



## **Japan estimates of top income shares: update up to 2010**

**Authors: Facundo Alvaredo, Chiaki Moriguchi and Emmanuel Saez**

### **Methodological Notes**

1) We have extended the top income share series (excluding capital gains) to cover, annually, 2006-2010 (the previous series arrived up to 2005). We have also estimated the income share accruing to the top 10% and the top 0.05% for 1947-2010.

2) We have adjusted the previous estimates (excluding capital gains) for 2001-2005, due to downward revisions in National Accounts numbers. The nominal income control is now 1.4%-2.7% lower for these years.

3) Changes in estimates for 2005 are also due to the availability of more detailed income tax tabulations: between 1972 and 2005, the top open income interval starts at 50 million Yens, while between 2005 and 2010, information above 50 million Yens is given in eight intervals, the top open bracket starting at 10 billion Yens.

For a comparison of the previous and updated series (excluding capital gains) 2001-2010, see Table 1.

4) We have added the series referring to income *including reported capital gains* for 1947-2010 (top shares, average incomes, income thresholds).

5) The methodology follows exactly the same procedures described in detail in Moriguchi and Saez (2010).

6) Raw income tax data sources (links may change):

2006: Appendix to Table 2 at

<http://www.nta.go.jp/kohyo/tokei/kokuzeicho/shinkokuhyohon2006/hyouhon.htm>

2007: Table 2 lower panel (no Appendix from 2007 onwards) at

<http://www.nta.go.jp/kohyo/tokei/kokuzeicho/shinkokuhyohon2007/hyouhon.htm>

2008: Table 2 top panel at

<http://www.nta.go.jp/kohyo/tokei/kokuzeicho/shinkokuhyohon2008/hyouhon.htm>

2009: Table 2 top panel at

<http://www.nta.go.jp/kohyo/tokei/kokuzeicho/shinkokuhyohon2009/hyouhon.htm>

2010: Table 2 top panel at

<http://www.nta.go.jp/kohyo/tokei/kokuzeicho/shinkokuhyohon2010/hyouhon.htm>

## Reference

Moriguchi, Chiaki and Saez, Emmanuel (2010). The Evolution of Income Concentration in Japan 1886-2005; in Atkinson, A. B. and Piketty, T. (editors) *Top Incomes: A Global Perspective*, Oxford University Press, chapter 3, pp. 76-170.

**Table 1. Comparison between previous and revised series. Japan (19 October 2012)<sup>(a)</sup>**

year	Income control		Number of tax units		series excluding capital gains																	
	Nominal billion yens		(000)		Top 10%		Top 5%		Top 1%		Top 0.5%		Top 0.1%		Top 0.05%		Top 0.01%					
	previous	revised	previous	revised	income share	income share	income share	income share	income share	income share	income share	income share	income share	income share	income share	income share	income share	income share				
2001	267,029	263,347	101,642	101,642	38.69	24.49	8.61	24.49	8.61	5.63	2.17	1.44	0.61	39.65	25.03	8.73	25.03	8.73	5.66	2.11	1.37	0.56
2002	257,286	251,801	102,175	102,175	40.17	24.60	8.75	24.60	8.75	5.81	2.20	1.43	0.61	40.17	25.47	8.92	25.47	8.92	5.81	2.20	1.43	0.61
2003	254,889	249,783	102,724	102,724	40.77	24.96	9.04	24.96	9.04	6.08	2.38	1.59	0.71	40.77	25.99	9.29	25.99	9.29	6.08	2.38	1.59	0.71
2004	254,043	247,126	103,281	103,281	40.56	25.29	9.20	25.29	9.20	6.22	2.48	1.68	0.70	40.56	25.96	9.42	25.96	9.42	6.22	2.48	1.68	0.70
2005	256,749	250,478	103,830	103,830	40.81	25.33	9.20	25.33	9.20	6.38	2.60	1.78	0.76	40.81	26.29	9.62	26.29	9.62	6.38	2.60	1.78	0.76
2006	251,729	251,729	103,910	103,910	41.03	25.33	9.20	25.33	9.20	6.40	2.62	1.77	0.76	41.03	26.39	9.64	26.39	9.64	6.40	2.62	1.77	0.76
2007	253,104	253,104	104,196	104,196	40.94	25.33	9.20	25.33	9.20	6.45	2.63	1.77	0.73	40.94	26.37	9.71	26.37	9.71	6.45	2.63	1.77	0.73
2008	250,388	250,388	104,360	104,360	40.32	25.98	9.56	25.98	9.56	6.38	2.55	1.72	0.71	40.32	25.98	9.56	25.98	9.56	6.38	2.55	1.72	0.71
2009	236,564	236,564	104,421	104,421	40.50	25.98	9.51	25.98	9.51	6.32	2.52	1.70	0.68	40.50	25.98	9.51	25.98	9.51	6.32	2.52	1.70	0.68
2010	237,053	237,053	105,126	105,126																		

Note:

(a) Differences in series in grey.