

Uruguay Estimates of Top Income Shares 2009-2012

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We have extended the top income share series to 2012, and have revised the figures for 2009-2011.

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 (Encuestas Continuas de Hogares, ECH) collected by *Instituto Nacional de Estadística* (National Statistics Office). More details on the methodology and results can be found in Burdín et al. (2014a). The estimations for 2009-2011 contained in this version are slightly different from the ones included in Burdín et al (2014b), due to revisions to the income tax databases, and to new population projections based on the last census.

The control total for population is the number of adults aged 20 and over from the official population projections (INE-CELADE, 2014), which are based on the 2012-13 Population and Housing Census. The figures are as follows: 2,348,300 in 2009; 2,370,788 in 2010; 2,390,888 in 2011; and 2,410,258 in 2012.

The income tax database contains information for approximately 74% of the population aged 20 or more. Following Atkinson (2007) to estimate the income control, and considering this broad coverage, we start from the DGI records and add the non-taxpaying population from the household survey. The latter includes informal workers and adults in working age not participating in the labor force. This generates an income control of approximately 49% of GDP during 2009-2012. To carry out the calculations, 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. Households where couples choose to jointly become a tax unit represent less than 1% of the whole DGI database in each year. Table 1 summarizes the top share estimates.

	Top 1%	Top 0.5%	Top 0.1%	Top 0.05%	Top 0.01%
2009	14.2	10.0	4.6	3.4	1.7
2010	14.6	10.4	4.9	3.6	1.7
2011	14.4	10.3	4.9	3.6	1.9
2012	14.0	9.9	4.6	3.3	1.5

References

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