This annex to the main paper "Income Redistribution through Taxes and Transfers across OECD Countries" contains additional Figures with more country-specific results.

The annex and the main paper have been prepared by the Inclusive Growth and Well Being Workstream in the context of the project on the redistributive impact of tax and transfers systems, pursued in collaboration with the Directorate for Employment, Labour and Social Affairs (ELS).

Please note that the Annex is available in PDF only.

Orsetta Causa, Tel: +33(0)1 45 24 17 25; E-mail: orsetta.causa@oecd.org
Mikkel Hermansen, Tel: +33(0)1 45 24 81 00; E-mail: mikkel.hermansen@oecd.org
**Figure A1.1. Transfers received relative to taxes paid across deciles of the household income distribution: detailed results by country**

**Working-age population, 2014 or latest available year**

- **Australia**
- **Austria**
- **Belgium**
- **Canada**
- **Chile**
- **Czech Republic**

Note: Based on average equivalised household disposable income components by decile. Working-age populations include all individuals aged 18-65. Data refer to 2012 for Japan; 2015 for Chile, Finland, Israel, Korea, the Netherlands, the United Kingdom and the United States; and 2014 for the rest.

Source: OECD Income Distribution Database.
Figure A1.1. (cont.)

Denmark

Estonia

Finland

France

Germany

Greece

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income
Figure A1.1. (cont.)

Iceland

Ireland

Israel

Japan

Korea

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

1 2 3 4 5 6 7 8 9 10

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

1 2 3 4 5 6 7 8 9 10

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

1 2 3 4 5 6 7 8 9 10

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

1 2 3 4 5 6 7 8 9 10

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

1 2 3 4 5 6 7 8 9 10

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

1 2 3 4 5 6 7 8 9 10
Figure A1.1. (cont.)

United States

United Kingdom

Turkey

Countries with information on transfers only

Hungary

Mexico

Turkey

% of disposable income

Decile

Transfers

PIT+SSC

Net transfers

% of disposable income

Decile

% of disposable income

Decile

% of disposable income

Transfers
Figure A1.2. Composition of transfers received relative to taxes paid across deciles of the household income distribution: detailed results by country

Working-age population, latest available year, percentage of household disposable income

Note: Transfers are classified according to the LIS database and denoted by non-classified transfers if only total public transfers are available. For some countries only the total amount of taxes and social security contributions are reported, while for others the split is available in LIS. Data refer to 2000 for Belgium; 2005 for Sweden; 2008 for Japan; 2010 for Australia, Canada, France, Iceland and Ireland; 2012 for Hungary, Israel, Korea, Mexico and Slovenia; 2014 for Italy; and 2013 for the rest. For Italy taxes and social security contributions are based on imputed values (see LIS documentation), while transfers are reported net of taxes.

Source: OECD staff calculations based on Luxembourg Income Study.
Figure A1.2. (cont.)

For each country, the bar charts illustrate the distribution of insurance transfers, universal transfers, assistance transfers, PIT (personal income tax), SSC (social security contributions), and net transfers. The x-axis represents the decile, while the y-axis shows the percentage distribution.
Figure A1.2. (cont.)

Countries with missing or incomplete information on taxes and social security contributions

Belgium

France

Hungary

Mexico

Poland

Slovenia
Figure A1.3. The redistributive effects of taxes and transfers: country profiles
Working-age population, development since mid-1990s or earliest available year

Australia

Note: See note to Figure 10 for details on the Gini index and redistribution measure. A change in the income definition implies a break in the series around 2011 for some countries. The reported redistribution trend slope is the coefficient from regressing redistribution on a linear time trend, applying a spliced redistribution series for countries with a break in the series. ***, **, * refer to the statistical significance of the estimated coefficient at the 1%, 5% and 10% respectively. Unemployment is measured as the number of unemployed in per cent of the labour force among 20-64 year olds.

Figure A1.3. (cont.)

Denmark

Estonia

Finland

Redistribution trends slope = -0.5 (***)

Redistribution trends slope = 0.0

Redistribution trends slope = -0.4 (***)

Denmark
Estonia
Finland
Figure A1.3. (cont.)

Iceland

Gini coefficients

Redistribution

Redistribution trends slope = 1.5 (***)

Ireland

Gini coefficients

Redistribution

Redistribution trends slope = 1.2 (***)

Israel

Gini coefficients

Redistribution

Redistribution trends slope = -0.9 (***)
Figure A1.3. (cont.)

New Zealand

<table>
<thead>
<tr>
<th>Year</th>
<th>Market Incomes</th>
<th>Disposable Incomes</th>
<th>Gini Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>1995</td>
<td>50</td>
<td>40</td>
<td>0.5</td>
</tr>
<tr>
<td>2013</td>
<td>30</td>
<td>20</td>
<td>0.3</td>
</tr>
</tbody>
</table>

Redistribution

Redistribution trends slope = -0.3 (**)

Norway

<table>
<thead>
<tr>
<th>Year</th>
<th>Market Incomes</th>
<th>Disposable Incomes</th>
<th>Gini Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>2001</td>
<td>45</td>
<td>35</td>
<td>0.4</td>
</tr>
<tr>
<td>2013</td>
<td>30</td>
<td>20</td>
<td>0.2</td>
</tr>
</tbody>
</table>

Redistribution

Redistribution trends slope = 0.2 (**)

Poland

<table>
<thead>
<tr>
<th>Year</th>
<th>Market Incomes</th>
<th>Disposable Incomes</th>
<th>Gini Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td>2005</td>
<td>55</td>
<td>45</td>
<td>0.6</td>
</tr>
<tr>
<td>2013</td>
<td>30</td>
<td>20</td>
<td>0.3</td>
</tr>
</tbody>
</table>

Redistribution

Redistribution trends slope = -0.3 (**)

Unemployment (right axis)
Figure A1.3. (cont.)

Portugal

![Gini coefficients for Portugal](chart)

Redistribution trends slope = -0.6 (***)

![Redistribution for Portugal](chart)

Slovak Republic

![Gini coefficients for Slovak Republic](chart)

Redistribution trends slope = -0.6 (***)

![Redistribution for Slovak Republic](chart)

Slovenia

![Gini coefficients for Slovenia](chart)

Redistribution trends slope = -0.1

![Redistribution for Slovenia](chart)
Figure A1.3. (cont.)

Spain

Gini coefficients

Redistribution

Redistribution trends slope = 1.0 (**)

Sweden

Gini coefficients

Redistribution

Redistribution trends slope = 0.8 (***)

Switzerland

Gini coefficients

Redistribution

Redistribution trends slope = 1.0 (**)

Redistribution trends slope = -0.8 (***)
Figure A1.3. (cont.)

United Kingdom

**Gini coefficients**

- Market incomes
- Disposable incomes

**Redistribution**

- Redistribution
- Unemployment (right axis)

Redistribution trends slope = 0.1 (**)

United States

**Gini coefficients**

- Market incomes
- Disposable incomes

**Redistribution**

- Redistribution
- Unemployment (right axis)

Redistribution trends slope = -0.2 (**)
Figure A1.3. (cont.)
Countries with information on transfers only

**Hungary**

- **Gini coefficients**
  - Market incomes
  - Disposable incomes

- **Redistribution**
  - Redistribution
  - Unemployment (right axis)

**Mexico**

- **Gini coefficients**
  - Market incomes
  - Disposable incomes

- **Redistribution**
  - Redistribution
  - Unemployment (right axis)

**Turkey**

- **Gini coefficients**
  - Market incomes
  - Disposable incomes

- **Redistribution**
  - Redistribution
  - Unemployment (right axis)
Change in household disposable income share less market income share for the working-age population since mid-1990s or earliest available year

Figure A1.4. Changes in income shares pre and post taxes and transfers: country profiles
Change in household disposable income share less market income share for the working-age population since mid-1990s or earliest available year

Note: An increase (decrease) for a particular quintile implies an increase (decrease) in redistribution to the quintile in the sense that the share of total disposable income accruing to the quintile increases relative to the share of total market income accruing to the quintile. For each year, changes across quintiles sum to zero. Income shares are calculated for equivalised household market and disposable incomes, with individuals ranked by the respective distribution.

Source: OECD staff calculations based on Luxembourg Income Study.
Figure A1.4. (cont.)

Sweden

Switzerland

United Kingdom

United States

Countries with incomplete information on taxes and SSC

France

Italy
Figure A1.4. (cont.)

Countries with information on transfers only

Belgium

Hungary

Mexico

Poland

Slovenia
Figure A1.5. Redistribution achieved by taxes and transfers: country trends
Change since mid-1990s or earliest available year, working-age population

Australia

Czech Republic

Canada

Estonia

Denmark

Note: See Box 4 for the approach to assess the redistributive impact of individual parts of the tax and transfer systems. For some countries only the total amount of taxes and social security contributions are reported, while for others the split is available in LIS.

Source: OECD staff calculations based on the Luxembourg Income Study.
Figure A1.5. (cont.)

Greece

Iceland

Finland

Germany

Ireland

Israel
1. SSC not available for France in the LIS database.
2. Total taxes and SSC have been imputed for Italy. Transfers measured net of taxes.
Figure A1.6. Trends in size and progressivity of taxes and transfers: country profiles
Change since mid-1990s or earliest available year, working-age population

**Australia**

<table>
<thead>
<tr>
<th>Year</th>
<th>Size</th>
<th>Progressivity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1995</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1997</td>
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<td>1999</td>
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<td>2001</td>
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<tr>
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<td></td>
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<td>2007</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Austria**

<table>
<thead>
<tr>
<th>Year</th>
<th>Size</th>
<th>Progressivity</th>
</tr>
</thead>
<tbody>
<tr>
<td>2004</td>
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<tr>
<td>2006</td>
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<tr>
<td>2010</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Canada**

<table>
<thead>
<tr>
<th>Year</th>
<th>Size</th>
<th>Progressivity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1994</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1996</td>
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<td>2006</td>
<td></td>
<td></td>
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<tr>
<td>2008</td>
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</tr>
</tbody>
</table>

Note: See Box 4 for the approach to assess the redistributive impact of individual parts of the tax and transfer systems.

Source: OECD staff calculations based on the Luxembourg Income Study.
Countries with incomplete information

France

Progressivity

Size

Italy

Size

Progressivity

PIT Transfers (right axis)

PIT+SSC Transfers (right axis)
Countries with information on transfers only
Size and progressivity of transfers

Belgium

Mexico

Poland

Slovenia