



# Distributional National Accounts (DINA) for Austria, 2004-2016

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# Abstract

This paper constructs distributional national accounts for Austria for the period 2004-2016. We enrich survey data with tabulated tax data and make it fully consistent with national accounts data. The comprehensive dataset allows us to analyse the distribution of macroeconomic growth across the income distribution and to explore the evolution of income inequality in pre-tax income over time. Our results suggest that the distribution of growth has changed over time, which had considerable repercussions on inequality. Inequality started to decline at the very beginning of the economic and financial crisis in 2007, however it has increased again after 2012. We further provide novel insights into the evolution of capital income for top income groups and explore redistribution mechanisms that operated in Austria. Government spending was found to play a key role for redistributive effects across the income distribution. In particular, the transfer system redistributes pre-tax income to a large extent.

**Keywords:** Distributional national accounts; Austria; survey data; tax data; income inequality

**JEL classification:** C55, D31, E01



## CONTENTS

1	Introduction .....	1
2	Data & Methodology.....	2
2.1	Income Concepts.....	2
2.2	Data .....	3
2.3	Data Preparation.....	4
3	Results.....	7
3.1	Economic Development .....	7
3.2	Distribution of Economic Growth .....	8
3.3	Inequality .....	15
3.4	Capital Income.....	16
3.5	Redistribution.....	21
4	Conclusion .....	26
	References .....	28
	Appendices.....	30
A.1	Income Concepts and Micro-Macro Matching.....	30
A.2	Generalised Pareto Imputations .....	31
A.3	Tax Rates Simulations .....	36

## TABLES AND FIGURES

Table 1: Pre-Tax National Income, 2016 .....	10
Table 2: Average Annual Real Growth Rates – Pre-Tax National Income .....	15
Figure 1: National Income in Austria, 2004-2016.....	8
Figure 2: Composition of National Income in Austria, 2004-2016.....	9
Figure 3: Pre-Tax National Income in Austria, 2016 .....	11
Figure 4: Pre-Tax National Income in Austria, 2004-2016 .....	11
Figure 5: Growth Incidence Curves – Pre-tax National Income .....	13
Figure 6: Growth Incidence Curves – Pre-tax National Income .....	14
Figure 7: Pre-Tax National Income Shares, 2004-2016.....	16
Figure 8: Gini Coefficient – Pre Tax National Income, 2004-2016.....	17
Figure 9: Capital Income by Income Group – Levels, 2004-2016.....	19
Figure 10: Capital Income by Income Group – Shares, 2004-2016.....	20
Figure 11: Gini Coefficient – Pre Tax Income & Post-Tax Income, 2004-2016 .....	22
Figure 12: Redistribution in Austria – Pre-tax National Income vs. Post-tax National Income.....	23
Figure 13: Redistribution in Austria – Pre-tax Income vs. Post-tax Income – Transfers & Collective Consumption, 2016.....	25

## Appendix

Table A.3: Income concepts.....	30
Table A.4: Generalized Pareto Tax Data Calibration - 2004 – 2016.....	35
Figure A.1: Trustable Span and Cutoff Point .....	33
Figure A.2: Tax Data Interpolation and Pareto Estimation.....	34
Figure A.3: Scaling of Income Aggregates.....	35
Figure A.4: Contribution Rates from Euromod Simulations (2016).....	36

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