**Simplified Distributional National Accounts[[1]](#footnote-1)\***

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Abstract:

This paper develops a simplified methodology to distribute total national income across income groups that reproduces closely the sophisticated methodology of Piketty, Saez, and Zucman (2018). It starts from top income share series based on fiscal income of Piketty and Saez (2003) and makes two basic assumptions on how national income components not included in fiscal income are distributed: (1) non-taxable labor income and capital income from pension funds is distributed like taxable labor income, (2) other non-taxable capital income is distributed like taxable capital income. This methodology could be applied to countries with less data.

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