2026 DINA UPDATE FOR EUROPE

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TECHNICAL NOTE N°2026/10

NOVEMBER 2026

WORLD INEQUALITY LAB

2026 Regional DINA Update for Europe

Technical Note

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This version: November 2026

Overview

This update revises the Distributional National Accounts (DINA) series for 38 European countries up to 2025, following the method in Blanchet, Chancel and Gethin (2022) (hereafter BCG22). We hence revise and extend last year's update as described in Andreescu and Sodano (2024). In this note, we explain the revisions made for both Western and Eastern European countries.

As before we classify Western Europe as comprising Austria, Belgium, Cyprus, Denmark, Finland, France, Greece, Germany, Iceland, Ireland, Italy, Luxemburg, Malta, Netherlands, Norway, Portugal, Spain, Sweden, Switzerland, and the United Kingdom. Eastern Europe includes Albania, Bosnia and Herzegovina, Bulgaria, Czech Republic, Estonia, Croatia, Hungary, Kosovo, Lithuania, Latvia, Moldova, Montenegro, North Macedonia, Poland, Romania, Serbia, Slovenia, and Slovakia.

Data availability and quality

Table 1 presents the data used for the update.

Western Europe

For Western European countries, we rely on the EU-SILC for survey data, except for the United Kingdom, for which the most recent years (2019-2021) come from LIS microdata. The survey covers EU countries as well as non-EU countries. The update

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We gratefully acknowledge funding from the European Research Council (ERC Grant 856455) and from the French National Research Agency (EUR Grant ANR-17-EURE-0001).

utilizes the latest release of the SILC micro data in 2026 for the wave year 2025, which provides information on incomes received in the previous calendar year, i.e. 2024. Three countries did not have a 2026 data release: Switzerland (latest survey year 2024 corresponding to 2023 income year), the UK (2018 survey year corresponding to 2018 incomes), Iceland (2020 survey year corresponding to 2019 incomes).

Tax data is available in the form of tabulations for all Western countries, with the exception of Malta, to varying degrees of annual coverage. This update incorporates new tax tabulations for Austria, Belgium, Denmark, France, Greece, Iceland, Italy, Norway, Portugal and the United Kingdom (see Table 1). Access to tax microdata is often not systematic and restricted to country-based researchers.

Some country-based researchers are currently working on producing distributional national accounts for their countries at a greater level of detail and precision than the estimates of this update. Austria, France and Italy are the only countries included in this update that have followed this strategy to date (see Table 1). While the French country authors (Bozio et al., 2024), could draw on tax microdata, the Austrian (Jestl and List, 2020) and Italian studies (Guzzardi et al., 2022) built DINA based on survey data and tax tabulations. We use the French series for 1980-2016 and extend it to 2024 with income tax tabulations, applying to fiscal top income shares the 2016 ratio between pre-tax and fiscal shares at each percentile. The Austrian (2003-2017) and Italian (2004-2015) series are extended forward with tax tabulations, to 2023 and 2024 respectively, and backward with survey data and the top income shares of Altzinger et al. (2010) and Alvaredo and Pisano (2010). We expect that more countries will be added to this list over time. This is desirable as it will improve cross-country comparability and the precision of our estimates.

As can be seen from Table 1, new tax data is available in raw form that hasn't been used in this update. The use of this new data is problematic given the harmonized methodology used to estimate the DINA series for European countries currently on WID.world. These tax tabulations are not straightforward to use either – many refer to "net taxable incomes", requiring treatments to correct for deductions, and other items. They thus require more time and resources to process. Further collaboration with local researchers will help us overcome these data obstacles.

Eastern Europe

Eastern Europe is still heterogeneous concerning data quality. We use the EU-SILC survey microdata for EU member states and Serbia. For many non-EU members, PovcalNet, PIP and heterogenous national surveys are currently the only available survey data source. In this light, the integration of further countries into the EU-SILC, already realized for Serbia and currently underway for North Macedonia, Montenegro, and Albania is a positive development.

Tax data in the form of tabulations is still sparse. An additional obstacle for the integration of tax information is that capital incomes are withheld at the source in many Eastern European countries. Therefore, a combination of personal income tax returns and a database on incomes for which tax was withheld at the source would be necessary. Kump and Novokmet (2018) can draw on such a database for Slovenia. Access to tax microdata is even less systematic than in Western Europe. This update incorporates new tax data for Estonia and Slovenia (up to 2024).

The constituent republics of the former Federal Republic of Yugoslavia – Bosnia and Herzegovina, Croatia, Montenegro, Northern Macedonia, Serbia and Slovenia – are plotted since 1980 as separate entities. This data is taken from Maddison Project Database (2020) and based on extrapolations. The same applies to the Czech Republic and Slovakia, forming late Czechoslovakia. Data since 2010 for the Czech Republic and Slovakia is taken from European Union sources. Kosovo is considered since 1999 a separate entity.

For National Accounts aggregates, we follow BCG22 by using EUROSTAT and OECD data as primary sources. UN SNA is used when the first two sources do not have information. Since detailed data on the composition of national income is sparse before 1995, we impute missing information by retropolation using exponential smoothing. As a last step, regional averages based on the regional classification by the UN Statistics Division are used to treat cases in which component information is missing for all years. This applies to subcomponents of national income for Albania, Bosnia and Herzegovina, former Czechoslovakia, the former German Democratic Republic, Kosovo, Moldova, Montenegro, and North Macedonia. Little is currently known about income redistribution in the South-eastern European countries, including information on social benefits and health expenditures used to compute posttax incomes in particular. For several Eastern European countries we use National Accounts aggregates directly from WID.world. These aggregates are based on data from UN MADT, OECD, IMF BOPS (see Blanchet et al. 2021, p. 88 for details).

Methodology

The procedure used in BCG22 involves various steps to distribute net national income within countries, sub-regions and the region of Europe as a whole. We provide a brief summary of the methodology, referring the readers to the published paper for further details. First, different household surveys are harmonized at a conceptual level to obtain cross-country distributions of pre-tax and post-tax income.

Second, these surveys are calibrated on top incomes from tax data, ensuring that top income shares calculated in previous research are maintained, while correcting for income under-coverage in surveys. The calibration is also done on top income shares from new tax data, which are estimated by using an internal control total for income from the survey, rather than an external control total from national accounts used in previous research on top incomes.

Third, missing income components are added to the calibrated survey from the national accounts following various distributional assumptions that utilize information from income surveys, consumption surveys and wealth surveys. These comprise imputed rents of households, the undistributed profits of corporations, product and production taxes, and in-kind government expenditure. Imputed rents are imputed to their distribution in the surveys where they are recorded (EU-SILC). Undistributed profits (which includes the corporate tax) are imputed to the distribution of corporate stock holdings from wealth surveys (HFCS) calibrated on top income shares. Taxes on products and production are imputed proportionally to the distribution of pretax income. Lastly, in-kind government expenditures are imputed proportionally to the distribution of disposable income, except for public health spending, which is imputed in equal lump-sum shares to individuals.

We follow this routine to update the series up to 2024 with the new distributional and aggregate data (the survey microdata reaches 2017 in BCG22). Furthermore, we expand the distributional data by one more year to reach 2025, assuming a constant fiscal income (survey + tax data) distribution. We then add new macro data from national accounts that were updated this year on WID.world to 2025. In Table 1, "+ macro data 2025 (constant fiscal income distribution 2024-2025)" means that we impute these macro incomes assuming that the fiscal distribution remains unchanged. The imputation of these missing macro incomes alters the final distribution, given that they are not all imputed proportionally to fiscal incomes. The benchmark unit of observation used in these inequality series is the adult individual aged 20 or older, with income of couples being divided equally.

A note on the differences with the OECD-Eurostat expert group on disparities in a national accounts framework (EG DNA).

The sole focus of the EG DNA is to distribute the disposable income of the household sector in the SNA. In contrast, the WID.world's DINA series distribute the entirety of national income among resident households (including all income flowing to corporations, the government, and to and from the foreign sector). In this way we account for 100% of macroeconomic growth coming from GDP statistics. If data quality permits, we also present results for numerous concepts (i.e. not only pre-tax national income, but also post-tax disposable income and post-tax national income) across granular percentile groups reaching small fractiles at the very top of the distribution, with greater precision than the EG DINA, which primarily focuses on quintile groups.

For our harmonized European DINA series, we do not scale individual income components in the micro data to their macro equivalents in SNA. This is another difference with the EG DNA. However, for newly incorporated DINAs, like those for Austria, France and Italy, this component scaling to SNA is carried out by the authors.

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Table 1. Data sources and type of update by country

Western Europe							
Country	**New years of survey data used**	**Survey data source and format**	**Last/new year(s) of tax data used**	**Latest year of tax data available**	**Tax data source and format**	**Macro data**	**Type of update**
Austria	2024	EU-SILC, microdata	2023	2023	www.statistik.at, tabulations	EUROSTAT & OECD 1995-2024, UN SNA 1980-1994	2003-2017 from Jestl and List (2020); 2018-2023 extended with tax tabulations; 1980-2002 backward extension with survey data and Altzinger et al. (2010); macro data 2025 (constant fiscal income distribution 2023-2025)
Belgium	2024	EU-SILC, microdata	2023	2023	Decoster, Dedobbeleer and Maes (2019) for 1990-2013; www.statbel.fgov.be, tabulations	EUROSTAT & OECD 1995-2024 UN SNA 1980-1994	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Cyprus	2024	EU-SILC, microdata		2017	www.mof.gov.cy, tabulation	EUROSTAT & OECD 1995-2024, UN SNA 1980-1994	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Denmark	2024	EU-SILC, microdata	2024	2024	www.statbank.dk, tabulations	EUROSTAT & OECD	Survey microdata

						1995-2024, UN SNA 1980-1994	2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Finland	2024	EU-SILC, microdata	2009	2020	www.vero2.stat.fi, tabulations	EUROSTAT & OECD 1980-2024	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
France	2024	EU-SILC, microdata	2024	2024	www.impots.gouv.fr, tabulations	EUROSTAT & OECD 1980-2024	Bozio et al. (2024) for 1980-2016; 2017-2024 extended with tax tabulations; macro data 2025 (constant fiscal income distribution 2024-2025)
Germany	2024	EU-SILC, microdata	2017	2018	www.destatis.de, tabulations	EUROSTAT & OECD 1995-2024, UN SNA 1980-1994	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Greece	2024	EU-SILC, microdata	2023	2023	Chrissis and Koutentakis (2019) up to 2017; www.aade.gr, tabulations	EUROSTAT & OECD 1995-2024, UN SNA 1980-1994	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)

Country	New years of survey data used	Survey data source and format	Last/new year(s) of tax data used	Latest year of tax data available	Tax data source and format	Macro data	Type of update
Iceland	No update, latest inc. year 2019	EU-SILC, microdata	2021	2021	www.px.hagstofa.is, tabulations	EUROSTAT 1995-2024, 1980-1999 UN SNA	Macro data 2025 (constant fiscal income distribution 2019-2025)
Ireland	2024, 2025	EU-SILC, microdata	2018	2018	www.statbank.cso.ie, tabulations	EUROSTAT & OECD 1995-2024, UN SNA 1980-1994	Survey microdata 2025 + macro data 2025
Italy	2024	EU-SILC, microdata	2024	2024	www1.finanze.gov.it, tabulations	EUROSTAT & OECD 1995-2024, UN SNA 1980-1994	2004-2015 from Guzzardi et al. (2022); 2016-2024 extended with tax tabulations; 1980-2003 backward extension with survey data and Alvaredo and Pisano (2010); macro data 2025 (constant fiscal income distribution 2024-2025)
Luxemburg	2024	EU-SILC, microdata	2012	2012	www.ces.public.lu, tabulations	EUROSTAT & OECD 1995-2024, UN SNA 1980-1994	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Malta	2024	EU-SILC, microdata				EUROSTAT 1997-2024, UN SNA 1980-	Survey microdata 2024 + macro data

						2005	2025 (constant fiscal income distribution 2024-2025)
Netherlands	2024	EU-SILC, microdata	2014	2014	Salverda (2019)	EUROSTAT & OECD 1995-2024 UN SNA 1980-1994	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Norway	2024	EU-SILC, microdata	2024	2024	www.microdata.no, microdata (available to Norwegian-based researchers), www.ssb.no, tabulations	EUROSTAT & OECD 1980-2024	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Portugal	2024	EU-SILC, microdata	2023	2023	Alvaredo (2009) up to 1989; www.pordata.pt, tabulations	EUROSTAT & OECD 1995-2024, UN SNA 1980-1994	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Spain	2024	EU-SILC, microdata	2012	2019	www.agenciatributaria.es, tabulations	EUROSTAT 1995-2024	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Sweden	2024	EU-SILC, microdata	2013	2020	www.statistikdatabasen.scb.se, tabulations	EUROSTAT & OECD, 1980-2024	Survey microdata 2024 + macro data 2025 (constant

							fiscal income distribution 2024-2025)
Switzerland	2023	EU-SILC, microdata	2014	2016	www.estv.admin.ch, tabulations	EUROSTAT 1995-2024, UN SNA 1980-1994	Survey microdata 2023 + macro data 2025 (constant fiscal income distribution 2023-2025)
United Kingdom	2024	LIS, microdata	2023	2023	Advani, Summers and Tarrant (2021) up to 2017; tax tabulations for 2018-2023	EUROSTAT 1995-2024, UN SNA 1980-1994	Macro data 2025 (constant fiscal income distribution 2021-2025)
Eastern Europe							
Country	**New years of survey data used**	**Survey data source and format**	**Last/new year(s) of tax data used**	**Latest year of tax data available**	**Tax data source and format**	**Macro data**	**Type of update**
Albania	No update, latest inc. year 2020	PIP, tabulations				WID.world 1980-2023 (only GDP GNI, depreciation)	Macro data 2025 (constant fiscal income distribution 2020-2025)
Bosnia & Herzegovina	No update, latest inc. year 2015	PIP, tabulations				WID.world 1980-2023 (only GDP GNI, depreciation)	Macro data 2025 (constant fiscal income distribution 2015-2025)
Country	**New years of survey data used**	**Survey data source and format**	**Last/new year(s) of tax**	**Latest year of tax data available**	**Tax data source and format**	**Macro data**	**Type of update**

			data used				
Bulgaria	2024	EU-SILC, microdata				EUROSTAT 1999-2024	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Croatia	2024	EU-SILC, microdata	2013	2013	Kump and Novokmet (2018)	EUROSTAT 2002-2024, UN SNA 1996-2001	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Czech Republic	2024	EU-SILC, microdata	2015 (top shares by Novokmet 2018)	2021	www.financnisprava.cz, tabulations	EUROSTAT 1995-2024	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Estonia	2024	EU-SILC, microdata	2024	2024	www.emta.ee, tabulations	EUROSTAT 1995-2024, UN SNA 1980-1994 (only GDP GNI, depreciation)	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Hungary	2021, 2022, 2023, 2024	EU-SILC, microdata	2008	2008	Top shares by Mavridis and Mosberger (2017)	EUROSTAT & OECD 1995-2023, UN SNA 1991-1994 (only GDP GNI, depreciation)	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)

Kosovo	No update, latest inc. year 2017	PIP, tabulations				WID.world 1999-2024 (only GDP GNI, depreciation)	Macro data 2024 (constant fiscal income distribution 2017-2024)
Lithuania	2024	EU-SILC, microdata				EUROSTAT & OECD 1995-2024, 1993-1994 UN SNA	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Latvia	2024	EU-SILC, microdata				EUROSTAT & OECD 1995-2021, UN SNA 1980-1994	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
North Macedonia	No update, latest inc. year 2019	PIP, tabulations				WID.world 1980-2021, UN SNA 1990-1993, 1997-2011	Macro data 2025 (constant fiscal income distribution 2019-2025)
Moldova	2021	PIP, tabulations				WID.world 1980-2021	Survey tabulations 2021 + macro data 2025 (constant fiscal income distribution 2021-2025)
Montenegro	No update, latest inc. year 2021	PIP, tabulations				WID.world 1980-2021	Macro data 2025 (constant fiscal income distribution 2021-2025)

Poland	2024	EU-SILC, microdata	2015	2017	Top shares provided by Bukowski and Novokmet (2021)	EUROSTAT & OECD 1996-2024	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Romania	2024	EU-SILC, microdata	2014	2014	Shares by Andrei, et al. (2017)	EUROSTAT 1995-2022, UN SNA 1990-2017	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Serbia	2023, 2024	EU-SILC, microdata	2017	2018	Shares provided by Statistical Office of the Republic of Serbia	WID.world 1980-2022, EUROSTAT 2016-2017, UN SNA 1997-2011	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Slovenia	2024	EU-SILC, microdata	2024	2024	Shares 1991-2010 provided by Kump & Novokmet (2018), from 2011 onwards tax tabulations from podatki.gov.si	EUROSTAT & OECD 1995-2024	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-2025)
Country	**New years of survey data used**	**Survey data source and format**	**Last/new year(s) of tax data used**	**Latest year of tax data available**	**Tax data source and format**	**Macro data**	**Type of update**
Slovakia	2024	EU-SILC, microdata				EUROSTAT & OECD 1995-2024, UN SNA 1992-1994	Survey microdata 2024 + macro data 2025 (constant fiscal income distribution 2024-

							2025)