

**New Zealand: Estimates of top shares of fiscal income
for 2014, and revision for 2013 and 2012**

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I have extended the series for New Zealand to 2014. I have also revised the series for 2013 and 2012 due to changes in the National Accounts figures. I have followed the same procedure as described for the years from 2000 in Atkinson and Leigh, 2007, with the following qualifications:

- a) The income distribution data are given in an XLS file on the Inland Revenue website. It should be noted that in those tables 2015 refers to the year ending 31 March 2015, which is labeled as 2014 here, and, by extension, in WID.world (see footnote 3 on page 334 of Atkinson and Leigh). The data are given in great detail (172 ranges), so the interpolation error is tiny.
- b) The Inland Revenue will not update further the distribution data up to 2012. The data for 2013 and 2014 are, however, subject to revision.
- c) For the population control total, Atkinson and Leigh (2007, page 336) used the total number of taxpayers from the IR data for the most recent period. As in all previous updates (Atkinson, 2012; Alvaredo and Atkinson, 2013, 2014), I have followed this procedure, and have not calculated the total number of adults from external sources.
- d) Total fiscal income is based on National Accounts (Income and Expenditure): Latest Release Year ended March 2016, Table 2.11 Households Sector Accounts 2002-2016. I have taken compensation of employees, farm and non-farm entrepreneurial income, interest, dividends, investment income from the rest of the world, social security benefits in cash, social assistance benefits in cash and pension fund benefits. As in Atkinson and Leigh (page 337), I have taken 95%.

For the new estimates, and a comparison of previous and revised figures, see Table 1.

Table 1. Top fiscal income shares in New Zealand 2012-2014

Year	Top 10%	Top 5%	Top 1%	Top 0.5%
2014	31.5%	20.9%	8.1%	5.4%
2013 revised	30.8%	20.4%	7.8%	5.2%
2013 previous	30.5%	20.2%	7.7%	5.1%
2012 revised	32.1%	21.6%	8.9%	6.2%
2012 previous	31.6%	21.3%	8.8%	6.2%

References

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