# 2026 DINA UPDATE FOR LATIN AMERICA AND THE CARIBBEAN

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# 2026 Regional Update for Latin America and the Caribbean

## Technical Note

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**2026 update**

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# 1 Introduction

This technical note documents the October 2026 update of the pre-tax national income series for 11 countries in Latin America and the Caribbean in the World Inequality Database (WID). We measure the share of national income received by each group of adults, dividing a couple's income equally between its two members. We adopt the definitions of income and the adult population in the 2025 Distributional National Accounts (DINA) Guidelines (Chancel et al., 2025). Following Alvaredo et al. (2022) and De Rosa et al. (2024), we combine household surveys, administrative records and national accounts to estimate these shares. Throughout the note, we compare the results with the 2025 regional update (Flores and Zúñiga-Cordero, 2025).[1]

This update extends survey coverage through 2024 in all 11 countries. Brazil and Chile also add administrative data for 2024, and six countries incorporate new detailed national accounts. For 2025, we carry forward each country's 2024 distribution. The national income mean used to express incomes in monetary terms is updated separately. The estimates presented here cover pre-tax income. We calculate post-tax income at a later stage, when we allocate taxes, transfers and public spending across households. Gethin (2024) documents the government revenue and expenditure data used in that work.

Ecuador accounts for the largest revision to the historical series. We incorporate Nabernegg's (2026) estimates for 1990–2022 and use changes in the World Inequality Lab's (WIL) own estimates for Ecuador to extend the series through 2024. Compared with the previous release, the new estimates assign more income to both the top 10% and the bottom 50%, and correspondingly less to the middle 40%. Elsewhere in the region, revisions to the underlying surveys, national accounts and methods affect particular years and income groups. We distinguish these revisions from changes in income shares between successive years.

Section 2 describes the new sources. Section 3 explains the changes in methods, including the construction of the Ecuador series. Section 4 compares income shares over time and across releases. Section 5 presents the annual data quality grades, and Section 6 concludes. Appendix A contains additional income shares and the revisions by country.

[1] Flores and Zúñiga-Cordero (2025, Section 5.2) document the harmonisation of the regional estimation code and provide its public repository.

# 2 New data sources

Table 1 summarises the new sources used in the pre-tax estimates. All 11 countries now have a household survey for 2024. In Chile and Mexico, where the surveys are conducted every two years, the previous survey was in 2022. In the other nine countries, it was in 2023. We also incorporate detailed national accounts for 2024 in Chile, Colombia, Ecuador, Mexico and Peru, and for 2022 in Uruguay. For Ecuador, these additions accompany the historical series discussed in Section 3.1.

Brazil and Chile incorporate administrative data for the 2024 survey year. Table 1 also records Chilean tax data for 2023,[2] although the published distribution for that year is interpolated. For Colombia, the administrative entry refers to 2023, a year already covered in the previous release.[3]

Where tax records are unavailable for the survey year, we continue to draw on years with tax data for the same country to adjust the upper end of the survey distribution (Flores and Zúñiga-Cordero, 2025). A different procedure applies in countries with no distributional data of their own. In those cases, WID estimates the distribution using regional information (Chancel and Piketty, 2020).

**Table 1:** New data sources used for pre-tax income series

| | | | New data sources | | |
|---|---|---|---|---|---|
| Region | Country | Last survey in 2025 update | Detailed national accounts | Household survey | Administrative data[1] [2] |
| South America | Argentina | 2023 | — | 2024 | — |
| South America | Brazil | 2023 | — | 2024 | 2024 |
| South America | Chile | 2022 | 2024 | 2024 | 2023–24[1] |
| South America | Colombia | 2023 | 2024 | 2024 | 2023[2] |
| South America | Ecuador | 2023 | 2024 | 2024 | — |
| South America | Peru | 2023 | 2024 | 2024 | — |
| South America | Uruguay | 2023 | 2022 | 2024 | — |
| Central America and the Caribbean | Costa Rica | 2023 | — | 2024 | — |
| Central America and the Caribbean | Dominican Republic | 2023 | — | 2024 | — |
| Central America and the Caribbean | El Salvador | 2023 | — | 2024 | — |
| Central America and the Caribbean | Mexico | 2022 | 2024 | 2024 | — |

Source: WIL, October 2026 update. A dash means that the update adds no new source of that type for the country. Section 3.1 describes the historical series incorporated for Ecuador.

[2] Chile ([1] in Table 1). The table lists tax data for 2023 and 2024. The 2024 estimate combines the survey and tax records for that year. The published 2023 distribution is interpolated. How the 2023 tax records entered the Chilean series remains unconfirmed.

[3] Colombia ([2] in Table 1). Tax coverage already extended through 2023 in the previous release. Whether this entry represents a revised delivery of the existing tabulations remains unconfirmed.

# 3 Methodological changes

## From household surveys to pre-tax national income

Where tax records are missing for a survey year, we continue to use tax evidence from other years in the same country to adjust the incomes reported at the top of the survey. Argentina and Costa Rica, for example, retain the correction estimated from their tax reference years for the years to which it applies. Missing components of national income pose a different problem. For El Salvador and Uruguay, we estimate these components using relationships observed in other countries' national accounts. Changes to the accounts of those countries can therefore affect the distribution we estimate for El Salvador or Uruguay.

The revised fitting procedure preserves the income and population totals of the detailed groups from which we calculate the bottom 50% and middle 40% shares. Small discrepancies due to rounding can be reconciled directly. When the discrepancy is larger, we fit the distribution again to the group totals.

The estimates for the top 1%, 0.1% and 0.01% continue to draw on the benchmarks introduced in the 2025 update. For Brazil, Palomo et al. (2025) derive their estimates from administrative records. For Chile, Fairfield and Jorratt De Luis (2016) use tax records to allocate business profits to their owners. Both studies also inform the estimates for the other countries where we apply the regional adjustment (Flores and Zúñiga-Cordero, 2025, Section 5.3).[4]

## Revisions to earlier years

Most of the upward revision to Argentina's top 1% share in 2012 arose before the final distribution was fitted. The revised survey covers two quarters and 110,850 observations, compared with one quarter and 54,589 observations in the previous release. Of the 4.46 percentage point increase in the estimated share, 3.93 points arose during the preparation of the income data, which includes both the survey revision and the income adjustments made at that stage. The remaining 0.53 points arose in the final fit.

Revisions to a reference year can also change the estimates for years without a direct observation. In Costa Rica, we corrected a coding error in this update so that the intended adjustment for the top 0.01% takes effect. The reference years for the survey and tax data remain 2010–2016. Because we use the 2010 distribution to estimate the series for 2000–2009, the revision to 2010 carries back to those years as well. In Peru, two years previously estimated by interpolation, 2015 and 2021, can now be estimated directly. For 2021, the resulting top 10% share is 59.86%, compared with 62.41% under interpolation. We also restored the Peruvian tax reference years 2019 and 2020 used in the 2025 release and updated the annual accounts for 2007–2024.

[4] The 2025 update benchmarked the Brazilian and Chilean top shares against Palomo et al. (2025) and Fairfield and Jorratt De Luis (2016), respectively.

Revisions to national accounts affect the allocation of different income components across countries. In Colombia, the 2024 accounts and revisions to earlier years change several wage and capital income components together. The adjustment to the 2024 survey draws on Colombian tax evidence through 2023. In the Dominican Republic, restoring historical accounts corrects the allocation of capital income. The Dominican series still begins in 2012 and retains 2012–2019 as its tax reference years.

The restored Dominican accounts and the updated accounts for Peru, Colombia and Ecuador also enter our estimates of missing income components for El Salvador and Uruguay. Alongside these changes, Uruguay adds detail from its own national accounts for 2022 and continues to draw on tax evidence for 2009–2016. In El Salvador, the existing correction now applies to 2000.

## Other revisions to the inputs

Brazil's revised estimates continue to come from WIL's survey and tax series. We incorporate the new 2024 inputs and revised survey weights for 2016–2023. A separate historical series supplied for this update remains under review, and the Brazilian and regional estimates continue to use the WIL series.[5]

The 2024 surveys in Chile and Mexico extend both series by two years, but the tax information available for the new survey year differs. In Chile, we combine the 2024 survey with tax records for the same year. Mexico adds its 2024 survey and accounts while retaining the comparisons with wage-tax data for 2010, 2012 and 2014. Since both countries conduct surveys every two years, 2022 is the previous survey observation in each case. Table A.1 reports the net revisions for all 11 countries.

## 3.1 Ecuador's historical series and its continuation

Nabernegg's (2026) estimates extend Ecuador's series back to 1990 and revise the distribution throughout the years covered by both releases. Figure 1 shows how we use this history. The dashed black line (Original) gives the pre-tax income shares that Nabernegg supplied for 1990–2022. To obtain the green line (Prepared), we reconciled small numerical inconsistencies and aligned the population groups with those used in the regional estimates. We use the prepared distribution throughout 1990–2022 and the common WID national income mean to express incomes in monetary terms.[6]

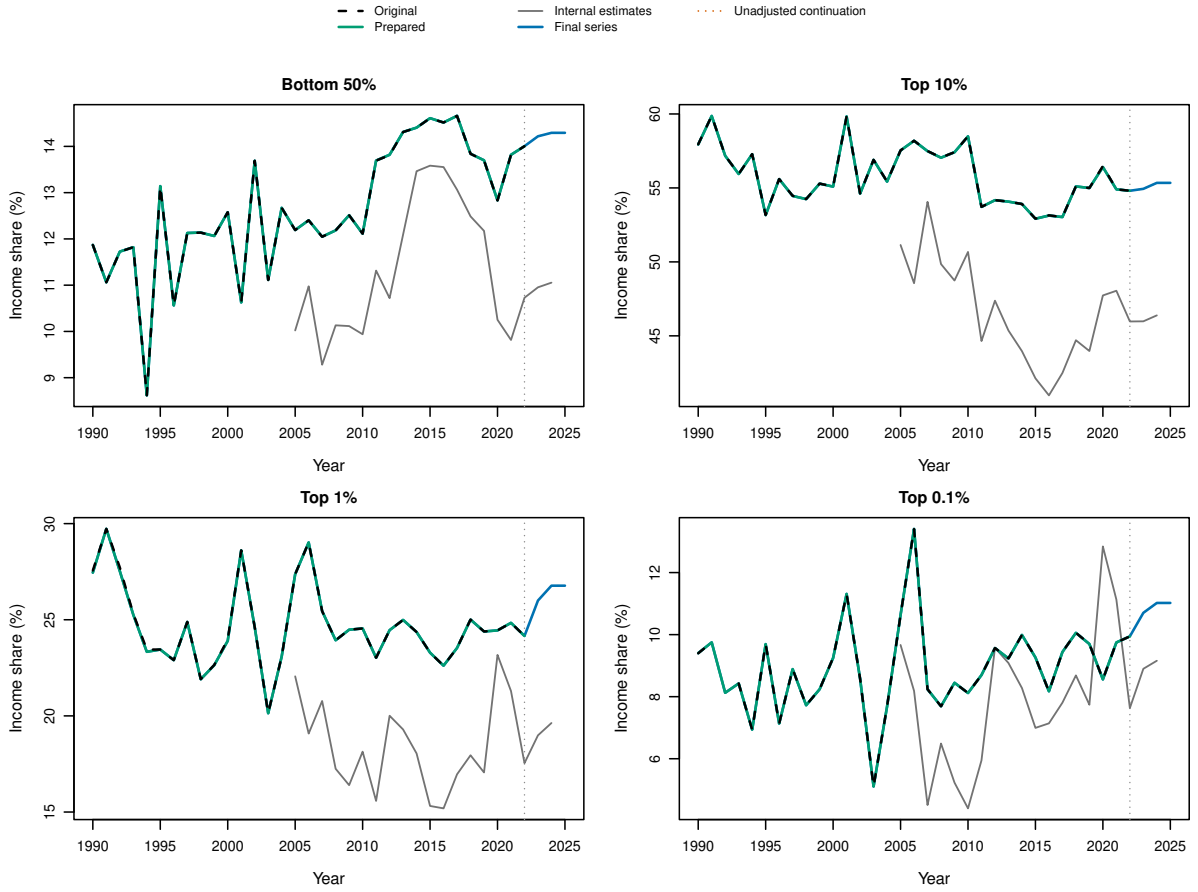
WIL's internal estimates (grey) incorporate the revised 2023 national accounts and the new 2024 accounts. We use the changes in those estimates since 2022 to extend Nabernegg's prepared distribution from its 2022 level (green). The blue line shows the resulting continuation after we reconcile the income groups to preserve their ranking.

[5] Morgan and Souza (2026) present a historical income series for Brazil. Whether the file supplied for this update corresponds to their published series remains unconfirmed.

[6] Nabernegg reports estimates for individual adults and for equal-split adults. The adult definition and currency units in the file supplied to WIL remain unconfirmed.

We apply the changes separately to the bottom 50%, the middle 40%, the 90th–99th percentiles and the top 1%. These four groups together account for the entire population. The last two make up the top 10% shown in Figure 1.

**Figure 1:** Ecuador's supplied series and WIL continuation




Sources: Nabernegg (2026) and WIL, October 2026 update. The vertical line marks 2022, the last year of the supplied history. Shares are expressed in per cent. The dotted orange line shows the continuation before the adjustment for income ranking. In all four panels, it coincides with the final series (solid blue) and is therefore hidden.

The final series preserves both the supplied history through 2022 and the income ranking of the groups in the two years that follow. Applying the four changes directly to the prepared distribution gives the dotted orange line (Unadjusted continuation). At that stage, adjacent groups' projected incomes can fall out of rank. We reconcile the groups to restore their ordering, yielding the blue continuation for 2023 and 2024 in the Final series. The top 1% share rises after 2022. The flat segment at the end carries the 2024 distribution into 2025.

The sources of the upward revisions differ at the two ends of Ecuador's distribution. In his comparison with De Rosa et al. (2024), Nabernegg (2026, Appendix B, pp. 70–71) uses detailed individual tax records to improve the measurement of high incomes, particularly property income. For the bottom half, he attributes most of the difference in the pre-tax share between the two studies to imputed rent. He uses housing survey evidence to allocate the rental value of owner-occupied housing across households.

The Bono de Desarrollo Humano reaches many households in Ecuador's poorest fifth. Differences in how the two releases record or allocate these transfers could therefore contribute to the upward revision in the estimated income shares of the bottom 20% and bottom 50%. We have not established whether their treatment differs between releases or how much of the revision this would explain.

# 4 Changes in levels and trends

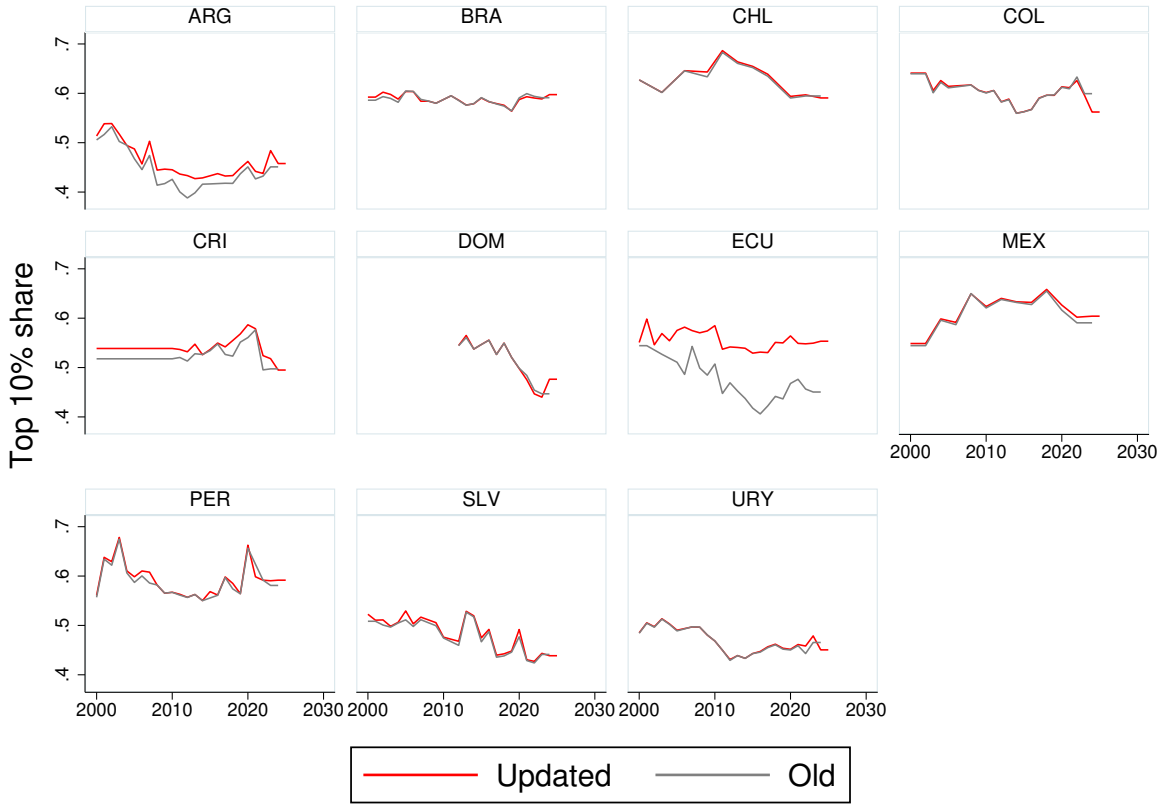
## The top 10%

The top 10% share fell between 2023 and 2024 in Argentina, Colombia, Costa Rica and Uruguay, while it rose in Brazil and the Dominican Republic (Figure 2). The rise partly reversed a decline since the mid-2010s in the Dominican Republic and was small relative to the longer series in Brazil. Chile also recorded a slight fall between 2023 and 2024, although the 2023 estimate is interpolated. Compared with the previous Chilean survey in 2022, the 2024 share was about 0.6 percentage points lower.

The direction of a year-to-year change can differ from the direction of a revision. In Argentina, the top 10% income share fell between 2023 and 2024. We nevertheless revised our 2024 estimate upward by 0.67 percentage points compared with the 2025 release.

Revisions to the top 10% share are largest in Ecuador and extend across much of its series. Relative to the previous release, the Ecuadorian share is 12.52 percentage points higher in 2016 and 10.29 points higher in 2024 (Figure 2). The next largest revision across the 11 countries was 4.53 points in Argentina in 2012. By comparison, the absolute difference between releases was below one point in Brazil and Chile in every year covered by both releases (Table A.1).

**Figure 2:** Top 10% share of pre-tax national income




Source: WIL, October 2026 update. Updated (red) and previous release (grey). The vertical axis is the fraction of pre-tax national income. The last flat segment carries the 2024 share into 2025. Figure 4 identifies each country's annual source coverage.

## Concentration within the top 10%

The revisions for 2024 are more pronounced within the richest 1% than the top 10% shares alone suggest. In Colombia, the top 1% share was revised down by 6.46 percentage points, compared with a 3.72-point reduction for the top 10%. Uruguay shows the same pattern, with reductions of 4.55 and 1.49 points, respectively. In Costa Rica, the revisions even have opposite signs: the top 1% share was revised upward while the top-decile share was revised slightly downward (Figures A.2–A.4).

In Ecuador and Argentina, the richest 1% accounts for most of the upward revision to the top decile in the years discussed above. In Ecuador in 2024, 8.94 points of the 10.29-point increase between releases accrue to the top 1% (Figure A.2). Estimated shares are higher even within that group, although the size of the revision at the very top varies by year. The detailed tax records improve coverage of high incomes in the supplied history, while the changes after 2022 come from WIL's continuation. In Argentina in 2012, the top 1% share was revised up by 4.46 points, compared with 4.53 points for the top decile. Most of the revision to the top 1% arose before the final fit, as described in Section 3.

The sharp upward revisions at the very top in Costa Rica are much larger than the recent movements within the series. For 2024, the top 0.1% share is about 4.4 percentage points higher than in the previous release, and the top 0.01% share is about 2.4 points higher (Figures A.3 and A.4). Within the updated series, the top 0.1% share rose by about 0.9 points from 2023 to 2024, while the top 0.01% share was nearly flat.

Two changes affect the Costa Rican estimates at the very top: a correction to the top 0.01% adjustment and a revised fit that preserves the income totals of the upper groups. We retain the 2010–2016 tax reference years and the factors of 2.18 for the top 0.1% and 7.23 for the top 0.01%, with the existing exceptions in 2016 and 2021. The correction can affect both shares because the top 0.01% belongs to the top 0.1%. We have not quantified the separate effects on broader income groups.

## 4.1 Changes across the rest of the distribution

## The bottom 50% and bottom 20%

The bottom-half and top-decile shares moved in opposite directions in several countries between 2023 and 2024 (Figures 2 and 3). The bottom half gained share in Costa Rica and Uruguay as the top decile lost share, while the Dominican Republic saw the reverse. Peru shows a similar contrast over a longer interval: the sharp fall in its bottom-half share in 2020 and its recovery over the following two years ran opposite to its top-decile share. Colombia followed a different pattern in 2024. Both the bottom half and the top decile lost share, and the middle 40% gained.

Across releases, the bottom-half series track each other closely in most countries. Ecuador is the main exception. Its revised 2024 share is about 3.1 percentage points higher for the bottom half, so the new estimates assign more income to both the bottom half and the top decile.

**Figure 3:** Bottom 50% share of pre-tax national income




Source: WIL, October 2026 update. Updated (red) and previous release (grey). The vertical axis is a fraction. Figure A.1 shows the corresponding middle 40% share.

The upward revision in Ecuador extends to the poorest fifth, whose estimated share for 2024 is about 3.6 percentage points higher than in the previous release (Figure A.5). Imputed rent helps explain the difference for the bottom half in Nabernegg's comparison with De Rosa et al. (2024). To establish how much of the revision for the poorest fifth comes from rent, transfers, or another component would require a separate breakdown for that group (Nabernegg, 2026, Appendix B, pp. 70–71).

The revisions for the poorest fifth in Argentina and Costa Rica are smaller and depend on the year. For 2024, the Argentine share was revised down by about 0.1 percentage points and the Costa Rican share changed by less than 0.1 points. In Costa Rica, however, the share for 2010 was revised down by about 0.3 points, a change that carries back through 2000–2009 because those estimates use the 2010 distribution. Argentina's historical survey data were revised, but we cannot say how much of the change in the bottom 20% share in 2012 came from those revisions.

## The middle 40%

In Ecuador, the higher shares at both ends of the distribution account for the full downward revision to the middle 40% in 2024. The top decile received about 10.3 percentage points more than previously estimated, and the bottom half about 3.1 points more. Since the three groups account for all pre-tax national income, these revisions together reduce the middle share by roughly 13.4 points (Figure A.1). Each figure compares two estimates of how income was distributed in the same year.

In Argentina and Costa Rica, the downward revision to the bottom-half share partly offsets the upward revision to the top decile. In Argentina in 2012, the top-decile share was revised up by about 4.5 points, and the bottom-half share down by about 0.9 points, leaving the middle 40% with about 3.6 points less. In Costa Rica in 2018, the corresponding revisions were an increase of about 3.2 points at the top and a decrease of about 0.6 points at the bottom, reducing the middle share by about 2.6 points. The Costa Rican revisions for 2024 were much smaller. A modest upward revision for the bottom half slightly outweighed the downward revision for the top decile.

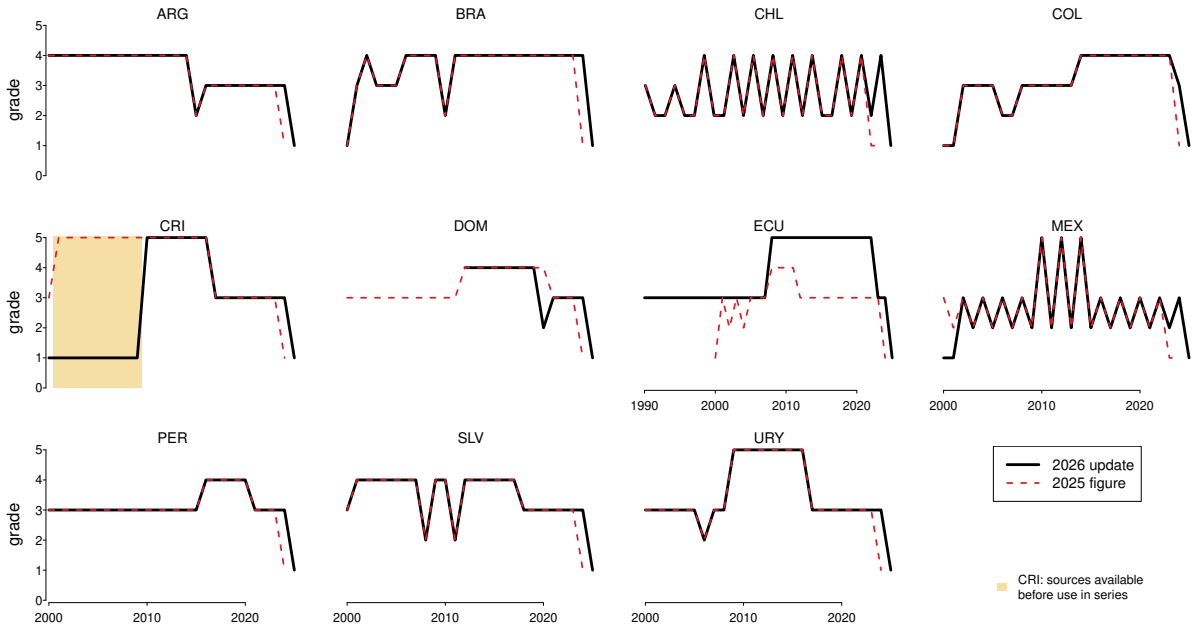
The largest revisions often occur before 2024. Table A.1 reports both the revision for 2024 and the largest difference over common years for each top share. Approximate differences read from Figures 2, 3 and A.1–A.5 are rounded to one decimal place.

# 5 Data quality and interpretation

Following the country-by-year approach introduced in the 2025 update, we report a separate data quality grade for each published pre-tax income distribution. The grade describes the evidence used to construct the estimate for that year. WID records it in the `data_quality` variable, which users can download alongside the income shares through WID.world, Stata, or R (Arias-Osorio et al., 2026, Sections 1–2).

A survey can be the only distributional source observed in a given year even when tax information from other years contributes to the estimate. Colombia provides an example. Its 2024 distribution receives grade 3 because the survey is the only source observed in 2024. The correction for high incomes draws on Colombian tax evidence through 2023. Figure 4 compares the annual grades in the current and previous releases.

**Figure 4:** Data quality grades for pre-tax national income by country and year




The black line shows the annual data-quality grades for pre-tax income in the WIL October 2026 update. The dashed red line shows the grades reported by Flores and Zúñiga-Cordero (2025, Figure 5). Grading rules follow Arias-Osorio et al. (2026). Shading in the Costa Rica panel marks 2001–2009, when survey and administrative data were available, but the published estimates carry the 2010 distribution backwards. Ecuador's current series begins in 1990 and the Dominican Republic's in 2012.

## Interpretation of the grades

The first three grades describe how we estimate the distribution when we lack a direct observation for the year. Grade 0 applies when we impute the distribution from regional evidence. Grade 1 indicates that we have carried the entire distribution forward or backwards from another year, while grade 2 indicates interpolation between observations.

Grades 3 to 5 distinguish the types of information available for the year itself. Grade 3 indicates one type of distributional source, either a household survey or tax data. For the countries receiving grade 3 here, that source is the survey. Grade 4 indicates that a survey is combined with contemporaneous administrative information, including tabulations. Grade 5 indicates that a survey is combined with contemporaneous tax microdata or inputs derived from those microdata that have been accepted for use in the series.

In 2024, Brazil and Chile receive grade 4, and the other nine countries receive grade 3. All 11 receive grade 1 for 2025 because their distributions are carried forward from 2024. In Ecuador, the grade changes as the evidence changes. The historical series receives grade 3 for 1990–2007 and grade 5 for 2008–2022. WIL's continuation receives grade 3 for 2023–2024 and grade 1 for 2025.

A further 15 countries use regional distributions over 2000–2025.[7] Their estimates change when the underlying country distributions are revised. For example, Cuba uses a separate combination of the distributions for Argentina, Ecuador and Uruguay.

Costa Rica illustrates the distinction between data availability and its use in a published estimate. Both surveys and administrative records are available from 2001, but the correction in this release uses tax and survey reference years beginning in 2010. The shading in Figure 4 marks 2001–2009, when both sources were available. Those years receive grade 1 because the published estimates carry the 2010 distribution backwards. The reference years 2010–2016 retain grade 5.

The annual grades in Figure 4 also differ from the stars displayed on WID's country pages. The stars summarise grades across years and give greater weight to recent observations (Arias-Osorio et al., 2026, Section 9).

[7] The Bahamas, Belize, Bolivia, Cuba, Guatemala, Guyana, Honduras, Haiti, Jamaica, Nicaragua, Panama, Paraguay, Suriname, Trinidad and Tobago, and Venezuela.

# 6 Concluding remarks

The October 2026 update brings household survey coverage through 2024 in all 11 countries. The largest revision to the historical estimates concerns Ecuador, where the new series draws on detailed tax records at the top and household evidence on housing income at the bottom. In Ecuador, the upward revisions to the shares of the top decile and the bottom half came at the expense of the middle 40%. Both groups received a larger share of national income in the revised 2024 estimates. The upward revision was greater for the top 10%, widening the estimated gap between its share and that of the bottom 50% by about 7.2 percentage points relative to the 2025 release.

The gap between the top-decile and bottom-half shares provides one way to trace Ecuador's distribution over time. Within the updated series, it narrowed from about 46.4 percentage points in 2010 to 38.3 in 2015, then widened to 43.6 in 2020. It stood at 40.7 points in 2023 and 41.0 in 2024 (Figures 2 and 3).

Nabernegg (2026, Figure 9 and Appendix Figure B.7) compares his historical Gini estimates for Ecuador with those of De Rosa et al. (2024). The two studies report similar pre-tax Gini coefficients in 2001, but De Rosa et al. find a larger decline through 2019. A comparison of the Gini across the 2025 and 2026 WIL releases would require coefficients for the same year and population in both releases. That comparison lies beyond the scope of this note.[8]

Recent movements elsewhere in the region also differ. Between 2023 and 2024, the top-decile share rose in Brazil and the Dominican Republic and fell in Argentina, Colombia, Costa Rica and Uruguay. In Costa Rica and Uruguay, the bottom half gained share as the top decile lost share, narrowing the gap between the two groups. The Dominican Republic saw the reverse. In Colombia, the top decile and the bottom half both lost share, and the middle 40% gained. These movements within the October 2026 series describe how the distribution changed over time. The revisions discussed above describe how the evidence has changed our estimates for a given year.

[8]The materials for this update contain income-share comparisons for Ecuador. They do not provide comparable pre-tax Gini coefficients for both WIL releases.

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# A Additional income shares

**Figure A.1:** Middle 40% share of pre-tax national income




**Figure A.2:** Top 1% share of pre-tax national income




Source: WIL, October 2026 update. All appendix graphs show the updated series in red and the previous release in grey. The vertical axes are fractions and use different scales across figures.

The upward revision to Ecuador's top 1% share coincides with a downward revision for the middle 40%. The latter also reflects the increase in the bottom-half share. Section 4.1 discusses the corresponding changes for 2024.

## Shares at the very top

**Figure A.3:** Top 0.1% share of pre-tax national income

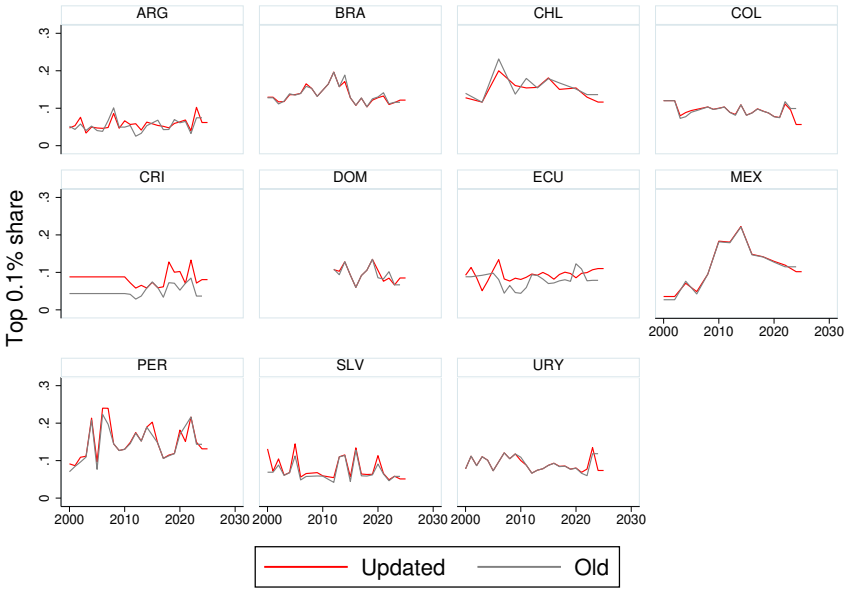
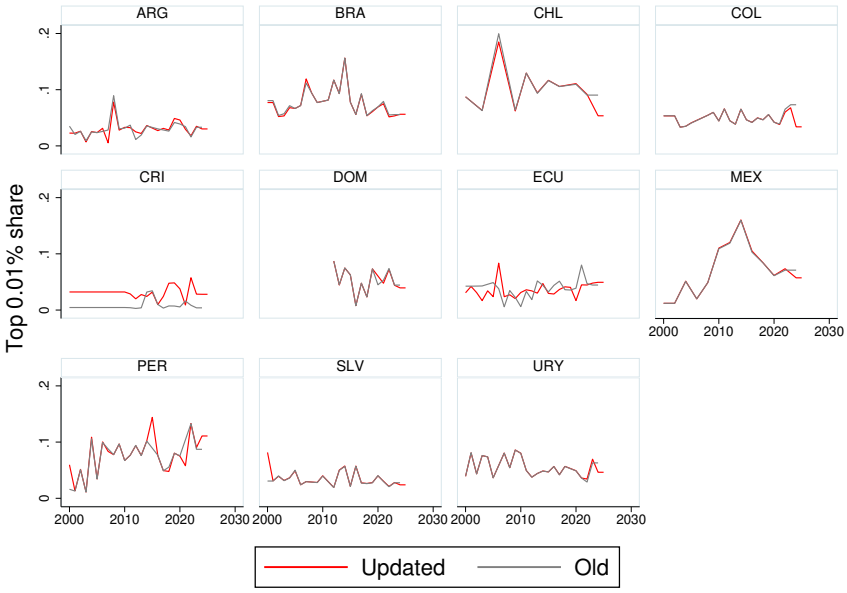



**Figure A.4:** Top 0.01% share of pre-tax national income




In Costa Rica, the revisions at the very top reflect both the correction to the top 0.01% adjustment and the revised fit to upper-group income totals (Sections 3 and 4).

## The bottom quintile and revisions by country

**Figure A.5:** Bottom 20% share of pre-tax national income




**Table A.1:** Revisions to pre-tax income shares (percentage points)

| | Revision in 2024 (pp) | | Largest absolute revision across common years | | | |
|---|---|---|---|---|---|---|
| Country | Top 10% | Top 1% | Top 10% (pp) | Year | Top 1% (pp) | Year |
| Argentina | +0.67 | -2.96 | 4.53 | 2012 | 4.46 | 2012 |
| Brazil | +0.63 | +1.11 | 0.90 | 2002 | 1.29 | 2021 |
| Chile | -0.40 | -0.32 | 0.98 | 2009 | 1.91 | 2009 |
| Colombia | -3.72 | -6.46 | 3.72 | 2024 | 6.46 | 2024 |
| Ecuador | +10.29 | +8.94 | 12.52 | 2016 | 9.93 | 2006 |
| Peru | +1.07 | +2.40 | 2.55 | 2021 | 3.52 | 2007 |
| Uruguay | -1.49 | -4.55 | 1.53 | 2022 | 4.55 | 2024 |
| Costa Rica | -0.24 | +1.25 | 3.18 | 2018 | 4.62 | 2018 |
| Dominican Republic | +2.95 | +3.86 | 2.95 | 2024 | 3.86 | 2024 |
| El Salvador | -0.25 | -2.43 | 1.81 | 2005 | 5.37 | 2000 |
| Mexico | +1.35 | -0.46 | 1.35 | 2024 | 0.88 | 2020 |

Source: WIL, October 2026 update. The signed revisions compare the two releases' estimates for 2024 (current less previous). The remaining columns show the largest absolute revision for each income group and the year in which it occurred.