699	88449.898	75719.102	29740.301	24315.5	214202	633728.4	86423.602	106709.1	61763.102	56681.398	28153.801	60272.898	78188.102	167769.5	18112	78558.19	62099.301	78702	70061.703	61725.199	99414	119496.11	
p90p100	1993	105580.8	24174.199	779535.69	763373.88	96946.602	33546.602	87679.102	73075.297	17098	22725.801	229242.41	613448.8	86841.398	106265.1	61633.898	59455	34048.398	60436.102	77054.898	154473.2	17302.5	748672.19	63014	84100.203	66559.203	62435	97707.898	130725.6	
p90p100	1994	112601.3	29400.801	844550.5	819649.63	96988.398	35013.5	94040.703	76265.5	13979.6	21196.1	252005.3	623051	90973.398	108146.1	76260.5	61711.199	35707.898	61343.801	79222.602	165045	19012.199	879467.5	74193.203	88880.898	69238.898	65780.898	95336.398	144761.5	
p90p100	1995	112579.7	32586.4	884627.19	854882.88	97068.602	35693.5	110986.3	78069.602	15296.8	18724	251274.91	5944953.5	88687.297	66712.602	40196.199	62804.398	83728.398	87278.398	187263.8	18492.6	948971.38	85450.102	92072.898	70888.297	68828.898	100594.2	1510193.6		
p90p100	1996	114824.7	31085.699	930617.63	887241.63	100432.5	39399.199	104863.8	74646	16168.3	19996.301	203030.2	5888093.5	99722.102	113264.9	92274.797	69219.297	41814.801	62497.199	85641.898	200878.41	20756.601	948043.38	89182.703	96732.398	71647.5	68845.703	103607.8	1688352.4	
p90p100	1997	118967.2	40221.2	867262.19	943444.63	104486.4	43444.199	115330.5	73020.703	19027.699	21411.699	263937.69	6422729	103652.9	115981.1	96461.398	72186.102	43720.102	66256	88308.297	219881.59	21930.6	1010583.6	101667.1	98758.398	73713.398	76297	166981.8	1865317.6	
p90p100	1998	120345.5	29435.4	890460.69	954827.31	108895	44757.199	127397.2	99761.102	20740.1	23763.5	287262.09	6780078	105532.7	121557.3	108811.5	73280.797	44890.801	69199.203	90826.297	225602.91	23387	1077537.8	108607.5	103524.6	77465.602	80323.898	111326.6	1793955.5	
p90p100	1999	124169.6	26009.199	878172.5	1035741.4	110820.9	43736.5	133909.91	82933.297	21404.1	22471.4	276786	7102559	112076.4	131916.2	104456.6	75509.297	48972.5	73504.297	92474	223199.41	22831.699	1129157	119491.1	110255.4	79214.102	84662.203	115185.6	1864505.4	
p90p100	2000	127771.7	25992.5	897623.13	1073592.3	114114	47588.699	147318.7	81596.398	24403.301	24142.1	293866.19	7488433	116960.9	128351	113106.9	78645.898	47573	73800.203	97638.398	226867.59	22023.5	1136894.1	128056.3	110278	81291.203	84540.797	119642.7	119496.11	
p90p100	2001	125447.8	28784	922387.88	1024322.3	115512.2	49313.102	143405.59	86708.703	26281.699	26367.4	304592.59	8822118	120976.2	127789.9	111353.1	82245.203	48465.5	77196.602	100707.6	224880.7	24455.4	1106705.6	126990.3	113051.3	81861.797	86099.297	121882.4	204368.8	
p90p100	2002	124508.7	3371.898	918281.69	1029662.3	114296.9	54076.301	143910.7	96378.398	29209.5	27990.9	303678.5	9680903	120076.2	129045	115730.7	89142.398	59961	97961.203	240254.2	24980.9	1141448.3	129799.1	116505.2	82349.797	85038.203	118930.5	2117419.3		
p90p100	2003	124091.5	33963.898	979138.38	1000913.4	111008.1	58116	149386.41	95645.4	32256.5	31410.5	295144.41	1015539.8	122839.3	130402.1	120030.4	98916.602	53568.898	72388.602	97190.297	243727.09	25249	1250926.4	126698.2	123726.1	83844.602	83927.7	120378	2188148.4	
p90p100	2004	128490.2	35615.602	1008305.5	1072161.4	118085.9	59472.898	159313.41	82985.5	34251.102	36027.102	323614.91	1012190	126402.6	135780.41	125867.8	106498.7	55232.5	70164.703	97794.5	26274.69	29771	1310021	138349	124495.1	84088.398	89212.5	124011.7	231747.5	
p90p100	2005	129547.2	37458.102	1083245.6	1182948.9	126191.8	72943	159688.5	85423.5	40193.102	35981.801	334494.5	11085409	125099	136984.41	134473.9	114401.5	57319.199	75986	97914.398	281647.31	30923.1	139288.3	133581.5	132151.91	84558.703	88307.297	124869.6	2461873.3	
p90p100	2006	132861.59	39554.602	1134282	1252254.8	128642.7	747504.703	149230.898	39710.801	40455.2	297491	1183023	57669.301	135063.1	142482.5	144796.09	130481.9	60138.199	76538.797	100008.4	299693.41	325014.3	1526370.8	144558.8	136013.5	88343.297	89464.797	126175.7	2515654.5	
p90p100	2007	137430.59	38682.898	118458.3	1213997.4	179212.5	166038.09	101225	47835.801	48844.5	355267.59	1154471.1	61011	142943.3	147859.59	154954.5	156746.41	63404	70882.797	101194.8	382451.81	34897.301	1543590.4	148900.7	135082.5	88873.398	88723	130498.6	256962.5	
p90p100	2008	131363.09	42167.699	1260344.3	1189589.4	133493.5	65389.301	147807.09	103774.8	45486.898	50868.102	323377.59	1138858.9	63097.801	130583.8	151255.09	164307.3	174467.2	64529.102	74959.297	96508.703	318195.09	36174.5	1503993	153420.9	134828.2	87678	81373.703	128154.8	257369.3
p90p100	2009	123635.9	42507.199	1074781.4	1081017.8	125344.6	51900.801	129192.3	103708	42017.199	45839.102	362447.81	10407399	59620.301	125122.4	136662.91	162559.09	162671	57684.699	70987.797	89452.602	281888	35431.898	1313915.1	133661.2	125974	84515.703	77197.703	1169922.6	2275550.8
p90p100	2010	132374.7	42693.5	1100404.6	1216624.8	132295.09	54513.398	131018.5	94116.297	35245.699	42410.398	306827.69	10350748	59510.199	132077.7	145110.2	166342.8	138458.91	58423.102	72205.102	91688.797	171541.19	37459.5	1455476.8	139641.09	118033.7	82068.102	72398.797	121115.8	242110.3
p90p100	2011	127097.1	43718.199	1106452.4	1223941.4	138652.41	61446	121883.8	106405.3	40038	44551.602	328180	1310164	69248.801	136022.8	146085.41	17335.3	139529.41	57368	72382.398	280924.59	34546.102	1413619.8	139558.5	124892.7	79363.898	58895.199	123881.1	243525.3	
p90p100	2012	133595.41	47676.602	1158022.8	1226623.3	140421.2	64485.699	121925.2	97855.797	41708.398	50329.699	270613.41	9497607	64418.199	1338030.59	141753.59	179889													

Percentile	Year	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO		
		Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax	Top 10% Share - Pretax		
p90p100	1980	29.86%	19.88%	17.20%	25.23%	25.23%	24.92%	31.93%					16.97%		25.03%	30.87%				30.05%	24.15%		22.18%	24.20%	25.90%	28.59%	33.15%	36.37%	30.63%	26.21%		
p90p100	1981	29.98%	20.13%	17.14%	25.16%	25.16%	24.92%	31.49%					16.82%		25.08%	30.81%				27.84%	23.23%		22.06%	24.10%	24.86%	28.59%	32.99%	37.66%	30.19%	25.77%		
p90p100	1982	30.00%	22.70%	17.09%	25.04%	25.04%	24.92%	32.56%					16.67%		25.22%	30.75%				30.42%	23.08%		21.92%	25.03%	24.62%	28.74%	33.18%	36.77%	29.28%	25.20%		
p90p100	1983	30.10%	22.85%	17.03%	26.17%	26.17%	24.92%	32.99%					16.00%		25.57%	30.74%	21.75%			32.38%	22.98%	27.55%	21.83%	25.38%	24.69%	29.15%	33.25%	35.79%	29.42%	24.90%		
p90p100	1984	29.98%	21.87%	16.97%	26.79%	26.79%	24.92%	31.89%					15.34%		25.76%	30.72%	22.51%			31.67%	23.39%	27.69%	21.79%	26.63%	25.37%	29.74%	33.38%	35.15%	29.72%	25.41%		
p90p100	1985	31.15%	20.54%	16.91%	27.30%	27.30%	24.93%	31.68%					15.54%		25.71%	30.71%	22.80%			32.16%	23.80%	27.83%	21.67%	26.43%	24.99%	29.85%	33.59%	35.71%	30.28%	25.64%		
p90p100	1986	31.84%	19.65%	17.08%	26.21%	26.21%	24.92%	31.48%					16.17%		25.69%	30.70%	22.18%			32.47%	24.83%	27.88%	21.86%	26.23%	24.73%	30.07%	34.69%	33.79%	31.21%	22.95%		
p90p100	1987	32.39%	17.33%	17.4%	26.40%	26.40%	24.93%	31.58%					16.29%		25.59%	30.69%	21.67%			33.45%	25.47%	26.43%	22.25%	26.31%	26.02%	30.33%	34.77%	33.84%	32.09%	22.71%		
p90p100	1988	33.36%	16.79%	17.40%	26.03%	26.03%	24.93%	31.23%		24.71%	24.03%		17.71%		25.61%	30.68%	21.30%			33.81%	26.40%	26.40%	22.39%	26.90%	26.21%	30.91%	35.00%	33.01%	32.56%	21.84%		
p90p100	1989	33.40%	21.34%	18.55%	26.31%	26.31%	24.93%	31.27%		25.48%	25.96%		19.66%		25.74%	30.67%	22.46%	23.55%		34.03%	26.71%	30.18%	22.20%	26.18%	25.06%	30.50%	35.64%	32.76%	22.00%	22.00%		
p90p100	1990	32.31%	23.75%	19.70%	26.45%	26.45%	24.93%	31.65%	35.09%	26.45%	27.74%		16.78%		25.24%	30.66%	23.86%	24.45%		33.61%	26.78%	30.48%	22.64%	24.80%	23.82%	32.02%	35.06%	33.25%	32.19%	22.80%		
p90p100	1991	31.82%	27.41%	22.07%	26.32%	26.32%	24.93%	32.56%	34.97%	27.67%	29.57%		16.78%		25.14%	30.65%	25.48%	25.83%	22.02%	34.71%	26.69%	30.94%	23.64%	25.49%	23.58%	32.04%	34.42%	33.14%	32.08%	22.49%		
p90p100	1992	31.44%	31.40%	24.50%	26.41%	26.41%	24.93%	33.64%	34.85%	29.09%	31.71%		16.78%		25.56%	30.64%	26.31%	26.35%	23.24%	35.75%	26.97%	31.37%	23.70%	25.30%	23.43%	31.75%	33.67%	32.91%	31.38%	23.38%		
p90p100	1993	31.53%	31.82%	26.53%	26.37%	26.37%	24.93%	33.26%	34.66%	30.58%	33.60%		16.51%		25.80%	30.63%	27.07%	27.85%	26.48%	36.66%	27.53%	31.62%	23.88%	26.33%	24.21%	32.86%	33.09%	33.98%	31.74%	25.12%		
p90p100	1994	32.42%	36.59%	27.70%	27.14%	27.14%	24.93%	34.15%	34.72%	32.60%	34.58%		16.72%		26.25%	30.61%	29.48%	28.44%	25.88%	36.96%	27.90%	32.36%	24.57%	29.10%	26.96%	33.59%	33.66%	35.18%	31.75%	26.34%		
p90p100	1995	31.51%	37.71%	27.59%	27.29%	27.29%	24.93%	34.08%	34.74%	36.23%	33.20%		16.23%		25.36%	30.56%	31.83%	29.71%	27.90%	37.30%	28.61%	32.72%	24.58%	29.95%	28.89%	33.80%	33.74%	35.46%	31.71%	26.34%		
p90p100	1996	32.31%	36.18%	28.28%	27.57%	27.57%	24.93%	32.64%	34.04%	35.49%	32.75%		17.96%		25.79%	30.64%	31.21%	30.00%	28.69%	36.66%	29.02%	33.06%	24.91%	29.20%	29.04%	34.84%	33.64%	36.09%	32.23%	27.99%		
p90p100	1997	32.37%	35.37%	27.20%	28.61%	28.61%	24.93%	32.39%	36.77%	31.73%	31.99%		17.14%		26.36%	31.06%	30.77%	32.02%	28.74%	37.21%	29.30%	33.48%	25.07%	30.20%	30.94%	34.51%	33.38%	37.98%	32.49%	29.28%		
p90p100	1998	31.99%	33.23%	28.47%	28.42%	28.42%	24.93%	36.54%	38.23%	37.11%	31.01%		18.87%		27.68%	26.11%	31.48%	31.50%	32.26%	28.40%	37.07%	29.89%	33.51%	25.68%	30.25%	31.78%	34.91%	33.71%	38.80%	32.77%	27.15%	
p90p100	1999	32.08%	32.42%	28.20%	29.81%	29.81%	24.93%	36.05%	33.40%	37.15%	31.03%		18.25%		26.21%	30.23%	31.01%	33.26%	29.99%	37.91%	29.86%	33.94%	25.60%	30.51%	32.47%	35.7%	34.25%	39.67%	32.74%	28.13%		
p90p100	2000	31.93%	31.65%	28.00%	30.15%	30.15%	24.93%	37.68%	32.23%	37.89%	31.68%		17.49%		28.60%	26.37%	31.53%	32.39%	33.18%	28.92%	37.61%	30.60%	33.08%	26.10%	29.49%	33.77%	34.94%	33.78%	40.41%	33.09%	31.24%	
p90p100	2001	31.49%	32.71%	28.17%	28.52%	28.52%	24.93%	36.61%	32.84%	36.67%	32.13%		17.80%		27.17%	30.80%	31.90%	32.84%	28.55%	39.32%	30.90%	32.80%	27.52%	28.45%	32.88%	35.24%	33.30%	39.93%	33.42%	28.80%		
p90p100	2002	31.04%	35.19%	27.73%	28.38%	28.38%	24.93%	36.61%	35.43%	37.47%	31.58%		16.31%		32.04%	31.40%	32.87%	34.93%	29.30%	38.20%	30.44%	32.01%	26.96%	29.82%	32.38%	35.65%	33.29%	38.91%	32.85%	29.80%		
p90p100	2003	31.02%	34.59%	28.54%	27.46%	27.46%	24.93%	33.74%	34.66%	37.90%	32.43%		18.82%		32.13%	31.43%	33.63%	37.61%	30.18%	37.37%	30.45%	31.71%	27.32%	30.06%	35.88%	36.78%	33.52%	36.38%	33.24%	30.04%		
p90p100	2004	31.39%	34.07%	28.39%	28.11%	28.11%	24.93%	37.56%	29.22%	37.17%	34.51%		19.10%		31.60%	32.07%	34.53%	37.08%	30.22%	39.05%	30.39%	32.60%	29.32%	30.53%	32.87%	36.33%	33.41%	37.22%	33.54%	30.72%		
p90p100	2005	31.20%	33.85%	28.64%	29.52%	29.52%	24.93%	36.18%	29.29%	38.22%	34.72%		18.08%		27.35%	31.82%	35.37%	36.76%	30.32%	38.49%	30.30%	33.24%	28.13%	31.35%	31.23%	37.79%	33.22%	37.56%	33.38%	31.40%		
p90p100	2006	31.41%	34.28%	28.70%	29.96%	29.96%	24.93%	38.64%	31.36%	34.58%	32.94%		18.28%	29.04%	28.62%	31.96%	36.16%	38.37%	30.27%	39.93%	30.42%	33.69%	27.02%	32.59%	32.48%	38.22%	34.15%	36.49%	33.18%	32.08%		
p90p100	2007	31.60%	32.93%	28.75%	29.41%	29.41%	24.93%	35.80%	31.81%	37.26%	36.15%		19.44%	29.54%	29.45%	32.12%	36.58%	42.04%	30.18%	38.81%	30.63%	34.34%	25.86%	32.22%	32.24%	37.74%	34.13%	35.99%	33.87%	32.31%		
p90p100	2008	30.28%	31.95%	30.34%	29.12%	29.12%	24.93%	32.96%	33.28%	36.20%	36.41%		18.01%	33.76%	29.80%	27.26%	32.34%	36.47%	41.76%	30.03%	37.49%	30.28%	33.60%	25.14%	31.32%	33.23%	37.80%	34.28%	32.97%	33.73%	32.58%	
p90p100	2009	29.54%	33.43%	28.11%	28.09%	28.09%	24.93%	34.76%	31.19%	35.00%	35.23%		17.06%	33.04%	31.27%	27.03%	31.16%	35.03%	41.40%	29.38%	37.19%	29.95%	32.65%	26.28%	29.40%	31.50%	36.93%	34.68%	32.45%	29.65%		
p90p100	2010	31.24%	33.22%	28.42%	30.51%	30.51%	24.93%	36.28%	32.22%	32.67%	33.84%		16.36%	33.60%	29.79%	27.74%	32.37%	35.55%	36.85%	29.50%	37.18%	30.46%	31.88%	26.45%	30.97%	31.86%	34.33%	33.62%	33.86%	32.60%	31.28%	
p90p100	2011	30.23%	33.31%	28.01%	30.63%	30.63%	24.93%	37.25%	31.88%	36.42%	35.88%		16.41%	27.92%	32.88%	31.41%	31.99%	35.97%	36.72%	28.90%	37.54%	30.75%	32.68%	24.12%	30.14%	31.49%	36.34%	33.19%	31.24%	33.24%	31.66%	
p90p100	2012	31.03%	35.33%	29.25%	30.85%	30.85%	24.93%	37.42%	31.77%	36.63%	35.99%		16.85%	33.75%	32.03%	27.68%	31.27%	36.16%	38.66%	29.25%	36.68%	30.70%	31.47%	23.54%	29.71%	30.83%	35.86%	33.19%	31.81%	32.24%	31.84%	
p90p100	2013	30.78%	34.01%	28.40%	31.96%	31.96%	24.93%	38.10%	31.39%	42.08%	35.98%		16.75%	33.13%	32.52%	27.82%	31.05%	36.02%	37.68%	28.99%	37.09%	30.45%	32.61%	26.28%	29.39%	30.53%	37.47%	33.70%	34.82%	32.63%	31.29%	
p90p100	2014	30.71%	35.93%	29.26%	32.50%	32.50%	24.93%	37.15%	32.78%	38.15%	36.01%		14.09%	32.49%	32.70%	32.97%	28.03%	30.48%	36.20%	41.33%	29.54%	37.22%	30.60%	32.24%	22.89%	29.41%	31.18%	35.32%	33.63%	36.85%	32.63%	31.12%
p90p100	2015	30.61%	36.89%	29.52%	32.05%																											

Percentile	Year	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO					
		Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax	Bottom 50% Average - Pretax					
p0p50	1980	12814.7	4050.3999	251993.7	133888.09	14278.9	5469	10246.3					210089.65		19233.6	13711				5537.2002	13686.6		5601	154497	13299.2	9481.2002	7057.2998	6856.7998	12589.2	238341.09					
p0p50	1981	12285.2	4419.1001	252397.7	125393.9	14153	5461.8999	10584.1					209374.8		18124.4	13592.8				5786.8999	13681.2		5639.9999	154235.8	13305	6990.2002	6979.7002	6054.7002	12550.4	231409.5					
p0p50	1982	12919.9	4384.6001	253179.8	130241	13976.8	5426.6001	9798.5					2177489.8		17154.801	13665				5157.8999	13594.7		5688.3999	150800.09	12933.5	9460.2002	6964	6236.7998	12914.8	235464.09					
p0p50	1983	12223.5	4601.6001	253718.2	133711.59	14205.1	5449.1001	9239.0996					2270901.5		16696.699	14041.5	14620.2			4802.5	13659.3		5729.1001	152687.59	13779.6	9656.7002	6933.3999	6413	12429.5	246015.9					
p0p50	1984	12177	4826.2998	253880.91	138111.3	14558.3	5410.8999	9868.2998					2383041		16777.6	13925.8	15224.6			4543	13852.2		5748.3999	150355.2	14513.6	9595.4004	6881	6492.2998	12310	266835.9					
p0p50	1985	12413.4	5029.2002	253933.3	141617	15021.4	5250.2998	9965.4004				16819.1	2044231.8		16539.5	14181.2	15752.8			4692.7998	13970.7		33420.898	160506.2	14727.5	9772.5	6968.8999	6298.7002	12486.1	275242.09					
p0p50	1986	12407.8	5300.3999	252948.7	153361.41	14972.9	5292.2998	10061.7					19325.301		2316977.8	16842.199	14374.3	16522.9			5322.2002	13889.1		32451.1	5785.6001	170283.3	15011	9936.4004	6939.7002	6429.6001	12525.6	294369.31			
p0p50	1987	12439.1	5793.7002	252726.5	152358.5	14796.1	5236.7002	10362.1					19208.6		2355739.8	17040.199	14439.1	16537.1			5685.2002	13779.8		34791.801	5798.7998	173196.91	15103.9	10326.4	7314.7002	6335.1001	12625.9	296769.9			
p0p50	1988	12611.8	6162.2002	252661.09	149080	14919.7	5266.2998	11262				5151.1001	4979		21400.9	17215.1	14998	17499.4			6080.7002	13835.5		34563.199	5780.5	175701.3	15498.3	10545.4	7606.3999	6809.1001	12846.2	290476			
p0p50	1989	12714.2	5873.8999	249251.2	148474.7	14949.1	4722.2998	11384.5				5034.1001	4789		22818.4	17817.4	15461.6	16795			18977	13882.7002		14189	30832.199	5766.5	18314.91	16260.3	11004.4	7837	7364.7998	13081.5	294316.69		
p0p50	1990	13670.6	4979.7998	248035.8	148345.5	15415.2	4334.2998	12168.9		8288.7002		5438.8999	4630.2002	24295.801	2042448.3	17825.5	16042.6	13953.4	17021			6900.1001		38024.4	5745.7998	182167.41	16633.9	10269.4	8194.5996	7145.5	13346.5	29653.69			
p0p50	1991	14018.4	4328.7998	193502.2	150706	14530.6	4021.3	11583.3				8167.2002	4857.6001	25466.9	1612648	17993.301	16456.9	12691.3	13964.8			7570.7998	6610.5	14390.2	23588.5	176372.8	14356.6	10007.7	8323.7998	7208.1001	13454.4	304173.19			
p0p50	1992	14224.4	5961.1001	178184	154630.5	14976.1	3265.8999	11170.7				8703.2002	3238.1001	3377.8999	14144343.5	17709.9	16750	12734.9			6878.2998	6636.2998		13817.6	20389.1	4442.8999	170445.7	13815.7	10568.5	8409.7002	7240.6001	13608.9	316389		
p0p50	1993	14157.5	3390.8999	174893.2	155549.91	14744.8	2693.6001	11432.4				8596.2002	2419.5	2823.2	27906.801	1338024.8	17466.199	16791	13889.9			11157.5		6446.7998	5986	13082.8	18417.801	4182.3999	15833.2	14306.3	10514.9	8256.9004	6642.6001	13123.8	309538.31
p0p50	1994	14718.6	3156.8	174704	163820.91	15044.9	2568.1001	11313.8				8866.4004	2248.1001	2242.3	30407	132697.8	17829.301	17065.4	13125.2			19973.1		4369	161212.5	14340.9	10947.7	8113.2998	6288.6001	13241.7	310660.09				
p0p50	1995	14931.3	3260.3	182480.41	169171.09	15464	2588.5	12437.3				9127.7998	1563.3	2183.5	29258.6	138458.24	18286.301	16883.4	13334.4	11203.6			7079	5990.6001	13576	21899.4	4196	168718.5	15335.7	10926.5	8504.5996	6418.2002	13245.5	326162.41	
p0p50	1996	14812.4	3396.6001	183735.91	171268.09	15057.2	2682.8999	14346.3				9425.5	1736.8	2483.3	27991.301	1376541.1	159240.9	17507.1	14134.6	10569			7054.2998	6241.3999	13495.2	23286.6	4592.2002	17471.91	15502.6	10998.8	8591.2998	6411.2002	345377.91		
p0p50	1997	15731.6	3388.8	182258.09	172956.09	14888.5	2884.8	14673.6				9580.7002	1813.9	2827.2	28357.301	1392448.8	19984.301	17749.4	15177.7	10252.2			7437.5	6471.6001	13576.4	20503.5	4778.7002	175841.5	16296.4	11503.3	9036.2998	6353.6001	13971.1	343063.19	
p0p50	1998	15268.9	3753.5	175605.91	177360.99	14867.3	3173.2	14375.7				9974.0996	1937.6	3127.6001	30131.699	1426683.3	20595.199	18301.1	15362.9	10170.7			7595.2002	6938.8999	13576.9	24529	4867.2998	186945.59	17153.6	9470.7998	6431.2998	14449.2	364716.59		
p0p50	1999	16089	3459.3999	175944.5	177220.2	15093.9	3098.1001	15479.9				10380	1993.9	3066	29648.5	1368202.1	21757.301	19250.801	16433.1	9835.7998	7774.7002		7171	13666.6	23340.6	4732	191824.8	17530.301	12129.2	9376.7998	6658.6001	15026.7	367466		
p0p50	2000	16749.301	3569.7	180511	180783.5	15347.9	3276.8999	15991				10866.1	2210.3999	3107.8	32726.699	1499671.1	22584.4	19415.6	16239.9	10220.6			7998.2998	7225.8999	14010.1	26040.699	4388.2002	209910.3	18372.699	12621.9	9917.5	6270.2002	155581	362792.41	
p0p50	2001	16653	3728.3	185598.2	180004.7	15531.8	3479.7	16140.4				11272	2218	3283.8999	33526.699	1451000.5	22448.301	18601.4	16310.2	10583.5			8324.9004	6906.6001	14272.2	25991.9	4196	214881.41	18917.6	12793.9	13335	6600.2998	15677.3	39573.9	
p0p50	2002	16740.5	3716.1001	189210.41	190179.41	15062.9	3639.8	16600.4				11197	2725.8999	3602.7	35816.301	1548830.6	21973.801	19815.5	16074.6	10233.9			8378.0996	7009.8999	14304.1	4665.7002	218927.09	19787	12885.1	10448.2	7387.3999	15926.5	398172.81		
p0p50	2003	16320.4	3905.3	190005.7	196269.41	15117.6	3520.2	16404.4				11332	2930.8999	4017.6001	35836.801	1597146.5	21151	19799.199	15208.3	9750.5996	8428.2002	6992.7999		14299.3	13225.6	4584.8999	221518.09	19977.301	13138.4	10420.7	8125	15894.7	394366.09		
p0p50	2004	16988.699	4236.3999	194566.91	200680.91	15203	4193.2998	16027.699				12728.3	3312.5	3896.1001	33534.301	1707203.3	22261.1	20245	15792.7	10689.7			8474.2002	6856	14534.6	31600	4561.7998	227578.3	20701.5	13286.9	10573.1	8445.9004	16095.1	400304.59	
p0p50	2005	17268.8	4480.2002	209444.59	206871.09	14330.3	4680.7998	14348				13390.9	3498.6001	4289.2002	31131.699	1972005.4	22657.5	20502.199	15288.8	11524.1			8612.0996	7096.7998	14548.7	32884.199	5159.7998	25697.91	21128.4	13433.2	10772.7	8296.2002	16376.6	407712.41	
p0p50	2006	17664.301	4365.3999	212875.5	212835.91	15407.9	5460.1001	17197.199				13012.4	4128.2998	4801.2002	37011.102	168077.9	9405.5996	22353.199	21091.301	16518.9			11881	9065.2998	6979.2998	14842.8	34442	5806.7002	237412.41	21409.699	13808.3	10785.5	9044	16777.301	399403.59
p0p50	2007	18272.199	4676.1001	225081.5	211557.5	15216.9	6429.5	20067.199				10688.1	4166.2002	5160.2998	36479.602	1568393.3	9314.2998	2638.699	21582.6	17563.6	11587.5	9759.2998	7245.2998		14843.7	35211.699	6701.2002	236021	22317.301	13445.6	10896.1	9542.0996	16882.699	408300.59	
p0p50	2008	18696.801	5401.1001	222717.8	207002.91	15617.1	6603.7998	19150.6				13393	4984.2002	5283	34629.5	1625429.1	9658	23406.6	21679.801	18779.4			13308.3	10128.2	7548.7002	14366.1	36320.102								

Percentile	Year	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO		
		Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax	Bottom 50% Share - Pretax		
p0p50	1980	22.82%	29.35%	34.93%	26.90%	24.06%	24.87%	23.08%				37.38%			27.17%	23.51%					22.71%	27.13%			29.14%	28.75%	26.24%	23.49%	21.28%	18.45%	23.42%	27.31%
p0p50	1981	22.25%	29.88%	34.99%	26.09%	24.12%	24.87%	23.28%				37.77%			26.64%	23.74%					24.23%	27.56%			29.29%	28.93%	26.35%	23.49%	21.35%	17.29%	23.60%	27.38%
p0p50	1982	23.52%	28.87%	35.13%	26.44%	24.20%	24.86%	22.10%				38.18%			26.30%	23.42%					22.18%	27.60%			29.50%	28.62%	25.17%	23.46%	21.56%	17.28%	23.84%	28.29%
p0p50	1983	22.34%	29.26%	35.26%	26.46%	24.30%	24.87%	21.56%				39.78%			25.63%	23.44%	30.05%				21.02%	27.56%	21.41%		29.68%	28.51%	26.34%	23.16%	21.54%	18.36%	23.04%	28.62%
p0p50	1984	22.07%	29.73%	35.30%	26.44%	24.23%	24.86%	22.60%				41.45%			25.49%	23.45%	29.58%				21.47%	27.28%	21.36%		29.73%	28.20%	27.06%	22.65%	21.51%	17.92%	23.10%	28.66%
p0p50	1985	21.83%	30.30%	35.40%	26.19%	24.54%	24.84%	22.53%				41.24%			25.49%	23.47%	29.74%				21.16%	27.09%	21.62%		29.87%	28.29%	26.66%	22.24%	21.29%	17.24%	22.76%	28.60%
p0p50	1986	21.39%	30.87%	35.31%	26.80%	24.13%	24.84%	22.79%				22.31%			25.48%	23.48%	29.52%				21.06%	26.39%	20.99%		29.81%	28.34%	26.66%	22.25%	20.43%	18.13%	22.34%	30.65%
p0p50	1987	20.92%	32.29%	35.24%	26.87%	23.77%	24.83%	22.47%				22.19%			29.70%	25.86%	23.49%	29.91%			20.90%	25.52%	22.47%	29.74%	28.07%	26.17%	22.13%	20.27%	18.56%	22.07%	30.27%	
p0p50	1988	20.26%	31.39%	35.14%	26.69%	23.24%	24.84%	23.27%				25.21%	26.96%	21.98%	28.73%	25.69%	23.67%	30.25%			20.56%	24.78%	22.23%	29.73%	27.84%	25.67%	21.54%	20.11%	18.68%	21.66%	30.73%	
p0p50	1989	19.85%	30.67%	34.44%	26.64%	22.74%	21.95%	22.96%				24.50%	25.80%	22.09%	35.94%	25.56%	23.68%	28.89%	29.48%		20.44%	24.83%	19.65%	26.69%	28.28%	26.02%	21.97%	19.67%	19.48%	21.36%	31.20%	
p0p50	1990	20.80%	28.85%	33.94%	26.40%	22.81%	19.41%	22.73%	19.96%			24.05%	24.58%	22.40%	33.90%	25.50%	23.82%	28.13%	28.75%		21.25%	24.67%	19.93%	29.62%	28.67%	26.60%	20.52%	20.03%	19.06%	21.43%	30.93%	
p0p50	1991	20.99%	26.11%	32.62%	26.61%	22.78%	17.20%	21.87%	20.02%	23.48%	23.40%	22.00%	30.48%	25.99%	23.95%	27.34%	27.71%	29.33%	19.88%	24.98%	19.34%	29.12%	28.31%	25.68%	20.39%	28.31%	25.68%	20.39%	19.98%	18.98%	21.71%	30.96%
p0p50	1992	21.13%	23.17%	30.94%	26.54%	23.31%	17.23%	21.24%	20.63%	22.70%	22.03%	22.10%	28.52%	25.52%	24.05%	27.13%	27.24%	28.99%	19.46%	24.27%	19.60%	29.07%	28.43%	28.07%	20.92%	20.92%	20.21%	19.30%	21.78%	30.97%		
p0p50	1993	21.14%	22.32%	29.73%	26.87%	23.51%	16.07%	21.68%	20.16%	21.64%	20.72%	22.15%	28.22%	25.19%	24.20%	26.38%	26.11%	25.05%	18.15%	23.37%	18.97%	28.86%	27.84%	27.49%	20.54%	20.52%	20.52%	18.07%	21.32%	29.74%		
p0p50	1994	21.17%	19.62%	28.72%	27.04%	23.55%	15.15%	20.54%	20.18%	20.38%	18.29%	22.08%	27.95%	25.04%	25.15%	25.25%	25.72%	26.34%	17.56%	23.44%	19.04%	28.23%	26.77%	26.05%	20.61%	20.18%	26.77%	26.05%	20.18%	16.26%	28.76%	
p0p50	1995	21.16%	18.92%	28.45%	27.01%	24.04%	15.24%	20.78%	20.31%	18.51%	19.36%	21.59%	29.53%	24.65%	23.38%	23.93%	24.95%	24.57%	17.79%	23.19%	19.13%	27.89%	26.63%	25.92%	20.06%	20.24%	16.73%	20.88%	28.45%			
p0p50	1996	20.84%	19.77%	27.92%	26.60%	23.31%	14.73%	22.33%	20.52%	19.05%	20.79%	30.01%	25.22%	23.77%	23.90%	23.77%	24.20%	18.30%	22.86%	19.16%	27.56%	26.84%	25.24%	19.81%	20.17%	16.78%	21.31%	17.72%	21.72%			
p0p50	1997	21.27%	19.77%	28.58%	26.38%	22.70%	14.46%	21.72%	21.14%	17.53%	20.95%	20.41%	29.42%	25.31%	23.72%	24.21%	23.84%	24.45%	18.17%	22.52%	19.08%	27.31%	26.27%	24.86%	20.10%	20.91%	15.92%	20.22%	26.92%			
p0p50	1998	20.21%	21.88%	28.07%	26.23%	22.32%	14.92%	20.62%	19.11%	17.34%	21.30%	20.39%	29.04%	25.47%	23.70%	23.61%	22.39%	24.45%	18.59%	22.34%	18.22%	26.72%	26.24%	25.10%	20.49%	20.61%	15.53%	21.27%	28.14%			
p0p50	1999	20.78%	21.56%	28.25%	25.50%	22.27%	14.98%	20.84%	20.90%	17.31%	21.17%	20.52%	27.69%	25.44%	24.42%	24.39%	21.66%	23.80%	18.49%	22.06%	17.74%	26.53%	25.91%	24.76%	19.56%	20.27%	15.62%	21.35%	27.74%			
p0p50	2000	20.93%	21.74%	28.16%	25.39%	22.12%	14.70%	20.45%	21.46%	17.15%	20.39%	20.88%	27.88%	25.45%	23.84%	23.25%	21.56%	24.31%	18.41%	21.96%	18.98%	26.00%	27.22%	24.23%	20.00%	20.61%	14.96%	21.52%	26.28%			
p0p50	2001	20.90%	21.18%	28.34%	26.17%	22.16%	14.91%	20.69%	21.35%	17.57%	20.01%	20.80%	26.49%	25.33%	24.16%	23.37%	21.13%	24.52%	17.33%	22.90%	18.96%	23.65%	27.52%	24.49%	19.94%	21.02%	15.30%	21.49%	27.73%			
p0p50	2002	20.87%	19.60%	28.57%	26.22%	21.77%	14.85%	21.11%	20.42%	17.48%	20.33%	21.41%	25.90%	24.87%	23.94%	22.83%	20.05%	24.09%	17.79%	22.22%	19.81%	25.18%	27.64%	24.87%	19.71%	21.12%	16.51%	21.99%	27.60%			
p0p50	2003	20.40%	19.89%	27.70%	26.87%	22.01%	13.19%	20.50%	20.52%	17.22%	20.74%	21.74%	25.26%	24.67%	23.89%	21.30%	23.74%	18.05%	22.40%	20.31%	24.80%	26.62%	24.90%	19.53%	20.83%	17.61%	21.96%	27.07%				
p0p50	2004	20.57%	20.26%	27.45%	26.30%	21.57%	14.72%	19.84%	22.41%	17.98%	18.66%	20.26%	26.26%	24.58%	21.66%	18.61%	23.19%	17.58%	22.58%	19.61%	22.77%	26.52%	24.59%	19.39%	21.00%	17.62%	21.76%	26.54%				
p0p50	2005	20.79%	20.25%	27.69%	25.81%	20.21%	14.63%	20.78%	22.96%	16.68%	18.81%	20.06%	25.68%	24.18%	23.81%	20.11%	18.52%	22.83%	17.97%	22.51%	19.27%	23.47%	25.40%	24.70%	19.21%	21.16%	17.64%	21.96%	26.00%			
p0p50	2006	20.88%	18.92%	26.93%	25.46%	20.77%	15.70%	19.05%	21.65%	17.98%	19.55%	21.96%	24.29%	23.68%	23.65%	20.63%	17.47%	22.81%	17.75%	22.57%	19.36%	24.13%	25.35%	24.05%	19.40%	20.79%	18.44%	22.06%	25.47%			
p0p50	2007	21.01%	19.90%	27.31%	25.63%	20.05%	17.44%	21.64%	16.81%	16.23%	19.10%	20.25%	23.48%	22.55%	23.31%	23.44%	20.73%	15.54%	23.23%	21.44%	18.75%	24.83%	24.64%	24.16%	18.78%	20.92%	19.03%	21.91%	25.71%			
p0p50	2008	21.55%	20.80%	26.81%	25.33%	20.56%	18.79%	21.35%	21.49%	17.27%	18.91%	20.35%	24.20%	23.28%	24.52%	23.18%	20.84%	15.93%	23.56%	18.97%	22.54%	19.17%	25.86%	24.61%	23.15%	18.75%	20.93%	20.36%	22.09%	25.84%		
p0p50	2009	21.70%	21.34%	28.10%	25.71%	19.89%	19.16%	22.49%	20.22%	19.08%	18.28%	22.42%	23.95%	22.21%	24.46%	23.27%	20.81%	16.43%	23.52%	19.08%	22.59%	19.08%	25.49%	24.56%	23.20%	19.58%	20.84%	20.34%	22.78%	27.16%		
p0p50	2010	20.88%	20.94%	27.33%	24.71%	17.93%	22.47%	21.20%	20.08%	19.47%	20.84%	22.55%	22.69%	24.10%	22.91%	21.01%	18.24%	23.17%	19.25%	22.11%	19.33%	25.29%	23.38%	22.72%	23.32%	19.24%	22.28%	26.17%				
p0p50	2011	21.33%	20.98%	28.12%	24.45%	19.50%	17.71%	22.41%	19.26%	19.15%	19.64%	20.80%	23.38%	22.14%	23.71%	23.00%	20.85%	17.69%	23.49%	18.86%	22.18%	19.12%	25.97%	24.23%	22.83%	19.74%	21.33%	19.31%	22.02%	25.65%		
p0p50	2012	20.95%	19.76%	27.32%	23.98%	19.28%	18.01%	22.43%	19.09%	18.80%	18.92%	21.14%	23.82%	21.95%	23.66%	23.30%	20.73%	17.17%	22.66%	18.97%	21.67%	20.80%	26.40%	25.19%	23.20%	20.09%	21.80%	19.25%	22.50%	25.43%		
p0p50	2013	20.97%	21.04%	28.38%	23.14%	18.46%	16.80%	21.66%	17.97%	18.74%	18.87%	21.21%	23.17%	21.86%	23.43%	23.90%	20.64%	17.26%	22.72%	18.24%	21.70%	20.18%	25.90%	25.12%	23.51%	19.34%	21.02%	18.71%	22.45%	25.71%		
p0p50	2014	21.16%	19.79%	27.06%	23.24%	18.55%	17.48%	21.47%	18.32%	18.89%	17.06%	22.10%	23.19%	21.53%	22.95%	24.14%	20.82%	16.25%	22.91%	18.47%	21.42%	20.05%	28.21%	24.82%	23.							

Percentile	Year	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO				
		Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax	Top 10% Average - Posttax				
p90p100	1980	69431.398	13081.5	537395.13	527167	72259.797	21363.801	59741.898				4268904.5			71640.297	7194.797				31636.9	53963.301	18881.199	559015.88	54482.102	45508.898	47928.602	62263.102	72871.797	871161					
p90p100	1981	67310.203	14189.4	535756.13	508890.5	60219.602	21311.9	60391				4405051			68219.602	7070.798				29250.699	51827.602	18892.699	54526.19	49045.801	44519.898	46374.301	60913.5	68745	881823.31					
p90p100	1982	68705.5	16355.2	538352.81	520077.59	67898.5	21180.199	60684.199				4255232.5			65212.898	7196.703				30915.5	56044.898	18788.301	560091	51448.398	46652.102	46909.602	60972	6894.203	840469					
p90p100	1983	67299.602	17059.301	530545.19	569891.38	69338.203	21275.9	58900.801				4120131.3			66362.602	73883	48748.602			31758.9	51055.301	19080.13	18690.6	580400.88	53144.5	4598.5	46891.898	57050.199	71877	854197.63				
p90p100	1984	68227.102	16959.6	528250.699	602801.31	70018.5	21114	58000.699				6984.5	73017.203	53875.602		90283.3	5875.602			29159.199	52933.102	19034.23	18628	626465.81	54693.5	49713.699	46874.801	57784.602	71872.297	921143.19				
p90p100	1985	73950.898	16238.9	523143.91	635667.81	73321.102	20431	58324				101020.7	4066674.3		66948.297	74258.898	54175.602			31176.4	54668.602	203027.7	18551.4	64399.801	53973.898	52499.699	49364.199	59213.801	75905.797	964265.31				
p90p100	1986	75963.203	15644.2	527803.38	622817.5	73219.703	20077.9	57715.102				118845.1	4095952.8		68033.797	75337.797	56202.898			36252.398	56833.5	194755.09	18860.801	605683.81	53711.5	50001	54616.602	78448.297	924003					
p90p100	1987	79467.898	15037.7	531546.38	634162.88	72715.797	20369.1	60393.699				119244.5	4471462		68950.5	75995.602	55051.199			38178	56927.602	184916.2	19143.9	676682.13	61357.5	59913.699	53642.699	52850.301	80873.297	930402.31				
p90p100	1988	86405.602	16006.5	539165.13	612345.5	79296	20495.199	63255.801				21845.199	19347.9		70046.398	79029.297	57052.602			42928.699	63486.398	184136	19269.1	706616.13	65468.398	61209.699	57545.301	54372.801	84488	859908.81				
p90p100	1989	90989.797	19496.699	570778.63	634903.5	85686.602	24376.199	61992.801				22776.301	21374.801	15340.801	523089.7	5415231.5				74218.602	81348.102	60305.801	66863	63346.801	65505.5	211170	19453.699	73189.19	64403.801	60483.801	61275.801	55847.5	87939.797	87319.38
p90p100	1990	89794.898	19468.699	610779.69	631863.63	85391.203	29152.301	70342	67181			25961.9	24118.801	149699.2	5774646.5					72559	84319.102	54251.301	63827.398	67131.398	19508.5	665346.63	60209.301	63375.699	62038	56803.398	88702	88918.19		
p90p100	1991	87600.203	21148.801	537028.81	645037	76780.297	36032.898	71607.297	65666.297	25841.6	28826.699	165949	1573486		72717.203	86422	52701.301	55005.602	25196.1	50594.898	65961	165140.59	17444.4	654240.19	56655	63985	62600.602	56568	85968.703	927097.13				
p90p100	1992	89258.398	22148.801	584844.63	687848.69	78887.102	30728.199	72970.797	69483.898	18182.301	23042.801	165437.7	5626915		70283.703	87879.102	54531.199	487975.5	25154.699	52796	65067	147792.5	15650.6	646212.13	54349.301	63707.102	59990.102	55367	84169.297	1000916.7				
p90p100	1993	87232.102	22899.4	64838.898	651325.81	77607.398	28451.801	72559.102	67675.797	15019.1	21654	173386.3	5271323		71827.398	88527.398	57708.5	51951.699	30061.4	55769.898	65179.199	134866.91	14918.2	617806.69	53186.602	68479.102	57361.5	56564.102	84982.102	107295.8				
p90p100	1994	93174.102	26791.699	704960.19	712354.19	75747.203	29447.4	77120.297	69575.297	16268.1	20138.699	191212.7	5417682		75732.398	89736.398	66813.203	53615.5	31517.699	54026.5	66458.398	15379.91	17071.6	738413.5	62949.801	73620.898	59064.102	63156.301	87727.703	1200570.1				
p90p100	1995	93125.203	30087.4	734460	737482.5	77231	30612.4	83344	70899.398	13801.1	17691.699	194768.5	5246914		81955.297	89718.898	77116	57822.102	34785.602	54552	71216.797	163196.09	16818.301	785610.69	69972.398	73704	61021.602	63026.199	87566.703	1243508.1				
p90p100	1996	94381.297	28064.1	783971.38	773454.81	78062.102	35183.898	84540.703	69035.602	14800.8	18534.801	189962.61	5240559.5		82861.898	91270.703	83041.898	58516.199	35810.602	54930.602	73735.898	173016.41	18412.199	789119.81	74894.5	77992	62087	62919.898	87849.102	137649				
p90p100	1997	97137.898	27347.4	718119.19	809739.88	80173.602	38466.398	94296	65823.297	17353	19623.699	20000.99	5500848.5		86068.5	94533.297	88081	60414	97271	57233.898	73976.5	191803.59	20655.199	852322.13	84106.5	79395.297	64160.102	69164.297	94839.898	1538707.9				
p90p100	1998	96491.203	26685.699	744278.81	815184.19	84220.398	39994.301	105438.3	90594.602	18386	20385.4	213964.8	5749312.5		88766.703	96382	92522.301	64933.102	37948.301	59029.699	77880.5	183025.41	20907.1	91215.5	91827.703	82560.5	65756.297	71247.297	96048	144772.29				
p90p100	1999	101644.1	23446.9	738957.38	916664.63	86568.602	39189.801	107707.8	71928.898	18698.801	20528.699	210121.59	600175		93926.703	95909.602	95738.102	64907.801	41596	62136.898	78293.398	191612.5	21163.301	955394.38	94743.102	89192.398	68139	75829.102	100623.9	1494430				
p90p100	2000	108731.1	23238.301	758449.63	907941.13	86915.898	44284.699	119260.6	70039.703	21677.6	216187.5	6133501		98279.398	102406.3	103281.3	69499.898	39686.301	60983.199	84565.398	192621.5	19897.1	931578.81	100970.5	87282.102	68728.297	74739.602	103926.9	1651624.6					
p90p100	2001	102940.1	26774.399	767324.38	849331.31	92505.5	45910.199	115199.1	74638.898	23713.4	24513.5	27158.09	6760202		98717.398	96518	101277.9	73098.602	41177.301	65718.703	86884	191470.09	21554.4	92019.88	104389.3	88388.398	70574.203	70883.398	101359.6	1642524				
p90p100	2002	103377.4	30998.5	744874.63	866175.19	90278.602	49896	115279.3	83650.203	29697.9	35868.801	217545.2	801730.5		90991.102	105566.9	78134.102	4787	63007.699	83078.5	206642.8	22783.199	950721.5	100519.2	9342.102	68173.898	77083.898	96075.5	170115.44					
p90p100	2003	102598.4	31224.699	771903.38	814189.5	90240.703	52425	119389.1	84911.297	29931.699	28748.301	209628.91	8470666		102171.6	107015.5	104646.1	90342.297	49390.898	61342.301	83449.602	210176	22935.6	1010540.7	101461.5	98384.602	69333	73709.203	99218.102	1719596.1				
p90p100	2004	107888.5	33093.398	810344.81	887020.63	94279.602	53244.5	127545.9	76675.797	30929.4	32026.199	239051.91	8390862		102929.3	113624.1	111519.2	93927.297	45961.5	64589.898	82655.203	222179.8	2950.199	1051121.4	111579.2	100261.6	68600.297	78642.5	102080.7	1782314.4				
p90p100	2005	109644.6	34792.398	863868.898	971785.81	103450.3	63716.398	130144.8	81877.102	36026.398	35479.102	25522	9454071		99925.898	113242.7	116394.9	104021.1	4624.5	64964.398	82512.898	241311.59	27256.9	1116060.3	109986.4	106254.5	65520.203	77081.297	103119.3	185396.4				
p90p100	2006	113073.8	35961.898	916105.5	1011205.7	101793.7	135919.91	129254.102	95263.398	35971.199	212035.9	985510	48040.199		116904.8	119881.9	128377.8	115141.7	49529.699	63653.301	83586	253899.5	75072	1224826.3	119777.6	108929.7	69645.797	76745.602	103283.3	185284.6				
p90p100	2007	118533.5	34624.801	957826.31	980950.19	109196.6	64385.801	129562.9	105148.6	42697.898	44382.102	27371	906230	50846.699	12327.3	12194.9	135710.7	13949	5238.801	64546	83237.203	270446.09	31678.301	1241864.2	132250.1	107914	70965.297	75771.398	108124.6	1905208.8				
p90p100	2008	109843.5	38226.102	1036421.9	973937.38	107667.1	112054.602	1099214	90035.703	40925.102																								

Percentile	Year	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO	Top 10% Share - Posttax
p90p100	1980	24.72%	18.96%	14.90%	21.18%	24.35%	19.43%	26.91%				15.19%			20.24%	24.42%				25.96%	21.39%			19.65%	20.80%	21.50%	22.55%	28.91%	33.51%	27.11%	20.84%
p90p100	1981	24.38%	19.19%	14.86%	21.18%	23.59%	19.43%	26.57%				15.04%			20.04%	24.33%				24.50%	20.88%			19.62%	20.46%	19.43%	22.51%	28.78%	34.79%	25.62%	20.87%
p90p100	1982	25.01%	21.49%	14.81%	21.11%	23.52%	19.41%	27.38%				14.92%			20.00%	24.61%				26.59%	20.57%			19.49%	21.26%	20.02%	23.14%	29.05%	33.78%	25.25%	20.18%
p90p100	1983	24.61%	21.69%	14.75%	22.54%	23.72%	19.42%	27.49%				14.43%			20.38%	24.66%	20.04%			27.81%	20.60%	24.61%	19.66%	21.68%	20.31%	23.31%	29.13%	32.66%	26.65%	19.88%	
p90p100	1984	24.34%	20.90%	14.71%	23.28%	23.31%	19.40%	26.57%				14.00%			21.15%	24.59%	20.44%			27.56%	20.85%	24.57%	19.28%	22.59%	20.40%	23.47%	29.30%	31.90%	26.55%	20.24%	
p90p100	1985	26.01%	19.57%	14.61%	23.51%	23.96%	19.33%	26.33%				27.33%	14.30%		20.66%	24.58%	20.46%			28.12%	21.20%	26.27%	19.18%	22.70%	19.54%	23.90%	30.16%	32.41%	27.55%	19.99%	
p90p100	1986	26.19%	18.22%	14.73%	21.76%	23.60%	19.35%	26.15%				27.29%	14.32%		20.79%	24.61%	20.45%			28.69%	21.59%	25.20%	19.44%	22.16%	20.25%	24.05%	29.79%	30.70%	27.98%	18.89%	
p90p100	1987	26.74%	16.76%	14.83%	22.37%	23.36%	19.32%	26.19%				27.46%	15.07%		20.33%	24.63%	19.91%			28.47%	22.14%	23.89%	19.64%	21.94%	21.27%	24.40%	29.73%	30.97%	28.77%	18.88%	
p90p100	1988	27.55%	16.31%	15.00%	21.93%	24.70%	19.33%	26.15%		21.39%	20.95%	27.76%	15.96%		20.91%	25.00%	19.73%			29.03%	22.73%	23.68%	19.82%	22.39%	21.68%	25.01%	30.44%	29.83%	28.49%	18.20%	
p90p100	1989	28.39%	20.36%	15.84%	22.76%	26.07%	22.67%	25.90%		22.17%	23.03%	28.21%	17.53%		21.29%	24.99%	20.76%	20.77%		29.25%	22.94%	26.92%	20.03%	22.58%	20.61%	24.15%	30.76%	29.54%	28.72%	18.51%	
p90p100	1990	27.38%	22.56%	16.70%	22.49%	25.27%	26.10%	26.27%	32.35%	22.99%	25.60%	27.61%	19.17%		20.76%	25.04%	21.88%	21.56%		29.03%	22.88%	26.67%	20.11%	20.99%	19.58%	25.33%	30.32%	30.30%	28.48%	18.55%	
p90p100	1991	26.24%	25.51%	18.11%	22.87%	24.08%	30.83%	27.04%	32.10%	24.17%	27.77%	28.68%	21.07%		20.68%	25.16%	22.70%	22.26%	19.52%	30.44%	22.90%	27.08%	21.09%	21.00%	20.27%	26.05%	30.06%	29.79%	27.94%	18.87%	
p90p100	1992	26.52%	28.54%	20.31%	23.62%	24.59%	32.42%	27.75%	31.88%	25.49%	30.05%	28.40%	22.69%		20.25%	25.23%	23.23%	22.66%		29.20%	22.86%	27.64%	20.48%	21.56%	20.51%	25.70%	28.83%	29.52%	26.95%	19.58%	
p90p100	1993	26.05%	30.14%	22.04%	22.50%	24.75%	33.94%	27.52%	31.75%	26.80%	32.02%	27.62%	22.22%		21.72%	25.11%	23.62%	24.32%	23.36%	32.50%	23.29%	27.78%	20.44%	20.59%	21.73%	20.44%	26.76%	28.52%	30.78%	27.11%	20.60%
p90p100	1994	26.81%	33.30%	23.17%	23.59%	23.78%	34.75%	28.01%	31.68%	29.48%	32.85%	27.77%	22.82%		21.27%	25.40%	25.71%	24.71%	22.84%	32.55%	23.40%	29.43%	22.06%	24.50%	22.87%	27.83%	28.64%	32.71%	28.60%	21.85%	
p90p100	1995	26.40%	34.82%	23.21%	23.55%	24.01%	35.91%	27.85%	31.55%	32.69%	31.13%	28.74%	22.38%		21.96%	27.68%	25.79%	24.15%	32.40%	24.33%	28.51%	22.35%	24.80%	23.57%	27.05%	28.04%	32.85%	27.63%	21.69%		
p90p100	1996	26.66%	32.67%	23.82%	24.03%	24.17%	38.62%	26.30%	30.73%	32.49%	30.35%	28.84%	22.95%		21.72%	24.70%	28.08%	25.36%		32.22%	24.98%	28.47%	22.10%	24.61%	24.39%	28.09%	29.15%	32.94%	27.33%	22.83%	
p90p100	1997	26.27%	31.90%	22.52%	24.56%	24.45%	38.56%	27.92%	29.04%	33.33%	29.08%	28.79%	23.27%		21.80%	25.26%	28.10%	26.81%	24.50%	32.15%	24.24%	29.22%	23.61%	25.50%	25.60%	27.75%	29.06%	34.43%	28.80%	24.15%	
p90p100	1998	25.65%	30.12%	23.80%	24.15%	25.29%	37.61%	29.88%	34.71%	32.90%	28.33%	28.36%	23.41%		21.36%	24.98%	28.44%	28.59%	24.43%	31.72%	25.63%	28.67%	23.95%	25.61%	26.87%	27.85%	29.05%	34.41%	28.27%	22.34%	
p90p100	1999	26.46%	29.22%	23.73%	26.38%	25.54%	37.90%	29.00%	28.97%	32.46%	28.33%	29.09%	24.48%		21.96%	24.33%	28.42%	28.59%	25.47%	32.04%	25.69%	29.13%	23.73%	25.81%	26.76%	28.77%	29.46%	35.58%	28.60%	22.55%	
p90p100	2000	27.17%	28.20%	23.66%	25.50%	25.05%	39.74%	30.50%	27.66%	33.65%	29.50%	27.58%	24.12%		22.15%	25.15%	29.58%	29.51%	24.12%	31.08%	26.51%	28.08%	23.58%	24.16%	26.63%	27.66%	28.56%	35.72%	28.75%	23.93%	
p90p100	2001	25.84%	29.63%	23.44%	23.65%	26.40%	39.35%	29.41%	28.27%	33.08%	29.87%	28.19%	24.68%		22.29%	24.17%	29.02%	29.19%	24.26%	33.47%	26.17%	27.93%	24.28%	23.73%	27.03%	27.56%	28.71%	35.70%	27.99%	23.15%	
p90p100	2002	25.77%	32.69%	22.50%	23.89%	26.09%	39.97%	29.33%	30.75%	33.44%	29.19%	26.01%	27.11%		22.44%	25.56%	29.98%	31.01%	24.60%	32.44%	25.81%	27.53%	24.60%	24.01%	26.60%	28.26%	27.58%	34.55%	26.54%	23.59%	
p90p100	2003	25.64%	31.80%	22.50%	22.99%	26.38%	38.30%	29.84%	30.75%	35.17%	29.68%	25.44%	26.80%		22.76%	25.82%	29.13%	34.35%	24.75%	31.67%	26.14%	27.84%	24.81%	24.29%	25.29%	29.24%	27.72%	31.95%	27.41%	23.61%	
p90p100	2004	26.35%	31.66%	22.82%	23.25%	26.75%	37.39%	30.07%	27.00%	33.57%	30.68%	28.88%	25.81%		22.69%	26.84%	30.60%	32.71%	25.15%	33.12%	25.68%	27.57%	25.90%	26.51%	29.26%	27.26%	32.81%	27.60%	23.63%		
p90p100	2005	26.40%	31.44%	22.84%	24.25%	29.18%	39.83%	29.48%	28.07%	35.11%	31.12%	30.90%	28.21%		22.32%	26.31%	30.62%	33.50%	24.67%	32.91%	25.53%	28.28%	24.79%	25.12%	25.72%	30.39%	27.31%	32.79%	27.58%	23.65%	
p90p100	2006	26.73%	31.17%	23.18%	24.20%	27.45%	39.40%	30.12%	30.79%	32.29%	29.29%	25.14%	28.49%	24.38%	24.77%	26.69%	32.86%	33.86%	24.93%	32.38%	25.42%	28.54%	24.16%	26.15%	26.49%	30.61%	26.92%	31.30%	27.16%	23.67%	
p90p100	2007	27.25%	29.48%	23.25%	23.76%	28.77%	34.94%	27.94%	33.05%	33.60%	32.85%	30.34%	27.13%	24.62%	25.39%	26.50%	32.04%	37.40%	24.87%	32.54%	25.20%	28.80%	23.67%	25.93%	26.68%	30.15%	27.25%	30.22%	28.07%	23.99%	
p90p100	2008	25.32%	28.86%	24.95%	23.84%	28.35%	32.44%	24.35%	28.89%	32.24%	33.44%	28.51%	26.25%	25.68%	23.23%	26.49%	32.53%	37.59%	24.75%	31.48%	25.28%	28.53%	23.28%	25.53%	27.10%	28.65%	28.56%	28.92%	28.12%	23.41%	
p90p100	2009	25.81%	30.56%	22.78%	23.11%	27.40%	29.38%	30.39%	32.17%	32.76%	29.91%	26.07%	27.13%	22.99%	25.32%	32.20%	37.34%	23.93%	30.94%	25.11%	27.65%	23.70%	23.43%	25.77%	27.88%	29.57%	28.76%	27.14%	21.94%		
p90p100	2010	26.20%	30.55%	23.10%	25.67%	28.52%	31.23%	24.77%	28.45%	30.63%	30.25%	26.56%	28.48%	25.66%	23.71%	26.66%	32.13%	32.72%	24.35%	31.41%	25.57%	27.12%	23.90%	24.68%	26.17%	26.26%	29.01%	29.87%	27.23%	23.00%	
p90p100	2011	25.39%	30.87%	22.42%	25.91%	28.45%	33.35%	25.07%	32.63%	32.41%	30.51%	25.75%	27.79%	27.11%	24.34%	26.22%	31.95%	32.85%	23.76%	31.29%	25.25%	27.93%	23.35%	23.78%	25.65%	27.20%	28.62%	28.72%	27.50%	22.69%	
p90p100	2012	25.77%	32.94%	22.68%	25.91%	29.13%	33.73%	24.68%	32.41%	32.10%	33.44%	25.55%	27.13%	27.54%	23.65%	25.65%	31.98%	34.71%	23.44%	31.64%	25.94%	26.33%	23.18%	21.65%	26.84%	26.66%	28.54%	26.94%	22.76%		
p90p100	2013	25.04%	31.41%	23.07%	26.75%	30.08%	34.02%	25.14%	36.07%	32.48%	34.12%	24.71%	28.45%	27.77%	23.54%	25.99%	31.89%	31.58%	23.81%	30.78%	25.65%	27.71%	23.83%	23.12%	24.86%	27.61%	29.40%	30.15%	26.35%	23.24%	
p90p100	2014	24.89%	33.24%	23.34%	27.92%	30.40%	32.98%	26.34%	32.55%	32.73%	37.06%	25.99%	28.56%	28.35%	23.29%	25.17%	32.52%	36.99%	24.73%	31.34%	26.07%	27.39%	21.03%	23.07%	25.57%	26.17%	29.29%	32.39%	26.46%	22.55%	
p90p100	2015	25.17%	33.66%	23.28%	27.21%	30.35%	30.06%	26.74%	33.20%	31.77%	33.45%	25.73%	28.25%	29.06%	23.82%	24.67%	32.11%	35.32%	23.74%	30.51%	25.69%	26.92%	21.96%	22.40%	26.25%	25.33%	29.57%	32.76%	26.66%	22.78%	
p90p100	2016	25.72%	34.13%	23.82%	26.86%	30.32%	29.35%	28.02%</																							

Percentile	Year	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO	50%							
		Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax	Bottom 50% Average - Posttax							
p0p50	1980	16280.7	4371.7998	286393.91	159849.41	17537.1	7002.5	12741.2				2287654.5			24035	17223.199	6434.3999	15286.7			6434.3999	15286.7			177801.41	16062.8	12234.1	8285.2002	7441.2999	13591.2	280948.19							
p0p50	1981	16204.3	4750.8999	286038.91	152122.09	17461.301	6995.6001	13147.7				2401664.8			23206	17034.301	6576.1001	15025.8			6576.1001	15025.8			178931.7	16620.301	12009.1	8069.2002	6617.3999	14306.5	278368.5							
p0p50	1982	15802.2	4723.7998	287016.09	157051.41	17275.199	6957.6001	12449				2357886			22157.801	17119.49	5945.8999	14974.6			5945.8999	14974.6			6530	174991.2	16071.2	12097.2	8112.1001	6778.2002	14511.7	286441.09						
p0p50	1983	16042.1	4963.2002	287259.31	159926.5	17630.1	6982.2998	11871.2				2426779.5			21176.301	17532.9	5569.2998	15069.3	38194.602			5569.2998	15069.3		6574	176764.59	16577.199	12473.3	8110.7998	6903.5	14190.2	292142.09						
p0p50	1984	16427.801	5156	287186.31	162567.3	18125.9	6940.6001	12553.7				2450780.8			21076.301	17446.301	6573.801	16573.801			6573.801	16573.801			37364	6597.7998	182137.7	17563.5	12538.6	8007.3999	7200.7999	14537.3	311914.19					
p0p50	1985	16068.3	5387.7998	287749.09	160551.3	18381.699	6767.1001	12720				21850.801			21087.4	17778.6	5440.2999	15587.7	37044.602			5440.2999	15587.7		37044.602	6663.7998	185951.41	18209.6	12740.6	8047.6001	7031	14347.6	325669.19					
p0p50	1986	16231.6	5677.7002	287238.09	185349.91	18501.5	6813.2002	12775.2				23585.4			21398.699	17962.4	6205.1001	15547	36877.398			6205.1001	15547		36877.398	6682.6001	188555	18564	12955.3	8311.2002	6999.6001	14446.2	342431.59					
p0p50	1987	16411.699	6112.7002	287182.19	182578.7	18770.6	6754.3999	13445.8				25422.6			21382.9	18027.801	6687.8999	15559.2	34987.898			6687.8999	15559.2		6726	204116.7	18593.801	13503.1	8811.5	6858.8999	14939.3	343474.31						
p0p50	1988	17100.6	6530.5	287762.19	178479.91	18848	6786.2002	14206.6				6057.8999			21839.301	18634.801	9000.1	7236.3999	16011.6			7236.3999	16011.6		6721	205416.8	19383.9	13923.9	9121.0996	7530.8999	15485.9	340106.69						
p0p50	1989	16535.9	6258.2002	285586.19	176904.59	19030.1	6307.2998	14706.2				5965.7998			22350.199	19523.199	18242.199	20972.301			7395.6001	16505.699			35469.301	6677.7998	21189.41	20273.6	14484.6	9409.2002	8096	15987.7	337178.81					
p0p50	1990	17569.099	5355.7002	285864	178183.2	19609.5	6010.5	15829.1	9214.7998			6418			5440.7002	13773.6	22624.02	18059				8141.1001	16522.801			36130.5	6647.7002	212173.41	19978.9	13760.5	9800.5996	7843.5	16305.2	343447.31				
p0p50	1991	18216.6	4749	226376	176458.3	19067.301	5584.6001	14882	9069.7002			5928.8999			5722.1001	32951.801	18196.86	22736.6	20365.199			13925.4	15500.4		8381.5996	7925.5	16789.5	27467.4	5509.2998	211613.2	17160.801	13170.2	10001.6	8093.2998	16541.801	351667.91		
p0p50	1992	18171.301	4105.1001	209381.2	181956.59	19342.301	4090.5	14635.5	9755.7998			3999.8999			33550.199	161217.63	22475.9	20739.9				22475.9	20739.9			7986.5	7906.7998	16149.5	23786.9	23786.9	15150.6001	196874.09	16413	13752.9	10212.2	8128.5	17101.699	365865.09
p0p50	1993	18165.5	3844.1001	208763.2	184671.59	18864	3697.1001	14890	9539			2877.3			3373	38455.699	154534.8	22180.801	20479.9			20479.9	15453.48			7303.2998	7085.2998	15320.3	21647.9	4859.7998	186272.09	16848.9	7485.2002	362177.59				
p0p50	1994	18947.5	3906.3999	208574.5	190557.7	19402	3658.3999	15111	9889.7002			2664.6001			2718.1001	39824.898	1511040.8	22505.301	20879.9			14765.6	12988.6			8134.1001	7007.5	15683	23150.801	4872.8999	189360.2	13724.5	14300.1	10314.6	7007.1001	16776.199	372622.81	
p0p50	1995	19322.4	3913.7	217157.59	199993	19998.801	3641.2	16492.699	10225			18382.2			23092.4	21098.6	15197.6	12891.2	8052.6001			7316	15888.1			25469.301	4686.6001	200683.5	18762.801	14692	10588.8	7164	17045	387439.5				
p0p50	1996	19267	4115.1001	219342.59	203185.59	19608.301	3651.3999	18583	10372.9			19953.3			29893.199	21968.4	15828.9	13385	8041.6001			7540.8999	15719.7			27424.5	5269.3999	205272.59	19039.801	14650.8	10226.4	7291.5	17430.5	402579.19				
p0p50	1997	20417.199	4088.6001	217396.8	206686.91	19742.9	3917.1001	19141.4	10842			2151			22597.301	16752	12516.6	8553.4004				7926.7998	16197.3			21942.1	5430.6001	207975	20146.9	15428.7	18933	7333.2002	170511.1	416308				
p0p50	1998	21023.199	4351.7998	208986.91	215430.8	19872.4	4335.2998	18929.199	11365.8			2360.8			3804.3999	40915.699	1632975.3	2722	23227.699			17305.6	11870.3			8896.2998	8550.9004	15396	29248.6	5634.7998	212113.41	20931.6	16306.1	11275.3	7391.8999	18394.9	436793.5	
p0p50	1999	21031.801	4044.8	209476.09	211932.41	20049.801	4150.5	20477.5	11830.4			2480.8			3733.3999	39857.5	158842.5	27124.801	23980.699			18368.9	11805.8			9122.0996	8932.2998	16179.3	27540.5	5357.2998	229504.8	21622.301	14643.699	11258	7643.2998	18847.199	448504.81	
p0p50	2000	21416.5	4208	214955.3	222551.59	20435	4333.7998	21387.1	12481.7			2719			3757	44374.699	1685187.6	28105.4	24429.1			18181.199	11913.6			9427.2998	9133.5	16544.699	31109.9	5014.6001	250008	23291.6	17094.801	11985.1	7379.2002	19432.199	457382	
p0p50	2001	21997.9	4365.2998	220863	230851.41	20440.301	4543	21730.301	12859.1			3035.8999			3988.6001	44548.5	1729247.1	28306.199	24837.4			18113.801	12454.8			9736.2998	8598.5	17090.699	30908.5	5179.3999	252433.59	23499.699	17405.801	12306.7	7632.8999	20223.9	473220.5	
p0p50	2002	21744.301	4274.1001	228282.59	23180.2	20118.5	4817.7002	22275.099	12725.6			3276			4381	48727.898	1820593.6	27933.5	24717.5			17340.1	12364.9			9859.4004	8800	17129.301	35116.801	5377.2002	258177.59	24518.4	17555.199	12285.6	8440.7002	20381.1	484837.59	
p0p50	2003	21522.9	4565.6001	233662.09	241212.2	19987.9	5058.8999	22226.6	12914.4			3462			4904.2002	48900.602	1915995.9	28242	24238.699			17908.199	11535.1			10028.9	8795.5996	16934.699	36846.699	5292.7002	271623.69	25299.5	18097.5	12606.9	9446.0996	20186.4	487402	
p0p50	2004	22241.9	4801	241821.8	247074.2	20171.699	5909.2002	23239.9	14035			3998.8999			4787	45839.301	2019641.9	28586.301	24799.199			17818.5	12740.9			10001.5	8763.2998	17345.1	37889.301	5508.3999	279199	26181	18362.9	12824.2	9723.0996	20580.6	502343.31	
p0p50	2005	22556.801	5100.8999	259867.2	258912.41	19079.1	6425.3999	25088.4	13530.4			4267.6001			5193.5	44448.699	203738.3	28595.5	25391.199			18138.4	13675.3			10456	8920.596	17367.6	39451.801	6272.7998	27842.81	26344.6	18524.6	9828.7998	20883.5	515699.81		
p0p50	2006	22990.199	5156.1001	265993.91	267100.801	20880.9	7130.6001	24341.4	11890.6			4977.2002			5768.2002	49927.398	2039943.5	11023.5	28206.199			26084	19193.199			14539.7	10959.8	8941	17795.4	41521.898	69602.2002	292830.59	21727.199	18737.6	10679.8	21485.199	517335.91	
p0p50	2007	23643.801	5455	276882	266427.31	20775.6	8217.7002	27037.6	6793.7002			5183.2002			6173.7002	49253.398	195992.9	28471.4	27042.1			20470.1	14714.2			11602.3	9235	18155.6	43952.898	7935	294699.31	280						

Percentile	Year	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO	Bottom 50%		
		Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax	Bottom 50% Share - Posttax		
p0p50	1980	28.99%	31.68%	39.70%	32.11%	29.55%	31.84%	28.70%				40.70%	42.51%	33.95%	29.54%	33.97%	29.27%	32.82%	26.93%	30.30%	25.57%	30.41%	33.66%	33.08%	31.69%	30.31%	24.98%	20.02%	25.28%	33.60%			
p0p50	1981	29.34%	32.12%	39.74%	31.68%	29.76%	31.85%	28.92%				41.05%	42.51%	33.81%	29.57%	33.97%	29.24%	32.82%	26.93%	30.30%	25.57%	30.41%	33.66%	33.55%	32.94%	30.37%	25.04%	18.90%	26.66%	32.94%			
p0p50	1982	28.81%	31.10%	39.83%	31.88%	29.92%	31.88%	28.08%				41.35%	42.51%	33.97%	29.24%	33.97%	29.24%	32.82%	26.93%	30.30%	25.57%	30.41%	33.66%	33.21%	31.27%	30.01%	25.12%	18.78%	26.83%	33.71%			
p0p50	1983	29.33%	31.56%	39.93%	31.65%	30.16%	31.86%	27.70%				42.51%	42.51%	33.97%	29.24%	33.97%	29.24%	32.82%	26.93%	30.30%	25.57%	30.41%	33.66%	34.05%	33.03%	31.68%	29.92%	25.20%	19.76%	26.30%	33.99%		
p0p50	1984	29.30%	31.76%	40.00%	31.12%	30.17%	31.89%	28.75%				43.67%	43.67%	32.02%	29.38%	32.21%	32.62%	29.42%	24.85%	30.36%	24.13%	34.41%	32.78%	32.96%	32.85%	32.75%	29.60%	25.03%	19.88%	26.85%	34.27%		
p0p50	1985	28.26%	32.46%	40.19%	31.35%	30.03%	32.01%	28.76%				28.99%	43.26%	32.53%	29.42%	32.62%	29.42%	24.62%	24.62%	30.26%	23.97%	34.44%	32.78%	32.96%	29.05%	24.59%	19.24%	26.13%	34.25%	34.55%			
p0p50	1986	27.98%	33.06%	40.09%	32.38%	29.89%	31.98%	28.94%				29.14%	43.22%	32.54%	29.37%	32.15%	29.37%	32.15%	24.55%	29.33%	23.86%	34.43%	33.04%	32.93%	29.01%	24.46%	19.74%	25.76%	34.96%	34.96%			
p0p50	1987	27.61%	34.11%	40.00%	32.20%	30.15%	32.03%	29.15%				29.27%	42.36%	32.45%	29.33%	32.55%	29.33%	32.55%	24.59%	28.81%	25.11%	34.50%	33.08%	32.22%	28.94%	24.42%	20.10%	26.11%	35.04%	35.04%			
p0p50	1988	27.46%	33.31%	40.02%	31.95%	29.51%	32.01%	29.35%				29.65%	42.03%	32.83%	32.59%	29.47%	32.85%	29.47%	24.77%	28.67%	24.96%	34.57%	32.55%	32.10%	28.50%	24.12%	20.66%	26.11%	35.98%	35.98%			
p0p50	1989	25.82%	32.68%	39.46%	31.70%	28.95%	29.32%	29.66%				29.03%	40.66%	32.83%	30.30%	32.06%	29.57%	31.40%	32.58%	24.50%	28.88%	22.61%	34.39%	32.58%	32.44%	28.92%	23.84%	21.41%	26.10%	35.80%	35.80%		
p0p50	1990	26.73%	31.03%	39.11%	31.71%	29.02%	26.91%	29.56%				22.19%	28.42%	28.93%	29.30%	37.55%	26.23%	30.54%	32.02%	22.73%	28.80%	22.73%	34.27%	33.40%	32.46%	27.50%	23.95%	20.92%	26.48%	35.81%	35.81%		
p0p50	1991	27.28%	28.64%	38.16%	31.29%	29.89%	23.89%	28.28%				22.23%	27.72%	27.56%	28.47%	34.39%	32.33%	29.64%	29.89%	31.37%	32.47%	23.84%	29.14%	22.52%	33.31%	33.97%	30.70%	26.85%	24.01%	21.31%	36.09%		
p0p50	1992	26.99%	26.45%	36.36%	31.24%	30.10%	21.58%	27.83%				22.45%	26.68%	26.08%	28.80%	32.51%	32.36%	29.77%	30.60%	30.77%	31.31%	23.19%	28.36%	22.24%	33.70%	32.84%	30.97%	27.74%	24.54%	21.67%	37.79%		
p0p50	1993	27.13%	25.30%	35.49%	31.90%	30.08%	22.05%	28.24%				22.42%	25.73%	24.94%	29.03%	32.57%	31.98%	29.41%	29.53%	29.41%	28.38%	21.49%	27.37%	22.30%	33.53%	32.76%	27.20%	24.56%	20.37%	26.44%	34.80%		
p0p50	1994	27.46%	23.66%	34.28%	31.55%	30.58%	21.59%	27.44%				22.54%	24.10%	22.17%	28.92%	31.83%	31.60%	29.54%	28.46%	29.52%	29.47%	27.61%	22.07%	31.49%	31.42%	31.38%	27.07%	25.44%	18.74%	26.81%	33.85%		
p0p50	1995	27.43%	22.65%	33.86%	31.93%	31.05%	21.36%	27.56%				22.76%	21.77%	22.93%	28.27%	33.17%	31.13%	29.11%	27.27%	28.70%	27.85%	21.73%	27.14%	22.55%	31.21%	31.67%	31.72%	26.97%	24.18%	18.67%	33.79%		
p0p50	1996	27.11%	23.95%	33.33%	31.57%	30.35%	20.04%	28.92%				23.09%	21.90%	24.43%	28.00%	33.33%	31.45%	29.73%	26.77%	29.01%	27.58%	22.12%	26.63%	22.56%	31.62%	31.61%	31.00%	26.75%	24.01%	19.08%	27.11%	33.88%	
p0p50	1997	27.61%	23.85%	34.05%	31.34%	30.10%	19.63%	28.34%				23.92%	20.78%	26.00%	27.78%	33.51%	31.61%	29.79%	26.72%	27.76%	28.11%	22.26%	26.87%	22.22%	31.04%	31.08%	30.66%	26.96%	24.76%	18.01%	26.58%	32.66%	
p0p50	1998	27.94%	24.56%	33.41%	31.91%	29.84%	19.91%	27.15%				21.66%	21.12%	25.84%	27.89%	33.24%	31.81%	30.08%	26.59%	26.13%	28.64%	22.90%	26.32%	21.72%	30.93%	31.05%	30.63%	27.49%	24.54%	17.85%	27.07%	33.71%	
p0p50	1999	27.17%	25.21%	33.63%	30.50%	29.58%	20.07%	27.56%				23.82%	21.53%	25.78%	27.59%	32.16%	31.71%	30.42%	27.26%	26.00%	27.93%	23.03%	26.12%	20.94%	30.63%	31.01%	30.54%	26.55%	24.34%	17.93%	33.84%		
p0p50	2000	26.76%	25.62%	33.53%	31.25%	29.45%	19.45%	27.35%				24.65%	21.11%	24.65%	28.31%	32.18%	31.68%	30.00%	26.03%	25.13%	28.65%	23.27%	25.93%	22.68%	29.71%	32.43%	30.71%	27.08%	24.90%	17.64%	26.87%	33.13%	
p0p50	2001	27.61%	24.81%	33.73%	32.14%	29.17%	19.47%	27.74%				24.35%	21.88%	24.31%	27.64%	31.57%	31.94%	30.46%	25.95%	24.86%	28.68%	21.88%	26.35%	22.54%	29.17%	32.45%	30.42%	27.13%	25.03%	17.70%	27.73%	33.76%	
p0p50	2002	27.40%	22.54%	34.46%	31.97%	29.07%	19.30%	28.33%				23.39%	21.01%	24.72%	29.13%	30.44%	31.62%	29.87%	24.62%	24.22%	28.35%	22.56%	26.61%	23.40%	29.02%	32.59%	26.86%	25.44%	18.88%	28.15%	33.61%		
p0p50	2003	26.93%	23.25%	34.06%	31.14%	29.10%	18.96%	27.78%				23.30%	20.84%	25.83%	29.67%	30.31%	31.45%	29.24%	25.09%	21.93%	28.25%	22.70%	26.53%	23.67%	28.63%	32.64%	31.53%	26.90%	25.20%	20.47%	27.88%	33.46%	
p0p50	2004	27.17%	22.96%	34.04%	32.38%	28.62%	20.75%	27.50%				24.71%	21.70%	22.93%	27.69%	31.52%	29.29%	24.44%	22.18%	27.36%	22.47%	26.95%	23.51%	27.49%	27.49%	32.54%	31.10%	26.80%	25.48%	20.28%	27.83%	33.30%	
p0p50	2005	27.16%	23.05%	34.35%	32.31%	26.90%	20.08%	28.33%				23.20%	20.34%	22.78%	26.91%	30.40%	31.94%	29.38%	23.86%	21.97%	27.66%	22.59%	26.87%	23.11%	28.53%	31.39%	30.80%	26.49%	25.99%	20.90%	27.93%	33.15%	
p0p50	2006	27.48%	22.55%	33.53%	31.95%	28.15%	20.51%	26.97%				19.78%	21.67%	23.45%	29.60%	29.48%	29.88%	29.25%	23.97%	21.38%	27.58%	22.74%	27.06%	23.34%	28.93%	31.26%	30.48%	26.33%	25.46%	21.78%	28.25%	32.99%	
p0p50	2007	27.18%	23.22%	33.60%	32.27%	27.37%	22.30%	29.15%				10.68%	20.19%	22.85%	27.34%	29.34%	26.70%	29.31%	28.38%	24.16%	19.73%	27.61%	22.95%	27.48%	23.40%	29.40%	30.76%	30.35%	26.24%	22.51%	27.74%	32.95%	
p0p50	2008	28.29%	23.95%	32.73%	31.77%	27.57%	23.63%	30.22%				24.49%	21.18%	22.45%	28.05%	30.09%	30.76%	29.39%	24.04%	20.16%	27.99%	23.80%	27.12%	23.99%	29.91%	30.16%	29.78%	27.15%	25.78%	23.61%	27.94%	33.61%	
p0p50	2009	28.05%	24.06%	33.77%	32.47%	27.86%	24.58%	31.00%				23.31%	22.29%	22.43%	27.98%	30.04%	30.74%	29.70%	23.67%	20.59%	29.02%	24.32%	27.12%	23.24%	29.30%	30.78%	30.06%	28.15%	25.00%	23.53%	28.19%	34.41%	
p0p50	2010	27.62%	23.82%	33.03%	30.73%	27.20%	23.26%	30.74%				24.22%	23.51%	24.10%	28.93%	28.12%	26.86%	30.29%	23.97%	22.81%	28.03%	23.88%	26.61%	23.32%	28.95%	29.69%	29.59%	29.06%	25.36%	22.42%	28.11%	33.60%	
p0p50	2011	28.08%	23.84%	33.95%	30.40%	27.42%	22.51%	30.07%				22.44%	22.84%	24.04%	29.01%	28.41%	26.47%	29.70%	29.40%	23.88%	22.07%	28.42%	23.96%	28.43%	23.05%	29.30%	30.84%	29.81%	28.38%	25.31%	21.42%	28.15%	33.54%
p0p50	2012	27.86%	22.75%	33.61%	30.27%	27.16%	22.84%	30.47%				22.21%	22.74%	23.09%	28.98%	28.28%	26.51%	30.04%	29.46%	23.84%	21.59%	29.13%	23.14%	24.76%	23.86%	29.86%	31.84%	29.30%	25.88%	22.37%	28.27%	33.51%	
p0p50	2013	28.17%	24.02%	34.35%	29.77%	25.74%	21.37%	29.61%				20.87%	22.38%	22.72%	28.71%	28.05%	26.58%	29.75%	29.93%	23.79%	23.29%	28.75%	23.77%	26.26%	24.08%	30.12%	31.81%	30.48%	28.37%	22.20%	29.01%	33.13%	
p																																	

Year	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO
1980	6.54	3.39	2.46	4.69	6.07	5.01	6.92	0	0	0	0	2.27	0	4.6	6.56	0	0	0	6.61	4.45	0	3.81	4.21	4.94	6.09	7.79	9.86	6.54	4.8
1981	6.74	3.37	2.45	4.82	6.03	5.01	6.76	0	0	0	0	2.23	0	4.71	6.56	0	0	0	5.74	4.21	0	3.77	4.17	4.72	6.09	7.73	10.89	6.43	4.71
1982	6.38	3.93	2.43	4.74	5.98	5.01	7.36	0	0	0	0	2.18	0	4.79	6.56	0	0	0	6.86	4.18	0	3.71	4.37	4.89	6.12	7.69	10.64	6.14	4.47
1983	6.74	3.92	2.41	4.95	5.92	5.01	7.65	0	0	0	0	2.01	0	4.99	6.56	3.62	0	0	7.7	4.17	6.43	3.68	4.45	4.69	6.29	7.72	9.75	6.38	4.35
1984	6.79	3.68	2.4	5.07	5.99	5.01	7.06	0	0	0	0	1.85	0	5.05	6.55	3.8	0	0	7.38	4.29	6.48	3.66	4.72	4.69	6.57	7.76	9.81	6.43	4.43
1985	7.18	3.39	2.39	5.21	5.96	5.02	7.03	0	0	0	8.08	1.88	0	5.04	6.54	3.71	0	0	7.6	4.4	6.44	3.63	4.67	4.69	6.71	7.89	10.36	6.65	4.48
1986	7.44	3.09	2.42	4.89	6.11	5.02	6.91	0	0	0	8.13	1.93	0	5.01	6.54	3.76	0	0	7.71	4.7	6.67	3.68	4.63	4.64	6.76	8.49	9.32	6.99	3.82
1987	7.74	2.68	2.45	4.91	6.42	5.02	7.03	0	0	0	8.17	2.11	0	4.95	6.53	3.62	0	0	8	4.99	5.88	3.74	4.69	4.97	6.85	8.58	9.11	7.27	3.75
1988	8.23	2.67	2.48	4.88	6.79	5.02	6.71	0	4.9	4.46	8.35	2.29	0	4.98	6.48	3.52	0	0	8.22	5.33	5.94	3.76	4.83	5.11	7.17	8.7	8.84	7.52	3.55
1989	8.41	3.48	2.69	4.94	7.16	6.68	6.81	0	5.2	5.03	8.33	2.73	0	5.04	6.48	3.89	3.99	0	8.32	5.38	7.68	3.79	4.63	4.82	6.94	9.06	8.34	7.67	3.53
1990	7.77	4.12	2.9	5.01	7.07	8.64	6.96	8.79	5.5	5.64	8.21	3.19	0	4.95	6.44	4.26	4.25	0	7.91	5.43	7.86	3.82	4.32	4.48	7.8	8.75	8.72	7.51	3.61
1991	7.58	5.25	3.38	4.95	7.02	11.09	7.44	8.74	5.89	6.32	8.36	3.87	0	4.91	6.4	4.66	4.66	3.75	8.73	5.34	8	4.06	4.5	4.59	7.86	8.61	8.73	7.39	3.63
1992	7.44	6.78	3.96	4.97	6.76	10.64	7.92	8.7	6.41	7.2	8.32	4.48	0	4.88	6.37	4.85	4.84	4.09	9.08	5.56	8.23	4.08	4.45	4.49	7.59	8.33	8.52	7.2	3.77
1993	7.46	7.13	4.46	4.91	6.57	12.45	7.67	8.59	7.07	8.11	8.24	4.58	0	4.97	6.33	5.13	5.33	5.28	10.1	5.89	8.39	4.14	4.73	4.4	8	8.06	9.4	7.45	4.22
1994	7.66	9.33	4.83	5.02	6.46	13.63	8.31	8.6	8	9.45	8.31	4.7	0	5.1	6.34	5.84	5.53	4.91	10.52	5.95	8.47	4.35	5.44	5.17	8.15	8.41	10.46	7.5	4.58
1995	7.54	9.97	4.85	5.05	6.28	13.74	8.2	8.55	9.78	8.58	8.59	4.29	0	5.32	6.54	6.65	5.96	5.68	10.48	6.17	8.55	4.41	5.62	5.57	8.43	8.34	10.6	7.59	4.63
1996	7.75	9.15	5.06	5.18	6.67	14.69	7.31	8.29	9.31	8.16	9.13	4.3	0	5.18	6.45	6.53	6.31	5.93	10.01	6.35	8.63	4.52	5.44	5.75	8.79	8.34	10.75	7.56	5.05
1997	7.56	8.95	4.76	5.44	7.02	15.06	7.86	7.66	10.49	7.57	9.31	4.61	0	5.19	6.53	6.36	6.86	5.88	10.24	6.5	8.77	4.59	5.75	6.24	8.59	7.98	12.01	7.66	5.44
1998	7.91	7.84	5.07	5.42	7.32	14.1	8.86	10	10.7	7.28	9.53	4.77	0	5.13	6.64	6.76	7.21	5.91	9.97	6.69	9.2	4.8	5.76	6.33	8.52	8.18	12.49	7.7	4.82
1999	7.72	7.52	4.99	5.84	7.34	14.12	8.65	7.99	10.73	7.33	9.34	5.19	0	5.15	6.19	6.36	7.68	6.3	10.25	6.77	9.56	4.82	5.89	6.56	9.09	8.45	12.7	7.67	5.07
2000	7.63	7.28	4.97	5.94	7.44	14.52	9.21	7.51	11.04	7.77	8.98	5.13	0	5.18	6.61	6.96	7.69	5.95	10.21	6.97	8.71	5.02	5.42	6.97	8.74	8.2	13.48	7.69	5.94
2001	7.53	7.72	4.97	5.45	7.44	14.17	8.88	7.69	10.44	8.03	9.09	5.74	0	5.36	6.39	6.83	7.77	5.82	11.34	7.02	8.65	5.82	5.17	6.71	8.84	7.92	13.04	7.78	5.19
2002	7.44	8.98	4.85	5.41	7.58	14.86	8.67	8.68	10.72	7.77	8.48	6.19	0	5.46	6.56	7.2	8.71	6.08	10.74	6.85	8.08	5.35	5.21	6.51	9.04	7.88	11.51	7.47	5.32
2003	7.6	8.7	5.15	5.11	7.34	16.51	9.11	8.44	11.01	7.82	8.24	6.36	0	5.55	6.58	7.89	10.14	6.36	10.35	6.8	7.81	5.51	5.65	6.34	9.42	8.05	10.33	7.57	5.55
2004	7.56	8.41	5.17	5.34	7.77	14.18	9.47	6.52	10.34	9.25	9.65	5.93	0	5.67	6.71	7.97	9.96	6.52	11.11	6.73	8.31	6.44	5.76	6.68	9.37	7.95	10.56	7.7	5.79
2005	7.5	8.36	5.17	5.72	8.81	15.58	8.7	6.38	11.49	9.23	10.1	6.44	0	5.78	6.68	8.8	9.93	6.64	10.71	6.73	8.63	5.99	6.17	6.32	9.84	7.85	10.64	7.62	6.04
2006	7.52	9.06	5.33	5.88	8.35	13.69	10.14	7.24	9.62	8.43	8.03	7.04	6.13	6.04	6.76	8.77	10.98	6.63	10.97	6.74	8.7	5.6	6.43	6.75	9.85	8.21	9.89	7.52	6.3
2007	7.52	8.27	5.26	5.74	9.07	11.34	8.27	9.46	11.48	9.47	9.74	7.36	6.55	6.32	6.85	8.82	13.53	6.5	10.78	6.82	9.16	5.21	6.54	6.67	10.05	8.16	9.3	7.73	6.28
2008	7.03	7.68	5.66	5.75	8.55	9.9	7.72	7.74	10.48	9.63	9.34	6.98	6.4	5.56	6.98	8.75	13.11	6.37	9.88	6.72	8.76	4.86	6.36	7.18	10.08	8.19	8.1	7.63	6.3
2009	6.81	7.83	5	5.46	8.79	9.07	6.93	8.65	9.25	10.14	7.35	6.9	7.04	5.53	6.69	8.56	12.6	6.25	9.75	6.63	8.56	5.15	5.98	6.79	9.43	8.32	7.98	7.06	5.46
2010	7.48	7.93	5.2	6.17	9.11	10.12	7.17	7.71	8.43	8.82	8.72	7.23	6.56	5.76	7.06	8.46	10.1	6.38	9.66	6.89	8.25	5.23	6.62	7.01	8.32	7.89	8.8	7.32	5.98
2011	7.09	7.94	4.98	6.26	9.16	10.51	7	9.45	9.37	8.7	8.44	7.03	7.09	5.89	6.95	8.63	10.38	6.15	9.95	6.93	8.55	4.64	6.22	6.9	9.21	7.78	8.19	7.55	6.17
2012	7.41	8.94	5.35	6.43	9.4	10.39	6.95	9.6	9.57	9.74	8	6.67	7.3	5.85	6.71	8.72	11.26	6.45	9.67	7.08	7.53	4.46	5.9	6.65	8.93	7.61	8.26	7.16	6.26
2013	7.34	8.08	5	6.91	9.82	11.34	7.25	11.71	9.6	9.74	7.81	7.19	7.44	5.94	6.49	8.72	10.91	6.38	10.17	7.02	8.08	5.07	5.85	6.49	9.69	8.02	9.31	7.27	6.08
2014	7.26	9.08	5.41	6.99	9.87	10.62	7.63	10.41	9.53	11.75	7.35	7.05	7.66	6.11	6.31	8.69	12.71	6.45	10.08	7.14	8.04	4.06	5.93	6.69	8.68	7.98	10.3	7.26	6.1
2015	7.31	9.53	5.53	6.88	9.89	9.44	8.15	10.69	9.34	10	8.07	7.21	7.88	6.04	6.39	8.74	13	6.22	9.69	7.26	7.73	4.27	6.18	7.04	8.1	7.94	10.68	7.41	5.69
2016	7.52	9.73	5.4	6.78	9.93	8.93	8.58	9.94	9.1	9.64	8.15	7.26	7.89	5.96	6.73	8.66	12.72	6.28	9.9	7.68	7.74	4.3	5.84	7.24	8.24	8.16	10.61	7.37	5.66
2017	7.62	9.68	5.45	6.55	9.92	8.6	8.16	9.65	9.28	10.13	8.56	7.32	8.01	6.07	6.76	8.73	12.45	6.45	9.93	7.72	7.75	4.33	6.03	7.35	8.6	8.37	10.53	7.36	5.8

Calculated Pre-tax Inequality

Year	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO
1980	4.26	2.99	1.88	3.3	4.12	3.05	4.69	0	0	0	0	1.87	0	2.98	4.13	0	0	0	4.92	3.53	0	2.92	3.14	3.39	3.72	5.78	8.37	5.36	3.1
1981	4.15	2.99	1.87	3.34	3.96	3.05	4.59	0	0	0	0	1.83	0	2.96	4.13	0	0	0	4.45	3.45	0	2.91	3.05	2.95	3.71	5.75	9.21	4.81	3.17
1982	4.34	3.46	1.86	3.31	3.93	3.04	4.87	0	0	0	0	1.8	0	2.94	4.19	0	0	0	5.2	3.38	0	2.88	3.2	3.2	3.86	5.78	9	4.71	2.99
1983	4.2	3.44	1.85	3.56	3.93	3.05	4.96	0	0	0	0	1.7	0	3.13	4.21	3.05	0	0	5.6	3.39	5	2.84	3.28	3.21	3.9	5.78	8.26	5.07	2.92
1984	4.15	3.29	1.84	3.74	3.86	3.04	4.62	0	0	0	0	1.6	0	3.3	4.19	3.25	0	0	5.55	3.43	5.09	2.82	3.44	3.11	3.96	5.85	8.02	4.94	2.95
1985	4.6	3.01	1.82	3.75	3.99	3.02	4.58	0	0	0	4.71	1.65	0	3.17	4.18	3.17	0	0	5.71	3.51	5.48	2.78	3.46	2.96	4.11	6.13	8.42	5.29	2.92
1986	4.68	2.76	1.84	3.36	3.95	3.02	4.52	0	0	0	4.68	1.66	0	3.19	4.19	3.18	0	0	5.84	3.66	5.28	2.82	3.35	3.07	4.15	6.09	7.77	5.43	2.7
1987	4.84	2.46	1.85	3.47	3.87	3.02	4.49	0	0	0	4.69	1.78	0	3.22	4.2	3.06	0	0	5.79	3.84	4.72	2.85	3.32	3.3	4.21	6.09	7.71	5.42	2.71
1988	5.05	2.45	1.87	3.43	4.18	3.02	4.46	0	3.61	3.27	4.81	1.92	0	3.21	4.24	3	0	0	5.93	3.97	4.74	2.87	3.44	3.38	4.4	6.31	7.22	5.46	2.53
1989	5.5	3.12	2.01	3.59	4.5	3.86	4.37	0	3.82	3.76	4.89	2.23	0	3.32	4.23	3.31	3.19	0	5.97	3.97	5.95	2.91	3.47	3.18	4.18	6.45	6.9	5.5	2.59
1990	5.12	3.64	2.13	3.55	4.35	4.85	4.44	7.29	4.05	4.43	4.71	2.55	0	3.22	4.23	3.58	3.37	0	5.79	3.97	5.87	2.93	3.14	3.02	4.61	6.33	7.24	5.44	2.59
1991	4.81	4.45	2.37	3.66	4.03	6.45	4.78	7.24	4.36	5.04	5.04	3.06	0	3.2	4.24	3.78	3.55	3.01	6.38	3.93	6.01	3.17	3.09	3.3	4.86	6.26	6.99	5.2	2.64
1992	4.91	5.4	2.79	3.78	4.08	7.51	4.99	7.12	4.78	5.76	4.93	3.49	0	3.13	4.24	3.86	3.68	3.32	6.68	4.03	6.21	3.04	3.28	3.31	4.63	5.87	6.81	4.92	2.74
1993	4.8	5.96	3.11	3.53	4.11	7.7	4.87	7.08	5.22	6.42	4.76	3.41	0	3.24	4.34	4	4.13	4.12	7.56	4.25	6.23	3.07	3.32	3.14	4.92	5.81	7.56	5.22	2.97
1994	4.92	7.04	3.38	3.74	3.89	8.05	5.1	7.03	6.1	7.41	4.8	3.59	0	3.37	4.3	4.52	4.19	3.87	7.71	4.24	6.65	3.5	3.91	3.64	5.14	5.63	8.73	5.23	3.23
1995	4.81	7.69	3.43	3.69	3.86	8.41	5.05	6.93	7.51	6.84	5.08	3.37	0	3.55	4.25	5.07	4.49	4.32	7.46	4.48	6.41	3.58	3.91	3.72	5.02	6.01	8.8	5.14	3.21
1996	4.9	6.82	3.57	3.81	3.98	9.64	4.55	6.66	7.42	6.21	5.15	3.44	0	3.45	4.15	5.25	4.37	4.45	7.28	4.69	6.31	3.49	3.89	3.93	5.25	6.07	8.63	5.04	3.42
1997	4.76	6.69	3.31	3.92	4.06	9.82	4.93	6.07	8.07	5.59	5.18	3.47	0	3.45	4.24	5.26	4.83	4.36	7.22	4.51	6.57	3.8	4.1	4.17	5.15	5.87	9.56	5.42	3.7
1998	4.59	6.13	3.56	3.78	4.24	9.44	5.52	8.01	7.79	5.47	5.23	3.52	0	3.45	4.15	5.35	5.47	4.27	6.92	4.87	6.6	3.71	4.12	4.39	5.07	5.92	9.64	5.22	3.31
1999	4.83	5.8	3.53	4.33	4.32	9.44	5.26	6.08	7.54	5.5	5.27	3.81	0	3.46	4	5.21	5.5	4.56	6.96	4.9	6.96	3.95	4.16	4.38	5.42	6.05	9.92	5.34	3.33
2000	5.08	5.52	3.53	4.08	4.25	10.22	5.58	5.61	7.97	5.98	4.87	3.75	0	3.5	4.19	5.68	5.87	4.21	6.68	5.11	6.19	3.97	3.73	4.34	5.11	5.73	10.13	5.35	3.61
2001	4.68	5.97	3.47	3.68	4.53	10.11	5.3	5.8	7.81	6.14	5.1	3.91	0	3.49	3.97	5.59	5.87	4.23	7.65	4.97	6.19	4.16	3.66	4.44	5.08	5.73	10.09	5.01	3.43
2002	4.75	7.25	3.26	3.74	4.49	10.36	5.18	6.57	7.96	5.9	4.46	4.45	0	3.55	4.28	6.09	6.4	4.34	7.19	4.85	5.88	4.24	3.68	4.3	5.26	5.42	9.12	4.71	3.51
2003	4.76	6.84	3.3	3.36	4.51	10.36	5.37	6.57	8.65	5.86	4.29	4.42	0	3.62	4.42	5.84	7.83	4.38	6.97	4.93	5.7	4.33	3.72	4.01	5.44	5.5	7.8	4.92	3.53
2004	4.85	6.89	3.35	3.59	4.67	9.01	5.47	5.46	7.73	6.69	5.21	4.15	0	3.6	4.58	6.26	7.37	4.6	7.37	4.77	5.86	4.71	3.76	4.26	5.46	5.35	8.09	4.96	3.55
2005	4.86	6.82	3.32	3.75	5.42	9.92	5.2	6.05	8.63	6.83	5.74	4.64	0	3.49	4.48	6.42	7.62	4.46	7.28	4.75	6.12	4.35	4	4.17	5.74	5.34	7.84	4.94	3.57
2006	4.92	6.97	3.46	3.79	4.87	9.61	5.58	7.78	7.22	6.24	4.25	4.83	4.39	4.14	4.56	6.69	7.92	4.52	7.12	4.7	6.11	4.18	4.18	4.35	5.81	5.29	7.19	4.81	3.59
2007	5.01	6.35	3.46	3.68	5.26	7.84	4.79	15.48	8.24	7.19	5.55	4.62	4.61	4.33	4.51	6.63	9.48	4.5	7.09	4.58	6.15	3.99	4.21	4.4	5.73	5.19	6.71	5.06	3.64
2008	4.47	6.05	3.81	3.75	5.14	6.86	4.03	5.9	7.61	7.45	5.08	4.36	4.71	3.78	4.51	6.77	9.32	4.42	6.61	4.66	6.18	3.89	4.23	4.55	5.28	5.54	6.12	5.03	3.48
2009	4.6	6.35	3.37	3.56	4.92	5.98	3.81	6.52	7.22	7.3	4.63	4.34	5.15	3.74	4.26	6.8	9.07	4.12	6.36	4.63	5.95	4.04	3.81	4.29	4.95	5.9	6.11	4.81	3.19
2010	4.74	6.41	3.5	4.18	5.24	6.71	4.03	5.87	6.51	6.28	4.59	5.06	4.78	3.91	4.59	6.7	7.17	4.34	6.58	4.81	5.82	4.13	4.16	4.42	4.52	5.72	6.66	4.84	3.42
2011	4.52	6.47	3.3	4.26	5.19	7.41	4.17	7.2	7.1	6.35	4.41	4.89	5.12	4.1	4.46	6.69	7.44	4.18	6.53	4.44	6.06	3.81	3.86	4.3	4.79	5.65	6.7	4.88	3.38
2012	4.63	7.24	3.37	4.28	5.36	7.31	4.05	7.3	7.06	7.24	4.41	4.8	5.19	3.94	4.35	6.71	8.04	4.02	6.83	4.96	5.32	3.62	3.64	4.17	4.43	5.54	6.42	4.76	3.4
2013	4.44	6.54	3.36	4.49	5.84	7.96	4.25	8.64	7.26	7.51	4.3	5.07	5.22	3.96	4.34	6.7	6.78	4.14	6.48	4.88	5.75	3.96	3.63	4.08	4.87	5.91	6.79	4.54	3.51
2014	4.36	7.23	3.49	4.77	5.86	7.42	4.51	7.54	7.35	8.84	4.61	5.14	5.48	3.91	4.15	6.88	9.22	4.39	6.69	5.05	5.75	3.28	3.65	4.24	4.49	5.91	7.87	4.62	3.35
2015	4.5	7.44	3.68	4.61	5.82	6.44	4.66	7.58	7.04	7.51	4.68	5.01	5.69	4.09	4.09	6.73	8.39	4.13	6.35	4.98	5.57	3.49	3.71	4.38	4.29	5.95	7.71	4.66	3.43
2016	4.66	7.61	3.59	4.53	5.81	6.16	4.98	7.09	6.76	7.21	4.66	4.98	5.65	3.95	4.32	5.99	7.86	4.16	6.46	5.31	5.57	3.5	3.49	4.53	4.33	6.16	7.52	4.62	3.42
2017	4.67	7.63	3.64	4.29	5.78	6.09	4.65	6.9	7.07	7.64	4.9	5.07	5.75	4.14	4.33	6.03	7.79	4.3	6.44	5.35	5.6	3.52	3.61	4.55	4.54	6.33	7.64	4.58	3.45

Calculated Post-tax Inequality

Year	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO
1980	34.86%	11.80%	23.58%	29.64%	32.13%	39.12%	32.23%	0.00%	0.00%	0.00%	0.00%	17.62%	0.00%	35.22%	37.04%	0.00%	0.00%	0.00%	25.57%	20.67%	0.00%	23.36%	25.42%	31.38%	38.52%	25.80%	15.11%	18.04%	35.42%
1981	38.43%	11.28%	23.67%	30.71%	34.33%	39.12%	32.10%	0.00%	0.00%	0.00%	0.00%	17.94%	0.00%	37.15%	37.04%	0.00%	0.00%	0.00%	22.47%	18.05%	0.00%	22.81%	26.86%	37.50%	39.08%	25.53%	15.43%	25.19%	32.70%
1982	31.97%	11.96%	23.46%	30.17%	34.28%	39.32%	33.83%	0.00%	0.00%	0.00%	0.00%	17.43%	0.00%	38.62%	36.13%	0.00%	0.00%	0.00%	24.20%	19.14%	0.00%	22.37%	26.77%	34.56%	36.93%	24.84%	15.41%	23.29%	33.11%
1983	37.69%	12.24%	23.24%	28.08%	33.61%	39.12%	35.16%	0.00%	0.00%	0.00%	0.00%	15.42%	0.00%	37.27%	35.82%	15.75%	0.00%	0.00%	27.27%	18.71%	22.24%	22.83%	26.29%	31.56%	38.00%	25.13%	15.28%	20.53%	32.87%
1984	38.88%	10.60%	23.33%	26.23%	35.56%	39.32%	34.56%	0.00%	0.00%	0.00%	0.00%	13.51%	0.00%	34.65%	36.03%	14.47%	0.00%	0.00%	24.80%	20.05%	21.45%	22.95%	27.12%	33.69%	39.73%	24.61%	18.25%	23.17%	33.41%
1985	35.93%	11.21%	23.85%	28.02%	33.05%	39.84%	34.85%	0.00%	0.00%	0.00%	0.00%	41.71%	12.23%	37.10%	36.09%	14.56%	0.00%	0.00%	24.87%	20.23%	14.91%	23.42%	25.91%	36.89%	38.75%	22.31%	18.73%	20.45%	34.82%
1986	37.10%	10.68%	23.97%	31.25%	35.33%	39.84%	34.59%	0.00%	0.00%	0.00%	0.00%	42.44%	13.99%	36.33%	35.93%	15.93%	0.00%	0.00%	24.25%	22.13%	20.84%	23.37%	27.65%	33.84%	38.61%	28.77%	16.63%	22.32%	29.32%
1987	37.47%	8.21%	24.49%	29.33%	39.72%	39.84%	36.13%	0.00%	0.00%	0.00%	0.00%	42.59%	15.64%	34.95%	35.68%	15.47%	0.00%	0.00%	27.63%	23.05%	19.73%	23.80%	29.21%	33.60%	38.54%	29.02%	15.37%	25.45%	27.73%
1988	38.64%	8.24%	24.60%	29.71%	38.44%	39.84%	33.53%	0.00%	26.33%	26.68%	42.40%	0.00%	35.54%	35.47%	14.77%	0.00%	0.00%	27.86%	25.52%	20.20%	23.67%	28.78%	28.78%	33.86%	38.63%	27.47%	18.33%	27.39%	28.73%
1989	34.60%	10.34%	25.28%	27.33%	37.15%	42.22%	35.83%	0.00%	26.54%	25.25%	41.30%	18.32%	0.00%	34.13%	34.72%	14.91%	20.05%	0.00%	28.25%	26.21%	22.53%	23.22%	25.05%	34.02%	39.77%	28.81%	17.27%	28.29%	26.63%
1990	34.11%	11.65%	26.55%	29.14%	38.47%	43.87%	36.21%	17.06%	26.36%	21.45%	42.63%	20.06%	0.00%	34.95%	34.32%	15.96%	20.71%	0.00%	26.80%	26.89%	25.32%	23.30%	27.31%	32.95%	40.90%	27.66%	16.97%	27.56%	28.25%
1991	36.54%	15.24%	29.88%	26.06%	42.59%	41.84%	35.75%	17.16%	25.98%	20.25%	39.71%	20.93%	0.00%	34.83%	33.75%	18.88%	23.82%	19.73%	26.92%	26.40%	24.88%	21.92%	31.33%	28.10%	38.17%	27.29%	19.93%	29.63%	27.27%
1992	34.01%	20.35%	29.55%	23.94%	39.64%	29.42%	36.99%	18.16%	25.43%	20.00%	40.75%	22.10%	0.00%	35.86%	33.44%	20.41%	23.97%	18.83%	26.43%	27.52%	24.54%	25.49%	26.29%	26.28%	39.06%	29.53%	20.07%	31.67%	27.32%
1993	35.66%	16.41%	30.27%	28.11%	37.44%	38.15%	36.51%	17.58%	26.17%	20.84%	42.23%	25.55%	0.00%	34.81%	31.44%	22.03%	22.51%	21.97%	25.15%	27.84%	25.74%	25.85%	29.81%	28.64%	38.50%	27.92%	19.57%	29.93%	29.62%
1994	35.77%	24.54%	30.02%	25.50%	39.78%	40.94%	38.63%	18.26%	23.75%	21.59%	42.24%	23.62%	0.00%	33.92%	31.48%	22.60%	24.23%	21.18%	26.71%	28.74%	21.49%	19.54%	28.13%	29.59%	36.93%	33.06%	16.54%	30.27%	29.48%
1995	36.21%	22.87%	29.28%	26.93%	38.54%	38.79%	38.41%	18.95%	23.21%	20.28%	40.86%	21.45%	0.00%	38.72%	35.02%	23.76%	24.66%	23.94%	28.82%	27.39%	25.03%	18.82%	30.43%	33.21%	40.45%	27.94%	16.98%	32.28%	30.67%
1996	36.77%	25.46%	29.45%	26.45%	40.33%	34.38%	37.16%	19.66%	20.30%	23.90%	43.59%	20.00%	0.00%	33.40%	35.66%	19.60%	30.74%	24.96%	27.27%	26.14%	26.88%	22.75%	28.49%	31.65%	40.77%	27.22%	19.72%	33.33%	32.28%
1997	37.04%	25.25%	30.46%	27.94%	42.17%	34.79%	37.28%	20.76%	23.07%	26.16%	44.36%	24.73%	0.00%	33.53%	35.07%	17.30%	29.59%	25.85%	29.49%	30.62%	25.09%	17.21%	28.70%	33.17%	40.05%	26.44%	20.40%	29.24%	31.99%
1998	41.97%	21.81%	29.78%	30.26%	42.08%	37.44%	37.05%	19.90%	27.20%	24.86%	45.12%	26.21%	0.00%	32.75%	37.50%	20.86%	24.13%	27.75%	30.59%	27.20%	28.26%	22.71%	28.47%	30.65%	40.49%	27.63%	22.82%	32.21%	31.33%
1999	37.44%	22.87%	29.26%	25.86%	41.14%	33.14%	39.19%	23.90%	29.73%	24.97%	43.58%	26.59%	0.00%	32.82%	35.38%	18.08%	28.39%	27.62%	32.10%	27.62%	27.20%	18.05%	29.37%	33.23%	40.37%	28.40%	21.89%	30.38%	34.32%
2000	33.42%	24.18%	28.97%	31.31%	42.88%	29.61%	39.41%	25.30%	27.81%	23.04%	45.77%	26.90%	0.00%	32.43%	36.61%	18.39%	23.67%	29.24%	34.57%	26.69%	28.93%	20.92%	31.18%	37.73%	41.53%	30.12%	24.85%	30.43%	39.23%
2001	37.85%	22.67%	30.18%	32.48%	39.11%	28.65%	40.32%	24.58%	25.19%	23.54%	43.89%	31.88%	0.00%	34.89%	37.87%	18.16%	24.45%	27.32%	32.54%	29.20%	28.44%	28.52%	29.21%	33.83%	42.53%	22.62%	35.60%	33.91%	
2002	36.16%	19.27%	32.78%	30.87%	40.77%	30.28%	24.31%	25.75%	24.07%	47.41%	28.11%	0.00%	34.98%	34.76%	15.42%	26.52%	28.62%	33.05%	29.20%	27.23%	20.75%	29.37%	33.95%	41.81%	31.22%	20.76%	36.95%	34.02%	
2003	37.37%	21.38%	35.92%	34.25%	38.56%	37.25%	41.05%	22.16%	21.44%	25.06%	47.94%	30.50%	0.00%	34.77%	32.83%	25.98%	22.78%	31.13%	32.66%	27.50%	27.02%	21.42%	34.16%	36.75%	42.25%	31.68%	24.49%	35.01%	36.40%
2004	35.85%	18.07%	35.20%	32.77%	39.90%	36.46%	42.24%	16.26%	25.24%	27.68%	46.01%	30.02%	0.00%	36.51%	31.74%	21.46%	26.00%	29.45%	33.66%	29.12%	29.48%	26.86%	34.72%	36.23%	41.73%	32.70%	23.39%	35.58%	38.69%
2005	35.20%	18.42%	35.78%	34.44%	38.48%	36.33%	40.23%	5.17%	24.89%	43.17%	35.78%	27.95%	0.00%	39.62%	32.93%	27.05%	23.26%	26.00%	32.83%	27.38%	29.82%	35.17%	34.02%	41.67%	31.77%	26.32%	35.17%	40.89%	40.89%
2006	34.57%	23.07%	35.08%	35.54%	41.68%	29.80%	44.97%	7.00%	24.95%	25.98%	47.07%	31.39%	26.38%	31.46%	32.54%	23.72%	27.87%	31.83%	35.10%	30.27%	29.77%	25.36%	34.99%	35.56%	41.02%	35.57%	27.30%	36.04%	43.02%
2007	33.38%	23.22%	34.22%	35.89%	42.01%	30.86%	42.08%	12.00%	28.22%	24.08%	43.02%	37.23%	29.62%	31.49%	34.16%	24.83%	29.93%	30.77%	34.23%	32.84%	32.86%	23.42%	35.63%	34.03%	42.99%	36.40%	27.85%	34.54%	42.04%
2008	36.42%	21.22%	32.69%	34.78%	39.88%	30.71%	47.80%	23.77%	27.39%	22.64%	45.61%	37.54%	26.41%	32.01%	35.39%	22.63%	28.91%	30.61%	33.10%	30.65%	29.45%	19.96%	33.49%	36.63%	47.62%	32.36%	24.44%	34.08%	44.76%
2009	32.45%	18.90%	32.60%	34.80%	44.03%	34.07%	45.02%	24.62%	21.95%	28.01%	37.01%	37.10%	26.85%	32.73%	36.32%	20.56%	28.02%	34.08%	34.77%	30.17%	30.49%	21.55%	36.29%	36.82%	47.51%	29.09%	24.32%	31.87%	41.58%
2010	36.63%	19.17%	32.69%	32.25%	42.48%	33.70%	43.79%	23.87%	22.78%	28.80%	37.10%	27.13%	30.11%	32.12%	24.89%	20.80%	29.01%	31.97%	31.88%	32.03%	27.38%	32.03%	31.17%	36.95%	45.67%	33.88%	32.19%	33.87%	42.81%
2011	36.25%	18.51%	33.73%	31.95%	43.34%	29.50%	40.43%	23.81%	24.23%	27.01%	47.75%	30.44%	27.79%	30.99%	35.83%	23.81%	28.32%	32.03%	34.37%	35.93%	29.12%	17.89%	37.94%	37.68%	47.99%	27.38%	18.19%	35.36%	45.22%
2012	37.52%	19.02%	37.01%	33.44%	42.98%	29.64%	41.73%	23.96%	26.23%	25.67%	44.88%	28.04%	28.90%	32.65%	35.17%	23.05%	28.60%	37.67%	39.37%	29.94%	29.35%	18.83%	38.31%	37.20%	50.39%	27.20%	22.28%	31.52%	45.69%
2013	39.51%	19.06%	32.80%	35.02%	40.53%	30.71%	41.38%	26.22%	24.38%	22.90%	44.94%	29.49%	28.84%	33.33%	33.13%	23.17%	37.86%	35.11%	36.28%	30.48%	28.84%	21.89%	37.95%	37.13%	49.74%	26.31%	27.07%	37.55%	42.27%
2014	39.94%	20.37%	35.49%	31.76%	40.63%	30.13%	40.89%	27.57%	22.88%	24.77%	37.28%	27.09%	28.46%	36.01%	34.23%	20.83%	27.46%	31.94%	33.63%	29.27%	28.48%	19.21%	38.45%	36.62%	48.27%	25.94%	23.59%	36.36%	45.08%
2015	38.44%	21.93%	33.45%	32.99%	41.15%	31.78%	42.82%	29.09%	24.63%	24.90%	42.01%	30.51%	27.79%	32.28%	35.99%	23.00%	35.46%	33.60%	34.47%	31.40%	27.94%	18.27%	39.97%	37.78%	47.04%	25.06%	27.81%	37.11%	39.72%
2016	38.03%	21.79%	33.52%	33.19%	41.49%	31.02%	41.96%	28.87%	25.71%	25.21%	42.82%																		

APPENDIX DATA: TAX DATA

The following pages report the total tax decompositions retrieved applying the European Commission methodology explained in the Taxation Trends report 2020.

Data are in local currency millions.

Codes for specific entries:

M - "not applicable / does not exist"

L - "not available / exist but not collected or not transmitted"

0 - "exist but value is zero or considered as zero"

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	IE	CY	LV	LT	LU	HU	MT	NL	PL	PT	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO	
1996	D2	Taxes on production and imports	2843.00	196.86	204517.00	183532.00	20137.00	485.55	8704.87	844.60	585.09	1123.72	1859.76	1199425.00	364.63	38372.00	27634.16	62141.00	999.80	1862.44	12799.76	112920.00	0.00	3015.54	43397.00	14168.00	105700.00	50235.00	13097.00	204259.00	156420.00	
1996	D5	Current taxes on income, wealth, etc.	34575.00	360.51	143176.00	324240.00	277536.00	336.21	8223.09	606.10	310.23	777.39	2492.51	638977.00	215.71	42621.00	23783.56	46640.00	3129.30	872.24	13396.76	151234.00	0.00	28254.94	387184.00	187400.00	114657.00	46978.00	65978.00	107887.00	176562.00	
1996	D91	Capital taxes	830.30	2.63	466.00	2113.10	20560.00	0.00	10353.58	5.30	0.00	0.00	17.05	35160.00	4.16	889.00	89.46	64.00	0.00	6.50	59.68	2880.00	0.00	4.98	1553.00	219.00	162.00	166.00	281.00	4842.00	1029.00	
1996	D611C	Compulsory employers' actual social contributions	18357.60	135.17	168899.00	2.60	140739.00	416.28	1547.20	329.10	441.61	717.13	712.35	784424.00	93.82	6124.00	13242.86	24748.00	634.70	745.89	1.00	103457.00	0.00	2126.07	75067.00	9547.00	25379.00	37996.00	4257.00	138910.00	59898.00	
1996	D612C	Compulsory households' actual social contributions	12037.60	8.57	87915.00	692.90	387392.00	6.66	8785.10	145.00	0.00	43.82	29.37	851.60	184049.00	57.86	42088.00	1866.88	3905.00	391.30	1552.00	0.00	1286.02	0.00	1296.07	39570.00	394.00	21458.00	142006.00	5075.00	88965.00	42132.00
1996	D613C	TOTAL TAXES	81448.00	504.64	620943.00	510792.00	753000.00	1244.70	19457.25	1960.30	1177.74	2647.61	5933.27	2860499.00	776.38	128794.00	78413.92	158822.00	2945.10	4639.20	21058.20	412454.00	0.00	8499.55	917311.00	464642.00	209825.00	152190.00	293190.00	541513.00	432771.00	
1996	D211	Value added tax, taxes (VAT)	14480.00	129.04	107572.00	101337.00	121844.00	340.88	4189.38	338.30	367.39	660.20	811.74	519112.00	186.39	21315.00	14660.00	29305.00	533.30	0.00	6690.08	5400.00	0.00	1636.20	15805.00	7996.00	51662.00	25012.00	5991.00	96097.00	2476.00	
1996	D212	Taxes and duties on imports excluding VAT	1314.70	39.94	40642.00	19737.00	152005.00	117.12	1162.30	264.00	0.00	110.11	20.60	146.52	280037.00	38.21	5611.00	237.12	11297.00	185.30	351.14	407.24	5400.00	0.00	504.28	3190.00	166.00	2318.00	70.00	198.00	1536.00	904.00
1996	D213	Taxes on tradeable goods, except VAT and import taxes	8359.30	25.57	42141.00	63837.00	52840.00	6.00	2405.68	138.00	219.64	0.00	240.56	300235.00	132.58	8149.00	6673.97	15168.00	250.00	3396.24	5151.84	5560.00	0.00	1598.60	7861.00	5814.00	37657.00	18738.00	6087.00	53141.00	48373.00	
1996	D29	Taxes on production	4183.90	2.32	14062.00	14400.00	11842.00	21.53	946.08	103.40	62.75	55.42	230.83	33451.00	7.44	3297.00	6114.48	6411.00	312.00	116.49	150.60	11396.00	0.00	2764.57	194665.00	19.00	14063.00	5793.00	824.00	53485.00	8903.00	
1996	D211+D212+D213+D29	Indirect Taxes	2843.00	196.86	204517.00	183532.00	20137.00	485.55	8704.87	844.60	585.09	1123.72	1859.76	1199425.00	364.63	38372.00	27634.16	62141.00	999.80	1862.44	12799.76	112920.00	0.00	3015.54	43397.00	14168.00	105700.00	50235.00	13097.00	204259.00	156420.00	
1996	D51A	Taxes on individual or household income excluding holding gains(1)	27481.40	70.34	802006.00	2394660.00	167487.00	4.55	6091.94	221.00	228.70	601.06	1286.12	1.11	115.11	232026.00	18289.13	33615.00	749.90	707.21	5212.26	107647.00	0.00	855.08	318699.00	15084.00	73619.00	1.00	324.00	67288.00	11007.00	
1996	D51C1	Taxes on individual or household holding gains(1)	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D51B	Taxes on the income or profits of corporations excluding holding gains(1)	5604.90	88.57	565100.00	26880.40	41607.00	L	18134.66	222.00	118.00	81.52	169.05	1071.74	L	57.39	13045.00	3778.70	0.00	369.40	100.85	2501.83	3790.00	0.00	926.61	47289.00	2784.00	23885.00	L	2146.00	25590.00	5399.00
1996	D51C2	Taxes on holding gains of corporations(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D51C3	Other taxes on holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D51D	Taxes on winnings from lottery or gambling	0.00	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D51E	Other taxes on income n.e.c.	368.70	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D59	Current taxes	1124.50	1.60	6460.00	4662.00	14780.00	1.01	207.51	29.70	0.00	7.28	134.66	12862.00	11.83	4509.00	1186.78	1695.00	0.00	25.16	324.03	5435.00	0.00	105.56	14080.00	669.00	15650.00	1777.00	773.00	14232.00	11755.00	
1996	D91	Capital taxes	830.30	2.63	466.00	2113.10	20560.00	0.00	10353.58	5.30	0.00	0.00	17.05	35160.00	4.16	889.00	89.46	64.00	0.00	6.50	59.68	2880.00	0.00	4.98	1553.00	219.00	162.00	166.00	281.00	4842.00	1029.00	
1996	D51000+D59+D91	Direct Taxes	35409.80	163.14	143642.00	336555.00	229680.00	336.21	8336.67	611.40	310.22	777.39	2509.56	64393.00	219.87	41510.00	23873.02	46668.00	1119.30	879.84	8258.43	154034.00	0.00	2059.92	388737.00	18885.00	116388.00	47753.00	68900.00	111929.00	17611.00	
1996	D29D	Taxes on international transactions	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D29F	Taxes on pollution	274.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D59D	Under consumption of VAT (flat rate system)	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D59B	Foll taxes	32.50	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D59C	Expenditure taxes	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D59D	Payments by households for licences	774.50	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D59E	Consumption Taxes (ROSS)	12516.40	194.54	196166.00	117199.90	195110.00	466.64	7901.84	524.79	1078.84	1628.83	117350.00	1183.81	35511.00	21581.96	56973.00	968.80	1772.43	12293.88	114020.00	0.00	2837.36	248476.00	14340.00	96120.00	45442.00	155515.00	150744.00	0.00		
1996	D214B	Stamp taxes	145.10	0.05	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D214C	Taxes on financial and capital transactions	1651.50	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D214E	Under consumption of VAT (flat rate system)	0.00	1.28	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1996	D214F	To be deducted from Consumption Taxes (ROSS)	1796.60	1.33	4827.00	4132.70	3445.00	0.00	368.39	14.50	0.00	5.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1996	T2	TOTAL TAXES ON CONSUMPTION	23488.50	193.21	101338.00	168977.20	139674.00	509.29	7897.91	754.30	517.78	1014.29	1537.47	100709.00	344.28	3917.33	58384.44	968.80	1691.46	11346.35	9933.00	0.00	2808.45	24851.00	13811.00	24062.00	3131.00	2102.00	8370.00	118579.00	135671.00	
1996	D52A	Taxes on individual or household income excluding holding gains(1)	25296.88	49.24	56141.20	204728.23	117240.90	0.00	4204.86	155.47	102.09	400.74	800.28	0.00	801.57	26324.20	12802.29	23530.20	524.89	426.04	2648.58	72396.90	0.00	598.55	22306.10	10568.40	53338.30	0.00	2270.80	47058.00	7724.90	
1996	D52C1	Taxes on individual or household holding gains(1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1996	D52C2	Compulsory actual social contributions by the self-employed (1)	571.74	1.30	3465.50	0.00	2206.90	2.00	35.64	6.97	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1996	D52C3	Compulsory actual social contributions by the non-employed (1)	738.90	M	16433.00	M																										

Year	Code	Description	BE	BG	CZ	DK	DE	EE	FI	FR	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	CJ	FI	ES	EL	FR	NO	
1997	D2	Taxes on production and imports	29996,50	1816,41	210079,05	19602460	204007,00	611,95	9756,90	820,80	820,80	115,28	722,09	1385,41	2091,42	1503136,00	405,38	41149,00	29055,07	72888,00	2314,70	2009,00	13994,22	132430,00	3204,20	446133,00	16000,00	112804,00	54796,00	14743,00	210881,00	160909,00
1997	D5	Current taxes on income, wealth, etc.	37138,70	1274,41	161202,00	13872,50	227890,00	614,29	8475,75	647,80	390,11	1025,21	2006,12	70743,00	272,38	44476,00	25092,02	53020,00	2642,30	10094,47	8927,40	160771,00	0,00	2170,78	414128,00	19798,00	124663,00	50408,00	8330,00	118024,00	128946,00	
1997	D91	Capital taxes	816,00	13,90	573,00	2212,70	2070,00	M	112,68	3,80	0,00	0,03	21,15	4738,00	4,98	991,00	90,40	8788,00	0,00	7,74	71,25	7221,00	0,00	3,65	2016,00	245,00	1601,00	243,00	342,00	6094,00	103,00	
1997	D611C	Compulsory employers' actual social contributions	19261,80	1322,05	186034,00	2,60	144668,00	500,14	17395,56	351,90	414,43	941,72	742,93	999998,00	105,01	5987,00	13393,05	30915,00	13776,00	741,82	0,00	100022,00	0,00	23474,79	78036,00	9808,00	27780,00	41381,00	47663,00	141285,00	63800,00	
1997	D613C	Compulsory employers' actual social contributions	12326,80	95,15	97005,00	1009,90	192140,00	8,02	800,25	771,95	0,00	0,00	0,00	21792,00	110,67	47463,00	14136,15	30100,00	398,90	131,93	0,01	44881,00	0,00	21479,6	48882,00	245,00	1601,00	243,00	342,00	6094,00	103,00	
1997	D04+D05+D0611C+D0613C	TOTAL TAXES	99572,60	4819,35	657449,00	53790,00	770830,00	1534,40	21996,15	1899,70	1662,15	3663,07	6457,73	341229,00	896,37	15353,00	82566,89	189302,00	137360,00	5134,68	22992,89	458405,00	0,00	8961,38	986995,00	49794,00	290700,00	165901,00	339100,00	564413,00	466856,00	
1997	D111	Value added type taxes (VAT)	15096,10	1074,00	1144848,00	107401,00	123024,00	430,08	4837,70	352,70	413,47	869,58	382,71	650072,00	197,23	22410,00	15220,73	38010,00	1168,10	0,00	7169,81	59080,00	0,00	1721,50	168191,00	5143,00	44724,00	27489,00	6885,00	98936,00	104874,00	
1997	D112	Taxes and duties on imports excluding VAT	1497,70	893,47	37142,00	2224,70	16830,00	148,52	1377,04	218,07	301,9	339,43	744,82	20399,00	41,72	6041,00	326,28	9961,00	380,80	749,65	401,39	0,00	6327,1	8652,00	128,00	228,00	770,00	255,00	372,00	264,00		
1997	D114	Taxes on products, except VAT and import taxes	8253,50	345,25	45448,00	6766,10	52879,00	6,65	2722,58	141,00	179,99	407,28	188,40	449254,00	173,93	9631,00	172,54	17330,00	729,90	1572,90	5418,99	5908,00	0,00	577,60	15801,00	6479,00	49020,00	20790,00	6738,00	48310,00	55078,00	
1997	D09	Other taxes on production	4582,20	3,71	13027,00	18743,00	12460,00	26,70	919,59	109,10	103,09	73,32	270,48	42899,00	8,50	3295,00	6280,73	7797,00	44,90	21,41	604,23	13848,00	0,00	252,38	188881,00	220,00	14888,00	6207,00	845,00	55000,00	10598,00	
1997	D111+D112+D14+D09	Indirect Taxes	29996,50	1816,41	210079,05	196024,00	204007,00	611,95	9756,90	820,80	820,80	115,28	722,09	1385,41	2091,42	1503136,00	405,38	41149,00	29055,07	72888,00	2314,70	2009,00	13994,22	132430,00	3204,20	446133,00	16000,00	112804,00	54796,00	14743,00	210881,00	160909,00
1997	D10	Taxes on individual or household income excluding holding gains(1)	2970,70	681,73	87956,00	304315,00	4470,00	L	243,60	278,32	0,00	0,00	0,00	278,32	0,00	0,00	0,00	0,00	0,00	0,00	132,60	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
1997	D51C1	Taxes on individual or household holding gains(1)	M	M	M	M	M	M	18,90	L	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
1997	D51B	Taxes on the income or profits of corporations excluding holding gains(1)	6238,00	882,87	69397,00	30089,10	44700,00	L	2154,92	104,80	111,89	179,83	1225,94	L	79,54	15468,00	4102,73	0,00	1106,40	138,89	3111,01	41233,00	0,00	871,04	54733,00	3743,00	31061,00	L	214,40	29347,00	5553,00	
1997	D51C	Taxes on holding gains of corporations(1)	M	M	4,52	M	M	M	1805,00	L	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
1997	D51C3	Other taxes on holding gains(1)	M	M	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
1997	D51D	Taxes on winnings from lottery or gambling	M	M	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
1997	D51E	Other taxes on income n.e.c.	398,30	M	M	M	M	M	2,83	19,40	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
1997	D91	Other current taxes	1251,70	2,29	6549,00	4100,70	12088,00	0,88	241,84	36,20	0,00	7,80	134,79	46734,00	14,64	4382,00	1226,13	2157,00	26,55	312,66	5739,00	0,00	74,85	14755,00	667,00	16919,00	191,00	865,00	14433,00	1392,00		
1997	D91	Capital taxes	816,00	13,90	573,00	2212,70	2070,00	M	112,68	3,80	0,00	0,03	21,15	4738,00	4,98	991,00	90,40	8788,00	0,00	7,74	71,25	7221,00	0,00	3,65	2016,00	245,00	1601,00	243,00	342,00	6094,00	103,00	
1997	D04+D05+D09+D10	Direct Taxes	37974,70	1585,32	163835,00	340784,00	229429,00	414,29	9588,43	651,10	390,01	1025,24	2711,28	772153,00	277,31	42426,00	25782,42	53389,00	2642,30	1008,21	8998,65	17999,00	0,00	21744,4	413444,00	20300,00	126254,00	52899,00	8534,00	124118,00	159880,00	
1997	D20	Taxes on international transactions	0,00	0,00	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
1997	D20	Taxes on production	2970,70	M	M	M	M	M	0,00	3,76	0,00	13,02	6,20	0,00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1997	D20	Under-compensation of VAT (flat rate system)	0,00	M	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1997	D20	Politaxes	17,00	M	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1997	D20	Expenditure taxes	0,00	M	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1997	D20	Payments by households for licenses	833,20	M	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
1997	D20	Consumption Taxes (GROSS)	26562,00	1812,72	201116,00	181545,30	189806,00	589,01	9078,75	745,00	612,62	1524,16	1820,93	1319706,00	411,52	38334,00	22873,31	66369,00	2292,00	184,68	13073,62	122615,00	0,00	3017,30	257116,00	193798,00	100004,00	49751,00	141170,00	159292,00	167022,00	
1997	D214B	Taxes on financial and capital transactions	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
1997	D214C	Export duties and monetary comp. amounts on exports	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
1997	D214D	Taxes deducted from Consumption Taxes (GROSS)	1964,60	M	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
1997	D214E	TOTAL TAXES ON CONSUMPTION	24466,60	1800,11	199690,00	176998,10	193213,00	627,83	8558,63	729,40	625,71	1403,32	1707,47	120881,21	306,48	41188,40	22366,42	69964,48	2292,00	1872,34	11998,13	100514,00	0,00	2988,05	254477,00	15555,00	92788,00	41279,31	13064,00	154770,00	164788,00	
1997	D51A	Taxes on individual or household income excluding holding gains(1)	20489,49	477,21	62148,20	22286,05	21770,20	0,00	400,69	194,68	186,31	368,47	0,00	14,01	15108,10	890,57	27424,60	807,22	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
1997	D51C1	Taxes on individual or household holding gains(1)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
1997	D51C	Taxes on individual or household holding gains(1)	21,30	0,51																												

Year	Code	Description	BE	BG	CZ	DK	DE	EE	ES	FR	CY	LV	LT	LU	HU	MT	ML	AO	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO	
1998	D02	Taxes on production and imports	3147.00		220051.00	214831.20	211864.00	629.81	11082.44			855.29	1790.03	2282.68	1617600.00	391.00	4405.00	302059.10	80662.00	4208.30		23963.57	15388.56	169866.00	0.00	3453.83	519040.00	16979.00	119480.00	62479.00	15649.00	176332.00	
1998	D5	Current taxes on income, wealth, etc.	3981.00	1911.48	16899.00	344880.00	240000.00	621.70	10796.58	790.70	450.88	1170.39	2788.17	90411.00	288.39	43077.00	2707.79	61640.00	3103.60	1091.88	9820.17	15371.00	0.00	238.09	42774.88	21989.00	142298.00	54689.00	12664.00	15399.00	182008.00		
1998	D01	Capital taxes	956.30	27.70	552.00	2246.80	2460.00	0.00	141.85	9.00	0.00	0.00	16.91	1942.00	3.95	1126.00	104.48	118.00	0.00	30.59	84.38	4124.00	0.00	4.75	2149.00	284.00	1799.00	2004.00	339.00	5594.00	1179.00		
1998	D01C1	Compulsory employer's actual social contributions	1994.10	1899.17	198518.00	2.60	14630.20	554.79	2007.11	388.80	462.98	1123.84	804.23	119049.00	104.81	16338.00	1820.59	36289.00	258.90	818.84		99.88.00	0.00	2512.26	3512.17	10748.00	2937.00	44828.00	5310.00	147466.00	7005.00	100.00	
1998	D01C2	Compulsory employer's actual social contributions	1275.70	136.06	106889.00	100.00	193240.00	8.59	887.03					1973.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	0.00	118.00	17711.00	1963.00	34794.00	6181.00	6487.00	6702.00	0.00		
1998	D02+D05+D06+D01C1+D01C2	TOTAL TAXES	104642.60	7189.42	604962.00	562963.90	793890.00	1714.89	24915.00	2282.60	1914.50	4265.78	6862.40	394704.00	800.02	142611.00	8589.95	211111.00	10772.90	5818.84	24993.15	46016.00	0.00	9672.70	104186.00	53963.00	317651.00	182131.00	38525.00	58866.00	47681.00		
1998	D011	Value added type taxes (VAT)	1567.00	1891.28	121058.00	11181.30	129200.00	407.90	5589.39	386.00	452.71	1046.15	1046.15	966.97	79320.00	114.57	24147.00	15605.11	42759.00	2299.40	0.00	8029.80	64120.00	0.00	1933.99	174631.00	9700.00	17008.00	31070.00	7421.00	101856.00	110300.00	
1998	D012	Taxes and duties on imports excluding VAT	1531.00	520.38	36849.00	2224.40	13503.00	181.00	1360.21	190.00	27.20	138.87	779.21	161795.00	42.82	6737.00	138.61	8485.00	812.60	384.36	481.72	1508.00	0.00	6909.07	3991.00	144.50	2076.00	980.00	252.00	1611.00	2588.00		
1998	D014	Taxes on products, except VAT and import taxes	9125.30	721.04	48926.00	79719.80	54200.00	7.44	8122.01	165.60	165.60	0.00	0.00	132.86	227.54	63029.00	184.78	9718.00	2733.18	20946.00	1174.80	1879.99	6210.37	6112.00	0.00	577.24	80762.00	6885.00	4505.00	23597.00	7041.00	57620.00	52192.00
1998	D09	Other taxes on production	4661.60	33.11	13218.00	21075.50	12884.00	33.47	1005.84	186.00	124.21	771.51	312.86	49966.00	10.83	3443.00	6631.59	8061.00	121.80	282.42	716.67	40694.00	0.00	245.53	25756.00	25.00	15230.00	6912.00	893.00	57588.00	11444.00		
1998	D011+D012+D014+D09	Indirect Taxes	11147.00	3176.01	220051.00	214831.20	211864.00	629.81	11082.44	930.20	855.29	1790.03	2282.68	1617600.00	391.00	4405.00	302059.10	80662.00	4208.30		23963.57	15388.56	169866.00	0.00	3453.83	519040.00	16979.00	119480.00	62479.00	15649.00	176332.00		
1998	D02	Taxes on individual or household income excluding holding gains(1)	30438.30	1202.46	93983.00	305434.40	216600.00	629.81	11082.44	279.40	320.94	279.40	0.00	0.00	0.00	0.00	2218.00	0.00	1697.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1998	D01C1	Taxes on individual or household holding gains(1)					135.00	L	201.65	11.80	0.00	0.00	L	21.20	0.00	L	0.00	L	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7977.00	145.00	L	0.00	0.00		
1998	D01B	Taxes on the income or profits of corporations excluding holding gains(1)	7733.00	871.75	67466.00	35077.00	47880.00	L	2464.28	41.80	129.98	168.05	1330.18	L	17.70	16249.00	4469.85	0.00	1376.10	149.64	3385.93	20933.00	0.00	84754	52598.00	5045.00	32664.00	L	3543.00	31392.00	36012.00		
1998	D01C	Taxes on holding gains of corporations(1)					1320.00	M	24.52	0.00	0.00	0.00	L	11.34	0.00	M	0.00	M	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1998	D01C3	Other taxes on holding gains(1)					1320.00	M	24.52	0.00	0.00	0.00	L	11.34	0.00	M	0.00	L	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1998	D01D	Taxes on winnings from lottery or gambling					212.60	M	0.00	0.00	0.00	0.00	M	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1998	D01E	Other taxes on income n.e.c.	425.50			745.00	2388.00	M	2.45	21.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2531.7	51.00	0.00	642.00	94.00	623.00		
1998	D09	Current taxes on capital	856.30	27.70	552.00	2246.80	2460.00	M	141.85	9.00	0.00	0.00	0.00	16.91	1942.00	3.95	1126.00	104.48	118.00	0.00	30.59	84.38	4124.00	0.00	4.75	2149.00	284.00	1799.00	2004.00	339.00	5594.00	1179.00	
1998	D091	Capital taxes	956.30	27.70	552.00	2246.80	2460.00	M	141.85	9.00	0.00	0.00	0.00	16.91	1942.00	3.95	1126.00	104.48	118.00	0.00	30.59	84.38	4124.00	0.00	4.75	2149.00	284.00	1799.00	2004.00	339.00	5594.00	1179.00	
1998	D02+D05+D09+D091	Direct Taxes	40774.30	1959.19	165544.00	347127.20	242460.00	621.70	10938.43	771.60	450.88	1170.59	2805.09	911055.00	272.35	44203.00	27162.27	63688.00	3103.40	1121.77	9504.55	15887.85	0.00	2340.84	42989.77	22273.00	144089.00	56873.00	110303.00	157886.00	183208.00		
1998	D20	Taxes on international transactions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1998	D09	Taxes on pollution	2709.00			1738.00	305.10	M	0.00	4.62	0.00	0.00	15.30	5.85	0.00	M	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.36	71.00	31.00	80.00	0.00	3418.00	
1998	D09E	Under-compensation of VAT (flat rate system)	0.00	0.00	0.00	0.00	40.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	85.97	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	351.00		
1998	D09B	Poll taxes	24.50				40.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1998	D09C	Expenditure taxes	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
1998	D09D	Payments by households for licenses	813.90			3884.00	6174.00	M	276.99	33.80	0.00	0.00	0.00	0.00	0.00	M	0.00	12.00	8.30	38.26	48.69	346.00	0.00	60.76	9300.00	18.00	5628.00	1128.00	246.00	3641.00	6026.00		
1998		Consumption Taxes (GROSS)	27594.50	3141.90	212455.00	198216.70	205184.00	600.96	10353.60	775.40	746.37	1729.21	1969.72	1381452.00	407.04	41062.00	23005.29	73946.00	4095.00	2179.44	3826.57	133871.00	0.00	3261.21	27005.00	16940.00	109825.00	16976.00	16492.00	165287.00	174264.00		
1998	D214B	Taxes on financial and capital transactions	2291.70	0.00	641.16	635.85	0.00	0.00	0.00	8.72	0.00	139.34	40024.00	24.59	2491.00	515.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.39	3953.00	463.00	4451.00	4160.00	545.00	5580.00
1998	D214C	Export duties and monetary comp. amounts on exports	0.00	0.00	231.10	0.00	0.00	0.00	0.00	0.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1998	D214E	To be deducted from Consumption Taxes (GROSS)	2442.80	252.12	6723.00	7138.50	5680.00	0.00	635.85	16.70	0.51	36.50	19.14	40334.00	25.17	2491.00	515.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.39	3953.00	463.00	4451.00	4160.00	545.00	5580.00
1998	T2	TOTAL TAXES ON CONSUMPTION	25150.70	3138.98	205702.00	191908.20	199004.00	701.68	10711.74	796.70	796.74	1894.21	1893.38	1394337.00	376.47	49405.01	23005.11	73936.47	4024.70	2120.35	18521.63	115955.00	0.00	3224.40	26952.00	16465.00	105774.00	14759.00	13844.00	15970.00	171256.00		
1998	D02A	Taxes on individual or household income excluding holding gains(1)	21282.81	717.81	61788.10	218804.00																											

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	FI	FR	UK	ES	EL	NL	NO	2012
2002	D02	Taxes on production and imports	3825.20	4175.84	26989.00	242325.00	235946.00	983.63	16114.23	1431.30	940.95	1883.42	3100.02	261282.00	553.65	5885.10	4020.21	11012.00	17664.20	3667.77	19964.57	19137.00	41334.79	4336.57	593661.00	19714.00	145988.00	83077.00	21198.00	239603.00	201299.00	
2002	D05	Current taxes on income, wealth, etc.	46192.80	2906.55	22789.00	392712.00	237200.00	586.36	16003.84	1195.20	638.96	1128.15	806.48	172245.00	482.55	5120.00	11202.44	53246.00	8766.90	1796.57	12278.17	18244.00	17961.88	2523.66	480809.00	27064.00	16627.00	79724.00	14481.00	17658.00	326224.00	
2002	D91	Capital taxes	1255.90	42.48	748.00	2629.60	3030.00	M	151.73	3.10	0.00	0.66	32.40	10743.00	5.33	1698.00	148.08	197.00	0.00	18.32	105.09	2975.00	1.94	9.30	2975.00	45.20	2383.00	274.00	376.00	7152.00	1243.00	
2002	D61C1C	Compulsory employers' actual social contributions	23171.90	2411.24	255837.00	290.20	114715.00	819.07	30330.00	494.00	562.03	1170.33	1163.82	172799.00	17.16	20225.00	15032.69	42433.00	9848.00	1205.54	0.00	110139.00	11364.56	3267.64	6964.60	12804.00	36740.00	63828.00	8384.00	171251.00	9088.00	
2002	D61C2C	Compulsory employers' actual social contributions	15273.60	764.18	140823.00	1232.00	205680.00	34.55	1487.24	241.00	196.67	251.35	1499.80	471274.00	116.26	41546.00	169.88	6398.00	6488.60	228.67	4.65	47184.00	1208.46	212.21	3933.00	4374.00	32426.00	23762.00	8544.00	78517.00	6033.00	
2002	D04-D05-D09-D01C1-D01C1C	TOTAL TAXES	121684.60	9459.30	895160.00	642280.40	815179.00	2423.61	37887.09	3255.90	2338.61	4433.91	9412.60	653483.00	1324.88	175500.00	97245.77	268872.00	42746.70	9023.87	32652.68	53215.00	79604.34	116623.00	12277.99	64258.00	30714.00	24911.00	54183.00	671460.00	66084.00	
2002	D11	Value added type taxes (VAT)	18793.60	2426.07	155136.00	130112.00	136781.00	650.52	9133.77	721.20	546.27	1113.09	1361.71	134094.00	273.14	35737.00	17933.14	58113.00	10784.40	1941.47	10668.12	80032.00	25948.56	2543.82	215697.00	11371.00	7204.00	41670.00	11972.00	10413.00	129663.00	
2002	D12	Taxes and duties on imports excluding VAT	1653.60	405.36	33922.00	1309.80	17470.00	254.52	1900.22	253.60	214.7	792.8	1097.24	130401.00	45.07	7802.00	392.88	7240.00	986.20	405.69	412.40	14909.00	507.47	1384.00	101.00	1918.00	1038.00	376.00	1625.00	1007.00	1007.00	
2002	D14	Taxes on products, except VAT and import taxes	10289.60	1133.09	64317.00	8517.20	6788.00	11.37	3975.65	311.20	281.46	591.20	253.91	985828.00	221.83	12467.00	8323.03	31787.00	4947.20	891.57	7471.92	63960.00	11417.48	851.05	89954.00	7772.00	5249.00	13542.00	80209.00	64553.00	14800.00	
2002	D09	Other taxes on production	5088.30	211.33	16418.00	21524.70	14099.00	65.42	1244.00	0.00	89.25	103.45	416.67	90142.00	13.60	4789.00	7456.16	11370.00	946.50	589.04	1411.34	45886.00	1917.13	39.25	284726.00	310.00	19530.00	8527.00	841.00	6302.00	12200.00	
2002	D01-D11-D12-D14-D09	Indirect Taxes	13821.30	4175.84	26989.00	242325.00	235946.00	983.63	16114.23	1431.30	940.95	1883.42	3100.02	261282.00	553.65	5885.10	4020.21	11012.00	17664.20	3667.77	19964.57	19137.00	41334.79	4336.57	593661.00	19714.00	145988.00	83077.00	21198.00	239603.00	201299.00	
2002	D61C	Taxes on individual or household income excluding holding gains(1)	39648.30	1924.72	134957.00	128841.00	148841.00	0.00	1023.77	1527.62	0.00	1023.77	1527.62	31876.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2002	D61C1	Taxes on individual or household holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2002	D61C1B	Taxes on the income or profits of corporations excluding holding gains(1)	8140.40	946.12	106731.00	3938.10	32371.00	L	4803.75	654.00	163.99	89.12	1026.03	L	120.51	16530.00	5246.72	L	0.00	3989.10	362.83	4640.95	3242.00	3843.45	936.11	49531.00	3888.00	30384.00	L	5155.00	39984.00	124544.00
2002	D61C1C	Taxes on holding gains of corporations(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2002	D61C1D	Other taxes on holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2002	D61D	Taxes on winnings from lottery or gambling	0.00	0.00	M	M	M	M	0.00	0.00	M	0.00	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2002	D61E	Other taxes on income n.e.c.	737.00	M	M	M	M	M	1.54	19.20	M	0.00	0.00	M	1.31	M	65.00	0.00	58.00	43.90	2.50	149.65	279.00	M	0.00	0.00	23.00	0.00	0.00	39.00	0.00	
2002	D69	Other current taxes	1967.20	21.52	6205.00	16239.00	12927.00	1.28	4401.69	483.10	16.97	5.76	202.83	15376.00	49.76	4779.00	1762.48	3203.00	632.39	477.70	6940.00	1193.92	3101.11	15191.00	59.00	948.00	3308.00	291.80	1462.00	141559.00	13006.00	
2002	D91	Capital taxes	1255.90	42.48	748.00	2629.60	3030.00	M	151.73	3.10	0.00	0.66	32.40	10743.00	5.33	1698.00	148.08	197.00	0.00	18.32	105.09	2975.00	1.94	9.30	2975.00	45.20	2383.00	274.00	376.00	7152.00	1243.00	
2002	D51axw-D59-D91	Direct Taxes	47448.70	2108.03	121620.00	398471.70	240350.00	586.36	16555.57	1158.30	638.86	1128.81	3688.88	173288.00	487.88	54928.00	31350.53	53437.00	8765.90	1814.88	12688.46	18515.90	13069.52	2561.75	483834.00	27066.00	162006.00	78478.00	14857.00	185735.00	303467.00	
2002	D29D	Taxes on international transactions	0.00	0.00	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2002	D29E	Taxes on pollution	207.50	31.23	1121.00	264.80	0.00	M	15.34	0.00	0.00	0.00	0.00	M	M	M	61.10	0.00	1724.00	0.10	56.14	M	199.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2002	D29F	Under-compensation of VAT (flat rate system)	0.00	M	M	M	M	M	0.00	0.00	M	0.00	M	M	M	39.56	L	M	0.00	M	12.54	M	M	M	M	M	M	M	M	M	0.00	
2002	D29G	Poll taxes	8030.00	M	M	M	M	M	0.00	0.00	M	0.00	M	M	M	0.00	0.00	M	0.00	M	0.00	M	M	M	M	M	M	M	M	M	0.00	
2002	D29C	Expenditure taxes	0.00	M	M	M	M	M	0.00	0.00	M	0.00	M	M	M	0.00	0.00	M	0.00	M	0.00	M	M	M	M	M	M	M	M	M	0.00	
2002	D59D	Payments by households for licenses	1194.80	M	M	3831.00	6174.00	M	435.59	40.00	M	2.34	0.00	2277.00	56.79	0.00	18.00	50.00	56.70	71.40	3644.00	141.88	77.19	11257.00	20.00	5381.00	340.00	743.00	7779.00	971.00	6099.00	3272.00
2002	D61C	Consumption Taxes (GROSS)	32218.10	3995.74	258129.00	223639.50	228294.00	934.67	15232.74	1328.20	867.04	1793.87	2483.36	221558.00	263.83	54673.00	26003.61	98884.00	16835.50	3240.10	1824.82	149330.00	40559.64	4098.18	320021.00	19638.00	113839.00	7616.00	20724.00	179331.00	202173.00	
2002	D124B	Export duties and monetary comp. amounts on exports	0.00	0.00	M	M	M	M	0.00	0.00	M	0.00	0.00	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2002	D124C	Taxes on financial and capital transactions	2377.10	0.00	0.00	0.00	0.00	0.00	968.90	5.90	164.7	0.00	149.17	7415.00	41.72	3933.00	501.93	883.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2002	D124E	Taxes on individual or household income excluding holding gains(1)	253.80	0.00	7885.00	5473.60	4830.00	0.00	1410.13	0.00	16.47	16.35	161.17	7415.00	41.72	3933.00	501.93	883.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2002	D124F	Taxes on individual or household holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2002	D124G	Other taxes on holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2002	D124H	Taxes on winnings from lottery or gambling	0.00	0.00	M	M	M	M	0.00	0.00	M	0.00	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2002	D124I	Other taxes on income n.e.c.	737.00	M	M	M	M	M	1.54	19.20	M	0.00	0.00	M	1.31	M	65.00	0.00	58.00	43.90	2.50	149.65	279.00	M	0.00	0.00	23.00	0.00	0.00	39.00	0.00	
2002	D124J	Current taxes	1967.20	21.52	6205.00	16239.00	12927.00	1.28	4401.69	483																						

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	IT	CY	LV	LT	LU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	EL	FR	NO		
2004	D02	Taxes on production and imports	39644,30	6504,88	37174,00	259661,80	238770,00	125773	19874,57	2091,00	1304,59	3700,69	3398854,00	654,13	62919,00	35023,19	126252,00	29029,60	4288,66	2214,72	2006,00	46439,69	5717,08	631963,00	21177,00	161194,00	101903,00	27706,00	25911,00	22074,00		
2004	D05	Current taxes on income, wealth, etc.	48959,50	2287,60	271381,00	436230,00	238770,00	769,34	20164,56	980,40	836,64	1197,67	3308,21	389303,00	502,37	5138,00	1247,69	58607,00	18178,30	2218,35	12902,78	15239,00	2901,20	560514,00	26926,00	190340,00	86690,00	13418,00	18919,00	36013,00		
2004	D01	Capital taxes	2176,60	84,47	622,00	1333,10	4290,00	M	2004,5	0,00	0,00	40,68	18588,00	0,00	3,95	1516,00	154,38	23,00	0,00	15,67	26,88	837,00	2,28	3,95	2551,00	472,00	2871,00	3610,00	324,00	8610,00	1660,00	
2004	D01C1	Compulsory employer's actual social contributions	24414,20	3094,83	289760,00	539,30	137031,00	962,92	4023,31	668,70	663,42	1367,95	1288,09	1952792,00	113,69	21232,00	15859,71	44103,00	14641,90	14079,30	12118,00	19377,71	34781,15	72822,00	13407,00	43031,00	73571,00	9357,00	183038,00	98707,00		
2004	D01C2	Voluntary employer's actual social contributions	16115,70	884,68	161783,00	1124,40	206320,00	39,33	1931,70	301,70	0,00	0,00	0,00	186164,00	161,78	47167,00	18165,61	69841,00	8162,70	2401,35	43208,00	13793,89	2490,00	295560,00	4396,00	160180,00	277650,00	110770,00	85499,00	64903,00		
2004	D04-D05+D09+D01C1+D01C2	TOTAL TAXES	130946,30	12786,46	1060693,00	708993,10	844761,00	46196,69	307140	5300,31	10249,92	307140	14593,33	1840159,00	102177,87	298990,00	67702,90	106428,25	33647,80	566809,00	91320,36	33647,80	566809,00	66278,00	435554,00	209390,00	50617,00	742778,00	75007,00			
2004	D011	Value added in type taxes (VAT)	20464,30	3927,36	2046182,00	141037,80	137446,00	805,76	10988,09	1047,30	737,71	1175,47	1175,47	1831647,00	332,81	35587,00	18445,25	66242,00	16067,00	2311,42	11688,71	81155,00	29814,23	350634,00	233966,00	130100,00	92666,00	152720,00	125780,00	140831,00		
2004	D012	Taxes and duties on imports excluding VAT	1914,60	607,21	33203,00	2417,40	172180,00	860,05	2718,97	201,00	0,00	0,00	0,00	64387,00	22,20	7711,00	1508,21	2631,00	1142,46	477,43	1709,00	1980,73	265,45	3771,00	127,00	2145,00	1381,00	1372,00	1574,00	1534,00		
2004	D014	Taxes on products, excluding VAT and import taxes	11735,10	1682,37	83123,00	89633,80	694320,00	16,66	4664,66	559,80	0,00	0,00	0,00	694320,00	280,71	14590,00	5907,57	39414,00	8815,90	10344,60	7888,35	12663,00	16494,97	96616,00	7799,00	54664,00	40319,00	48721,00	109724,00	64491,00		
2004	D09	Other taxes on production	5585,50	287,95	16199,00	2652,20	14597,00	70,26	15000,05	282,90	1175,20	146,67	129,78	459,28	13523,00	18,52	5025,00	7601,56	14837,00	1175,20	748,45	4048,00	2352,83	449,73	697610,00	181,00	19939,00	9059,00	1071,00	69200,00	13876,00	
2004	D011+D012+D014+D09	Indirect Taxes	39644,30	6504,88	37174,00	259661,80	238770,00	125773	19874,57	2091,00	1304,59	3700,69	3398854,00	654,13	62919,00	35023,19	126252,00	29029,60	4288,66	2214,72	2006,00	46439,69	5717,08	631963,00	21177,00	161194,00	101903,00	27706,00	25911,00	22074,00		
2004	D01C1	Taxes on individual or household income excluding holding gain(1)	37833,60	12794,30	136376,00	379453,00	12794,30	0,00	0,00	0,00	0,00	0,00	0,00	29471,00	0,00	0,00	37076,00	7338,70	1957,90	180,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2004	D01C2	Taxes on individual or household holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M		
2004	D01B	Taxes on the income or profits of corporations excluding holding gain(1)	8985,90	960,57	128665,00	43745,50	45218,00	54,48	5335,00	416,10	185,13	138,55	1571,15	1,15	142,83	16266,00	5607,00	0,00	7838,40	522,89	4308,52	30123,00	4587,74	1171,99	7756,00	568,00	3718,00	36840,00	L	5239,00	40584,00	171620,00
2004	D01C	Taxes on holding gains of corporations(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2004	D01C3	Other taxes on holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2004	D01D	Taxes on winnings from lottery or gambling	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2004	D01E	Other taxes on income n.e.c.	7340,00	12,69	M	M	2363,00	M	1,19	4,90	M	0,00	0,00	M	0,00	0,00	657,92	0,00	36,60	54,83	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2004	D09	Other current taxes	1693,00	27,69	6343,00	16820,00	12893,00	0,02	5653,44	49,30	31,95	6,45	362,88	64297,00	25,26	5378,00	1896,49	3311,00	6823,00	83,30	392,61	6256,00	1554,47	1828,28	17661,00	55,00	0,00	3164,00	16696,00	18477,00	17478,00	
2004	D01	Capital taxes	2176,60	84,47	4290,00	1333,10	4290,00	M	2004,5	0,00	0,00	40,68	18588,00	0,00	3,95	1516,00	154,38	23,00	0,00	15,67	26,88	837,00	2,28	3,95	2551,00	472,00	2871,00	3610,00	324,00	8610,00	1660,00	
2004	D05+D09+D01C1+D01C2	Direct Taxes	50772,10	2372,07	272005,00	439571,00	242660,00	769,34	20365,01	1017,70	836,10	1579,47	3598,89	1862023,00	511,73	52701,00	32883,07	58790,00	13875,30	2235,00	12427,66	193661,00	15403,07	2907,15	563065,00	27398,00	193210,00	89690,00	15442,00	197129,00	370797,00	
2004	D02D	Taxes on international transactions	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2004	D09F	Taxes on pollution	230,30	67,46	929,00	206,20	0,00	0,00	0,00	0,00	0,00	11,76	16,31	0,00	0,00	0,00	0,00	1642,00	1,60	94,10	M	20,00	2,00	170,52	108,40	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2004	D09G	Under-compensation of VAT (flat rate system)	0,00	0,00	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	40,18	L	M	15,46	M	M	M	M	M	M	M	M	M	M		
2004	D09H	Poll taxes	62,10	M	M	M	M	M	0,00	0,00	M	0,00	0,00	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2004	D09C	Expenditure taxes	0,00	M	M	M	M	M	0,00	0,00	M	0,00	0,00	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2004	D09D	Payments to households for losses	1199,40	3,99	38740,00	6318,10	62100,00	M	5604,44	50,10	M	2,26	0,00	38353,00	2,60	0,00	34,00	78,30	74,99	877,00	1487,72	104,55	32603,00	536,00	6265,00	14640,00	2047,00	496,00	2037,00	8716,00		
2004		Consumption Taxes on Gross	35502,60	6288,39	32175,00	239633,50	230691,00	1203,29	18961,24	1858,30	1201,67	1946,66	3241,41	3308381,00	66,51	58478,00	28013,41	113411,00	28062,10	3704,76	2022,55	15887,00	45745,10	54134,22	346901,00	21514,00	147524,00	96480,00	22105,00	192476,00	219441,00	
2004	D02I4B	Taxes on financial and capital transactions	2714,30	2,49	M	M	M	M	3461,50	0,00	0,00	34,62	15,80	0,00	0,00	0,00	485,50	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2004	D02I4C	Export duties and monetary comp. amounts on exports	0,00	0,00	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2004	D02I4D	Taxes on individual or household income excluding holding gain(1)	32701,60	6285,90	331933,00	230772,80	226603,00	1239,58	18899,69	1820,50	1169,18	2030,54	8071,55	303793,53	396,55	56009,32	27946,10	110077,83	23765,60	3882,88	18220,34	18777,00	44868,46	5349,79	339571,00	21065,00	138640,00	76412,43	20057,00	184780,00	215734,00	
2004	D02I4E	Taxes on individual or household holding gains(1)	26028,52	805,86	59462,50	262781,71	228390,40	0,00	8919,53	2152,40	2028,70	805,64	1277,49	0,00	110,25	20828,70	10980,10	23952,50	5006,69	1088,04	5002,88	6481,01	876,13	82043,10	18720,80	85261,60	0,00	5841,20	12022,70	125041,40		
2004	D02I4F	Taxes on individual or household holding gains(1)	0,00	0,00	0,00	0,00	586,90	0,00	902,51	61,08	0,00	0,00	0,00	0,00	0,00	30,96	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2004	D02I4G	Taxes on individual or household holding gains(1)	21,50	95,25	M	M	M	0,00	0,00	0,00	0,0																					

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	ML	AT	PL	RO	SI	PT	IT	HR	SK	FI	UK	ES	EL	FR	NR	NO	
2005	D2	Taxes on production and imports	41641,50	7961,48	35750,00	27904,90	241117,00	14486,66	22568,73	2266,00	1702,66	2400,07	4046,64	1513649,00	741,55	46167,10	36602,95	138074,00	37248,40	4527,20	23245,63	20970,00	49411,35	6428,11	66112,00	22040,00	160200,00	11394,00	23898,00	27116,00	23781,00	
2005	D5	Current taxes on income, wealth, etc.	50970,40	2116,71	27900,00	48070,00	240740,00	781,79	21785,56	1192,00	1017,91	1878,48	4108,78	1971936,00	539,45	94457,00	12662,81	67840,00	13770,00	2494,90	12702,88	19100,00	17288,95	1100,52	61904,00	27820,00	211441,00	9988,00	17878,00	19921,00	43628,00	
2005	D91	Capital taxes	1872,80	121,05	737,00	1187,90	4100,00	0,00	27,69	123,90	0,10	0,67	43,99	20884,00	17,50	1731,00	139,66	24,00	0,00	7,98	68,83	1870,00	2,41	0,56	1092,00	486,00	3150,00	486,00	394,00	900,00	1768,00	
2005	D61C1	Compulsory employer's actual social contributions	2521,40	3154,73	30860,00	531,80	163797,00	1102,49	4427,07	789,10	780,51	1512,81	1378,21	2199131,00	117,94	20595,00	16642,44	46738,00	18464,00	1941,17	12432,00	16699,49	3491,80	74376,00	14127,00	48042,00	79647,00	10099,00	19109,00	10477,00	100,00	
2005	D61C2	Compulsory employer's actual social contributions	1648,40	1361,55	27200,00	1177,20	20880,00	44,11	2091,20	312,40	298,29	312,40	1841,00	618402,00	148,91	4982,00	18745,96	37878,00	9440,00	2802,16	5,51	15876,00	14605,85	281,55	11870,00	4752,00	38024,00	29420,00	11377,00	29420,00	11377,00	6835,00
2005	D05+D09+D10C1+D10C1C	TOTAL TAXES	186174,50	14219,53	111837,00	76401,50	856660,00	3375,25	51467,87	4650,80	3799,39	6143,06	11467,87	826614,00	1625,35	192884,00	104713,83	327676,00	106250,00	11426,52	36040,05	58078,00	67924,05	136834,00	69230,00	466284,00	62030,00	327598,00	63060,00	760419,00	848660,00	
2005	D11	Value added taxes (VAT)	21531,30	4650,01	251138,00	154693,00	139801,00	907,95	12373,29	1224,00	1001,68	1488,19	1850,42	1856547,00	397,42	36950,00	19488,41	75783,00	23312,00	2472,15	13000,96	81324,00	32285,51	38979,71	248203,00	11748,00	54830,00	57740,00	13398,00	126424,00	151117,00	
2005	D12	Taxes and duties on imports excluding VAT	2050,40	4920,89	33997,00	2821,50	17000,00	433,45	3001,66	144,00	26,85	56,85	1291,17	37153,00	15,79	7401,00	526,64	5206,00	2685,80	44,07	600,10	1870,00	1560,42	84,81	4344,00	148,00	2237,00	1546,00	349,00	1886,00	1616,00	
2005	D14	Taxes on products, except VAT and import taxes	12563,20	1755,15	93734,00	94132,60	69140,00	23,12	32718,18	992,20	54,79	718,93	334,69	1467037,00	300,03	16367,00	21,50	16367,00	8102,00	2181,04	8241,95	7239,00	13202,17	19362,40	98959,00	7974,00	57390,00	44587,00	9020,00	69348,00	16331,00	
2005	D09	Other taxes on production	5554,60	326,73	14791,00	27403,00	15170,00	82,14	18209,59	294,00	127,74	136,30	570,35	152922,00	28,37	5405,00	7811,12	14002,00	1436,20	829,84	14063,63	50112,00	2362,25	527,38	308517,00	169,00	20864,00	10005,00	11442,00	73358,00	14715,00	
2005	D11+D12+D14+D09	Indirect Taxes	41641,50	7961,48	35750,00	27904,90	241117,00	14486,66	22568,73	2266,00	1702,66	2400,07	4046,64	1513649,00	741,55	46167,10	36602,95	138074,00	37248,40	4527,20	23245,63	20970,00	49411,35	6428,11	66112,00	22040,00	160200,00	11394,00	23898,00	27116,00	23781,00	
2005	D10C1	Taxes on individual or household income excluding holding gain(1)	38703,90	1233,33	137064,00	407706,90	17120,00	733,80	1892,00	361,00	310,00	0,00	0,00	33820,00	281,23	33820,00	42377,00	19327,00	3990,00	2372,00	14926,27	10423,00	19322,00	0,00	6980,00	7300,00	2322,00	0,00	0,00	0,00	0,00	
2005	D10C2	Taxes on individual or household holding gain(2)	0,00	0,00	0,00	0,00	14190,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D10C3	Taxes on the income or profits of corporations excluding holding gain(3)	9810,90	742,08	34889,00	54998,80	52670,00	57,07	5053,24	62,80	257,77	436,66	1752,73	13,16	0,00	0,00	44,15	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
2005	D10C4	Taxes on holding gains of corporations(4)	0,00	0,00	0,00	0,00	894,00	102,48	186,20	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D10C5	Other taxes on holding gain(5)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D10C6	Taxes on winnings from lottery or gambling	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D10C7	Taxes on winnings from lottery or gambling	0,00	0,00	0,00	0,00	264,20	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D10C8	Other taxes on income n.e.c.	725,20	22,95	0,00	0,00	2811,00	1,06	2,80	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D09	Other current taxes	1214,40	76,65	7147,00	12705,70	3881,00	0,01	604,88	67,40	36,36	7,23	185,02	89006,00	39,65	5808,00	1977,56	4340,00	726,20	87,83	617,91	662,00	1668,79	112,06	19903,00	3307,00	32008,00	3512,80	1777,00	16740,00	18925,00	
2005	D91	Capital taxes	1872,80	121,05	737,00	1187,90	4100,00	0,00	27,69	123,90	0,10	0,67	43,99	20884,00	17,50	1731,00	139,66	24,00	0,00	7,98	68,83	1870,00	2,41	0,56	1092,00	486,00	3150,00	486,00	394,00	900,00	1768,00	
2005	D10+D09+D91	Direct Taxes	5284,30	2237,76	27983,00	483263,90	252840,00	781,79	22069,55	1274,10	1018,03	1879,16	4152,78	1994250,00	576,96	60170,00	32802,47	69882,00	13376,50	2502,97	12788,92	19287,00	17211,36	3101,09	61615,06	28111,00	214993,00	104197,00	18272,00	208527,00	438004,00	
2005	D20	Taxes on international transactions	164,30	60,94	898,00	203,10	0,00	2,73	26,23	0,00	0,00	14,72	17,19	0,00	0,00	0,00	0,00	1260,00	1,30	10082,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D20E	Taxes on production	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2005	D20E	Under-compensation of VAT (flat rate system)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2005	D20E	Poll taxes	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D20E	Expenditure taxes	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D20E	Payments to households for licenses	1216,10	4,18	4288,00	6572,80	6988,00	0,00	601,78	52,00	0,00	2,40	0,00	46059,00	73,10	0,00	0,00	0,00	0,00	39,00	86,70	76,99	984,53	4068,00	1597,60	10241,00	34660,00	453,00	6512,00	20078,00	908,00	
2005	D20E	Consumption Taxes on Gross	3752,80	7299,87	34749,00	258414,90	232320,00	1389,25	21278,15	2023,50	1589,65	2283,36	3476,28	3410027,00	738,35	61367,00	28844,34	123737,00	36046,20	3891,74	21941,53	161881,00	48859,43	604793	146061,00	22377,00	150666,00	10284,00	232727,00	206839,00	235840,00	
2005	D214B	Taxes on international transactions	3129,20	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D214C	Export duties and capital transactions	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2005	D214E	Taxes on financial and monetary comp. amounts on exports	3246,30	2,60	7727,00	8633,50	4790,00	0,00	2409,69	44,00	47,58	16,00	0,00	112491,00	60,00	4433,00	62,90	1246,00	115,20	39,56	691,04	0,00	925,37	18,16								

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	ML	AT	PL	RO	SI	PT	IT	HR	SK	FI	ES	EL	NO	HO					
2006	D02	Taxes on production and imports	43675.00	8925.07	367394.00	294260.10	250591.00	183026	25337.44	2533.10	2188.29	2774.17	4281.84	3672388.00	741.82	70788.00	37496.85	152338.00	44154.20	4725.91	24848.61	226545.00	53850.19	6436.07	690362.00	23016.00	174383.00	123971.00	26961.00	281382.00	262512.00			
2006	D5	Current taxes on income, wealth, etc.	52967.60	2471.07	300555.00	488482.90	270607.00	946.10	2321.11	1470.40	1350.48	2289.47	4408.62	221875.00	609.75	62372.00	34249.28	78399.00	20722.00	2827.13	13807.40	211847.00	20666.21	3521.22	660318.00	28966.00	22662.00	11470.00	18007.00	218094.00	495447.00			
2006	D91	Capital taxes	2153.30	210.85	805.00	3542.40	3760.00	M	354.72	0.00	0.17	1.21	47.47	2411.00	181.86	1817.00	1318.9	255.00	0.00	5.65	23.03	225.19	1.99	0.27	120.00	50.00	57.00	458.00	325.00	8346.00	206.00			
2006	D611C	Compulsory employer's actual social contributions	26446.90	2921.64	332362.00	477.10	134991.00	113452	5908.28	792.50	996.66	1804.27	1456.46	248530.00	141.73	24686.00	17260.59	49046.00	21723.30	16698.94	5.80	12943.00	18051.38	3513.82	798.88	14829.00	5130.00	8609.00	10173.00	20095.00	113159.00			
2006	D612C	Compulsory employer's actual social contributions	16892.60	1375.19	391101.00	2003.70	211386.00	39.11	2070.95	381.93	331.90	381.93	331.93	71402.00	17.22	3204.00	1966.28	8060.00	21956.39	296.84	5.80	5433.00	3679.00	302.00	3479.00	1547.00	4605.00	3163.00	2117.00	9318.00	7121.00			
2006	D04	TOTAL TAXES	142202.00	19055.81	1192217.00	784441.20	897597.00	4129.99	58094.60	5132.80	4915.93	7270.65	12105.67	887706.00	1721.18	210642.00	108704.90	366866.00	89524.30	12206.36	38744.83	620920.00	1083954.50	16495.37	1433102.00	72763.00	495324.00	361700.00	67445.00	804311.00	946522.00			
2006	D011	Value added type taxes (VAT)	22849.80	5544.32	213728.00	160396.40	147337.00	121487	13745.56	1399.50	1360.69	1825.57	1897.46	180345.00	409.80	39888.00	19689.07	82024.00	27292.40	2647.83	13763.61	9322.00	5367.11	4103.73	263818.00	14337.00	8904.00	6236.00	14755.00	131693.00	172067.00			
2006	D012	Taxes and duties on imports excluding VAT	2117.20	679.27	363897.00	3138.40	12423.00	483.65	2441.24	141.70	36.81	60.18	1326.85	3780.00	16.29	9411.00	397.33	4883.00	3236.70	53.81	872.65	2179.00	1585.49	97.79	4804.00	175.00	2328.00	1736.00	433.00	1772.00	1787.00			
2006	D014	Taxes on products, except VAT and import taxes	12838.40	2099.82	1033984.00	565079.50	707130.00	28.26	6438.67	600.315	726.78	392.14	166955.00	326.91	16244.00	358.94	45379.00	11665.50	12522.57	8889.03	7833.00	14320.98	1725.76	10368.00	8122.00	6906.00	48772.00	10384.00	22340.00	72880.00	27000.00			
2006	D09	Other taxes on production	5869.60	301.75	15295.00	29113.70	153100.00	103.48	1908.27	377.80	381.80	164.64	690.60	16485.00	28.86	5475.00	8100.89	16022.00	1597.60	771.70	1523.33	5383.90	2576.61	508.79	319654.00	179.00	22054.00	1109.00	1389.00	7517.00	1579.00			
2006	D011+D012+D014+D09	Indirect Taxes	43675.00	8925.07	367394.00	294260.10	250591.00	183026	25337.44	2533.10	2188.29	2774.17	4281.84	3672388.00	741.82	70788.00	37496.85	152338.00	44154.20	4725.91	24848.61	226545.00	53850.19	6436.07	690362.00	23016.00	174383.00	123971.00	26961.00	281382.00	262512.00			
2006	D51A	Taxes on individual or household income excluding holding gains(1)	39033.60	1129.16	138426.00	404167.60	118713.00	L	1480.15	0.00	957.98	1842.10	2545.17	3748.00	15.22	3748.00	48728.00	9786.60	18242.00	9786.60	0.00	0.00	0.00	0.00	0.00	6188.00	963.00	1610.00	L	0.00	0.00			
2006	D51B	Taxes on individual or household holding gains(1)	M	M	M	M	M	M	1546.00	L	2789.30	199.80	M	0.00	0.00	L	54.38	M	0.00	L	M	0.00	M	0.00	M	0.00	6388.00	963.00	L	0.00	0.00			
2006	D51C	Taxes on the income or profits of corporations excluding holding gains(1)	M	M	M	M	M	M	13161.00	947.07	151733.00	62165.60	63937.00	52.27	6884.61	363.22	18828.28	1070.73	19971.00	5963.71	0.00	9794.10	9200.11	24851.00	15909.00	106861.00	561.00	47457.00	L	0.00	5632.00	55699.00	27788.00	
2006	D51D	Taxes on holding gains of corporations(1)	M	M	M	M	M	M	937.00	M	309.92	M	0.00	0.00	0.00	L	50.82	M	0.00	M	0.00	M	0.00	M	0.00	M	0.00	L	0.00	0.00	3698.00	L		
2006	D51C1	Other taxes on holding gains(1)	M	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
2006	D51D1	Taxes on winnings from lottery or gambling	M	M	M	M	M	M	301.90	M	M	M	M	M	M	M	M	M	78.00	0.00	60.00	126.50	2.96	103.85	561.00	0.00	0.00	0.00	0.00	48.00	0.00	0.00		
2006	D51E	Other taxes on income n.e.c.	M	M	M	M	M	M	722.70	28.79	M	M	M	M	M	M	M	M	33.50	29.31	M	M	M	M	M	0.00	0.00	0.00	105.20	8.00	2259.00			
2006	D09	Other current taxes	1850.30	30.16	8416.00	18227.80	10401.00	64.80	644.88	64.80	29.27	7.28	182.87	4692.00	25.82	4970.00	2043.35	3444.00	829.80	92.75	486.90	6274.00	1757.73	161.26	20473.00	1262.00	30519.00	3886.00	1209.00	15448.00	3395.00			
2006	D91	Capital taxes	2153.30	210.85	805.00	3542.40	3760.00	M	354.72	0.00	0.17	1.21	47.47	2411.00	181.86	1817.00	1318.9	255.00	0.00	5.65	23.03	225.19	1.99	0.27	120.00	50.00	57.00	458.00	325.00	8346.00	206.00			
2006	D51A+D51B+D51C+D51D+D51E+D09+D91	Direct Taxes	55120.90	2683.91	301360.00	488405.30	288827.00	946.10	25055.93	1471.30	1350.65	2308.68	4466.09	223286.00	624.41	64144.00	34811.17	78854.00	20722.50	2823.78	13980.42	218697.00	20671.20	3521.38	666743.00	29417.00	229177.00	119550.00	183340.00	226440.00	497510.00			
2006	D29D	Taxes on international transactions	M	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	181.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
2006	D29E	Taxes on pollution	M	M	M	M	M	M	193.60	55.45	787.00	M	M	M	M	M	M	873.00	1579.00	11.10	83.08	0.15	231.00	M	M	0.00	0.00	0.00	38.00	265.00	408.00			
2006	D29F	Under-compensation of VAT (flat rate system)	M	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
2006	D29G	Poll taxes	M	M	M	M	M	M	71.50	M	M	M	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
2006	D29H	Expenditure taxes	M	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
2006	D29I	Payments by households for licenses	M	M	M	M	M	M	1172.00	0.00	842.00	6897.60	7171.00	M	M	M	M	2.62	0.00	4405.00	23.82	0.00	44.00	102.50	81.82	101.98	4308.00	1684.59	110.29	3833.00	477.00	680.00	1871.00	9528.00
2006	D29J	Consumption Taxes (GROSS)	39242.50	8683.60	358308.00	272230.70	242760.00	1761.49	24134.12	2198.70	2064.09	2611.98	3591.25	355749.00	776.78	65986.00	2947.41	137969.00	42491.60	4133.76	23427.42	177245.00	51934.33	6102.09	14533.00	23369.00	15912.00	114980.00	261780.00	208311.00	260437.00			
2006	D214B	Taxes on financial and capital transactions	3476.40	M	M	M	M	M	3476.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2006	D214C	Export duties and monetary comp. amounts on exports	M	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
2006	D214D	Taxes deducted from Consumption Taxes (GROSS)	3476.40	M	M	M	M	M	3476.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2006	D214E	TOTAL TAXES ON CONSUMPTION	35720.70	8981.41	349625.00	262420.40	236466.00	1798.98	23056.40	2141.40	1986.96	2602.16	38475.75	823212.94	724.88	66494.00	28863.71	130364.78	41007.30	4076.55	12221.92	151565.00	52004.45	6095.88	373865.00	22820.00	146058.00	93799.00	230095.00	109467.00	25202.00			
2006	D51A	Taxes on individual or household income excluding holding gains(1)	27233.52	8981.41	349625.00	262420.40	236466.00	1798.98	23056.40	2141.40	1986.96	2602.16	38475.75	823212.94	724.88	66494.00	28863.71	130364.78	41007.30	4076.55	12221.92	151565.00	52004.45											

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO	
2007	D02	Taxes on production and imports	45829.20	10256.46	41189.90	30710.60	27417.70	2201.67	20127.15	3041.40	2752.07	3450.96	4888.00	4097919.00	820.96	73184.00	39395.58	17277.08	52088.70	5154.67	25057.07	213875.75	5805.01	7164.03	73211.00	23825.00	183566.00	124734.00	29548.00	292004.00	286148.00	
2007	D5	Current taxes on income, wealth, etc.	5024.20	4301.74	3860.00	40706.60	30027.00	1196.70	2087.20	2077.60	1872.20	2633.69	4881.24	2577987.00	724.96	67884.00	17920.63	9786.00	2782.20	3107.61	10626.00	21807.00	2426.69	3978.11	67000.00	31779.00	23905.00	139200.00	101396.00	216966.00	497660.00	
2007	D91	Capital taxes	2215.70	316.27	464.00	3901.70	4200.00	M	432.19	1.40	3.49	1.82	46.55	17087.00	15.67	1882.00	155.17	320.00	0.00	8.69	9.63	299.00	2.20	0.00	23.00	449.00	3867.00	5348.00	803.00	891.00	2576.00	
2007	D611C	Compulsory employer's actual social contributions	28215.90	3336.68	36376.00	229.00	15668.00	1634.72	5796.04	811.00	1281.72	2180.02	1580.49	244337.00	144.06	25988.00	1809.21	5487.40	2584.20	1851.89	11979.00	19845.49	3913.79	84937.00	15731.00	55278.00	93234.00	115233.00	208311.00	124170.00		
2007	D613C	Compulsory employer's actual social contributions	17863.20	1153.60	21664.00	2072.20	20970.00	48.65	2320.22	381.70	462.12	464.83	2129.00	99931.00	178.09	5123.00	2091.76	8684.00	2491.76	3194.21	615.15	6174.00	17858.00	332.29	2937.00	5668.00	4021.00	3382.00	3866.00	8029.00	11471.00	
2007	D04	TOTAL TAXES	149248.40	20064.74	1324397.00	809988.20	945050.00	5081.74	60772.79	6317.30	6402.09	8739.22	21890.22	1031471.00	1890.73	220071.00	115596.35	412544.00	108811.80	102188.20	41887.20	66442.00	119534.38	18408.92	149318.00	77447.00	521965.00	392770.00	739990.00	834881.00	909035.00	
2007	D11	Value added type taxes (VAT)	24161.00	6239.48	232288.00	17468.70	17000.70	1423.20	14355.37	1620.40	1726.57	2330.42	2279.92	201377.00	4139.86	41952.20	26922.20	9784.00	33615.50	2922.96	14333.38	95567.00	38206.65	4147.08	282585.00	15220.00	82209.00	93348.00	62743.00	165111.00	136542.00	18870.00
2007	D12	Taxes and duties on imports excluding VAT	2251.70	179.48	44632.20	1281.60	1041.00	613.56	3423.89	193.40	70.12	708.11	1158.91	17451.00	15.07	5397.00	389.82	5388.00	482.00	96.16	788.65	2341.00	1807.98	144.27	5486.00	191.00	2412.00	1388.00	461.00	2036.00	203.00	
2007	D14	Taxes on products, except VAT and import taxes	13482.20	3563.04	118826.00	57666.90	72111.00	35.24	6276.44	650.80	789.67	839.42	470.39	183200.00	365.17	16342.00	360.40	53205.00	15280.80	1402.69	8745.48	79101.00	15221.33	2325.36	106380.00	8229.00	46443.00	48641.00	11146.00	72811.00	78440.00	
2007	D09	Other taxes on production	5955.40	275.46	16313.00	33154.40	15588.00	128.67	2071.74	576.70	174.70	185.47	78.78	216597.00	26.76	5623.00	8446.13	17046.00	2310.40	733.86	1640.33	56886.00	2957.15	548.2	338440.00	190.00	23160.00	11662.00	1428.00	89500.00	1700.00	
2007	D11+D12+D14+D09	Indirect Taxes	45829.20	10256.46	41189.90	30710.60	27417.70	2201.67	20127.15	3041.40	2752.07	3450.96	4888.00	4097919.00	820.96	73184.00	39395.58	17277.08	52088.70	5154.67	25057.07	213875.75	5805.01	7164.03	73211.00	23825.00	183566.00	124734.00	29548.00	292004.00	286148.00	
2007	D10	Taxes on individual or household income excluding holding gains(1)	42954.70	18466.24	130566.00	43993.70	23563.00	10872.35	16827.50	1286.53	1388.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2007	D51B	Taxes on individual or household holding gains(1)	61.01	M	M	M	1628.00	L	787.64	0.00	0.00	0.00	0.00	0.00	0.00	66.69	M	0.00	L	0.00	M	0.00	M	0.00	0.00	0.00	681.00	1221.00	3848.00	L	0.00	0.00
2007	D51C	Taxes on the income or profits of corporations excluding holding gains(1)	11748.70	2464.78	171179.00	54870.60	6854.00	64.79	6393.74	407.50	570.20	734.36	19796.30	L	257.99	21036.00	7069.37	0.00	0.00	1272.40	1116.33	6128.15	50560.00	9862.07	1833.46	11816.00	666.00	4783.00	L	5304.00	38666.00	25489.00
2007	D51D	Taxes on holding gains of corporations(1)	M	M	M	M	M	984.00	196.21	309.74	0.00	0.00	0.00	0.00	0.00	88.79	M	0.00	L	M	0.00	M	0.00	M	0.00	M	0.00	0.00	0.00	0.00	0.00	
2007	D51C1	Other taxes on holding gains(1)	M	M	M	M	M	342.50	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	M	0.00	M	0.00	M	0.00	0.00	0.00	0.00	0.00	
2007	D51D	Taxes on winnings from lottery or gambling	M	M	M	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	M	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2007	D51E	Other taxes on income n.e.c.	M	M	M	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	M	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	
2007	D51F	Current taxes on capital	858.70	25.80	M	M	5937.00	M	1.43	3.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2007	D51G	Other current taxes	1821.20	31.61	953.00	22569.70	14341.00	0.00	722.65	68.10	15.97	8.68	228.86	6064.00	34.31	5477.00	2149.92	4188.00	141.40	128.63	512.24	7094.00	1856.34	189.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2007	D91	Capital taxes	2215.70	316.27	464.00	3901.70	4200.00	M	432.19	1.40	3.49	1.82	46.55	17087.00	15.67	1882.00	155.17	320.00	0.00	8.69	9.63	299.00	2.20	0.00	23.00	449.00	3867.00	5348.00	803.00	891.00	2576.00	
2007	D51ax+D51D+D91	Direct Taxes	57240.00	4908.01	337114.00	501600.00	304487.00	1196.70	2619.38	2081.00	1876.19	2635.51	4927.79	258467.00	741.62	69776.00	37474.61	38311.00	27887.20	3176.30	16073.23	23380.00	24267.89	3978.21	67082.33	32236.00	24292.00	140348.00	19502.00	235896.00	500274.00	
2007	D20	Taxes on international transactions	0.00	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2007	D07	Taxes on pollution	178.10	42.12	928.00	190.00	0.00	M	43.88	33.04	0.00	14.77	18.34	0.00	0.00	830.00	M	0.00	0.00	62.00	13.70	56.05	0.01	263.00	0.00	20.00	56.00	174.00	17.00	307.00	4633.00	
2007	D29	Under-compensation of VAT (flat rate system)	0.00	M	M	M	M	320.00	M	0.00	0.00	0.00	0.00	0.00	0.00	M	18.55	L	M	18.11	M	M	M	0.00	M	0.00	0.00	0.00	0.00	0.00	386.00	
2007	D58	Poll taxes	60.70	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	M	0.00	0.00	M	0.00	M	M	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2007	D29C	Expenditure taxes	0.00	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	M	0.00	0.00	M	0.00	M	M	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2007	D59D	Payments by households for licenses	1235.00	5.38	6385.00	20863.20	7143.00	M	715.55	55.60	0.00	0.33	3.15	0.00	0.00	4605.00	25.93	M	0.00	51.00	263.20	1166.70	106.79	4719.00	50.00	736.00	112.28	14417.00	509.00	2255.00	6988.00	
2007	D14C	Consumption Taxes (GROSS)	41347.60	10028.50	40689.90	28634.00	26695.00	2115.98	24006.00	2520.30	2592.47	3286.96	4109.22	3915282.00	826.53	68223.00	30968.00	157431.00	50064.10	4011.66	23974.39	181991.00	5713.89	67946.5	40845.1	24200.00	167770.00	115344.00	28741.00	214359.00	283780.00	
2007	D214B	Tax on alcohol	2.80	1.79	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2007	D214C	Taxes on financial and capital transactions	3701.10	M	10326.00	0.00	0.00	M	2965.26	7.50	86.07	0.00	335.08	11746.00	72.55	4961.00	790.78	2606.00	1037.50	57.05	972.66	0.00	1428.30	1.30	9414.00	698.00	14643.00	16950.00	1854.00	10667.00	5534.00	
2007	D214D	Export duties and monetary comp. amounts on exports	0.00	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2007	D214E	Tax on deduction from Consumption Taxes (GROSS)	3701.10	1.79	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2007	T2	TOTAL TAXES ON CON																														

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	FI	UK	ES	EL	FR	NO	
2009	D02	Taxes on production and imports	46124.30	10522.94	43063.03	28446.40	279789.00	2075.23	18577.48	2685.30	2135.40	3173.94	4636.10	4373864.00	830.60	71193.00	41483.79	177630.00	54811.10	4967.02	22112.13	212668.00	56153.45	6846.38	75335.00	23531.00	171066.00	87546.00	280800.00	290999.00	283993.00	
2009	D5	Current taxes on income, wealth, etc.	5253.10	3823.59	27830.00	48822.10	216167.00	1044.87	20096.17	1791.00	1212.54	1198.11	5308.69	253903.00	796.42	67447.00	36243.81	9814.00	13523.80	2393.76	15143.00	22257.00	2443.20	3869.92	63479.00	28077.00	22598.00	97621.00	20292.00	206384.00	483112.00	
2009	D91	Capital taxes	2234.70	190.83	235.00	3677.90	4540.00	M	265.92	1.50	4.18	1.78	52.33	136689.00	14.01	1815.00	129.78	313.00	0.00	10.95	0.02	12256.00	4.18	0.05	2.00	440.00	4206.00	4311.00	524.00	7462.00	2431.00	
2009	D611C	Compulsory employers' actual social contributions	30334.80	3174.77	350035.00	140.50	1460139.00	1719.70	5297.49	994.10	1260.03	2291.31	1808.28	2375333.00	158.89	28242.00	18947.29	61601.00	29813.80	2039.22	L	147877.00	21373.98	4306.45	89032.00	1626.10	59991.00	90043.10	110490.00	215236.00	143770.00	
2009	D612C	Compulsory employers' actual social contributions	20295.90	1303.88	494122.00	877.40	2181930.00	993.39	3110.38	476.00	481.96	1168.67	2432.00	101233.00	182.82	56839.00	21261.00	518.02	4502.00	792.70	6.54	64823.00	3164.64	2916.00	5796.00	408.00	38926.00	11010.00	101463.00	24120.00		
2009	D04-D05-D09H+D611C+D612C	TOTAL TAXES	150728.60	19814.48	1267158.00	777379.00	64931.00	4993.39	4755.76	5203.13	8174.00	14192.40	10314882.00	1991.54	219532.00	114848.28	429470.00	133920.00	13551.45	65061.00	120484.38	18463.43	1460060.00	74100.00	1460060.00	74100.00	1460060.00	118077.00	73046.00	821653.00	1002393.00	
2009	D11	Value added type taxes (VAT)	24930.70	6172.55	258628.00	167925.00	177701.00	1224.00	10324.47	1545.60	1113.79	1960.85	2489.24	2192234.00	454.82	41267.00	21205.35	95962.00	33292.80	2850.76	11972.20	8623.10	3706.14	4221.29	299452.00	1517.00	81262.00	36798.00	148790.00	130303.00	186212.00	
2009	D12	Taxes and duties on imports excluding VAT	20295.90	1303.88	494122.00	2847.30	17070.00	720.13	3444.61	180.00	43.57	48.37	1112.73	30789.00	11.89	7919.00	320.82	4502.00	792.70	71.62	470.53	2002.00	17335.1	111.61	4981.00	151.00	2645.00	1447.00	601.00	1883.00	2120.00	
2009	D14	Taxes on products, except VAT and import taxes	13065.80	3853.47	106592.00	79431.00	68822.00	20.88	3727.88	613.30	812.34	566.93	291.65	188472.00	329.67	15523.00	68831.00	53183.00	17842.10	1077.67	7883.34	19023.50	14042.59	19504.33	16732.00	800.00	63200.00	8700.00	103940.00	70981.00	78974.00	
2009	D09	Other taxes on production	6646.90	388.94	164040.00	34857.00	16170.00	110.22	2078.52	386.40	161.70	177.78	562.48	20120.00	32.42	6479.00	4436.72	2037.00	2883.50	365.97	1876.08	4667.00	3311.38	563.36	33885.10	197.00	25960.00	13239.00	2400.00	8779.00	1788.00	
2009	D11+D12+D14+D09	Indirect Taxes	46124.30	10522.94	430632.00	284465.00	279789.00	2075.23	18577.48	2685.30	2135.40	3173.94	4636.10	4373864.00	830.60	71193.00	41483.79	177630.00	54811.10	4967.02	22112.13	212668.00	56153.45	6846.38	75335.00	23531.00	171066.00	87546.00	280800.00	290999.00	283993.00	
2009	D51C	Taxes on individual or household income excluding holding gain(1)	43823.30	1924.14	335338.00	412290.20	101032.0	14677.54	5449.00	2010.22	1000.00	0.00	0.00	L	53.67	M	0.00	L	M	0.00	0.00	M	0.00	M	0.00	M	0.00	12865.00	0.00	0.00	0.00	
2009	D51B	Taxes on the income or profits of corporations excluding holding gain(1)	M	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2009	D51C	Other taxes on holding gain(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2009	D51D	Taxes on winnings from lottery or gambling	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M
2009	D51E	Other taxes on income n.e.c.	811.10	14.45	M	M	M	M	5.75	3.20	M	0.00	0.00	0.00	24170.00	2.38	M	107.00	0.00	83.00	365.70	3.66	70.52	702.00	M	0.00	0.00	0.00	59.00	0.00	0.00	
2009	D59	Other current taxes	1292.30	42.41	10464.00	23694.60	13857.00	0.00	978.07	73.60	11.94	272.13	6265.00	36.15	6204.00	2293.96	526.00	1468.20	208.54	564.18	713.00	2021.68	143.50	15141.00	1512.00	34581.00	2633.00	2424.00	3076.00	3297.00		
2009	D91	Capital taxes	2234.70	190.83	235.00	3677.90	4540.00	M	265.92	1.50	4.18	1.78	52.33	136689.00	14.01	1815.00	129.78	313.00	0.00	10.95	0.02	12256.00	4.18	0.05	2.00	440.00	4206.00	4311.00	524.00	7462.00	2431.00	
2009	D51aax+D59+D91	Direct Taxes	54757.80	4023.43	278544.00	451890.60	286174.00	1044.87	20661.39	1792.50	1325.71	1600.09	5316.03	252268.00	809.43	69420.00	3877.60	8845.40	31523.80	2941.71	15144.17	234783.00	24346.19	36695.96	617467.00	28517.00	23034.00	101332.00	20816.00	218846.00	485543.00	
2009	D20	Taxes on international transactions	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2009	D29	Taxes on pollution	1793.10	46.38	568.00	187.20	30.00	41.26	31.32	0.00	0.00	0.00	0.00	0.00	0.03	87.60	3.18	1859.00	16.00	49.50	6.00	11.00	3.00	293.00	35.00	47.00	45.00	45.00	17.00	347.00	480.00	
2009	D29E	Under-compensation of VAT (flat rate system)	0.00	M	M	M	M	M	0.00	0.00	M	M	M	M	M	M	M	73.33	L	M	13.25	M	M	M	M	0.00	0.00	0.00	0.00	33.00	0.00	
2009	D59B	Poll taxes	5838.00	M	M	M	M	M	0.00	0.00	M	M	M	M	M	M	M	0.00	0.00	M	0.00	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	
2009	D29C	Expenditure taxes	0.00	M	M	M	M	M	0.00	0.00	M	M	M	M	M	M	M	0.00	0.00	M	0.00	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	
2009	D59D	Payments by households for licenses	1148.10	7.84	7204.00	16133.20	6590.00	0.00	972.07	62.90	0.00	0.45	5.82	0.00	41883.00	36.15	M	0.00	62.00	341.90	396.77	17.21	4646.00	1947.28	119.61	3514.00	5397.00	7758.00	2060.00	866.00	2409.00	10676.00
2009	D59E	Consumption Taxes (GROSS)	4088.50	10193.21	421364.00	261130.10	271333.00	2006.27	17502.34	2356.80	1984.64	3020.08	4073.62	412211.00	814.35	65588.00	32125.08	15941.00	52297.20	4886.56	20029.19	17192.00	55175.55	6442.09	43112.00	23917.00	152913.00	76763.00	26557.00	206209.00	261360.00	
2009	D214B	Taxes on financial and capital transactions	3095.90	0.00	4.88	7918.00	4852.00	M	537.31	2.20	25.26	0.00	133.40	11848.00	47.06	2750.00	713.96	1703.00	520.30	29.56	63.52	0.00	1333.07	0.46	8064.00	489.00	7141.00	7876.00	1411.00	718.00	5076.00	
2009	D214C	Taxes on financial and monetary comp. amounts on exports	0.00	M	M	M	M	M	0.00	0.00	M	M	M	M	M	M	M	0.00	0.00	M	0.00	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	
2009	D214E	Taxes on financial and monetary comp. amounts on imports	0.00	M	M	M	M	M	0.00	0.00	M	M	M	M	M	M	M	0.00	0.00	M	0.00	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	
2009	D214F	Taxes on land, buildings or other structures	0.00	M	M	M	M	M	0.00	0.00	M	M	M	M	M	M	M	0.00	0.00	M	0.00	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	
2009	D214G	Taxes on the use of fixed assets	171.80	119.43	5999.00	3394.20	1880.00	0.00	3.54	264.45	0.00	18.41	11.54	29.97	7212.00	12.60	918.00	0.00	831.00	444.50	22.50	160.14	1144.00	329.01	118.37	6667.00	146.00	1266.00	50.00	1442.00	4090.00	
2009	D29E	Business and professional licenses	145.30	0.48	881.00	52.00	0.63	47.64	34.80	4.06	44.40	4.06	44.40	24346.00	1921	318.00	0.00	111.00	275.00	649.00	89.17	118.11	2943.00	634.14	114.45	1166.00	0.00	1533.00	3706.00	484.00	404.00	1823.00
2009	D29H	Other taxes on production n.e.c.	137.40	29.20	3509.00	96.40	2179.00	16.54	45.33	41.20	21.78	116.3	506.00	45.07	137.00	1343.81	1584.00	84.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48.38	1651.00	5.00	689.00	6.00	1027.00	6945.00
2009	D59F	Current taxes on capital	4780.00	M	M	M	M	M	0.00	10.70	18.91	6.13	217.8	M	25.00	0.00	4553.00	1068.50	4.64	M	567.00	74.35	23.89	M	0.00	0.00	0.00	0.00	0.00	25.00	47.00	98.00
2009	D59G	Other current taxes n.e.c.	107.30	34.57	2140.00	7247.																										

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO			
2010	D02	Taxes on production and imports	49147.10	10644.53	448209.00	296469.00	282363.00	2043.89	18305.29	2789.80	2226.48	33731.11	4942.01	4780464.00	914.17	7253.53	42625.92	200389.00	63117.00	5159.90	23895.32	225234.00	5782.14	7180.88	791469.00	24378.00	196697.00	28174.00	295117.00	305362.00			
2010	D05	Current taxes on income, wealth, etc.	56977.70	3602.88	286133.00	136633.00	281041.00	970.20	19584.83	1819.00	1126.56	1294.66	3788.38	2117903.00	807.77	70096.00	3720.80	9648.00	30633.60	2310.63	11510.39	22667.00	21765.64	3746.55	64445.00	28902.00	23506.00	97347.00	223084.00	315640.00			
2010	D91	Capital taxes	2586.40	169.73	227.00	3646.30	4463.00	M	245.12	0.00	3.41	1.10	50.16	8752.00	14.72	1717.00	44.84	290.00	0.00	13.65	84.88	3517.00	3.23	0.02	10.00	387.00	2642.00	10728.00	25.00	7738.00	2377.00		
2010	D611C	Compulsory employer's actual social contributions	31041.20	3174.43	367727.00	914.30	164740.00	1742.26	4932.23	1053.90	1155.15	2108.70	1887.71	2073190.00	167.75	29327.00	19421.45	60942.00	28998.40	20702.18	L	14428.00	20783.57	4579.19	91144.00	16041.00	57497.00	89666.00	11456.00	216887.00	148077.00		
2010	D613C	Compulsory employer's actual social contributions	18973.20	1795.36	208894.00	900.30	212307.00	137.18	8309.47	498.58	398.58	1184.83	2499.18	114444.00	203.10	5375.00	23031.27	81840.00	36786.60	31031.61	L	6646.00	64813.00	17938.81	38103.00	6607.00	4221.00	37630.00	11393.00	94989.00	10921.00		
2010	D04	TOTAL TAXES	158555.20	15043.83	1293988.00	818663.60	956607.00	4893.53	45661.37	6162.10	5110.17	7961.39	151094.44	10117760.00	2107.52	227068.00	121614.27	454660.00	139563.30	13844.67	L	45728.27	64852.00	118243.39	319063.44	1532758.00	76313.00	54112.00	386392.00	72414.00	849737.00	1027433.00	
2010	D11	Value added type taxes (VAT)	25628.40	6452.39	263457.00	171582.70	180213.00	1257.21	10067.17	1597.40	1202.22	2180.50	2608.19	2325606.00	477.09	41840.00	24822.29	109717.00	39990.00	27620.33	L	10323.00	13527.00	37622.49	4182.10	32603.00	15533.00	97563.00	55318.00	159588.00	135578.00	201184.00	
2010	D12	Taxes and duties on imports excluding VAT	2157.40	90.79	57404.20	1241.50	1941.00	647.81	3378.33	103.00	38.48	81.30	1184.74	18495.00	115.57	9784.00	3395.61	4788.00	1811.60	74.82	L	1254.62	2272.00	16434.44	1412.00	5888.00	151.00	2933.00	13400.00	538.00	2180.00	2399.00	
2010	D14	Taxes on products, except VAT and import taxes	14383.50	3697.57	107008.00	83308.10	66340.40	30.29	3003.08	6673.90	793.58	590.67	311.70	198737.00	200.10	14217.00	9888.15	64422.00	18324.40	18324.40	L	17955.44	7408.49	79338.00	15078.36	22784.00	115484.00	8492.00	65988.00	36493.00	104312.00	75427.00	
2010	D09	Other taxes on production	7057.80	394.79	20140.00	30641.40	16388.00	108.98	186.63	421.40	194.21	380.63	673.81	432190.00	86.48	6712.00	4265.92	21545.00	2986.90	4059.10	L	1705.07	4659.00	3476.35	576.91	34774.00	200.00	3021.00	14138.00	1814.00	8222.00	18174.00	
2010	D11-D12-D14-D09	Indirect Taxes	49147.10	10644.53	448209.00	296469.00	282363.00	2043.89	18305.29	2789.80	2226.48	33731.11	4942.01	4780464.00	914.17	7253.53	42625.92	200389.00	63117.00	5159.90	23895.32	225234.00	5782.14	7180.88	791469.00	24378.00	196697.00	28174.00	295117.00	305362.00			
2010	D10	Taxes on individual or household income excluding holding gains(1)	44187.30	3055.66	332359.00	450828.30	212721.10	L	11162.29	1054.43	376.87	1116.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	L	11373.45	18642.30	282071.00	11373.45	0.00	0.00	0.00	0.00	0.00	0.00		
2010	D51C	Taxes on individual or household holding gains(1)	M	93.00	M	M	3169.00	L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	L	1077.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
2010	D51B	Taxes on the income or profits of corporations excluding holding gains(1)	M	9248.60	1279.77	1274004.00	41056.70	49559.00	34.50	3943.60	807.00	175.49	276.26	21303.11	L	322.31	16489.00	5810.43	0.00	0.00	M	10833.00	66778	4935.81	36760.00	6346.74	160923	109923.00	45599.00	46177.00	L	5717.00	
2010	D51C	Taxes on holding gains of corporations(1)	M	M	M	M	M	2894.00	159.26	34.51	0.00	0.00	0.00	0.00	M	58.87	0.00	0.00	0.00	M	0.00	M	1.00	M	0.00	M	0.00	M	0.00	0.00			
2010	D51C	Other taxes on holding gains(1)	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	M	0.00	M	0.00	M	0.00	M	0.00	M	0.00	0.00			
2010	D51D	Taxes on winnings from lottery or gambling	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	M	0.00	M	0.00	M	0.00	M	0.00	M	0.00	0.00			
2010	D51E	Other taxes on income n.e.c.	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	M	0.00	M	0.00	M	0.00	M	0.00	M	0.00	0.00			
2010	D51F	Current taxes on income n.e.c.	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	M	0.00	M	0.00	M	0.00	M	0.00	M	0.00	0.00			
2010	D91	Capital taxes	830.80	129.81	M	M	4206.00	M	8.58	3.20	0.00	0.00	17058.00	1.15	M	81.61	0.00	67.10	3.75	M	0.00	1863.99	152.33	M	60.00	0.00	0.00	1221.00	12.00	10079.00			
2010	D51F-D51G-D91	Direct Taxes	1851.00	43.64	10468.00	24287.60	14020.00	0.00	953.85	76.83	12.62	0.00	6368.00	37.59	6553.00	2265.11	552.00	1823.50	2183.50	53.24	L	7239.00	2092.98	139.27	15374.00	1738.00	3541.00	2703.00	2728.00	2240.00	2379.00		
2010	D51F-D51G-D91	Direct Taxes	5894.10	3790.61	36538.00	52029.30	26844.00	0.00	570.20	19414.65	1820.00	1329.97	1295.16	5780.54	213665.00	822.49	7183.33	37656.64	3683.60	30634.90	L	2933.68	15186.87	23019.27	21708.87	37403.77	64464.65	29289.00	237687.00	101448.00	18932.00	23882.00	53906.00
2010	D20	Taxes on international transactions	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
2010	D20F	Taxes on pollution	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
2010	D20G	Under-compensation of VAT (flat rate system)	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
2010	D20H	Poll taxes	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2010	D20I	Expenditure taxes	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2010	D20J	Payments by households for licenses	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2010	D20K	Consumption Taxes (GROSS)	1187.00	8.89	7176.00	21866.40	6821.00	M	944.95	62.70	0.53	6.27	0.00	469.00	37.59	M	0.00	374.00	452.80	205.69	L	15.71	4764.00	2003.88	114.70	15754.00	569.00	800.00	2302.00	830.00	2513.00	11180.00	
2010	D20L	TOTAL TAXES ON CONSUMPTION	4350.50	10305.62	43164.00	17189.20	27380.00	1965.81	17296.37	2431.10	2045.23	3206.12	4264.63	440216.00	865.28	66724.00	32943.58	181157.00	60062.80	5012.69	L	22494.43	183697.00	56635.55	6755.36	45758.00	24787.00	17479.00	95931.00	27877.00	21631.00	30241.00	
2010	D214B	Taxes on financial and capital transactions	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2010	D214C	Taxes on financial and capital transactions	3493.00	0.00	7757.00	0.00	0.00	M	395.83	1.44	26.06	0.00	145.91	7763.00	50.72	2785.00	828.10	1875.00	523.20	32.44	L	594.62	0.00	1093.89	0.23	8969.00	53.00	9088.00	7575.00	714.00	9567.00	5888.00	
2010	D214D	Export duties and monetary comp. amounts on exports	M	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2010	D214E	Tax to be deducted from Consumption Taxes (GROSS)	3493.00	0.00	7757.00	0.00	0.00	0.00	395.83	1.44	26.06	0.00	145.91	7763.00	50.72	2785																	

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO		
2011	D2	Taxes on production and imports	51240,70	11135,00	488113,00	304180,10	300350,00	227056	18034,02	2720,40	2509,98	3690,14	5328,48	495680,06	934,38	72389,00	44893,82	218843,10	7527,50	5238,81	24487,68	237210,00	57306,45	8123,86	810511,00	27371,00	212682,00	10483,00	281590,00	312700,00	317010,00		
2011	D5	Current taxes on income, wealth, etc.	60298,50	1713,84	282066,00	524822,70	300244,00	10496,91	2086,18	1998,30	1481,81	1193,08	6004,77	179071,00	849,89	6830,00	39711,34	160311,00	3404,80	2385,80	16096,45	220891,00	211516,31	3979,15	62060,00	31280,00	241790,00	94877,00	181020,00	240771,00	897460,00		
2011	D91	Capital taxes	2771,70	189,48	229,00	4792,10	4245,00		245,18	0,00	3,75	1,00	43,43	7462,00	14,81	1538,00	50,83	279,00	0,00	11,83	0,00	698,00	7,40	0,01	3,00	299,60	3840,00	20,00	25,00	10338,00	17140,00		
2011	D611C	Compulsory employer's actual social contributions	32720,60	3484,29	377514,00	991,00	171546,00	1789,10	5364,87	1068,30	1236,41	2247,17	1999,41	218621,00	182,93	3004,00	20002,11	70294,00	31466,50	2071,62	1,00	145554,00	20686,18	4650,89	98457,00	16937,00	59800,00	8804,00	9928,00	228871,00	153864,00		
2011	D613C	Compulsory employer's actual social contributions	20721,00	1932,71	213620,00	2048,00	212650,00	145,66	3891,46	5028,75	1226,20	2668,18	147231,00	217,42	5809,00	21044,64	19320,00	37245,97	669,87	6698,97	6698,97	17918,80	17918,80	1251,00	4831,00	4402,00	37420,00	3182,00	3182,00	109560,00	102860,00		
2011	D01	TOTAL TAXES	167570,70	20555,42	136174,00	838583,90	1010100,00	5252,33	43616,71	6285,90	5784,02	8253,59	160397	1039460,00	2198,93	23048,00	127864,4	499820,00	15836,30	13933,03	47744,32	678272,00	117251,45	20676,59	1664290,00	82751,00	598000,00	332213,00	696490,00	899752,00	1175193,00		
2011	D11	Value added type taxes (VAT)	26564,40	6574,66	276933,00	17447,80	189991,00	1363,02	9755,10	1516,90	1374,32	2443,76	2890,67	237925,00	520,05	41900,00	21939,48	122647,00	48374,50	2895,17	14264,88	9825,70	37730,85	4710,91	330770,00	17315,00	113461,00	54101,00	15021,00	140552,00	210197,00		
2011	D12	Taxes and duties on imports excluding VAT	2167,90	113,08	73823,00	3177,30	2273,00	745,34	3464,07	847,0	31,48	84,13	1419,61	39035,00	11,47	9209,00	377,96	5154,00	2506,40	82,64	1296,58	2968,00	1744,14	156,58	5600,00	180,00	293,00	1870,00	474,00	2637,00	2399,00		
2011	D14	Taxes on products, except VAT and import taxes	14963,60	4034,12	116764,00	85943,80	69268,00	42,27	2725,96	698,40	871,01	974,29	344,97	20796,00	366,80	14166,00	10399,57	67113,00	19444,40	1743,39	6977,33	8448,00	14728,95	26602,26	111829,00	9616,00	68170,00	33522,00	100100,00	82524,00	85007,00		
2011	D09	Other taxes on production	7604,80	413,74	24193,00	38611,20	18441,00	120,03	2088,90	420,40	232,25	388,00	67,24	46225,00	34,56	7118,00	10039,81	23381,00	3152,20	417,61	19448,80	4768,00	3522,52	596,11	36229,00	24,00	28111,00	14750,00	2363,00	87860,00	18507,00		
2011	D11+D12+D14+D09	Indirect Taxes	51240,70	11135,00	304180,10	300350,00	227056	18034,02	2720,40	2509,98	3690,14	5328,48	495680,06	934,38	72389,00	44893,82	218843,10	7527,50	5238,81	24487,68	237210,00	57306,45	8123,86	810511,00	27371,00	212682,00	10483,00	281590,00	312700,00	317010,00			
2011	D02	Taxes on individual or household income excluding holding gains(1)	46668,10	291,81	342733,00	409722,70	217660,00	1136,71	1021,69	1136,71	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2011	D51C	Taxes on individual or household income	0,00	119,50	0,00	0,00	400,00	L	3748,70	0,00	0,00	0,00	L	51,69	M	0,00	L	0,00	L	0,00	0,00	62,00	M	0,00	M	0,00	0,00	119,50	360,00	L	0,00	0,00	
2011	D51B	Taxes on the income or profits of corporations excluding holding gains(1)	M	10669,70	1126,63	129033,00	40298,40	61838,00	36,89	3751,38	1228,10	284,57	252,87	2148,42	L	310,54	14046,00	6470,01	0,00	12806,40	0,00	610,80	5625,86	3581,20	7740,76	1699,19	100196,00	5153,00	45722,00	L	4283,00	5447,00	30000,00
2011	D51C	Taxes on holding gains of corporations(1)	M	0,00	94,18	M	M	M	2980,00	164,16	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2011	D51C3	Other taxes on holding gains(1)	M	M	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2011	D51D	Taxes on winnings from lottery or gambling	M	M	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
2011	D51E	Other taxes on income n.e.c.	804,60	15,16	M	M	M	6761,00	5,65	4,40	0,00	0,00	0,00	16906,00	1,88	142,00	0,00	93,00	684,00	3,06	1,52	618,00	31,00	0,00	0,00	0,00	0,00	0,00	65,00	0,00	0,00		
2011	D59	Other current taxes	1294,50	96,67	10298,00	24633,20	14059,00	0,00	14021,60	76,40	60,53	0,00	33,52	62902,00	38,73	6700,00	2393,16	198,30	213,99	556,43	783,00	2002,89	136,88	15438,00	181,00	3756,00	2469,00	4150,00	2369,00	24790,00			
2011	D91	Capital taxes	2771,70	189,48	229,00	4792,10	4245,00	M	245,18	0,00	3,75	1,00	43,43	7462,00	14,81	1538,00	50,83	279,00	0,00	11,83	0,00	698,00	7,40	0,01	3,00	299,60	3840,00	20,00	25,00	10338,00	17140,00		
2011	D51A+D59+D91	Direct Taxes	62878,30	3902,82	382295,00	529631,90	310459,00	1046,91	21081,36	1999,10	1485,56	1360,88	6048,19	177633,00	864,20	69901,00	38622,17	166560,00	34014,30	2897,63	16096,68	233925,00	21232,91	3979,16	65007,00	31604,00	24468,00	102265,00	19352,00	251109,00	59931,00		
2011	D02	Taxes on international transactions	0,00	0,00	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2011	D09F	Taxes on pollution	1779,90	59,25	2825,00	174,10	1394,00	34,21	42,07	0,00	1474	16,31	0,00	6606,00	M	M	939,00	3,28	1956,00	17,40	59,08	5,87	309,00	297,73	34,77	480,00	64,00	315,00	227,00	99,00	335,00	369,00	
2011	D09E	Under-compensation of VAT (flat rate system)	0,00	M	M	M	M	3,33	0,00	M	M	0,00	M	M	M	50,83	L	M	M	1,52	M	M	M	M	M	0,00	0,00	0,00	0,00	376,00	0,00		
2011	D09B	Poll taxes	4238,20	M	M	M	M	0,00	0,00	M	M	0,00	0,00	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2011	D09C	Expenditure taxes	0,00	M	M	M	M	0,00	0,00	M	M	0,00	0,00	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2011	D09D	Payments to households for losses	1275,00	8,58	7126,00	117047,60	67770,00	M	932,57	64,20	4077	6,71	0,00	44340,00	38,73	M	0,00	290,00	506,40	201,17	173,65	4776,00	1935,89	0,09	7889,00	544,00	881,00	6046,00	503,00	10909,00	6711,00		
2011	D09F	Consumption Taxes (GROSS)	4511,30	10789,60	470008,00	277447,60	290400,00	2184,84	16023,08	2864,20	2321,21	3525,17	4671,25	454500,00	938,55	66210,00	34417,11	197176,00	70900,00	5082,97	22718,31	190416,00	56007,05	76746,31	464317,00	27799,00	91032,00	20360,00	267607,00	226811,00	313801,00		
2011	D124B	Taxes on individual or household income	0,00	8,34	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2011	D124C	Taxes on financial and capital transactions	3771,20	M	7903,00	30,30	M	M	3531,11	0,70	36,85	0,00	173,11	6890,00	53,19	1931,00	831,46	1829,00	498,70	28,75	512,87	0,00	1105,69	0,09	7889,00	544,00	881,00	6046,00	503,00	10909,00	6711,00		
2011	D124E	Export duties and monetary comp. amounts on exports	0,00	M	M	M	M	0,00	0,00	0,00	0,00	0,00	0,00	M	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2011	D124F	To be deducted from Consumption Taxes (GROSS)	3771,20	8,34	7903,00	30,30	636,00	0,00	796,59	42,00	36,85	0,00	173,11	6890,00	53,19	1931,00	831,46	1829,00	498,70	28,75	512,87	0,00	1105,69	0,09	7889,00	544,00	881,00	6046,00	503,00	10909,00	6711,00		
2011	T2	TOTAL TAXES ON CONSUMPTION	41360,10	10781,36	468118,00	272944,40	2904																										

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	PL	PT	SI	SK	FI	UK	ES	EL	NO	IS						
2012	D2	Taxes on production and imports	53991.20	12301.60	508196.00	312444.90	305714.00	2495.61	186137.00	2729.60	2790.35	3789.04	5484.37	5420884.00	957.36	70984.00	40779.01	213770.00	7860.70	24314.90	248136.00	59891.77	7916.92	821365.00	28320.00	219006.00	106835.00	26694.00	321719.00	330537.00		
2012	D5	Current taxes on income, wealth, etc.	62918.10	1847.77	282007.00	520600.00	326600.00	1183.68	22292.36	1974.30	1677.97	1607.55	6276.02	134660.00	934.80	60212.00	41602.71	113390.00	344790.00	2718.30	12006.30	20911.46	4145.74	649521.00	11791.00	236017.00	206800.00	229611.00	623590.00			
2012	D91	Capital taxes	3318.00	189.36	231.00	4041.90	4300.00	M	284.83	2.40	4.07	1.20	71.10	7510.00	16.12	1383.00	31.67	29170.00	0.00	9.62	258.46	1528.00	7.37	0.01	4.00	500.00	3129.00	3881.00	161.00	9616.00		
2012	D611C	Compulsory employer's actual social contributions	34116.10	3291.76	382466.00	741.50	177261.00	1844.87	5008.21	1025.50	1324.34	2396.87	2113.27	2303062.00	189.78	32642.00	21082.11	78736.00	32799.20	2061.00	L	143324.00	19771.61	4868.67	100942.00	17674.00	6244.00	83404.00	9270.00	235330.00	167745.00	
2012	D612C	Compulsory employer's actual social contributions	2196.20	2104.28	214602.00	2076.20	219040.00	135.36	1847.00	4884.00	574.40	1213.01	2811.36	318891.00	224.62	62044.00	21821.22	117888.00	39133.76	3962.11	4387.28	67971.00	18974.26	4118.93	109120.00	7987.00	4448.00	36801.00	109796.00	109120.00		
2012	D613C	TOTAL TAXES	17584.70	21929.77	1189572.00	879915.70	1029390.00	5679.52	4966.36	6166.70	6774.72	9007.68	109595.02	11314544.00	2122.78	232287.00	118420.81	524070.00	465600.00	17554.43	44864.53	50035.00	118674.68	21050.28	1576819.00	85260.00	648800.00	341900.00	64467.00	936170.00	122000.00	
2012	D11	Value added type taxes (VAT)	27420.20	7370.50	286116.00	181618.40	184044.00	1198.03	10219.26	1377.50	1570.25	2520.82	3171.02	262757.00	539.98	41777.00	24506.48	116266.00	49066.30	28877.4	11994.91	95760.00	40673.55	4327.70	329111.00	17987.00	116459.00	55021.00	117110.00	142527.00	22342.00	
2012	D12	Taxes and duties on imports excluding VAT	2196.40	124.17	71118.00	2963.00	21952.00	825.65	31976.00	59.80	33.82	89.10	1464.88	30240.00	36.33	8791.00	341.61	6381.00	2838.10	74.89	1122.32	2131.00	17353.7	126.00	184.00	288.00	1354.00	317.00	254.00	2118.00		
2012	D13	Taxes on products, except VAT and import taxes	13360.30	4153.74	127747.00	88333.20	69899.20	31.47	2742.15	6637.80	6989.20	36.23	12887.00	233362.00	361.23	12887.00	10884.36	36670.00	22473.30	1809.99	6374.59	18944.68	2679.26	111300.00	9484.00	68923.00	31724.00	9290.00	85333.00	86331.00		
2012	D29	Other taxes on production	9015.30	1261.18	23015.00	31924.20	18799.00	129.46	2277.86	428.50	299.72	395.25	385.24	52346.00	37.81	7929.00	11034.56	24362.00	4089.70	4620.23	1921.67	62123.00	3555.88	781.06	37450.00	209.00	2988.00	18336.00	3374.00	91466.00	18311.00	
2012	D11+D12+D13+D29	Indirect Taxes	53991.20	12301.60	508196.00	312444.90	305714.00	2495.61	186137.00	2729.60	2790.35	3789.04	5484.37	5420884.00	957.36	70984.00	40779.01	213770.00	7860.70	24314.90	248136.00	59891.77	7916.92	821365.00	28320.00	219006.00	106835.00	26694.00	321719.00	330537.00		
2012	D614	Current taxes on household income excluding holding gains(1)	46859.50	1397.44	344330.00	479490.00	2198.28	14654.34	632.40	1298.28	1100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2012	D615	Taxes on individual or household holding gains(1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2012	D618	Taxes on the income or profits of corporations excluding holding gains(1)	M	11623.90	1121.29	127480.00	49474.10	66522.00	55.68	3963.74	5110.10	353.83	432.92	2257.17	L	362.09	13697.00	6679.43	M	0.00	M	0.00	M	0.00	M	0.00	M	0.00	0.00	0.00	0.00	
2012	D619	Taxes on holding gains of corporations(1)	M	M	69.15	M	M	2732.00	196.74	41.30	M	M	0.00	0.00	L	58.58	M	0.00	L	M	M	0.00	M	0.00	M	0.00	M	0.00	0.00	0.00		
2012	D613C	Other taxes on holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M		
2012	D61D	Taxes on winnings from lottery or gambling	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2012	D61E	Other taxes on income n.e.c.	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2012	D91	Current taxes	853.30	15.60	M	M	5324.00	M	0.00	5.65	32.70	M	0.00	0.00	5650.00	2.49	M	0.00	3.80	3.59	M	880.00	8.07	16714.14	65.00	0.00	827.00	1900.00	2860.00			
2012	D91	Capital taxes	3318.00	189.36	231.00	4041.90	4300.00	M	284.83	2.40	4.07	1.20	71.10	7510.00	16.12	1383.00	31.67	29170.00	0.00	9.62	258.46	1528.00	7.37	0.01	4.00	500.00	3129.00	3881.00	161.00	9616.00		
2012	D5+D9+D91+D611C+D613C	Direct Taxes	66236.10	4032.14	282328.00	556647.10	330944.00	1183.68	22277.69	1926.70	1681.64	1608.75	6347.12	195447.00	951.02	66615.00	41724.38	113688.00	344790.00	2728.92	12626.76	241322.00	20938.84	4145.76	649521.00	11688.00	239164.00	106854.00	20841.00	269127.00	624486.00	
2012	D29D	Taxes on international transactions	0.00	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M		
2012	D29E	Taxes on pollution	176.40	63.36	3795.00	193.00	2184.00	M	31.23	65.36	3.00	17.65	16.82	0.74	7603.00	M	0.09	94.86	1839.00	22.80	67.96	11.70	392.00	302.99	40.88	486.00	56.00	626.00	399.00	650.00	424.00	306.00
2012	D29F	Under-compensation of VAT (flat rate system)	0.00	M	M	M	M	M	4.73	0.00	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M		
2012	D29H	Poll taxes	4548.30	M	M	M	M	M	0.00	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M		
2012	D29C	Expenditure taxes	0.00	M	M	M	M	M	0.00	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M		
2012	D29D	Payments by households for licenses	1231.50	8.45	7094.00	21875.70	6760.00	M	962.64	65.10	44.84	7.63	0.00	45346.00	39.25	M	0.00	309.00	942.90	210.07	212.00	4805.00	2006.77	113.87	15674.00	642.00	7713.00	9002.00	978.00	23181.00	12088.00	
2012	D29E	Consumption Taxes (GROSS)	46429.30	11720.23	496070.00	1189572.00	295239.00	2397.38	17373.75	2369.20	2529.21	36124.24	4996.67	495960.00	958.89	64404.00	33800.57	193556.00	75749.70	5094.36	22725.12	191210.00	58645.55	7296.62	461975.00	28800.00	197515.00	200800.00	249480.00	213811.00	327200.00	
2012	D214B	Tax on financial and capital transactions	3781.80	0.00	8124.00	26.60	0.00	M	286.27	0.40	40.18	0.00	0.00	181.95	79889.00	53.47	1128.00	1024.70	1502.00	508.40	26.61	427.63	0.00	979.76	0.12	7961.00	582.00	8918.00	5335.00	393.00	10718.00	7199.00
2012	D214C	Export duties and monetary comp. amounts on exports	0.00	M	M	M	M	M	0.00	0.00	M	0.00	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2012	D214D	Tax deducted from Consumption Taxes (GROSS)	3781.80	5.88	3122.00	4932.20	7890.00	0.00	243.46	2.52	10.71	0.00	0.00	53.38	79890.00	53.47	1128.00	1024.70	1502.00	508.40	26.61	427.63	0.00	979.76	0.12	7961.00	582.00	8918.00	5335.00	393.00	10718.00	7199.00
2012	D214E	Tax on individual or household holding gains(1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2012	D214F	Tax on the income of corporations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2012	D214G	Tax on land, buildings or other structures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2012	D214H	Tax on business and professional income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2012	D214I	Stamp taxes	0.00	5.88	M	M	7																									

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	NL	MT	PL	PT	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO		
2014	D2	Taxes on production and imports	5555.70	12529.37	518131.00	324788.90	318815.00	2780.46	21492.69	2618.80	3184.51	4166.59	6558.30	6111495.00	1121.60	78079.00	48187.07	223874.00	85673.00	5638.32	24781.70	249844.00	61600.97	8872.71	865568.00	29727.00	240796.00	120045.00	393117.00	358970.00		
2014	D5	Current taxes on income, wealth, etc.	67958.80	4236.77	65882.00	33388.00	14783.62	2488.72	1812.00	1834.37	1826.73	6796.67	239167.00	1151.43	70717.00	43774.56	116631.00	41121.60	2693.19	1879.74	237175.00	22841.02	5113.27	708787.00	33790.00	249486.00	104395.00	1736.00	27452.00	548117.00		
2014	D91	Capital taxes	3898.20	208.94	10.00	3881.80	5452.00	385.53	0.20	5.90	1.33	73.66	9546.00	11.82	1525.00	295.68	263.00	0.00	9.62	0.00	1583.00	9.62	0.00	2.00	499.00	3886.00	5647.00	137.00	10375.00	1880.00		
2014	D611C	Compulsory employers' actual social contributions	35124.10	3974.81	400641.00	736.70	188877.00	2056.36	5817.11	980.90	1376.25	2725.93	2218.49	259049.00	217.45	34996.00	22616.52	84100.00	3620.60	2025.77	141151.00	20278.09	5865.44	106577.00	17885.00	65383.00	84907.00	7985.00	24631.00	186012.00		
2014	D618C	Compulsory households' actual social contributions	22252.40	2000.53	226816.00	714.00	250483.00	1151.21	3792.48	463.70	600.00	1355.84	8072.23	127443.00	250.98	63447.00	20589.00	3720.63	680.00	370.63	6849.00	6849.00	4975.18	1125.00	8126.00	4950.00	35206.00	30900.00	119119.00	126474.00		
2014	D210S+D91+D611C+D618C	TOTAL TAXES	184589.20	23840.42	1460811.00	986939.60	1120160.00	6443.65	56349.31	587.60	7007.96	10064.42	187134.16	1264710.00	2797.28	148720.00	143166.07	56084.20	384074.90	14807.53	50381.93	698246.00	11638.29	24236.61	1460599.00	90027.00	60511.00	35020.00	64131.00	898544.00	1221930.00	
2014	D211	Value added tax taxes (VAT)	2780.30	7451.15	319485.00	189994.00	203081.00	1711.12	11527.48	1512.00	1787.33	2744.44	3746.80	301162.00	642.25	42951.00	23855.53	122671.00	5108.20	3154.83	14681.60	96567.00	41468.85	5021.13	53449.00	18944.00	127647.00	64991.00	12676.00	148844.00	24880.00	
2014	D212	Taxes and duties on imports excluding VAT	2121.30	144.93	61210.00	8006.00	23625.00	880.66	3617.44	35.90	37.33	1049.77	156.89	1039.77	14.16	9597.00	369.36	5298.20	2337.60	55.08	1072.25	2081.00	4126.80	1727.31	5746.00	1700.00	2949.00	1689.00	277.00	253.00	2980.00	
2014	D213	Taxes on products, except VAT and import taxes	16274.10	432.26	116275.00	89461.00	72084.00	3025.35	3169.00	691.10	1042.27	1071.93	436.87	239167.00	415.00	14812.00	1062.45	4150.00	14824.50	25834.90	524.79	6516.31	30914.00	13788.69	2842.26	10811.00	13788.69	3025.35	3425.00	8916.00	9361.00	
2014	D29	Taxes on production	9156.00	803.02	21230.00	46332.20	20041.00	154.43	2978.07	377.80	311.46	226.26	8467.00	66738.00	50.20	10619.00	11579.74	26493.00	6414.80	5038.32	2511.53	62975.00	37463.63	880.99	39362.00	46.00	31725.00	20007.00	601.00	98671.00	23440.00	
2014	D211+D212+D213+D29	Indirect Taxes	55555.70	12529.37	518131.00	324788.90	318815.00	2780.46	21492.69	2618.80	3184.51	4166.59	6558.30	6111495.00	1121.60	78079.00	48187.07	223874.00	85673.00	5638.32	24781.70	249844.00	61600.97	8872.71	865568.00	29727.00	240796.00	120045.00	393117.00	358970.00		
2014	D51A	Taxes on individual or household income excluding holding gains(1)	52106.70	2525.25	167070.00	574504.00	257366.01	1784.32	430.00	1397.31	1325.39	4327.12	48.93	46174.00	3467.96	7861.70	2337.70	1895.92	13336.41	18937.00	12821.34	275.12	57743.00	24675.00	158890.00	13474.00	88915.00	10478.00	189139.00	309692.00		
2014	D51C1	Taxes on individual or household holding gains(1)	161.58	0.00	0.00	0.00	0.00	4.68	0.00	0.00	0.00	0.00	36.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D51B	Taxes on the income or profits of corporations excluding holding gains(1)	12584.70	1658.24	143871.00	56356.60	66026.00	68.93	4616.88	1112.10	363.69	499.77	2139.82	1.10	14396.00	7273.00	0.00	14396.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2014	D51C2	Taxes on holding gains of corporations(1)	0.00	0.00	0.00	0.00	2832.00	275.79	5.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D51C3	Other taxes on holding gains(1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D51D	Taxes on winnings from lottery or gambling	0.00	0.00	0.00	0.00	248.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102.00	826.60	10.72	0.09	484.00	117.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2014	D51E	Other taxes on income n.e.c.	10130.30	17.42	0.00	8147.00	0.00	5.58	54.50	0.00	0.00	0.00	3496.00	4.42	0.00	935.69	0.00	0.20	21.33	139.00	1.81	1750.00	67.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D59	Other current taxes	1857.10	126.81	10342.00	25706.60	14967.00	0.00	1872.66	176.30	73.37	11.57	329.53	17453.00	781.7	7381.00	2892.91	7814.00	2824.70	25.75	542.72	7900.00	2075.68	138.69	17881.00	2244.00	40784.00	3894.00	2207.00	27538.00	27191.00	
2014	D59C	Capital taxes	3898.20	208.94	10.00	3881.80	5452.00	385.53	0.20	5.90	1.33	73.66	9546.00	11.82	1525.00	295.68	263.00	0.00	9.62	0.00	1583.00	9.62	0.00	2.00	499.00	3886.00	5647.00	137.00	10375.00	1880.00		
2014	D51000+D59+D59C	Direct Taxes	71457.00	4735.71	315293.00	666098.90	358583.00	14785.2	25247.25	1812.20	1840.27	1838.06	68763.2	2201333.00	1167.25	72388.00	46920.24	41143.40	2702.81	1879.74	23875.00	208564.00	5113.28	708789.00	34289.00	233384.00	110042.00	17498.00	284477.00	550197.00		
2014	D29D	Taxes on international transactions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D29F	Taxes on pollution	330.30	134.97	968.00	421.10	1839.00	62.01	4.94	1.20	55.37	16.65	5.15	20477.00	3.59	735.00	39.08	2098.00	710.20	80.49	55.87	826.00	247.92	83.99	970.00	148.00	988.00	876.00	1274.00	641.20	5267.00	
2014	D59B	Other current taxes	43.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D59C	Expenditure taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D59D	Payments by households for services	1217.90	6.78	7024.00	12318.60	6813.00	1060.73	72.50	50.50	1.83	0.00	4805.00	46.37	0.00	314.00	1033.10	238.58	232.73	484.10	1967.78	129.99	17881.00	732.00	7633.00	2014.00	771.00	3010.00	12875.00			
2014	D29E	Under compensation of VAT (flat rate system)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D29F	Foll taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D59E	Stamp taxes	0.00	6.20	0.00	5231.50	9339.00	84.00	29.20	0.00	5.50	0.00	0.00	0.00	0.05	0.00	5000.00	377.80	0.00	1206.52	25490.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D214C	Taxes on financial and capital transactions	4081.00	0.00	9956.00	25.10	0.00	58.98	0.00	0.00	0.00	0.00	263.00	81879.00	62.86	1566.00	945.34	1805.00	601.50	25.49	482.83	401.00	951.26	0.06	9261.00	708.00	14069.00	6058.00	211.00	10996.00	7644.00	
2014	D214E	Export duties and monetary comp. amounts on exports	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2014	D214E	To be deducted from Consumption Taxes (D605)	4081.00	6.20	9956.00	25.10	0.00	58.98	0.00	0.00	0.00	0.00	263.00	81879.00	62.86	1566.00	945.34	1805.00	601.50	25.49	482.83	401.00	951.26	0.06	9261.00	708.00	14069.00	6058.00	211.00	11545.00	7950.00	
2014	T2	TOTAL TAXES ON CONSUMPTION	43900.50	1																												

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	AT	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	NO			
2015	D2	Taxes on production and imports	56808.20	19883.77	57063.03	334876.90	332794.00	2967.43	22782.10	2075.40	3362.65	4654.50	6226.04	65724.66	1204.01	7943.00	49906.20	235611.00	95208.00	5799.95	26313.56	251190.00	65231.26	9348.16	92108.00	29913.00	248822.00	128955.00	28760.00	35094.00	37200.00		
2015	D5	Current taxes on income, wealth, etc.	68407.70	4798.28	33204.00	622336.00	321700.00	16067.77	27862.64	1765.10	1912.06	2032.19	2464.73	217619.00	1237.52	77760.00	48903.82	124644.00	4704.46	2803.92	192798.88	208158.89	58972.4	77800.00	3482.00	2383.00	3482.00	2383.00	10770.00	27898.00	60300.00		
2015	D91	Capital taxes	3638.80	223.85	11.00	5176.80	6290.00	M	400.85	0.00	7.09	1.43	74.11	1119.00	14.98	1614.00	87.79	246.00	0.00	9.60	M	M	M	M	M	63.00	442.00	634.00	16.00	12317.00	295.00		
2015	D611C	Compulsory employer's actual social contributions	36239.60	4190.17	422499.00	551.20	196679.00	2181.27	6111.34	1006.90	1432.32	2335.14	2763007.00	233.94	34614.00	21281.42	88490.00	3070.10	2134.80	L	143277.00	21062.90	6318.95	11539.00	18232.00	6798.00	87898.00	7712.00	264317.00	100921.00	15180.00		
2015	D613C	Compulsory employer's actual social contributions	23932.00	2775.15	218004.00	823.80	268376.00	1281.11	6006.38	476.00	507.57	1421.02	3211.36	1886697.00	270.40	61655.00	24688.14	11721.00	21862.00	3849.18	6988.37	21071.00	19631.31	4588.20	4838.00	4838.00	3482.00	3482.00	11216.00	13420.00	3482.00		
2015	D05+D09+D611C+D613C	TOTAL TAXES	188027.30	25971.63	156430.00	963785.10	1171796.00	68745.88	61263.90	5923.90	7311.69	10826.07	13501.88	1355971.00	2960.85	245231.00	147641.37	582062.00	19863.90	55985.31	709287.00	126772.94	25953.05	181997.00	93002.00	67396.00	87985.00	64510.00	101881.00	120059.00			
2015	D011	Value added and net taxes (VAT)	27951.50	7839.46	332374.00	191470.00	211630.00	1872.99	11831.00	1516.70	1876.30	2888.98	3418.78	3309540.00	673.35	44746.00	26247.33	12583.00	57519.80	3219.75	11367.87	100345.00	43368.97	54222.54	378830.00	18746.00	132988.00	69274.00	12885.00	15180.00	25311.00		
2015	D012	Taxes and duties on imports excluding VAT	2481.20	333.89	78971.00	3266.30	2386.00	9008.81	3792.02	39.40	42.51	111.80	1121.06	5232.00	15.96	8997.00	414.86	11031.00	2736.20	53.17	1170.77	2336.00	4151.11	118.57	6248.00	1874.00	3077.00	1846.00	308.00	2966.00	354.00		
2015	D014	Taxes on products, except VAT and import taxes	1799.50	4836.89	134431.00	5223.20	7384.10	30.18	4002.99	742.70	1139.88	1211.00	453.13	250333.00	452.11	15783.00	11210.71	6783.00	28665.80	2018.06	7027.79	88138.00	17078.69	29812.88	11414.00	10485.00	80077.00	36479.00	8863.00	55689.00	8977.00		
2015	D09	Other taxes on production	9277.90	1054.22	23977.00	47861.50	21812.00	155.45	1343.69	367.60	323.97	242.64	1031.07	70729.00	62.40	9334.00	12033.29	30880.00	6286.40	5088.00	2765.13	60289.00	4346.69	823.78	42389.00	288.00	43289.00	21236.00	6624.00	100558.00	2380.00		
2015	D011+D012+D014+D09	Indirect Taxes	56808.20	19883.77	57063.03	334876.90	332794.00	2967.43	22782.10	2075.40	3362.65	4654.50	6226.04	65724.66	1204.01	7943.00	49906.20	235611.00	95208.00	5799.95	26313.56	251190.00	65231.26	9348.16	92108.00	29913.00	248822.00	128955.00	28760.00	35094.00	37200.00		
2015	D01A	Taxes on individual or household income excluding holding gains(1)	5384.10	230.72	164589.00	538300.10	214459.00	1444.59	1874.18	441.20	1444.59	0.00	4215.00	0.00	0.00	7823.00	M	0.00	L	0.00	0.00	16727.40	56787	5613.58	33428.00	6362.57	2516.82	123774.00	4584.00	11650.00	L		
2015	D51C1	Taxes on individual or household holding gains(1)	136.00	M	M	M	4679.00	L	60.33	32.00	0.00	L	0.00	L	0.00	L	78.03	M	0.00	L	0.00	0.00	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2015	D51B	Taxes on the income or profits of corporations excluding holding gains(1)	13643.70	1804.91	156072.00	57722.50	68246.00	38.13	6871.77	1045.00	388.62	573.88	2295.08	L	510.77	18895.00	7941.39	M	0.00	0.00	0.00	16727.40	56787	5613.58	33428.00	6362.57	2516.82	123774.00	4584.00	11650.00	L		
2015	D51C	Taxes on holding gains of corporations(1)	M	M	93.91	M	M	3117.00	386.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	M	M	M	M	M	M	M	M			
2015	D51C3	Other taxes on holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M		
2015	D51D	Taxes on winnings from lottery or gambling	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2015	D51E	Other taxes on income n.e.c.	970.80	173.22	M	M	10548.00	M	5.60	59.10	M	0.00	0.00	41624.00	4.63	M	142.00	M	113.00	1267.20	2.78	0.05	581.00	305.31	M	0.00	0.00	0.00	108.00	0.00	0.00		
2015	D91A	Current taxes	3638.80	223.85	11.00	5176.80	6290.00	M	400.85	0.00	7.09	1.43	74.11	1119.00	14.98	1614.00	87.79	246.00	0.00	9.60	M	M	M	M	M	M	63.00	442.00	634.00	16.00	12317.00	295.00	
2015	D91B	Capital taxes	970.80	173.22	M	M	10548.00	M	5.60	59.10	M	0.00	0.00	41624.00	4.63	M	142.00	M	113.00	1267.20	2.78	0.05	581.00	305.31	M	0.00	0.00	0.00	108.00	0.00	0.00		
2015	D91C	Other taxes on income n.e.c.	1293.90	335.33	10902.00	26235.00	15068.00	0.00	1363.18	175.60	78.86	38.81	443.11	7643.00	50.94	7456.00	2913.87	2546.00	253.66	512.17	8295.00	2109.34	154.77	18543.00	2370.00	4194.00	3904.00	1391.00	631.00	251.00	1094.00		
2015	D91D	Capital taxes	3638.80	223.85	11.00	5176.80	6290.00	M	400.85	0.00	7.09	1.43	74.11	1119.00	14.98	1614.00	87.79	246.00	0.00	9.60	M	M	M	M	M	M	M	M	M	M	M	M	
2015	D05+D09+D91A+D91B+D91C	Direct Taxes	72046.50	5002.44	332074.00	627503.70	378487.00	16066.77	28263.49	1765.60	1915.16	2033.62	7328.84	238737.00	1252.50	79374.00	48991.61	124880.00	47044.46	2810.52	19279.88	248793.00	20827.27	5697.24	77050.00	35451.00	262831.00	113451.00	16943.00	290715.00	50330.00		
2015	D2D0	Taxes on international transactions	0.00	M	M	M	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2015	D2D6	Taxes on pollution	258.80	89.87	3740.00	685.00	0.00	51.21	53.91	2.20	58.12	13.17	6.84	2343.00	M	7.48	75.86	67.35	2048.00	1004.30	92.02	83.58	M	M	M	M	M	M	M	M	M	M	
2015	D2D9	Under-compensation of VAT (flat rate system)	0.00	M	M	M	330.00	M	5.68	0.00	M	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2015	D5D8	Poll taxes	89.80	M	M	M	M	M	0.00	0.00	M	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2015	D5D9	Expenditure taxes	0.00	M	M	M	M	M	0.00	0.00	M	0.00	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M
2015	D5D9D	Payments to households for licenses	1265.30	8.61	7068.00	12612.30	7042.00	M	2026.22	75.40	54.65	1.76	0.00	5153.00	50.84	M	0.00	360.00	1082.80	254.83	224.56	5077.00	1591.59	125.88	1984.00	3040.00	1000.00	80.00	3400.00	13074.00	0.00		
2015	D5D9D	Payments to households for licenses	1265.30	8.61	7068.00	12612.30	7042.00	M	2026.22	75.40	54.65	1.76	0.00	5153.00	50.84	M	0.00	360.00	1082.80	254.83	224.56	5077.00	1591.59	125.88	1984.00	3040.00	1000.00	80.00	3400.00	13074.00	0.00		
2015	D5D9D	Payments to households for licenses	1265.30	8.61	7068.00	12612.30	7042.00	M	2026.22	75.40	54.65	1.76	0.00	5153.00	50.84	M	0.00	360.00	1082.80	254.83	224.56	5077.00	1591.59	125.88	1984.00	3040.00	1000.00	80.00	3400.00	13074.00	0.00		
2015	D214B	Stamp taxes	0.00	4.70	M	M	11248.00	M	85.16	93.40	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2015	D214C	Taxes on financial and capital transactions	4358.20	M	M	M	28.20	M	746.18	0.00	41.65	0.00	277.12	9338.00	80.24	1772.00	1116.06	1777.00	697.60	29.46	5687.3	480.00	828.97	0.00	10895.00	783.00	13791.00	6984.00	207.00	1266.00	8426.00		
2015	D214C	Taxes on financial and capital transactions	4358.20	M	M	M	28.20	M	746.18	0.00	41.65	0.00	277.12	9338.00	80.24	1772.00	1116.06	1777.00	697.60	29.46	5687.3	480.00	828.97	0.00	10895.00	783.00	13791.00	6984.00	207.00				

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	PL	PT	SI	SK	SE	FI	UK	ES	EL	NO							
2016	D2	Taxes on production and imports	59875,20	14770,94	59540,20	843330,10	341442,20	3217,96	23911,71	2810,10	3609,98	4638,14	6424,65	6599807,00	1284,54	84725,20	51724,73	252799,00	8734,10	5954,98	27790,53	24533,00	68827,03	9515,06	993278,00	31360,00	240274,00	114779,20	3071,00	39644,00	389811,00		
2016	D5	Current taxes on income, wealth, etc.	69192,90	5281,55	36432,00	62449,00	80700,00	1617,87	28932,34	1795,00	2098,81	2194,10	8003,51	2616911,00	1381,91	81566,00	49208,35	112477,00	4924,90	3021,65	18802,12	24768,00	2282,77	5838,92	8306,05	31660,00	27650,10	11007,00	17882,00	2801,00	48903,00		
2016	D91	Capital taxes	3346,40	253,57	17,00	4239,60	7006,00	0,00	4106,65	0,00	8,08	1,47	85,91	13997,00	15,94	1846,00	54,85	279,00	0,00	12,33	0,01	5360,00	14,16	0,00	0,00	522,00	4801,00	6429,00	136,00	12489,00	206,00		
2016	D611C	Compulsory employer's actual social contributions	35184,10	4436,83	449671,00	460,00	20457,00	2320,50	6663,15	1048,90	1523,26	3184,61	2406,88	2987424,00	320,75	36095,00	24274,85	20288,00	37477,10	2240,18	143999,00	2044,87	6506,69	11730,00	1876,00	7304,00	91708,00	7716,00	210298,00	19322,00	17362,00		
2016	D613C	Compulsory employer's actual social contributions	23102,30	2932,14	251948,00	784,70	27139,00	1234,44	6861,21	4912,00	5434,64	319700,00	291,65	67307,00	2162,47	10935,00	448,91	10813,00	2770,00	54,27	11184,62	2250,00	454,88	123,83	6841,00	161,00	3183,00	2008,00	389,00	2587,00	3150,00		
2016	D02-D05-D09-D611C-D613C	TOTAL TAXES	189918,00	27675,60	1058469,00	973464,40	127275,20	7289,37	63971,46	6113,90	7783,80	11547,37	20257,14	14184844,00	3226,79	272039,00	14935,26	62415,00	197850,10	15240,90	51871,89	71437,00	13771,89	26429,95	19446,99	95110,00	66430,00	47500,00	67702,00	102685,00	120989,00		
2016	D011	Value added type taxes (VAT)	29179,20	8638,95	353915,00	199306,40	218779,00	1975,11	12602,52	1663,60	2031,97	3027,57	3423,19	3299840,00	711,55	47849,00	2730,35	14554,00	41522,73	3017,53	110208,00	14522,73	5423,63	404987,00	10684,00	13751,00	71752,00	14333,00	144490,00	20921,00	15490,00		
2016	D012	Taxes and duties on imports excluding VAT	2795,00	1784,44	108833,00	3906,20	20281,00	1035,87	3994,41	89,60	44,11	106,30	1382,89	5454,00	16,47	10935,00	448,91	10813,00	2770,00	54,27	11184,62	2250,00	454,88	123,83	6841,00	161,00	3183,00	2008,00	389,00	2587,00	3150,00		
2016	D014	Taxes on products, except VAT and import taxes	18345,00	5501,35	109887,00	59653,50	74183,00	33,69	4362,22	757,50	1198,34	1284,37	507,52	25881,00	494,69	15720,00	11103,70	20939,00	2037,83	3104,91	37999,00	3895,00	18032,72	3104,91	120791,00	11113,00	89597,00	36933,00	9252,00	59490,00	9250,00		
2016	D09	Other taxes on production	5992,00	943,20	24784,00	4750,00	2229,00	17,89	3040,56	349,40	0,00	0,00	0,00	6382,00	61,82	10221,00	12459,37	3338,00	6220,30	509,34	2947,01	47308,00	862,59	46457,00	3360,00	34480,00	20788,00	6697,00	10265,00	24844,00			
2016	D011-D012-D014-D09	Indirect Taxes	59879,20	14770,94	595401,00	843330,10	341442,20	3217,96	23911,71	2810,10	3609,98	4638,14	6424,65	6599807,00	1284,54	84725,20	51724,73	252799,00	8734,10	5954,98	27790,53	24533,00	68827,03	9515,06	993278,00	31360,00	240274,00	114779,20	3071,00	39644,00	389811,00		
2016	D02	Taxes on individual or household income excluding holding gains(1)	15483,10	2786,90	181244,00	518783,00	1917,80	4578,21	1987,20	1413,91	4578,21	1987,20	1413,91	4578,21	1987,20	1413,91	4578,21	1987,20	1413,91	4578,21	1987,20	1413,91	4578,21	1987,20	1413,91	4578,21	1987,20	1413,91	4578,21	1987,20	1413,91	4578,21	
2016	D51C	Taxes on individual or household holding gains(1)	0,00	206,13	0,00	0,00	3864,00	0,00	738,21	0,00	0,00	0,00	0,00	0,00	0,00	0,00	84,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2016	D61B	Taxes on the income or profits of corporations excluding holding gains(1)	M	14639,90	2040,72	167188,00	60243,30	8033,20	38,21	7381,21	106,50	424,22	627,65	2458,92	1,77	577,60	23701,00	8632,72	0,00	10,00	16986,40	644,82	5674,18	3604,00	7745,19	0,00	12014,00	4798,00	51446,00	1,00	4388,00	37880,00	12574,00
2016	D51D	Taxes on winnings from lottery or gambling	M	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2016	D51C3	Other taxes on holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M		
2016	D51D	Taxes on winnings from lottery or gambling	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2016	D51E	Other taxes on income n.e.c.	1000,90	18,31	0,00	0,00	10856,00	0,00	5,59	63,70	0,00	0,00	0,00	4625,00	3,35	130,00	1003,56	0,00	0,10	2,76	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2016	D09	Other current taxes	2944,00	186,89	11140,00	26138,00	4264,00	0,00	1038,77	125,30	87,41	39,91	507,14	7876,00	52,56	7573,00	2993,05	3142,50	254,79	530,25	10080,00	2044,88	162,69	18526,00	2582,00	4292,00	4100,00	1412,00	27789,00	2794,00			
2016	D91	Capital taxes	3346,40	253,57	17,00	4239,60	7006,00	0,00	4106,65	0,00	8,08	1,47	85,91	13997,00	15,94	1846,00	54,85	279,00	0,00	12,33	0,01	5360,00	14,16	0,00	0,00	522,00	4801,00	6429,00	136,00	12489,00	206,00		
2016	D02-D05-D09-D91	Direct Taxes	72539,30	2535,12	361449,00	628734,60	440800,00	1627,87	29342,89	1759,10	2106,91	2195,57	8096,42	26309,00	1399,85	83412,00	49883,20	13275,10	49205,00	3033,38	18882,63	25296,00	2286,93	5383,93	83165,00	36125,00	27885,00	116436,00	17818,00	25295,00	48922,00		
2016	D20D	Taxes on international transactions	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			
2016	D20F	Taxes on pollution	3546,00	553,04	3418,00	682,40	1484,00	0,00	71,28	63,56	14,00	51,71	12,74	514	3089,00	0,00	4,40	836,00	47,16	20875,00	1194,90	85,93	83,61	761,00	697,54	1461,00	906,00	1139,00	1203,00	690,00	5711,00		
2016	D20E	Under-compensation of VAT (flat rate system)	0,00	0,00	0,00	0,00	320,00	0,00	6,13	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			
2016	D50B	Pol taxes	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			
2016	D50C	Expenditure taxes	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			
2016	D50D	Payments by households for licenses	1287,00	7,15	7088,00	102671,00	7160,00	0,00	971,47	75,80	55,36	1,83	0,00	5162,00	52,56	0,00	0,00	0,00	514,00	1085,80	241,00	22,50	5322,00	1919,93	132,85	1990,00	1130,00	810,00	349,00	13459,00			
2016	D02-D05-D09-D20D-D20E-D20F-D50B-D50C-D50D	Consumption Taxes (GROSS)	51924,90	14057,92	581123,00	309910,00	32807,00	3115,95	21912,11	2537,90	3381,48	4433,01	5288,24	599604,00	1739,67	97340,00	39318,70	222040,00	8340,30	5776,45	23167,2	204242,00	6617,80	8881,60	55208,00	31991,00	23511,00	21968,00	29887,00	26139,00	38407,00		
2016	D214B	Taxes on financial and capital transactions	4463,70	7,29	0,00	0,00	0,00	0,00	93,06	198,20	0,00	0,00	0,00	5,30	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2016	D214C	Export duties and monetary comp. amounts on exports	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00			
2016	D214E	Taxes deducted from Consumption Taxes (GROSS)	4463,70	7,29	0,00	0,00	0,00	0,00	93,06	198,20	0,00	0,00	0,00	5,30	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		
2016	T2	TOTAL TAXES ON CONSUMPTION	47461,20	15050,69	576763,00	302963,40	319999,00	3091,89	21027,84	2401,00	3340,99	4418,20	4978,81	567905,19	1178,99	90792,00	38013,16	220083,67	82296,70	5742,64	23191,36	178309,00	65292,26	8881,59	54077,00	31579,00	219087,00	109977,00	25444,00	274380,00	572389,00		
2016	D51A	Taxes on																															

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	PL	PT	RO	SI	SK	SE	FI	UK	ES	EL	NO					
2017	D2	Taxes on production and imports	61848.10	15543.11	637019.00	351443.60	351805.00	3394.29	25027.67	3123.50	3811.30	5003.95	6662.09	7085165.00	1423.81	8814.16	52757.10	27777.97	89140.70	6206.77	29471.74	25308.10	71935.92	10261.90	103586.70	31861.00	271648.00	137673.00	30948.00	374421.00	411415.00	
2017	D5	Current taxes on income, wealth, etc.	74534.30	5436.08	389760.00	603726.00	621200.00	1709.97	32616.61	1889.40	2301.15	2281.81	8339.80	290442.00	1569.84	9333.00	48117.52	14390.00	52082.20	3211.27	19416.65	20309.00	22988.71	6121.79	877078.00	3721.00	288017.00	136646.00	177440.00	294601.00	317216.00	
2017	D91	Capital taxes	3617.00	267.04	29.00	4367.50	6114.00		448.36	0.00	8.95	1.67	110.77	184.60	19.31	1841.00	27.28	295.00	0.00	12.24	8.30	8.30	8.30	8.30	8.30	8.30	900.00	5382.00	1776.00	179.00	14344.00	91.00
2017	D611C	Compulsory employer's actual social contributions	36113.70	5124.05	488463.00	331.20	21414.00	2520.39	17176.69	1166.80	1617.79	3512.49	2564.65	274444.00	275.39	37270.00	25286.05	101866.00	45181.00	2408.12	147309.00	21216.66	7262.55	121174.00	17588.00	78188.00	9729.29	8541.00	25869.00	19781.00	19781.00	
2017	D613C	Compulsory employer's actual social contributions	20853.60	3122.82	268443.00	728.80	29124.00	1222.81	42621.61	2760.00	4621.61	6415.84	3642.84	2113977.00	119.81	64193.00	28631.01	156611.00	27257.90	4218.10	7607.08	78181.00	22437.08	5136.97	13186.00	9411.00	5451.00	3693.00	112701.00	14200.00	14200.00	
2017	D614C	TOTAL TAXES	109999.60	30102.80	1784700.00	1010591.70	1284822.00	7757.46	67511.41	6672.70	8380.74	12459.36	21438.70	1490084.00	3608.17	28501.00	15483.96	68141.00	21367.50	16058.50	56497.47	72633.00	18565.64	28783.21	203925.00	96865.00	607775.00	38461.00	690401.00	1071776.00	1288515.00	
2017	D11	Value added and taxes (VAT)	30254.70	9121.32	387537.00	208292.10	22682.00	2148.71	13059.93	1851.40	2163.74	3310.44	3434.96	362656.00	810.19	49833.00	28304.28	145468.00	53238.60	3481.74	14809.45	107574.00	5918.74	42205.00	20404.00	142655.00	75099.00	14642.00	161932.00	283310.00	283310.00	
2017	D12	Taxes and duties on imports excluding VAT	2813.70	176.19	84411.00	318.40	2760.70	1032.57	4220.55	30.00	4935.00	1412.23	6055.10	31.08	1163.00	468.03	807.00	2971.70	36.22	927.12	2134.00	862.86	4224.00	174.00	3430.00	2399.00	415.00	2663.00	2399.00	415.00	2663.00	
2017	D14	Taxes on products, except VAT and import taxes	19277.60	5178.93	127534.00	52371.30	75642.00	34.67	4431.40	1388.29	574.89	26328.00	540.47	16220.00	11850.72	28030.00	28065.00	2132.30	3889.35	91983.00	19091.19	3545.92	12232.00	12087.00	89595.00	38996.00	89595.00	38996.00	89595.00	38996.00	89595.00	
2017	D09	Other taxes on production	9486.10	1054.67	27515.00	47710.90	21984.00	178.34	3315.78	398.10	349.87	184.69	1241.21	79795.00	58.08	10068.00	12374.00	34100.00	5333.30	536.91	2835.82	51200.00	861.61	48216.00	396.00	36065.00	21019.00	6738.00	10382.00	28647.00	28647.00	
2017	D11-D12-D14-D09	Indirect Taxes	61848.10	15543.11	637019.00	351443.60	351805.00	3394.29	25027.67	3123.50	3811.30	5003.95	6662.09	7085165.00	1423.81	8814.16	52757.10	27777.97	89140.70	6206.77	29471.74	25308.10	71935.92	10261.90	103586.70	31861.00	271648.00	137673.00	30948.00	374421.00	411415.00	
2017	D15A	Taxes on individual or household income excluding holding gains(1)	5347.90	3641.70	202255.00	105213.00	13140.00		690.00	0.00	1777.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2017	D51C	Taxes on individual or household holding gains(1)		338.16	0.00	0.00	47.60	0.00		741.52	110.50	0.00	0.00	0.00	0.00	96.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2017	D51B	Taxes on the income or profits of corporations excluding holding gains(1)	M	18126.60			71928.20	8470.00	40.35	8196.64	1077.00	427.38	611.03	28013.2	60.31	24190.00	9358.53	0.00	17214.40	763.80	6271.41	3599.00	8462.10	2925.46	113879.00	6127.00	54251.00	L	3510.00	6693.00	16100.00	
2017	D51C	Taxes on holding gains of corporations(1)	M		63.82	M		3948.00	325.20	82.61	0.00	0.00	0.00	0.00	0.00	78.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M	1539.00	0.00	0.00	0.00	
2017	D51C3	Other taxes on holding gains(1)	M		M																						M					
2017	D51D	Taxes on winnings from lottery or gambling	M		M			294.20	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M						
2017	D51D	Taxes on winnings from lottery or gambling	M		M			294.20	M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	M						
2017	D51E	Other taxes on income n.e.c.		1015.10	1976.70			10476.00		5.81	25.20	0.00	0.00	5313.00		4.45	129.00				648.00	339.89	M		M		0.00	0.00	79.00	0.00	0.00	
2017	D51F	Other current taxes		1964.80	5126.05	11625.00	26286.70	15145.00	0.00	10315.51	91.60	96.56	27.23	582.17	7029.00	545.1	7772.00	1189.49	842.00	3028.10	256.19	539.37	10411.00	2092.60	162.66	18121.00		52.00	4437.00	4207.00	1331.00	24860.00
2017	D91	Capital taxes		3617.00	267.04	29.00	4367.50	6114.00		448.36	0.00	8.95	1.67	110.77	184.60	19.31	1841.00	27.28	295.00	0.00	12.24	8.30	8.30	8.30	8.30	8.30	8.30	900.00	5382.00	1776.00	179.00	14344.00
2017	D515A-D519-D91	Direct Taxes	77972.00	6103.13	389789.00	658088.00	427634.00	1709.97	31064.97	1839.60	2310.09	2284.98	8650.67	28232.60	1598.16	95374.00	48648.00	146200.00	52088.30	3225.51	19416.65	25264.00	22997.01	6121.79	877078.00	3814.00	29399.00	122662.00	179130.00	308745.00	53232.00	
2017	D20D	Taxes on international transactions		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2017	D20E	Taxes on pollution		309.10	301.47	5607.00	805.30	883.00	6.78	6178.15	15.22	6.78	15.22	6.78	3.72	849.00	196.00	1055.50	101.19	1047.62	963.00	1536.00	85.45	1336.00	87.00	77.00	1493.00	1489.00	616.00	583.00	583.00	
2017	D20F	Under-compensation of VAT (flat rate system)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2017	D20G	Polit taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2017	D20H	Expenditure taxes		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2017	D20I	Payments by households for licenses		1325.50	7.07	7211.00	12115.10	7167.00	9465.55	78.20	61.41	1.85	0.00	4998.00	5451.51	0.00	4919.00	724.90	6291.89	237.62	5189.00	1961.49	131.58	19726.00	113.00	7670.00	2103.00	817.00	3286.00	12749.00	12749.00	
2017	D20J	Consumption Taxes (GROSS)	13398.70	14786.98	62722.00	31663.00	33820.00	3292.28	27133.33	2811.30	3584.62	4811.33	5427.75	640304.00	1423.96	78555.00	40694.01	24609.10	85597.50	2094.88	20999.80	20802.00	7006.47	9617.32	57423.00	22537.00	24400.00	12116.00	26136.00	27307.00	40130.00	
2017	D21A	Taxes on consumption		0.00	5.95	56.42	1313.00	0.00	56.42	146.00	0.00	5.95	70.85	0.00	108.21	7277.00	1109.88	320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2017	D21AC	Taxes on financial and capital transactions		4800.30	0.00	13649.00	40.00	0.00	788.94	0.00	41.26	0.00	393.85	12983.10	108.10	2727.00	1109.98	2562.00	211.70	41.08	874.40	432.00	884.87	0.01	11238.00	776.00	17101.00	8457.00	227.00	15999.00	9245.00	
2017	D21AD	Export duties and monetary comp. amounts on exports		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2017	D21AE	Taxes on land, buildings or other structures		4800.30	0.00	13649.00	40.00	0.00	788.94	0.00	41.26	0.00	393.85	12983.10	108.10	2727.00	1109.98	2562.00	211.70	41.08												

Year	Code	Description	BE	BG	CZ	DK	DE	EE	IE	CY	LV	LT	LU	HU	MT	NL	PL	RO	SI	PT	IT	HR	SK	SE	FI	UK	ES	EL	FR	NO		
2018	D01	Taxes on production and imports	6404.180	16683.01	66502000	303791.90	362694.00	3624.50	29903.61	3376.53	4217.42	5343.09	7225.97	7920969.00	1993.85	93526.00	54071.99	301850.00	100108.00	6534.52	11311.99	27873.00	77006.55	10829.96	1081194.00	33322.00	281066.00	143838.00	31668.00	392991.00	429789.00	
2018	D5	Current taxes on income, wealth, etc.	77446.00	61646.68	42201.00	64046.00	44219.00	19230.00	34071.46	1924.70	2149.68	2366.68	8833.07	2866909.00	1600.41	96547.00	52225.47	162710.00	4661.00	3387.84	24088.14	24775.68	6292.94	898879.00	3784.00	28800.00	12728.00	18937.00	112761.00	60341.00		
2018	D91	Capital taxes	3770.80	285.58	22.00	4809.90	6812.00	0.00	518.34	0.00	10.40	1.80	90.56	16350.00	20.70	1731.00	83.45	299.00	0.00	10.96	0.23	1573.00	8.45	0.00	6.00	692.00	5301.00	5573.00	16.00	14399.00	73.00	
2018	D611C	Compulsory employer's actual social contributions	36545.80	5764.81	538154.00	310.50	223866.00	28345.51	7334.00	7334.00	1253.80	1854.81	3893.70	2708.16	27285.00	305.59	40702.00	26665.66	10976.00	1108.20	2904.8	113920.00	2206.50	7870.70	12962.00	1763.00	80793.00	10317.00	9586.00	26138.00	20812.00	
2018	D612C	Compulsory employer's actual social contributions	24867.60	3760.33	291752.00	792.70	302396.00	14387.00	4600.70	5937.90	1854.81	3774.65	24864.00	18371.00	67301.00	3201.36	117070.00	89402.70	4496.14	7683.77	37370.00	23841.17	51763.13	11220.00	10010.00	5648.00	37910.00	11887.00	115041.00	14484.00		
2018	D01+D05+D91+D611C+D612C	TOTAL TAXES	206677.00	32811.41	1992839.00	1010128.60	1341846.00	8319.83	7334.00	7334.00	17418.53	9035.85	13663.69	21634.22	16021640.00	3924.25	29967.20	16065.66	17482.10	24742.20	17140.04	59680.83	73795.00	147626.35	30066.42	211555.00	99021.00	417608.00	71888.00	1100334.00	141281.00	
2018	D011	Value added and import taxes (VAT)	31545.10	9967.78	408338.00	217046.00	235130.00	2330.70	14158.07	2088.63	2493.13	3522.19	3729.49	4129332.00	919.66	52619.00	29323.35	172210.00	59989.80	3765.28	17865.36	109331.00	51525.68	6119.30	12962.00	1763.00	80793.00	10317.00	9586.00	26138.00	20812.00	
2018	D012	Taxes on imports and exports	2985.50	212.24	91947.00	3185.90	28827.00	1058.00	4696.74	50.00	57.82	133.94	1501.42	7034.00	114.81	13051.00	460.52	8074.00	3384.00	58.29	986.78	2155.00	340.75	137.89	6486.00	174.00	335.00	2349.00	545.00	2945.00	3193.00	
2018	D014	Taxes on products, except VAT and import taxes	18800.10	5039.17	120048.00	57287.20	74615.00	35.45	4651.09	8709.77	1497.54	678.16	28322.00	605.28	16800.00	11958.53	84477.00	31429.50	2129.96	9240.83	9111.00	20713.30	34461.10	14255.00	11384.00	1911.00	40588.00	9414.00	112192.00	9448.00		
2018	D09	Other taxes on production	9711.10	1463.32	37687.00	50772.70	23112.00	199.45	1457.71	429.30	318.60	149.41	1316.81	8094.00	55.27	11066.00	12329.00	36529.00	5604.60	5819.23	6320.00	53080.00	4417.83	886.37	50887.00	4000.00	37349.00	21482.00	6182.00	30925.00	30131.00	
2018	D011+D012+D014+D09	Indirect Taxes	64041.80	16683.01	665020.00	303791.90	362694.00	3624.50	29903.61	3376.53	4217.42	5343.09	7225.97	7920969.00	1993.85	93526.00	54071.99	301850.00	100108.00	6534.52	11311.99	27873.00	77006.55	10829.96	1081194.00	33322.00	281066.00	143838.00	31668.00	392991.00	429789.00	
2018	D51C	Current taxes on income, wealth, etc.	54307.90	3138.18	238966.00	548233.60	218112.00	1743.50	1817.65	1743.50	1743.50	1743.50	1743.50	59866.00	1837.10	112603.00	22647.70	133376.00	23847.70	133376.00	133376.00	133376.00	133376.00	133376.00	133376.00	133376.00	133376.00	133376.00	133376.00	133376.00	133376.00	
2018	D51C1	Taxes on individual or household holding gains	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2018	D51C2	Taxes on the income or profits of corporations excluding holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M		
2018	D51C3	Taxes on holding gains of corporations(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2018	D51C4	Other taxes on holding gains(1)	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	M	
2018	D51D	Taxes on winnings from lottery or gambling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
2018	D51E	Other taxes on income n.e.c.	1158.20	21.63	0.00	10291.00	0.00	1.39	11.70	0.00	0.00	0.00	0.00	9967.00	4.31	3.11	1125.57	0.00	0.20	2.47	0.00	53.00	1.43	209.17	0.00	28.00	68.00	0.00	92.00	29.00	4073.00	
2018	D91	Current taxes on capital	3770.80	285.58	22.00	4809.90	6812.00	0.00	518.34	0.00	10.40	1.80	90.56	16350.00	20.70	1731.00	83.45	299.00	0.00	10.96	0.23	1573.00	8.45	0.00	6.00	692.00	5301.00	5573.00	16.00	14399.00	73.00	
2018	D51C+D51D+D51E+D91	Direct Taxes	81218.80	6634.26	428313.00	645276.00	432051.00	19230.00	35089.80	1925.50	2160.88	2568.48	8925.64	287328.00	1671.11	98298.00	52308.52	166600.00	46638.00	3398.90	20868.00	25046.00	24784.13	6529.24	898879.00	3805.00	304203.00	132841.00	18757.00	122610.00	62614.00	
2018	D200	Taxes on international transactions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2018	D206	Taxes on pollution	422.40	654.66	15406.00	1679.40	1505.00	0.00	93.67	27.40	27.30	36.76	22.22	18.29	3227.00	0.00	8.94	889.00	151.22	1623.00	1374.30	133.87	222.79	1852.00	478.88	91.51	1776.00	120.00	71.00	1341.00	759.00	695.00
2018	D209	Under-compensation of VAT (flat rate system)	0.00	0.00	0.00	0.00	0.00	0.00	6.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2018	D508	Poll taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2018	D509	Expenditure taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2018	D590	Payments by households for licenses	1269.30	8.17	7068.00	12276.00	7353.00	0.00	921.29	80.30	63.14	1.82	0.00	5299.00	57.51	0.00	0.00	488.00	830.20	247.94	24.82	5427.00	1975.88	127.63	1093.00	1400.00	794.00	127.63	81.00	1328.00	1288.00	
2018	D51C+D200+D206+D209+D508+D509+D590	Consumption Taxes (GROSS)	56022.40	15848.51	107000.00	326974.00	34861.00	35187.72	23401.41	3054.83	3994.72	5177.72	5927.35	71729.00	1605.03	83359.00	41893.92	26422.00	96709.30	63325	24839.94	21205.10	7504.48	10163.04	69334.00	3405.00	25240.00	125640.00	27430.00	28313.00	41880.00	
2018	D214B	Taxes on financial and capital transactions	4899.30	0.00	14609.00	41.10	0.00	1059.55	0.00	41.80	0.00	48.24	14762.00	143.64	3041.00	1210.07	2749.00	213.00	40.09	975.81	429.00	1274.92	0.01	12060.00	84.00	1664.00	931.00	308.00	16770.00	9569.00		
2018	D214C	Export duties and monetary comp. amounts on exports	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
2018	D214D	To be deducted from Consumption Taxes (GROSS)	4899.30	1.95	14609.00	6837.80	0.00	1498.00	0.00	118.00	41.80	5.47	40.24	14762.00	143.71	3041.00	1210.07	2749.00	213.00	40.09	975.81	429.00	1274.92	0.01	12060.00	84.00	1664.00	931.00	308.00	16770.00	9569.00	
2018	T2	TOTAL TAXES ON CONSUMPTION	51123.10	18292.56	65678.00	320146.90	394660.00	3493.20	22268.15	2985.98	3996.98	5152.14	5465.12	80205.12	1461.32	88316.00	40822.85	26732.81	96359.00	62920.05	26101.35	18777.00	73768.56 </									