

Uruguay Estimates of Top Income Shares 2009-2011

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These estimates are based on information from the System of National Accounts (SNA), micro-data from the personal income tax records gathered by the *Dirección General Impositiva* (the public tax agency collecting the income tax, DGI), and household surveys micro-data (ECH) collected by *Instituto Nacional de Estadística* (National Statistics Office).

The control total for population is the number of adults aged 20 and over from the official population projections (INE-CELADE, 2013), and is as follows: 2,313,671 in 2009; 2,331,494 in 2010; and 2,349,685 in 2011.

Following Atkinson (2007), the control total for income can be obtained either starting from the national accounts figures; or from the DGI total plus an estimate of income for the non-taxpaying population. As the households' income account from Uruguayan SNA is not available, our preferred estimates of top income shares in Uruguay are based on the second approach (Table 1). Income estimates of the non-taxpaying population are based on household surveys. This generates a control income of approximately 48% of GDP during 2009-2011. In order to compute top income shares, we consider reported income (before income tax and before employee social security contributions) from the income tax micro-data, excluding capital gains. Tax units mostly correspond to single adults. Couples who choose to file jointly represent less than 1% of the whole database in each year.

Table 1. Top income shares. Uruguay (income control: DGI total plus income of non-taxpaying population)

	Top 1%	Top 0.5%	Top 0.1%	Top 0.05%	Top 0.01%
2009	13.8	9.7	4.4	3.3	1.7
2010	14.3	10.1	4.7	3.5	1.7
2011	14.1	10.1	4.8	3.6	1.9

For a detailed description of the methodology and results, see Burdín et al. (2013, in Spanish; the English version will be available soon).

References

Atkinson, Anthony B., 2007. Measuring Top Incomes: Methodological Issues; in A. B. Atkinson and T. Piketty (editors) *Top Incomes over the Twentieth Century. A Contrast*

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