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371

TRENDS IN TOP
INCOME SHARES
IN FINLAND*

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Abstract: This paper provides new evidence about the evolution of top incomes in Finland over the period 1966 - 2002. Using micro data we construct estimates of shares of top income groups. The paper shows how the proportion of income earned by the very richest one per cent has changed over time. It shows a U-shaped pattern over this period. The total share of the highest earners fell consistently between the mid 1960s and the beginning of the 1990s but then began to rise. The results bring out clearly how the major equalization from the mid 1960s to the mid 1990s has been reversed, taking the shares of top income groups back to levels of inequality or even higher found 40 years ago. The main factor that has driven up the top one per cent income share in Finland after the mid 1990s is in an unprecedented increase in the fraction of capital income which is in 2002 52 per cent of incomes in the top one per cent group. In 1990 this fraction was 14 per cent. Therefore the composition of high incomes at the end of period considered is very different from those earlier years of this period. We argue in this paper that the 1993 tax reform is one of the key factors responsible for this trend. Our results suggest that the decline in income progressivity since the mid 1990s is a central factor explaining the increase of top income shares in Finland.

Key words: Top income shares, inequality, taxation, income mobility

Tiivistelmä: Kotitalouskohtaisten kulutustutkimus- ja tulonjakotilastoaineistojen avulla tarkastelemme ylimpien tulo-osuuksien kehitystä Suomessa ajanjaksolle 1966 - 2002. Tutkimukset ovat osoittaneet eriarvoisuuden U-muotoisuuden. Sama kehitys on havaittavissa ylimpien tulo-osuuksien muutoksessa. Tuloerot ja ylimmät tulo-osuudet supistuiivat 1960-luvun puolesta välistä aina 1990 luvun alkuun asti. 1990-luvun puolen välin jälkeen tapahtui jyrkkä käänne, jolloin ylimmät tulo-osuudet kääntyivät voimakkaaseen kasvuun. Ylimmät tulo-osuudet ylittivät nyt selkeästi 1960-luvun tasot. Keskeistä tähän kasvuun on ollut ennen näkemätön pääomatulojen kasvu. Pääomatulojen osuus suurituloisimman yhden prosentin tuloista oli vuonna 2002 52 prosenttia. Vuonna 1990 tuo osuus oli 14 prosenttia. Pääomatuloissa osinkotulojen kasvu taas on ollut merkittävin tekijä. Vuoden 1993 veroreformilla on ollut keskeinen rooli tähän kehitykseen. Ns. eriytetty tuloverojärjestelmä, jossa pääomatuloa verotettiin saman suhteellisen veroprosentin mukaan on vähentänyt verotuksen progressiivisuutta ja lisännyt ylimpien tulojen osuutta Suomessa.

Asiasanat: Ylimmät tulo-osuudet, tuloerot, verotus, tuloliikkuvuus

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1 Introduction

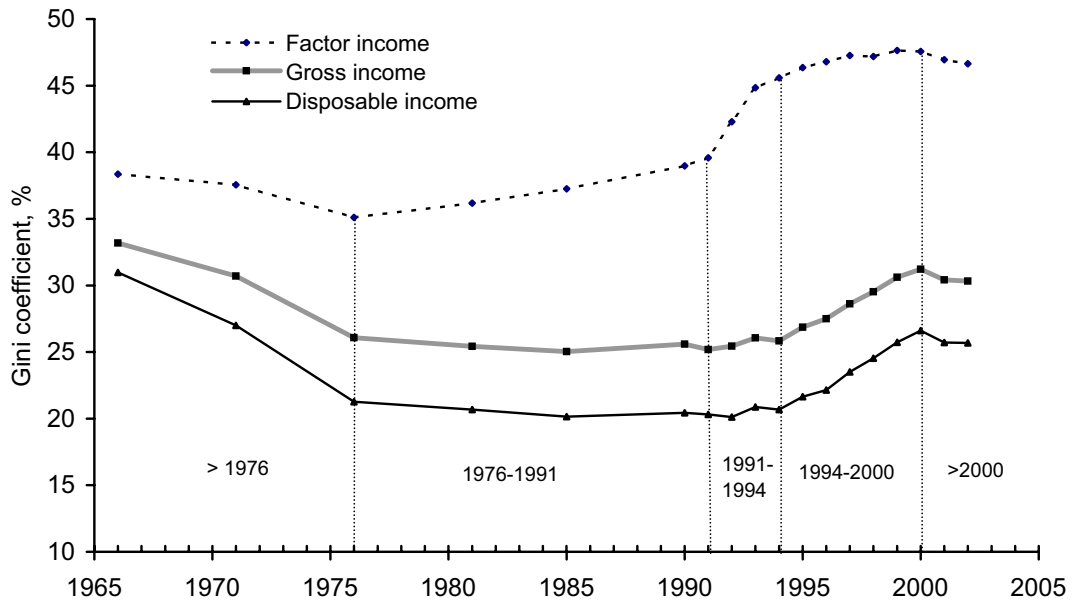
There are a number of different ways of measuring inequality. Each provides a different kind of summary of the difference between the poor and the rich. The most commonly used summary measure of inequality is the Gini coefficient. The rapid growth in income inequality over the latter part of the 1990s in Finland is the most important feature of the changes in the Gini coefficient over the last 30 years. Our earlier work (Riihelä et al. 2001) has shown that over the 1960s and 1970s the Gini coefficient declined, then remained almost constant until the turning point in the beginning of the 1990s. The rise in the Gini coefficient that started around the mid 1990s accelerated over the latter part of the 1990s (see Figure 1). The increase has been the fastest income inequality growth in the modern Finnish economic history. Over the first three years of the 2000s, income inequality has remained constant or has stopped rising. However, the Gini coefficient is at historically high levels.

In this paper we go on to look at more closely changes in inequality by considering how income changes at the upper end of the income distribution have driven the rising movement in the Gini coefficient. In particular, we look at the share of total income held by groups at the upper ends of the distribution. This paper also focuses how far our income tax system has been responsible for changes in top income shares over the last ten years. How far are changes in top income shares as a reflection of the rearrangement of income? How far are they associated with changes in redistribution of the tax system?

There has been among economists and other social scientists a recent upsurge of interest in advanced countries at the top of the income and wealth distribution. Recent studies, starting with Piketty (2003) for France, have used income tax statistics to examine long-run trends in top incomes in various countries - notably Atkinson (2002) for the UK, Atkinson and Salverda (2003) for the Netherlands, Piketty and Saez (2003) for the USA, Saez and Veall (2003) for Canada. Our estimated top shares in turn come from micro-economic surveys on income and expenditure from 1966 to 2002. On the basis of almost forty years we can already say something on the long-run trends of top income shares in Finland.

The structure of the paper is as follows. Section 2 describes the data used in this study. Section 3 summarizes the evidence about the top of the income distribution that can be derived from Income Distribution Surveys and Household Expenditure

Figure 1: Gini coefficients in 1966 - 2002



Source: Income Distribution Surveys in 1990 - 2002, Household Expenditure Surveys in 1966 - 1990, Statistics Finland

Surveys over the period 1966 - 2002. Section 4 in turn summarizes changes in the composition of incomes. Section 5 considers possible explanations of the observed changes in the distribution. Section 6 shows the impact of income tax system and section 7 the role of income mobility. Section 8 concludes.

2 The Data

We use the Income Distribution Surveys (IDS) and Household Expenditure Surveys (HES) published by Statistics Finland. These surveys are representative national samples. The Household Survey is conducted for the purpose of computing the weights in consumer price index. We use HES sample data for 1966, 1971, 1976, 1981 and 1985. HES contain detailed information on households' incomes, expenditures and characteristics. Personal income information of the Household Expenditure Surveys is collected from various registers, such as records of the tax boards and the social security administration. The IDS in turn is a sample survey of around 9 000 - 11 000 households drawn from the private households in Finland. The IDS contains information on personal incomes, taxes and benefits together with various socioeconomic characteristics of the Finnish households. Most of the information contained in the IDS has been collected from various administrative registers. Auxiliary information is collected through interviews. Each household is included in the sample for two consecutive years so that every year half of the total sample is based on a new panel. The following components of disposable income are used in this study,

- labour income
- + entrepreneurial income
- = earned income
- + capital income (dividends, interest income, imputed rents, capital gains)
- = factor income (market income)
- + current transfers received
- = gross income
- direct taxes, social security contributions and other current transfers paid
- = disposable income

Realized capital gains were only part taxable before the 1993 tax reform. Imputed rent of homeowners is not taxable. Therefore we checked the sensitivity of results to the exclusion of capital gains and imputed rents of homeowners.

Sometimes we call disposable income net income because it is factor income (market income) plus net transfers (difference between received and paid transfers

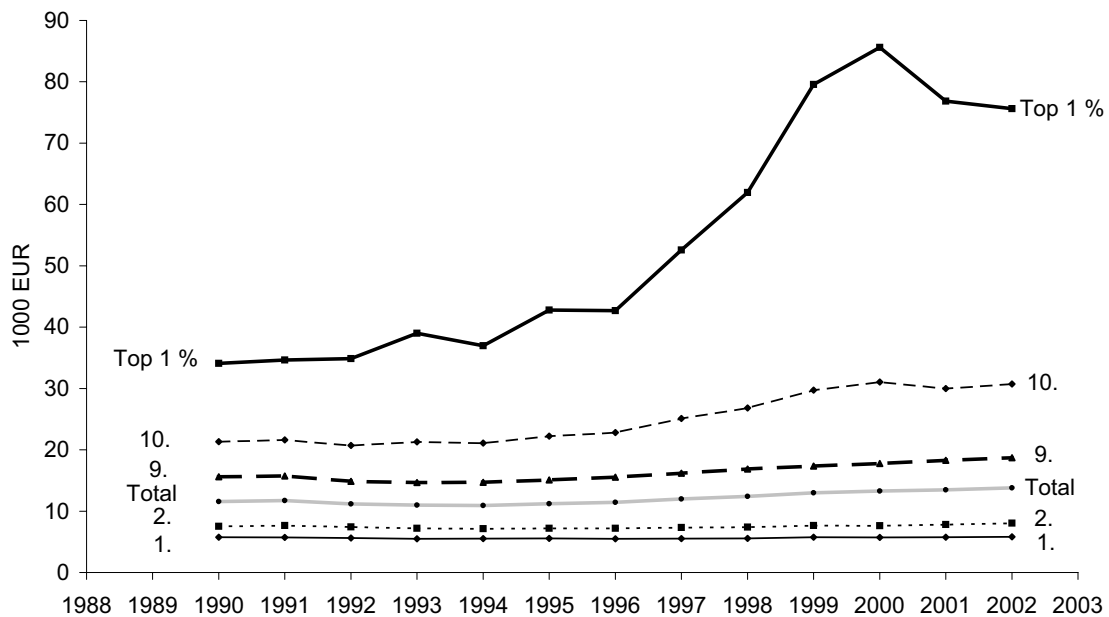
of households). Indirect taxes, such as VAT and specific commodity taxes and the provision of public services are not included on our data. This may have important consequences, because indirect taxes and public services tend to be regressive (see for example Sullström and Riihelä, 1996; Suoniemi, 1993; Jäntti, 2004).¹

¹All types of income used in this study are calculated on annual basis. The OECD equivalence scale is used in order to make comparable income earners living in households with different size and composition. The OECD equivalence scale is calculated as follows. The first adult in each household has a weight of 1 and each additional adult a weight of 0.7. Each child under 18 years old gets a weight of 0.5.

3 Trends in top income shares, a general pattern

Figure 1 told that since the mid 1990s inequality has increased quite markedly. However, this figure offers no clues as to where in the distribution the rise in inequality occurred. Did incomes accelerate at the top? Did they stagnate or fall at the bottom? Both? Or something else? Figures 2 and 3 already offer more insights. In these figures we focus upon changes to incomes over the period 1990 - 2002, expressing all incomes in 2002 prices. Figure 2 shows real average disposable income in different deciles and top per cent in 1990 - 2002. Figure 3 in turn shows the rate of income growth at different points of the income distribution.

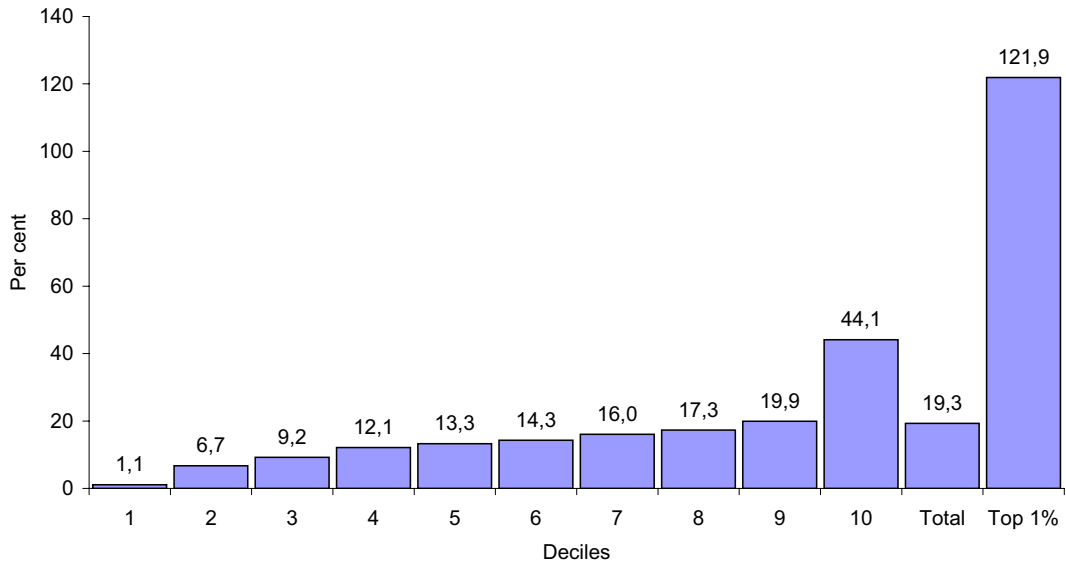
Figure 2: Real average disposable income, in the 1., 2., 9., 10. deciles, total and top one per cent



Source: Income Distribution Surveys in 1990 - 2002, Statistics Finland

We see from Figure 3 that average income, as measured by the mean, increased by 19.3 (1.5 per cent by when annualised). At the same time there were huge income gains at the very top. The top one per cent saw their real incomes roughly double over the less than ten year period. Their incomes increased by 121.9 per cent over the period from 1990 to 2002 and 6.9 per cent on annualised basis. Hence a lion share of that growth since the mid 1990s benefited those at the top of income distribution.

Figure 3: Real income growth from 1990 to 2002 by deciles, total and the top one per cent



Source: Income Distribution Surveys in 1990 and 2002, Statistics Finland

Table 1 and Figure 4 show the shares of the top incomes (0.1, 1, 5 and 10 per cent). These results are also striking. First, the share of the rich in total income is no longer trivial. As Table 1 and Figure 4 show that the top one per cent of the total income in our sample has taken an increasing share of total income since 1994, with sharp rise continuing over the latter part of the 1990s. In 2002 one per cent of households - around the richest 50 000 people - receive 8.3 per cent of total factor income, compared with income shares of 4.5 per cent in 1990 and 3.9 per cent in 1981 (see Table 2). The top one per cent has 5.5 per cent of after tax income (disposable income) in 2002. That share has roughly doubled over the past 12 years (3.0 per cent in 1990). That is a big shift to the top, as a matter of pure arithmetic, it must mean that the incomes of less well off individuals grew considerably more slowly than average income. And this just happened. Compared with top one per cent group, the income shares of percentile groups within the rest of the 10 per cent group, the income shares of percentile groups within the rest of the 10 per cent has risen relatively modestly over the last ten years. The top 5 per cent have 10.6 per cent of total after tax income in 1990. That share was 14.1 per cent in 2002. Hence most of the gains in share of the top 10 per cent over last 10 years were

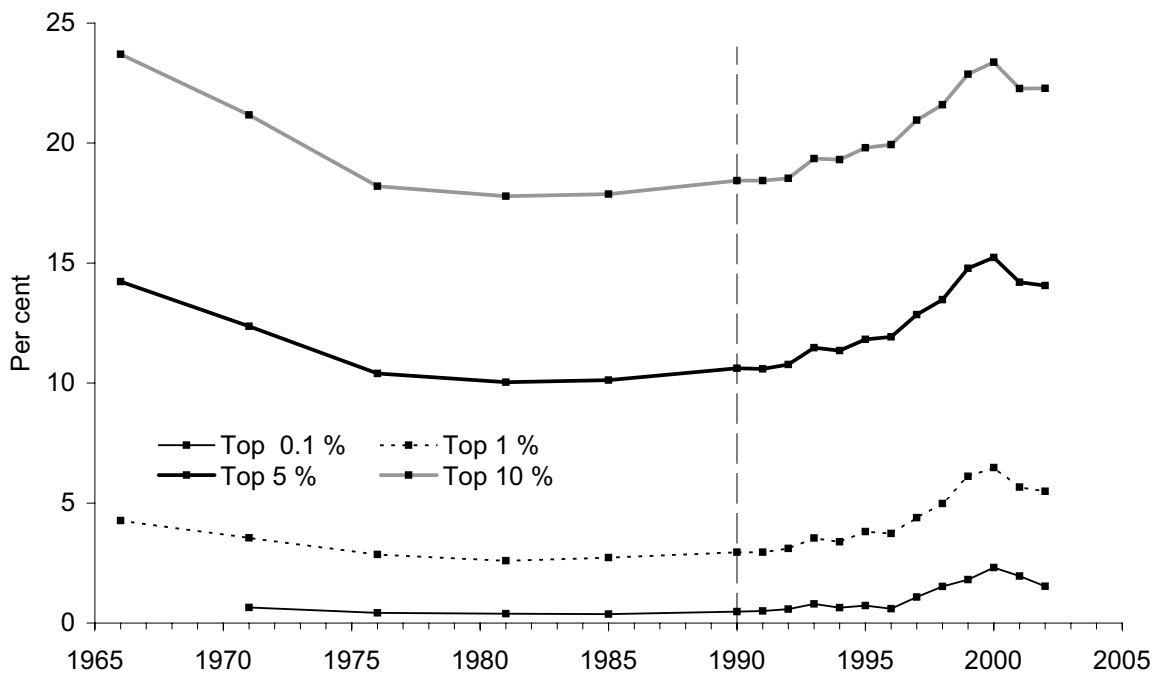
Table 1: Top income shares (%)

	1966	1971	1990	1994	2000	2001	2002
Top 0.1 %	–	0.7	0.5	0.6	2.3	2.0	1.5
Top 1 %	4.3	3.6	3.0	3.4	6.5	5.7	5.5
Top 5 %	14.2	12.4	10.6	11.4	15.2	14.2	14.1
Top 10 %	23.7	21.2	18.4	19.3	23.4	22.3	22.3

Source: Income Distribution Surveys in 1990 - 2002 and Household Expenditure Surveys in 1966 and 1971, Statistics Finland

actually gains to the top one per cent, rather than the next 4 or 9 per cent. The share of income going to the top decile was 22.3, and it is now about as large as the share of the bottom 40 per cent of the population.

Figure 4: Top income shares in 1966 - 2002



Source: Income Distribution Surveys in 1990 - 2002 and Household Expenditure Surveys in 1966 - 1985

Table 2: Top income shares (%) 1966 - 2002

Year	Factor income					Gross income					Disposable income				
	0.1 %	1 %	5 %	10 %	50 %	0.1 %	1 %	5 %	10 %	50 %	0.1 %	1 %	5 %	10 %	50 %
1966	-	5.0	16.4	26.9	76.6	-	4.6	15.3	25.1	72.9	-	4.3	14.2	23.7	71.4
1971	0.7	4.6	15.2	25.3	76.0	0.8	4.2	14.1	23.4	71.2	0.7	3.6	12.4	21.2	68.7
1976	1.0	4.1	13.7	23.1	74.5	0.8	3.8	12.4	20.8	68.1	0.4	2.9	10.4	18.2	64.9
1981	0.7	3.9	13.6	23.1	75.4	0.5	3.3	11.8	20.2	67.7	0.4	2.6	10.0	17.8	64.4
1985	0.6	3.7	13.7	23.5	75.9	0.5	3.3	11.8	20.2	67.1	0.4	2.7	10.1	17.9	63.9
1990	0.9	4.5	15.0	25.2	77.6	0.7	3.7	12.5	21.1	67.7	0.5	3.0	10.6	18.4	64.1
1991	0.8	4.5	15.2	25.5	78.1	0.7	3.7	12.4	21.0	67.4	0.5	3.0	10.6	18.4	64.0
1992	0.8	4.7	16.1	26.8	80.1	0.7	3.8	12.7	21.2	67.5	0.6	3.1	10.8	18.5	63.9
1993	1.2	5.6	17.5	28.8	82.3	0.8	4.1	13.2	21.9	68.0	0.8	3.5	11.5	19.4	64.4
1994	1.0	5.3	17.4	29.0	83.0	0.7	3.9	13.0	21.8	67.9	0.6	3.4	11.4	19.3	64.3
1995	1.2	5.9	18.0	29.4	82.6	0.8	4.3	13.5	22.3	68.3	0.7	3.8	11.8	19.8	64.8
1996	1.0	5.7	17.9	29.3	83.1	0.6	4.3	13.6	22.4	68.8	0.6	3.7	11.9	19.9	65.2
1997	1.7	6.6	19.0	30.2	83.1	1.3	5.0	14.6	23.4	69.4	1.1	4.4	12.9	21.0	66.0
1998	2.2	7.4	19.4	30.5	82.8	1.6	5.7	15.2	24.0	69.9	1.5	5.0	13.5	21.6	66.6
1999	2.6	8.9	21.0	31.8	82.7	2.0	7.0	16.7	25.4	70.3	1.8	6.1	14.8	22.9	67.1
2000	3.3	9.1	21.2	31.8	82.6	2.6	7.2	17.0	25.8	70.7	2.3	6.5	15.2	23.4	67.6
2001	2.9	8.4	20.3	32.0	82.4	2.3	6.6	16.2	24.9	70.3	2.0	5.7	14.2	22.3	67.2
2002	2.4	8.3	20.3	31.0	82.1	1.9	6.5	16.2	24.9	70.2	1.5	5.5	14.1	22.3	67.1

Source: Income Distribution Surveys and Household Expenditure Surveys, Statistics Finland

As Figure 4 shows top incomes shares display a U-shaped pattern over the period 1966 - 2002, with a drop during the period from 1966 to the beginning of the 1990s, followed by the sharp rise in the top shares until the beginning of the 2000s. Our series also shows that the level of inequality captured by the income shares of the rich is now higher than in the mid 1990s.

Some people argue that the inclusion of capital gains overstates the income of the top groups in several ways. Realized capital gains are not an annual flow of income and form a very volatile component of income depending on stock price variations. It is true that capital gains are not persistent income but in any case asset sales must take place some time. Moreover, before 1993 capital gains were in part taxable. Therefore in order to assess the sensitivity of our results to the treatment of capital gains and imputed rents of homeowners we construct series excluding capital gains and imputed rents. The main conclusion from our sensitivity analysis is that excluding capital gains and imputed rents makes very little difference. The general U-shaped pattern over the period remains (see Figure 5, Table 2 and Table 8).

With capital gains and imputed rents included, our calculations show the share of income accruing to the top one per cent rising from 3.0 to 5.5 per cent between 1990 and 2002 (see Figure 5a). Without capital gains and imputed rents, the shift is from 2.9 to 5.0 per cent. Figure 5b in turn displays the Gini coefficients for the same four different income concepts. As we see the general pattern remains rather similar, excluding the “bubble” years 1999 and 2000 (see also Table 8).

Figure 5: Income shares for top 1% and Gini coefficients in different income concepts

Figure 5a: Income shares

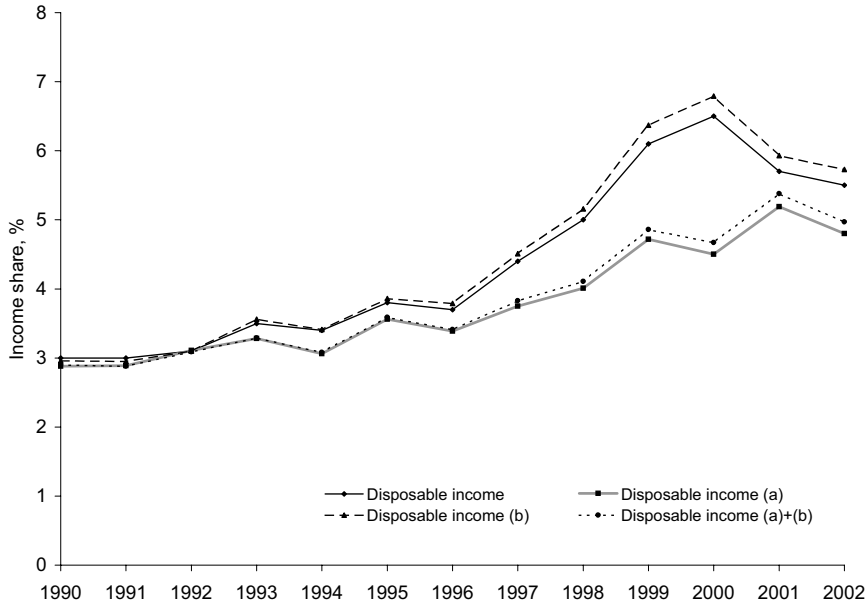
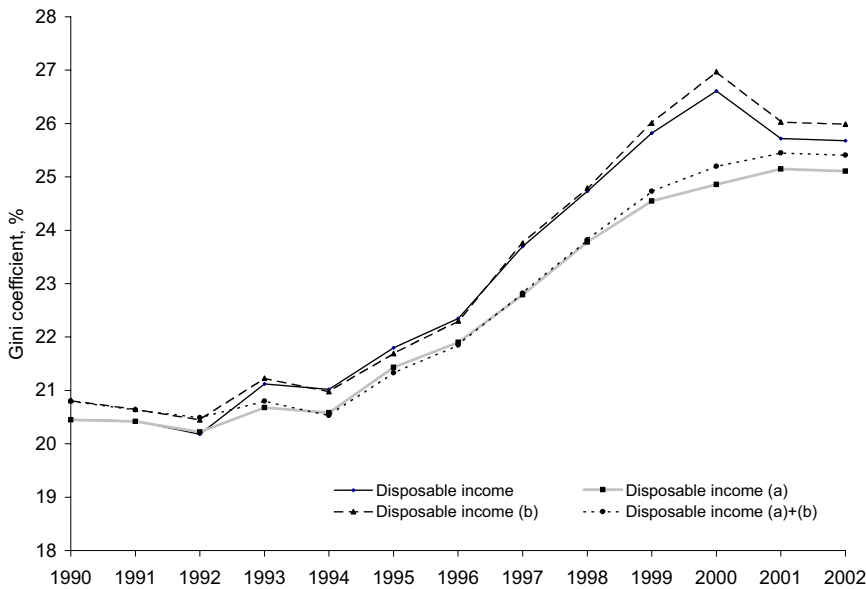


Figure 5b: Gini coefficients



- (a) Disposable income without realised capital income
- (b) Disposable income without imputed net rents of owner-occupied dwellings
- (a)+(b) Disposable income without realised capital income and imputed net rents of owner-occupied dwellings

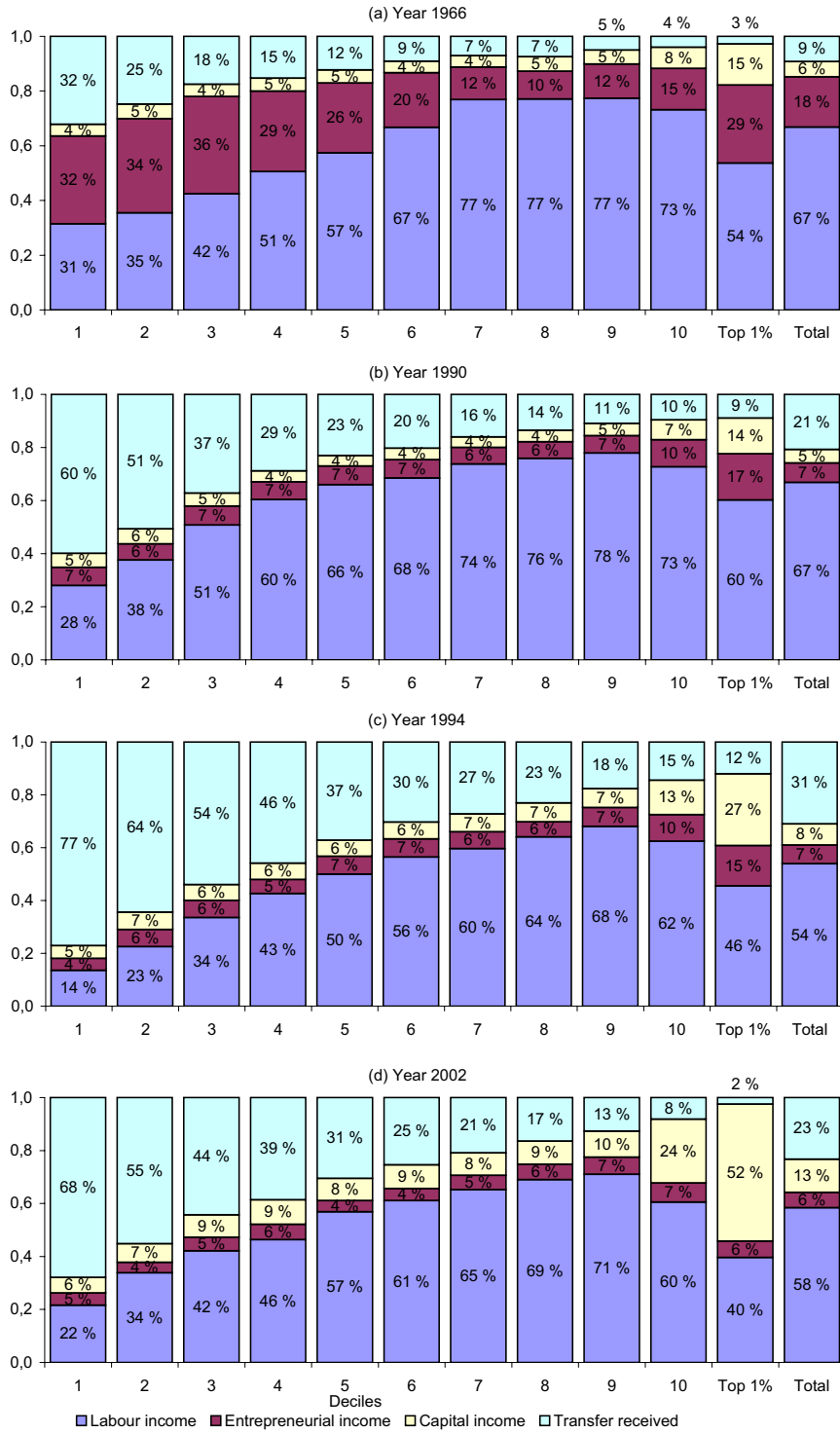
Source : Income Distribution Surveys in 1990 - 2002

4 The composition of top incomes

We saw in section 3 that top income shares have increased drastically over the last ten years, and that this increase was concentrated within the top one per cent. How far are changes in top income shares associated with changes in the composition of top incomes? For different parts of the income distribution particular components of income are of more or less importance. The selected years 1966, 1990, 1994 and 2002 of Figure 6 shows the importance of different sources of gross income (see more accurately Table 8). For example the share of top one per cent depends on its share in total earnings and total capital income. In 2002 market incomes other than earnings i.e. capital income were around 8 per cent of income for all groups, apart from the top decile for which they made up 24 per cent, resulting in earnings being a smaller share of the top decile than rest of the top half. The differences in income composition mean that changes in relative values of different income sources have large effects on the overall distribution. As we expected very top incomes to be composed primarily of capital income, this suggests that a large increase in the share of top one per cent is mainly driven by an increase in top capital incomes. At the same time, Figure 6 shows that the share of capital income has also increased dramatically within the top one group. Our series show that the sharply increasing pattern of capital income is entirely due to dividends. Our evidence confirms that the very large increase of top incomes observed during 1995 - 2002 was to a large extent a capital income phenomenon.

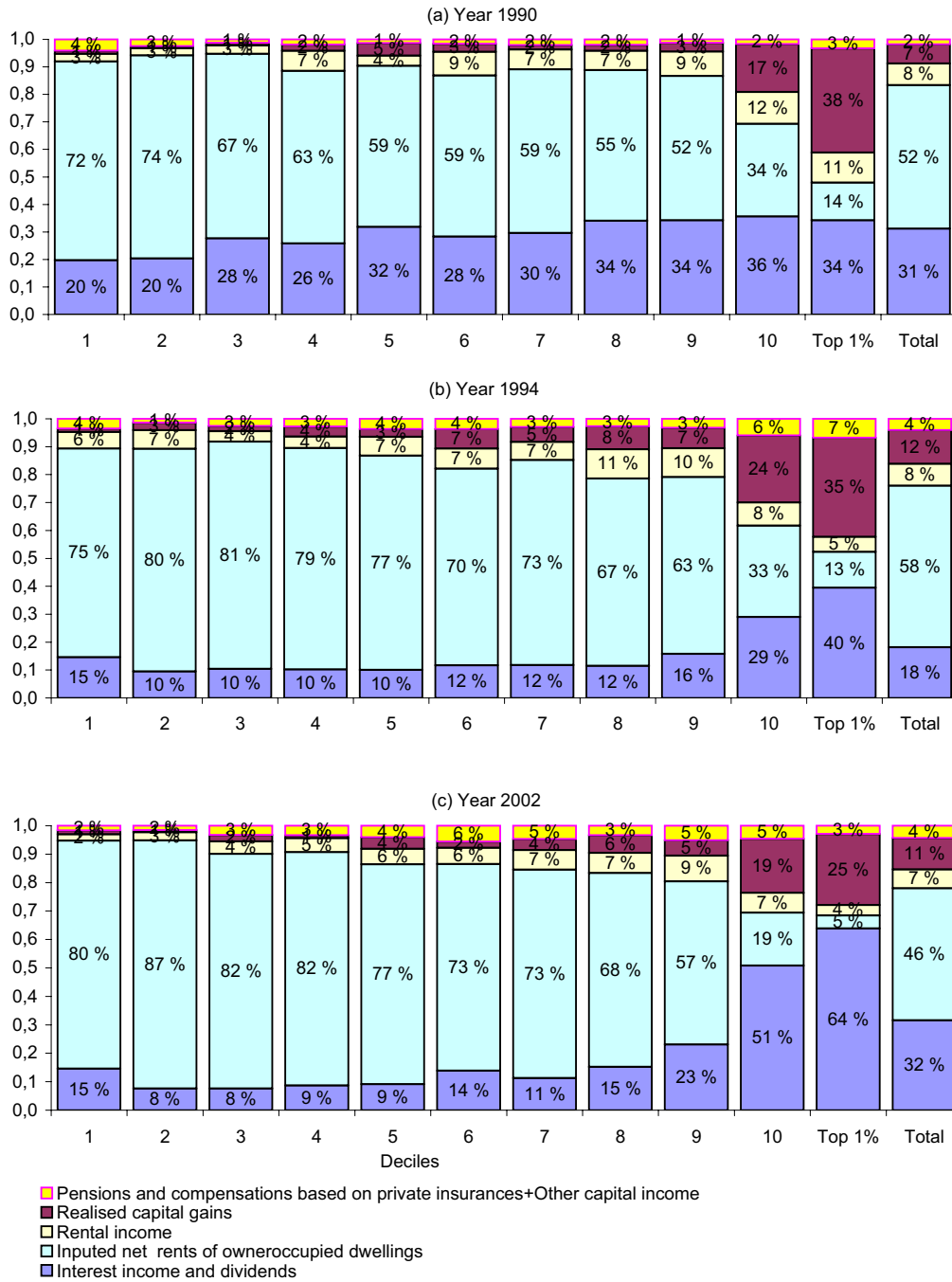
Figure 6 reports the composition of income in top groups for various years from 1990 and 2002. Figure 6 displays the composition income for each percentile. Figure 7 (and annually Table 8) in turn displays the composition of capital income in different deciles and in the top one per cent group. It shows that the share of dividends and interest income (in practice dividends) in total capital income has increased remarkably in the top one per cent group. It has increased from 34 per cent in 1990 to 64 per cent in 2002. The share of dividends in total gross income in the top one per cent group was 33 in 2002 while the share of capital gains was 13 per cent. Figure 7 also shows that the share of capital income is not only increasing in income, but it is increasing now much steeper than ten years ago.

Figure 6: Gross income items in deciles and in top one per cent



Source: Household Expenditure Survey 1966, Income Distribution Surveys 1990, 1994, 2002

Figure 7: Capital income items in deciles and in top one per cent



Source: Income Distribution Surveys 1990, 1994 and 2002

5 Seeking explanations for increasing the top income shares

The increasing share of the top one per cent in total income has been a notable feature of the changes in income inequality in the Anglo-Saxon countries, including USA, UK, Canada (see Atkinson, 2002; Piketty and Saez, 2003) while in Europe Netherlands, France and Switzerland display hardly any change in top income shares.

What explains the growing income share of the top one per cent? What causal forces could have produced such dramatic changes in top income shares? How far has income taxation been responsible for this pattern of distributional change? Following Piketty (2003), most authors have argued that dramatic increase in tax progressivity that has taken place in the inter war period in many countries studied and which remained in place at least until the recent decades, has been the main factor preventing top income shares from coming back to the very high levels observed at the beginning of the last century.²

Explaining the surge in top incomes in many advanced countries over the last 10-20 years is more difficult. Economists have formulated several hypotheses about its causes (see e.g. Atkinson, 1999). They are the shift from manufacturing to service production, technological changes, increased international trade, less progressive taxation etc. Of these the most frequently cited explanation is that technological advances, particularly in the advent of computerized technologies, have created greater demand for higher skilled and more educated workers and diminished demand for less skilled and less educated workers. By means of a simple application of supply and demand, this theory posits that skill biased technological change has driven up the wages of the higher skilled and driven down those of the lower skilled. However, there is growing group of economists who suggest it is not the sole explanation. For example, Piketty and Saez (2003) challenge the skill-biased technological change thesis on the ground that the timing of the shifts in income differences does not support it in the US. Similarly they contend that widening income differences cannot simply be a response to technical change or changes in the supply of educated workers, because the increase is highly concentrated among the very highest earn-

²In fact Kuznetz (1955) and Lampman (1962) also point out the role of progressive taxation as a central factor explaining the declined income and wealth inequality in the first half of the 20th century.

ers. The theory is not able to explain the rise of the working rich. Piketty and Saez (2003) instead argue that changing social norms is an important factor in explaining the recent increase in income inequality, particularly in the rise of mega-incomes for the very top earners. In the US, according to Piketty and Saez (2003), “the coupon-clipping rentiers have been overtaken by the working rich”.

In his book “*The New Industrial State*” J. K. Galbraith (1967) made important observations on the role of social norm in management. He writes: “*management does not go out ruthlessly to reward itself - a sound management is expected to exercise restraint With the power of decision goes opportunity for making money The corporation would be a chaos of competitive avarice. But these are not the sort of thing that a good company man does; a remarkably effective code bans such behavior*”.

The social norms have also changed in recent years in the Finnish society. Whereas in Finland over the last ten year period top incomes are composed more and more of dividend income (see Figure 6). In other words the coupon-clipping rentiers are back in Finland.

Piketty and Saez (2003) give a central role to taxation, executive compensation and shocks to capital returns. Our focus is the impact of taxation on top income shares in Finland.

6 The role of taxation

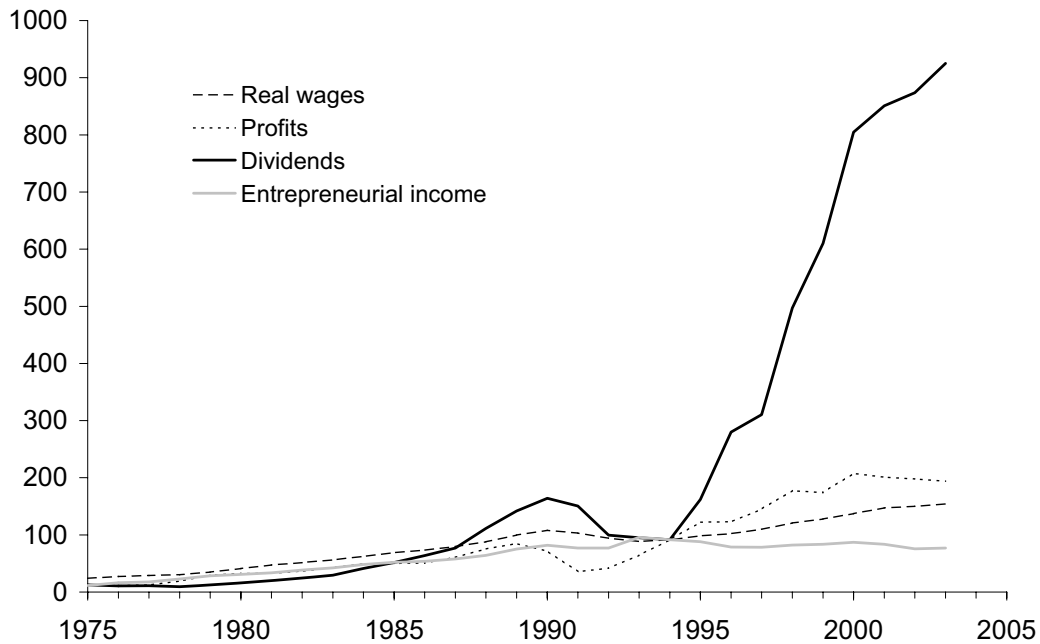
In order to explore the impact of taxation on underlying distribution, we need again to consider the composition of income. In particular the explanations are likely to be different for labour and capital income. On the basis of the composition of top incomes by source and how that evolved over time we can see that the remarkable rise in the share of the top incomes after mid 1990s reflected rise in income from capital, in particular in the form of dividends (see Figure 7). We attribute this directly to what happened to the tax system in 1993. The contribution of entrepreneurs to income inequality rose markedly during the latter part of the 1990s (see Riihelä et al. 2001). This is simply because capital income has become a more important income source for this group. The factor share of capital income for this group has risen from 10 per cent in 1990 to 48 per cent in 1999. Moreover, entrepreneurs have increased their share of total income in top income groups (see Figure A8). At the same time capital income of entrepreneurs has become more unequally distributed amongst this group and has also steadily become more positively correlated with total income over the period. These three factors together explain the disequalizing effect of capital income for this group. The dramatic increase in the top one per cent is thus due to a sharp increase in capital income (dividends). As shown in Figure 6, the main factor that has driven up the top one per cent income share is an unprecedented increase in the fraction of capital income, which now represents about 52 per cent of incomes in the top one per cent group. It was 14 per cent in 1990. Therefore, as shown in Figure 6, the composition of high income at the end of the period considered is very different from those in earlier decades. It is important to note that the secular increase of top capital incomes is due to both an increased concentration of capital and an increase in the share of capital income in the Finnish economy as the whole. How can we explain the steep increase in capital income concentration?

The redistributive effects of income taxation depend on two things; on the legal definition of tax base and on the formal degree of progressivity. The Finnish tax reform in the latter part of the 1980s combined a reduction in the degree of progressivity with the broadening of the tax base. The major change took place in 1993, when the so called dual income tax was introduced. It combines progressive taxation of earned income with a flat rate of tax on capital income (eg. dividends, interest

and capital gains) and corporate profits. In the beginning tax rate was 25 per cent and in recent years 29 per cent. A full imputation system has been applied to the taxation of distributed profits. In other words double taxation of dividends was completely eliminated by imputation. Under the dual income tax, capital income is taxed at a lower rate than the top marginal tax rate on labour income. Hence the taxpayer's total tax paid depends not only on his or her total income, but also on his or her income division.

The view that the 1993 tax reform is one of the key factors responsible for the increasing trend of the share of capital income (dividends) is also supported by the fact that the share of entrepreneurial income indicates a declining trend over the period. The dual income tax system requires a splitting of the income of the self-employed and the income of active owners of firms into a labour income component and a capital income component. Since the two components cannot be observed directly, this splitting gives rise to a number of practical problems. On the other hand, the dual income tax system created incentives for tax avoidance through the transformation of labour income subject to high marginal rates into capital income subject to low marginal rates. The Finnish scheme of taxing so called closed corporations is not neutral in its impact on the allocation of capital closely and widely held corporations (see Lindhe et al. 2002). The net assets of corporation form the basis for imputing income from capital. This increases attractiveness of investing in closed corporations. It is obvious that this is the important factor why real dividends rose hugely over the latter part of the 1990s. National income accounts series in Figure 8 shows a sharp surge in real dividends following the 1993 reform. It is obvious that this huge growth was tax driven. Interestingly, at the same time real profits increased but it was much less than real dividends. Also Figure 8 shows that wages rose only very modestly and the entrepreneurial incomes have declined since 1993.

Figure 8: The growth rates of real wages, profits, dividends and entrepreneurial income, 1994=100



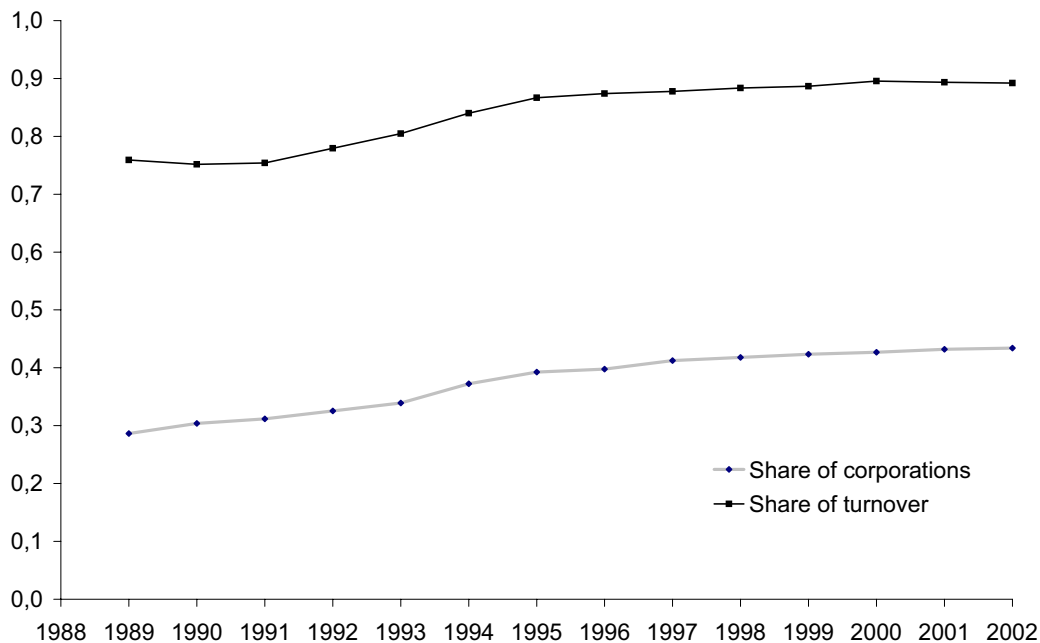
Source: National Accounts, Statistics Finland

The number of self-employed individuals decreased after 1993, while the total number of corporations increased at the same time. Figure 9 displays the increasing share of corporations of all firms and their increasing share of business income. Furthermore, the business income of corporations doubled over the period 1993 - 2002. This can be interpreted as an indication of a tax-induced shift in organisational form and the choice of tax regime.

Figure 10 gives one picture on the role of the tax system in the dramatic surge in top incomes. As seen in Figure 10 (and Table A8) the composition of taxes has changed quite dramatically (see Figure A8, A8 and A8 the composition of taxes by socioeconomic groups and regions). They show that the share of capital income taxes has increased in the top one per cent group. The share in 1994 was 14 per cent and in 2002 that share was 36 per cent. The share of earned income taxes (state earned income tax + municipal tax) in turn has clearly declined over the last ten years from 67 per cent in 1994 to 52 per cent in 2002.

To get a sense of how the progressivity of the income tax system has changed Figure 11 shows how the average tax rates have changed at any given level of gross

Figure 9: The share of corporations and their share of turnover in 1989 - 2002

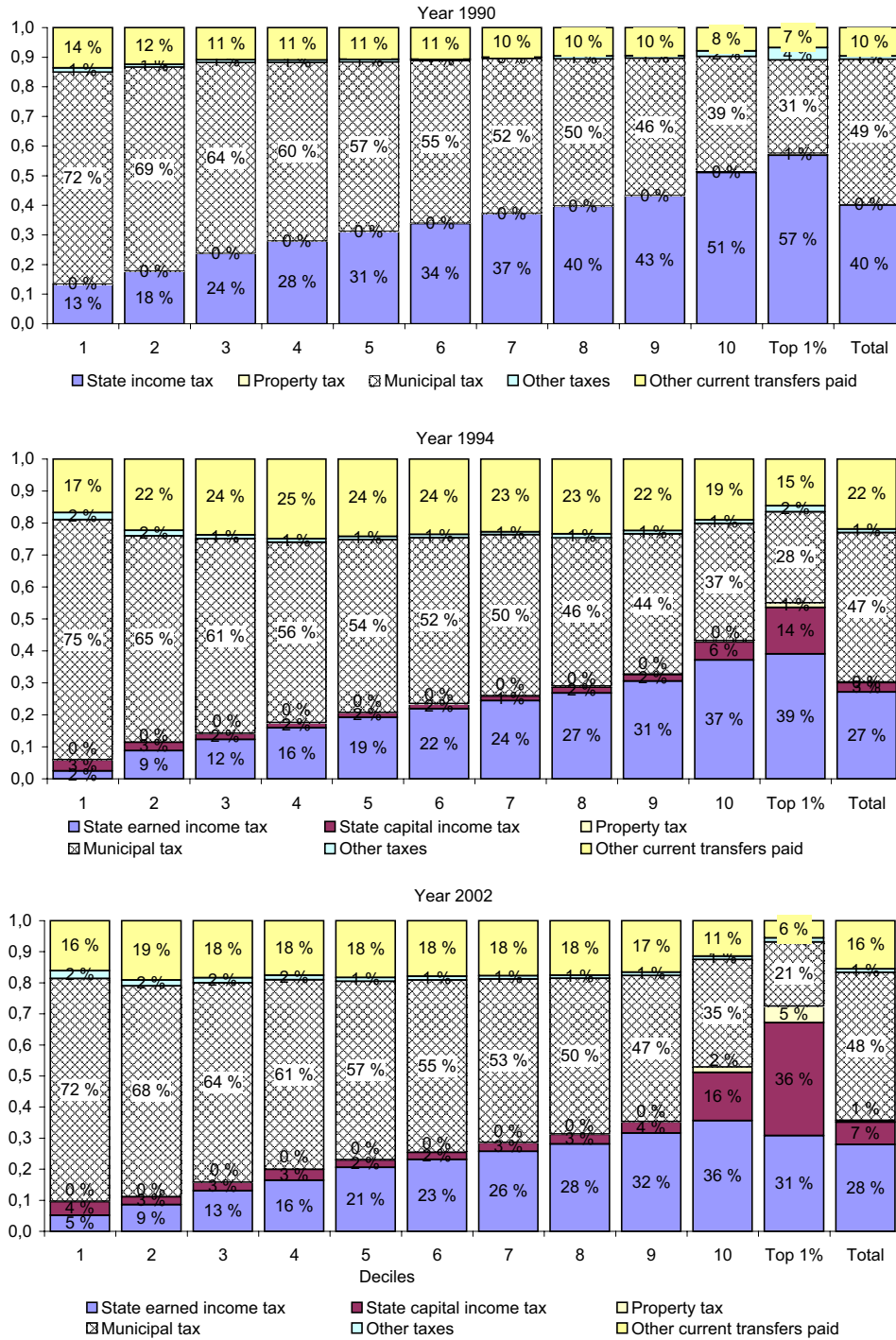


Source: Statistics Finland

income. Figure 11 shows the average tax rate of the individual whose tax burden is at the mean of tax burden of those in each decile. Figure 12 in turn displays average tax rates for each percentile within the top decile. With an income (equalised) of 15 000 today's euros paid about 22 per cent of income in direct (income) taxes in 1990, slightly less in 2002. A person with 60 000 euros paid 42 per cent in 1990, and only 36 per cent in 2002. What is also interesting in Figure 12 is that the average tax rate schedule has been constant from 1994 onwards over the top one per cent (100 - 99). In other words it reflects flat rate.

For a few reasons, the 36 per cent number paid by the top one per cent of taxpayers may be an inadequate measure of the average tax rate of this group. One important reason is that the person who nominally pays the tax (i.e. a legal liability for a tax) is not necessarily the person who really pays the tax, the tax may be shifted onto someone else. How much shifting occurs depends on the supply and demand circumstances of the economy. This is a highly controversial issue among economists. Especially this is the case with the corporate income tax. For example, it assumed by the IDS data that the shareholder pays the corporate income tax. So the IDS data understates the income of the top one per cent group.

Figure 10: Tax items in deciles and in top one per cent



Source: Income Distribution Surveys 1990, 1994 and 2002

Figure 11: Average tax rates in the decile means in 1990, 1994 and 2002

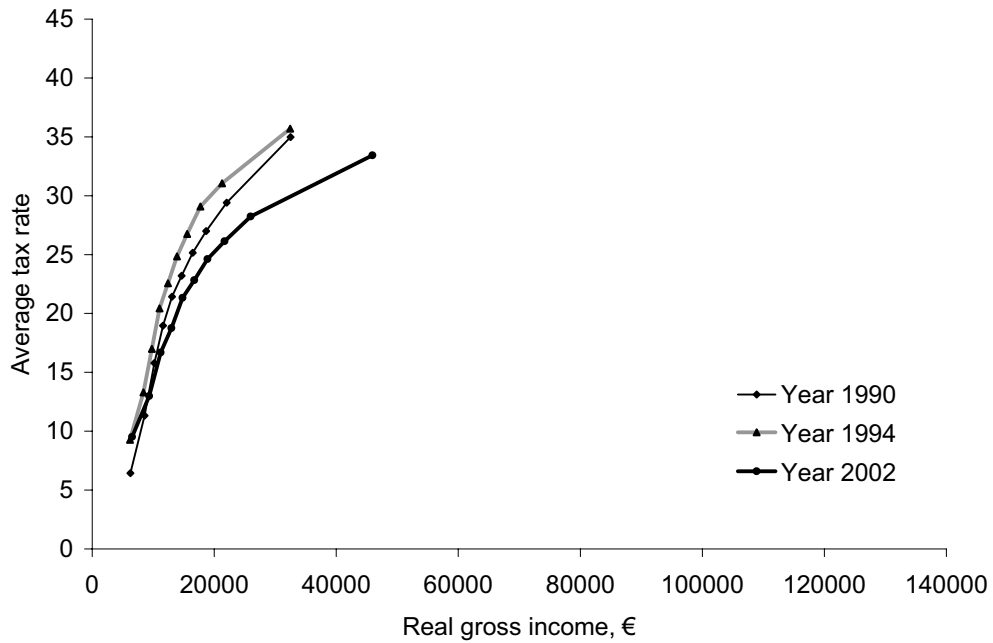
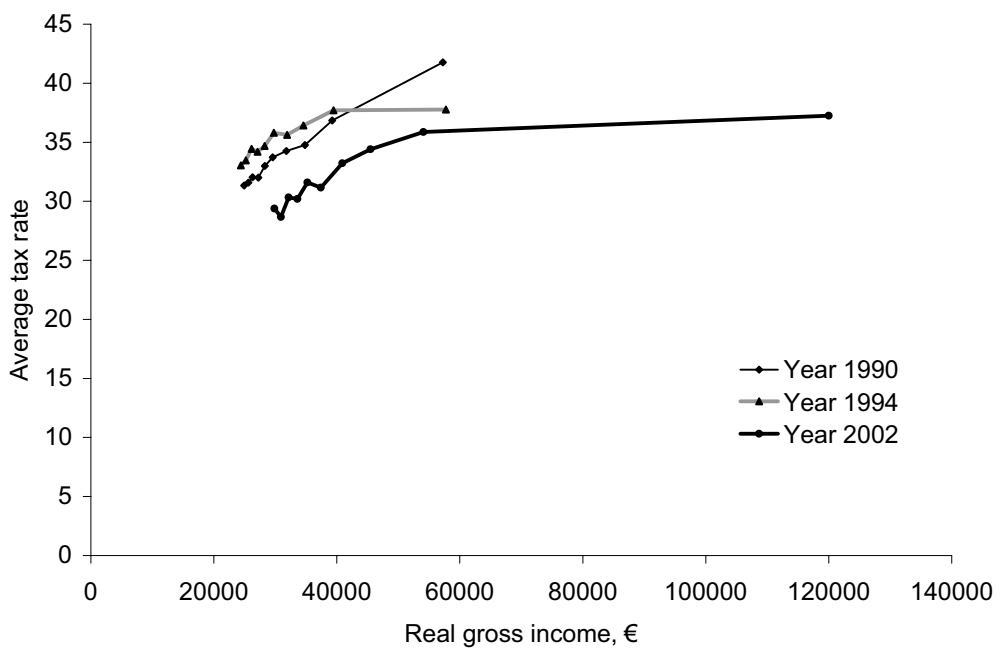


Figure 12: Average tax rates for percentiles in the top decile in 1990, 1994 and 2002



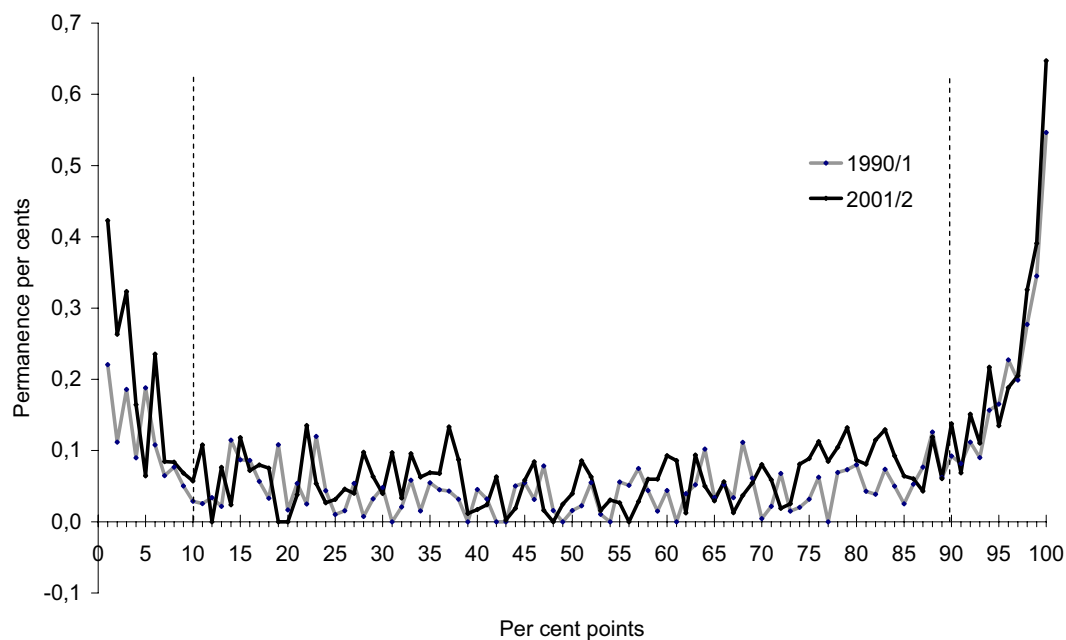
A relevant question to ask is whether this increase in top incomes could have occurred, had the income tax system remained the same as before 1993. It is plausible to think that the drastic reduction of top income tax rates, which started in 1993, opened the possibility of the dramatic increase in top incomes that started around the mid 1990s and accelerated in the end of the 1990s.

7 Income mobility

All our evidence so far in this paper has been based on a snapshot, or a series of snapshots of the income distribution in Finland. The snapshot of the income distribution may be a misleading picture. People who have high income one year may have lower income the next and vice versa. In other words if the increased snapshot income concentration that we have documented in Finland has been associated with a substantial increase in income mobility, then the permanent inequality has not necessarily changed much. In the IDS data each household is included in the sample for two consecutive years, i.e. two-year rotation. Hence the IDS data allows us to provide some answers to questions such as whether individuals that belong to the top one per cent group, say, in 1997 would still have been in this group one year later. Hence we can analyze as how income mobility at the top has evolved in the recent decades (see Riihelä and Sullström (2002) for a more detailed exposition on income mobility in Finland).

We constructed the mobility matrix (see Figure A8a - A8d) for 1990 and 1991 (shortly 1990/1), 1994 and 1995 (shortly 1994/5) and 2001 and 2002 (shortly 2001/2). Let P be a matrix of $(n \times n)$ transitions, the ij^{th} element of which, P_{ij} , is the percentage in the income class i (percentile) at time t_0 of those who at time t_1 were in class j . The advantage of the transition matrix is that it can nicely summarize mobility at various points in the distribution which is harder to gauge from a single index. Figure 13 shows the percentage of those remaining in the same income group. In other words it is the diagonal of the mobility matrix. It is immediately evident that there is less mobility in the top and bottom than in the middle of the distribution. This is, however, unsurprising given that the top (bottom) can only stay in the same group or move down (up). Also the right hand tail is particularly large which is the reason why persistence in that group is particularly high. Figure 15 suggests that mobility at the top one per cent is quite modest. In fact mobility has decreased at this group from 1990/1 to 2001/2. It can be seen from Figure 15 that 65 (55) per cent were in the top one per cent in 2001/2 (1990/1). Those who moved their states in the top one per cent between (99 - 90) points (including the persistence) were 91 (85) per cent. Likewise, in Figure 14, 42 (22) per cent of those began in the poorest one per cent were still there one year later 1990/1 (2001/2). Correspondingly in the case of the poor 64 (87) per cent have moved up just one

Figure 13: Permanence in the same percentiles in 1990/1 and 2001/2

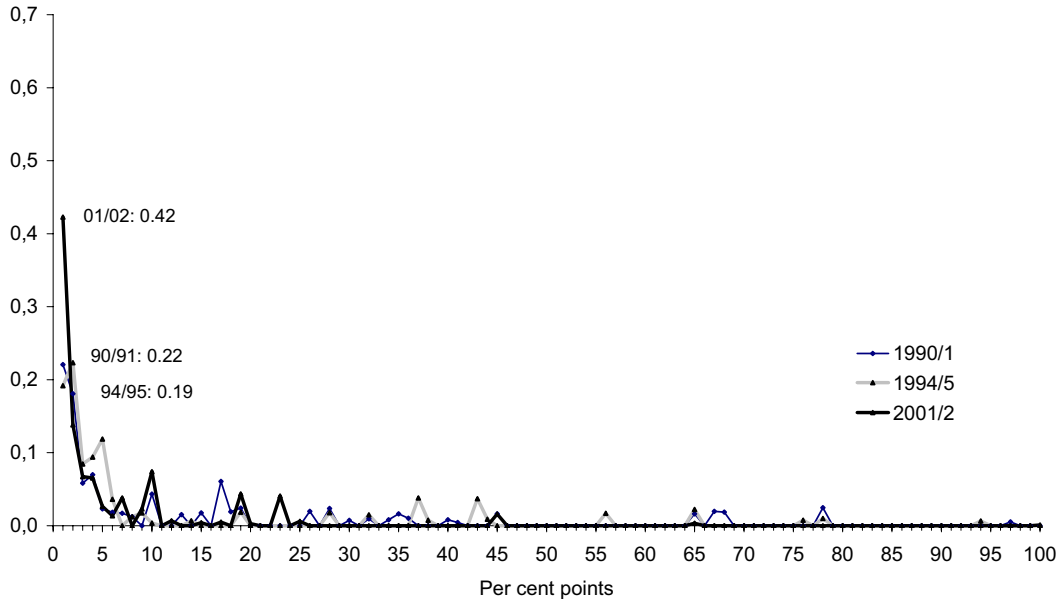


Source: Income Distribution Surveys 1990 - 2002

decile. No one did reach the top one per cent.

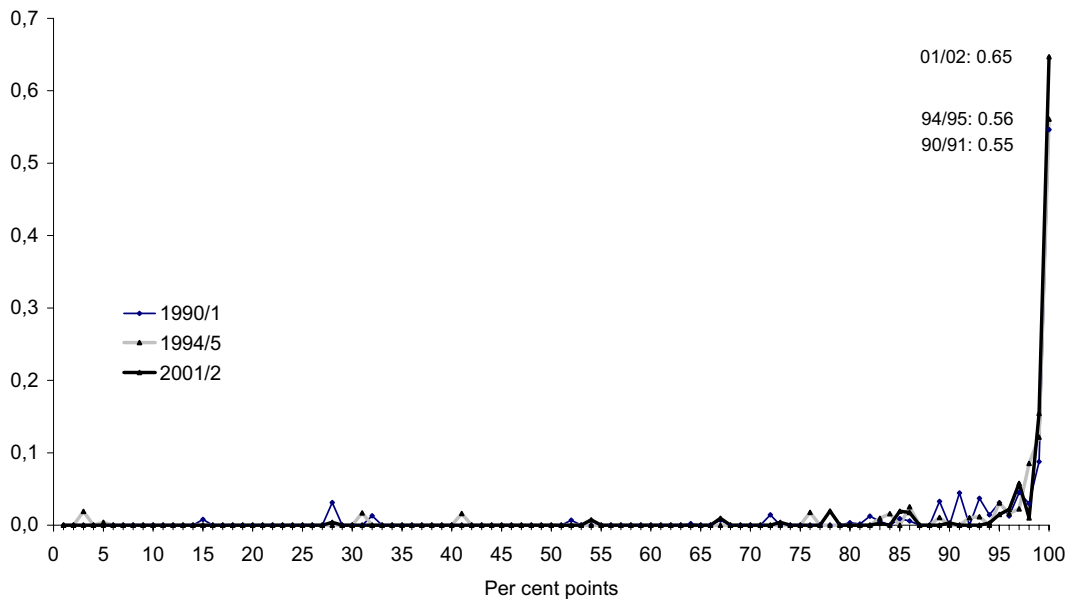
Hence the IDS-data suggest that the increase in annual income concentration that we have documented in this report is associated with a similar increase in longer term income concentration.

Figure 14: From the lowest one per cent upward in 1990/1, 1994/5 and 2001/2



Source: Income Distribution Surveys 1990 - 2002

Figure 15: From the top one per cent downward in 1990/1, 1994/5 and 2001/2



Source: Income Distribution Surveys 1990 - 2002

8 Conclusions

This paper provides new evidence about the evolution of top incomes in Finland over the period 1966 - 2002. Using micro data we construct estimates of shares of top income groups. The paper shows how the proportion of income earned by the very richest one per cent has changed over time. It shows a U-shaped pattern over this period. The total share of the highest earners fell consistently between the mid 1960s and the beginning of the 1990s but then began to rise. The results bring out clearly how the major equalization from the mid 1960s to the mid 1990s has been reversed, taking the shares of top income groups back to levels of inequality or even higher found 40 years ago.

The main factor that has driven up the top one per cent income share in Finland after the mid 1990s is in an unprecedented increase in the fraction of capital income which is in 2002 52 per cent of incomes in the top one per cent group. Therefore the composition of high incomes at the end of period considered is very different from those earlier years of this period. We argue in this paper that the 1993 tax reform is one of the key factors responsible for this trend. Our results suggest that the decline in income progressivity since the mid 1990s is a central factor explaining the increase of top income shares in Finland.

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Appendices

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Figure A2 Gross income decomposed by the actives and the others

Figure A3 Gross income decomposed by Helsinki Region and Other Finland

Figure A4 Average taxes by seven socioeconomic groups

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Figure A6 Average taxes by Helsinki Region and Other Finland

Figure A7 Mobility of income receivers in 1990/1, 1993/4, 1994/5 and 2001/2

Figure A8 The envelope curves of the minimum, mean and maximum permanence values of the income receivers yearly in 1990/1 - 2001/2

Table A1: Gini coefficients (%) with standard errors in brackets

Year	Factor income	Gross income	Disposable income	Disposable income ¹⁾		
				(a)	(b)	(a)+(b)
1966	38.36 (0.51)	33.19 (0.54)	30.98 (0.50)	-	-	-
1971	37.56 (0.63)	30.71 (0.48)	27.00 (0.38)	-	-	-
1976	35.10 (0.58)	26.08 (0.48)	21.27 (0.32)	-	-	-
1981	36.18 (0.36)	25.43 (0.30)	20.68 (0.21)	-	-	-
1985	37.25 (0.34)	25.03 (0.31)	20.15 (0.20)	-	-	-
1990	39.40 (0.31)	25.76 (0.22)	20.45 (0.17)	20.45 (0.18)	20.81 (0.18)	20.80 (0.18)
1991	39.93 (0.30)	25.36 (0.19)	20.43 (0.16)	20.42 (0.16)	20.65 (0.16)	20.64 (0.16)
1992	42.54 (0.33)	25.48 (0.21)	20.18 (0.19)	20.22 (0.19)	20.45 (0.19)	20.49 (0.19)
1993	45.72 (0.40)	26.36 (0.28)	21.12 (0.26)	20.68 (0.23)	21.23 (0.27)	20.80 (0.23)
1994	46.53 (0.41)	26.18 (0.27)	21.02 (0.25)	20.58 (0.24)	20.98 (0.26)	20.53 (0.24)
1995	46.39 (0.42)	26.90 (0.31)	21.80 (0.29)	21.43 (0.28)	21.69 (0.30)	21.33 (0.28)
1996	46.79 (0.42)	27.53 (0.28)	22.35 (0.26)	21.90 (0.23)	22.30 (0.27)	21.85 (0.23)
1997	47.25 (0.48)	28.64 (0.37)	23.70 (0.34)	22.79 (0.28)	23.76 (0.36)	22.82 (0.29)
1998	47.09 (0.55)	29.54 (0.46)	24.73 (0.45)	23.78 (0.35)	24.79 (0.48)	23.82 (0.38)
1999	47.60 (0.69)	30.56 (0.64)	25.82 (0.59)	24.55 (0.52)	26.01 (0.63)	24.73 (0.56)
2000	47.57 (0.79)	31.22 (0.75)	26.61 (0.72)	24.86 (0.49)	26.97 (0.77)	25.20 (0.52)
2001	46.95 (0.72)	30.42 (0.67)	25.72 (0.61)	25.15 (0.59)	26.03 (0.65)	25.45 (0.64)
2002	46.65 (0.63)	30.32 (0.58)	25.68 (0.53)	25.11 (0.48)	25.99 (0.57)	25.41 (0.50)

- 1) (a) Disposable income excluding realised capital income
(b) Disposable income excluding imputed net rents of owner-occupied dwellings
(a)+(b) Disposable income excluding realised capital income and imputed net rents of owner occupied dwellings

Source: Income Distribution Surveys in 1990 - 2002 and Household Expenditure Surveys in 1966 - 1985, Statistics Finland

Table A2: Inverted Lorenz curves (100 - Lorenz curves) in 1990 - 2002¹⁾

Deciles	FI	GI	DI	FI	GI	DI	FI	GI	DI
	Excl. capital gain			Excl. imputed net rent			Excl. capital gain and imputed net rent		
1990									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.5	95.9	95.1	100.0	96.1	95.2	100.0	96.1	95.2
2	97.4	90.3	88.6	98.7	90.7	88.8	98.7	90.6	88.8
3	92.7	83.7	81.2	94.1	84.1	81.4	94.1	84.1	81.5
4	86.0	76.2	73.0	87.4	76.6	73.3	87.3	76.5	73.3
5	77.5	67.7	64.1	78.8	68.1	64.4	78.8	68.0	64.4
6	67.4	58.1	54.4	68.6	58.5	54.6	68.5	58.4	54.6
7	55.6	47.4	43.7	56.7	47.8	43.9	56.6	47.6	43.8
8	41.8	35.3	31.9	42.6	35.6	32.0	42.4	35.4	31.9
9	25.0	20.9	18.4	25.6	21.2	18.5	25.4	21.0	18.4
Top 5 %	14.8	12.3	10.5	15.2	12.6	10.6	15.0	12.4	10.5
Top 1 %	4.3	3.6	2.9	4.6	3.8	3.0	4.4	3.6	2.9
Top 0.1 %	0.7	0.6	0.5	0.9	0.7	0.5	0.8	0.6	0.5
1991									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.4	95.9	95.2	100.0	96.1	95.2	100.0	96.1	95.3
2	97.3	90.2	88.6	98.6	90.5	88.8	98.7	90.5	88.8
3	92.9	83.6	81.2	94.5	83.9	81.4	94.5	83.9	81.4
4	86.4	76.0	73.0	88.0	76.3	73.2	88.0	76.3	73.2
5	78.1	67.4	64.0	79.7	67.8	64.2	79.7	67.7	64.2
6	68.1	57.8	54.3	69.5	58.2	54.5	69.5	58.1	54.4
7	56.2	47.1	43.6	57.4	47.4	43.7	57.4	47.4	43.7
8	42.3	35.1	31.8	43.2	35.3	31.9	43.2	35.2	31.8
9	25.4	20.9	18.4	26.1	21.1	18.4	25.9	21.0	18.3
Top 5 %	15.1	12.3	10.5	15.5	12.5	10.6	15.4	12.4	10.5
Top 1 %	4.4	3.6	2.9	4.6	3.7	3.0	4.5	3.6	2.9
Top 0.1 %	0.7	0.6	0.5	0.8	0.7	0.5	0.8	0.6	0.5
1992									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.6	95.9	95.0	100.0	96.0	95.1	100.0	96.0	95.1
2	97.7	90.1	88.4	99.2	90.4	88.5	99.2	90.4	88.6
3	93.9	83.5	80.9	95.9	83.8	81.1	95.9	83.8	81.1
4	88.0	76.0	72.8	90.0	76.3	72.9	90.0	76.3	73.0
5	80.1	67.5	63.9	82.0	67.8	64.1	82.1	67.9	64.1
6	70.3	58.0	54.2	72.1	58.3	54.3	72.1	58.4	54.4
7	58.5	47.4	43.6	60.0	47.7	43.7	60.0	47.7	43.7
8	44.2	35.3	31.8	45.5	35.6	31.9	45.5	35.6	31.9
9	26.8	21.2	18.5	27.6	21.3	18.5	27.5	21.3	18.5
Top 5 %	16.1	12.7	10.8	16.5	12.8	10.8	16.5	12.8	10.8
Top 1 %	4.8	3.8	3.1	4.9	3.8	3.1	4.9	3.8	3.1
Top 0.1 %	0.8	0.7	0.6	0.8	0.7	0.6	0.8	0.7	0.6

continues ...

Table A2: Continues ...

Deciles	FI	GI	DI	FI	GI	DI	FI	GI	DI
	Excl. capital gain			Excl. imputed net rent			Excl. capital gain and imputed net rent		
1993									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.8	95.9	95.0	100.0	96.0	95.1	100.0	96.0	95.1
2	98.2	90.2	88.4	99.5	90.4	88.5	99.5	90.3	88.4
3	95.0	83.6	81.0	96.9	83.9	81.2	96.9	83.8	81.1
4	89.6	76.2	72.9	91.7	76.5	73.2	91.7	76.4	73.0
5	82.2	67.8	64.2	84.2	68.2	64.4	84.2	68.1	64.2
6	72.8	58.5	54.5	74.7	58.9	54.9	74.7	58.7	54.6
7	61.0	47.9	44.0	62.9	48.4	44.4	62.7	48.1	44.0
8	46.5	35.9	32.3	48.1	36.3	32.8	48.0	36.1	32.4
9	28.5	21.6	19.0	29.7	22.1	19.4	29.4	21.8	19.0
Top 5 %	17.2	13.0	11.1	18.0	13.3	11.5	17.7	13.1	11.1
Top 1 %	5.3	3.9	3.3	5.7	4.2	3.6	5.4	4.0	3.3
Top 0.1 %	1.0	0.7	0.6	1.2	0.9	0.8	1.0	0.8	0.6
1994									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.9	95.8	95.0	100.0	95.9	94.9	100.0	95.9	95.0
2	98.6	90.1	88.4	99.7	90.3	88.4	99.8	90.3	88.4
3	95.7	83.5	81.0	97.6	83.8	81.0	97.7	83.7	80.9
4	90.5	76.0	72.9	92.6	76.4	73.0	92.7	76.2	72.8
5	83.0	67.7	64.1	85.1	68.1	64.2	85.2	67.8	64.0
6	73.3	58.3	54.4	75.4	58.7	54.7	75.4	58.5	54.4
7	61.4	47.8	44.0	63.3	48.3	44.3	63.3	47.9	43.9
8	47.0	35.8	32.3	48.6	36.3	32.7	48.4	36.0	32.3
9	28.7	21.5	18.8	29.9	22.0	19.3	29.6	21.6	18.8
Top 5 %	17.1	12.7	10.9	18.0	13.1	11.4	17.6	12.8	10.9
Top 1 %	5.0	3.6	3.1	5.5	3.9	3.4	5.2	3.7	3.1
Top 0.1 %	0.9	0.6	0.5	1.1	0.7	0.7	0.9	0.6	0.5
1995									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.8	95.9	95.0	100.0	96.0	95.0	100.0	96.0	95.0
2	98.5	90.3	88.6	99.7	90.5	88.6	99.7	90.5	88.5
3	95.5	83.8	81.3	97.4	84.1	81.3	97.5	84.0	81.2
4	90.2	76.5	73.3	92.2	76.8	73.4	92.3	76.7	73.2
5	82.7	68.2	64.6	84.7	68.5	64.7	84.7	68.4	64.5
6	73.2	58.9	55.1	75.1	59.2	55.2	75.1	59.1	55.0
7	61.5	48.4	44.6	63.2	48.8	44.8	63.2	48.6	44.5
8	47.1	36.4	32.9	48.6	36.8	33.2	48.5	36.5	32.9
9	29.1	22.0	19.5	30.2	22.4	19.8	30.0	22.2	19.4
Top 5 %	17.7	13.3	11.5	18.6	13.6	11.8	18.3	13.4	11.5
Top 1 %	5.7	4.1	3.6	6.1	4.4	3.9	5.9	4.2	3.6
Top 0.1 %	1.1	0.8	0.7	1.2	0.9	0.8	1.2	0.8	0.7

continues ...

Table A2: Continues ...

Deciles	FI	GI	DI	FI	GI	DI	FI	GI	DI
	Excl. capital gain			Excl. imputed net rent			Excl. capital gain and imputed net rent		
1996									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.8	96.0	95.2	100.0	96.1	95.2	100.0	96.1	95.2
2	98.5	90.6	88.9	99.8	90.8	88.8	99.8	90.7	88.8
3	95.7	84.2	81.7	97.6	84.5	81.7	97.7	84.4	81.6
4	90.5	76.9	73.7	92.6	77.2	73.8	92.7	77.0	73.6
5	83.1	68.6	65.0	85.2	69.0	65.1	85.2	68.8	64.9
6	73.5	59.3	55.4	75.6	59.8	55.7	75.5	59.6	55.4
7	61.7	48.7	44.8	63.6	49.3	45.2	63.5	49.0	44.8
8	47.1	36.6	33.1	48.8	37.2	33.5	48.6	36.8	33.1
9	28.9	22.1	19.5	30.3	22.6	20.0	29.9	22.3	19.5
Top 5 %	17.5	13.2	11.4	18.6	13.8	12.0	18.1	13.4	11.5
Top 1 %	5.3	4.0	3.4	5.9	4.3	3.8	5.5	4.1	3.4
Top 0.1 %	0.9	0.6	0.5	1.1	0.7	0.6	0.8	0.6	0.5
1997									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.9	96.1	95.4	100.0	96.2	95.4	100.0	96.2	95.4
2	98.5	90.8	89.2	99.8	91.0	89.2	99.8	90.9	89.1
3	95.7	84.5	82.1	97.6	84.9	82.2	97.7	84.7	82.0
4	90.4	77.3	74.2	92.6	77.8	74.5	92.7	77.5	74.2
5	83.0	69.0	65.5	85.3	69.7	66.0	85.3	69.3	65.5
6	73.5	59.7	56.0	75.8	60.5	56.6	75.6	60.0	56.0
7	61.7	49.2	45.4	64.0	50.1	46.2	63.6	49.5	45.5
8	47.4	37.1	33.6	49.5	38.1	34.6	49.0	37.4	33.7
9	29.4	22.7	20.0	31.3	23.7	21.1	30.5	22.9	20.1
Top 5 %	18.2	13.8	11.9	19.7	14.8	13.0	18.9	14.0	12.0
Top 1 %	6.0	4.5	3.8	6.9	5.1	4.5	6.3	4.6	3.8
Top 0.1 %	1.4	1.0	0.9	1.8	1.3	1.1	1.5	1.1	0.9
1998									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.9	96.3	95.6	100.0	96.4	95.5	100.0	96.3	95.7
2	98.5	91.1	89.6	99.7	91.3	89.5	99.8	91.1	89.5
3	95.6	84.9	82.6	97.4	85.3	82.7	97.5	85.0	82.5
4	90.2	77.7	74.8	92.3	78.2	75.0	92.3	77.9	74.7
5	82.6	69.5	66.2	84.8	70.2	66.6	84.7	69.7	66.2
6	73.0	60.2	56.6	75.3	61.1	57.3	75.0	60.4	56.7
7	61.3	49.6	46.1	63.6	50.6	46.9	63.1	49.9	46.1
8	47.1	37.4	34.2	49.4	38.6	35.3	48.6	37.7	34.3
9	29.4	23.0	20.5	31.5	24.3	21.8	30.4	23.3	20.6
Top 5 %	18.3	14.2	12.3	20.2	15.4	13.6	19.0	14.4	12.4
Top 1 %	6.3	4.8	4.0	7.7	5.8	5.2	6.6	4.9	4.1
Top 0.1 %	1.6	1.2	1.0	2.4	1.7	1.6	1.7	1.2	1.1

continues ...

Table A2: Continues ...

Deciles	FI	GI	DI	FI	GI	DI	FI	GI	DI
	Excl. capital gain			Excl. imputed net rent			Excl. capital gain and imputed net rent		
1999									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.8	96.3	95.9	100.0	96.4	95.5	100.0	96.3	95.9
2	98.4	91.1	89.8	99.7	91.4	89.6	99.8	91.1	89.8
3	95.3	84.8	82.8	97.2	85.4	82.9	97.3	85.0	82.8
4	89.9	77.7	75.1	91.9	78.5	75.4	91.9	77.9	75.1
5	82.4	69.6	66.5	84.6	70.6	67.2	84.4	69.9	66.6
6	72.9	60.4	57.0	75.4	61.7	58.0	74.9	60.8	57.2
7	61.4	50.0	46.6	64.0	51.5	47.8	63.2	50.3	46.7
8	47.4	38.0	34.8	50.1	39.8	36.4	48.9	38.4	34.9
9	30.1	23.9	21.2	32.9	25.8	23.1	31.2	24.2	21.4
Top 5 %	19.2	15.1	13.1	21.8	17.0	15.1	20.0	15.4	13.3
Top 1 %	7.3	5.7	4.7	9.4	7.2	6.4	7.7	5.9	4.9
Top 0.1 %	2.0	1.6	1.3	2.8	2.1	2.0	2.2	1.6	1.4
2000									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.8	96.3	96.0	100.0	96.5	95.7	100.0	96.4	96.1
2	98.3	91.2	90.0	99.7	91.6	89.9	99.7	91.3	90.1
3	95.2	85.1	83.1	97.1	85.8	83.4	97.2	85.3	83.2
4	89.8	77.9	75.4	91.9	79.0	76.0	91.8	78.2	75.5
5	82.2	69.8	66.8	84.6	71.1	67.8	84.3	70.2	67.0
6	72.6	60.5	57.2	75.3	62.1	58.6	74.6	60.9	57.4
7	60.9	50.0	46.7	63.8	52.0	48.5	62.7	50.5	46.9
8	46.9	38.1	34.9	50.1	40.3	37.1	48.4	38.5	35.1
9	29.7	23.8	21.2	33.0	26.2	23.8	30.7	24.1	21.4
Top 5 %	18.8	15.0	13.0	22.2	17.4	15.6	19.6	15.3	13.2
Top 1 %	6.9	5.5	4.5	9.7	7.5	6.8	7.3	5.6	4.7
Top 0.1 %	2.0	1.5	1.2	3.6	2.8	2.5	2.1	1.6	1.3
2001									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.8	96.4	95.8	100.0	96.5	95.7	100.0	96.5	95.8
2	98.3	91.3	89.9	99.7	91.5	89.9	99.7	91.5	89.9
3	95.3	85.2	83.1	97.2	85.6	83.2	97.2	85.4	83.1
4	89.9	78.1	75.4	91.9	78.6	75.7	92.0	78.4	75.5
5	82.4	70.0	66.9	84.5	70.7	67.3	84.5	70.4	67.0
6	72.9	60.9	57.5	75.0	61.7	58.1	74.9	61.3	57.7
7	61.4	50.5	47.0	63.5	51.4	47.8	63.3	50.9	47.3
8	47.6	38.6	35.3	49.5	39.6	36.2	49.2	39.1	35.6
9	30.4	24.4	21.6	32.1	25.4	22.6	31.6	24.8	21.9
Top 5 %	19.6	15.6	13.5	21.1	16.6	14.5	20.5	16.0	13.8
Top 1 %	7.8	6.1	5.2	8.8	6.8	5.9	8.2	6.3	5.4
Top 0.1 %	2.7	2.1	1.8	3.1	2.4	2.1	2.9	2.2	1.9

continues ...

Table A2: Continues ...

Deciles	FI	GI	DI	FI	GI	DI	FI	GI	DI
	Excl. capital gain			Excl. imputed net rent			Excl. capital gain and imputed net rent		
2002									
0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
1	99.7	96.4	95.9	100.0	96.5	95.7	100.0	96.5	95.9
2	98.2	91.3	90.0	99.6	91.5	89.9	99.6	91.4	90.0
3	95.1	85.1	83.2	97.1	85.5	83.2	97.1	85.3	83.2
4	89.6	78.0	75.4	91.7	78.6	75.7	91.7	78.3	75.6
5	82.0	69.9	66.9	84.2	70.6	67.3	84.2	70.3	67.1
6	72.5	60.7	57.4	74.8	61.6	58.1	74.6	61.2	57.7
7	61.1	50.3	46.9	63.3	51.3	47.7	63.0	50.8	47.2
8	47.3	38.5	35.2	49.5	39.5	36.1	48.9	38.9	35.4
9	30.2	24.2	21.5	32.2	25.3	22.6	31.4	24.6	21.7
Top 5 %	19.4	15.4	13.3	21.1	16.5	14.4	20.3	15.7	13.5
Top 1 %	7.5	5.8	4.8	8.8	6.8	5.7	7.9	6.0	5.0
Top 0.1 %	1.8	1.4	1.0	2.6	2.0	1.7	1.9	1.4	1.1

¹⁾ FI = Factor income. GI = Gross income. DI = Disposable income

Table A3: Gross income items in deciles and in top one per cent in 1966 - 2002

Year	Deciles	Wages	Entrepreneurial income	Capital income	Transfers received	Gross income
1966	1	31.43	32.12	4.31	32.14	100
	2	35.44	34.43	5.31	24.82	100
	3	42.44	35.57	4.48	17.51	100
	4	50.53	29.41	4.76	15.31	100
	5	57.39	25.55	4.72	12.34	100
	6	66.74	19.93	4.16	9.18	100
	7	76.88	11.84	4.20	7.08	100
	8	77.06	10.11	5.40	7.42	100
	9	77.33	12.49	5.15	5.03	100
	10	73.15	15.08	7.78	4.00	100
		Top 1 %	53.59	28.58	15.06	2.76
	Total	66.82	18.38	5.54	9.26	100
1971	1	25.46	27.73	8.81	38.01	100
	2	31.95	22.61	6.99	38.45	100
	3	45.01	22.65	7.48	24.85	100
	4	58.48	18.70	5.71	17.12	100
	5	64.36	18.09	5.48	12.07	100
	6	68.95	14.12	5.78	11.14	100
	7	74.52	11.68	4.81	8.99	100
	8	77.88	9.29	5.06	7.77	100
	9	80.79	6.59	5.89	6.73	100
	10	74.82	9.85	6.26	9.07	100
		Top 1 %	63.59	17.21	8.54	10.67
	Total	68.19	13.08	5.94	12.79	100
1976	1	25.45	22.04	4.59	47.92	100
	2	34.35	20.27	4.71	40.66	100
	3	50.51	16.12	5.21	28.16	100
	4	62.08	15.63	4.04	18.25	100
	5	67.70	12.08	3.52	16.70	100
	6	72.36	10.22	3.65	13.77	100
	7	76.83	8.27	4.17	10.73	100
	8	79.33	6.90	4.15	9.62	100
	9	82.14	6.39	3.62	7.85	100
	10	73.88	10.18	6.35	9.59	100
		Top 1 %	53.45	18.56	11.94	16.04
	Total	68.98	10.99	4.54	15.50	100
1981	1	27.87	14.84	4.64	52.65	100
	2	35.52	12.35	4.66	47.46	100
	3	48.97	14.96	3.56	32.52	100
	4	58.45	13.95	3.60	24.00	100
	5	68.31	11.82	2.71	17.15	100
	6	75.03	8.28	2.82	13.87	100
	7	78.78	9.00	2.33	9.90	100
	8	80.99	7.84	2.06	9.11	100
	9	80.95	6.68	2.90	9.46	100
	10	76.19	11.01	4.22	8.58	100
		Top 1 %	65.02	19.46	6.17	9.34
	Total	69.72	10.29	3.24	16.75	100

continues ...

Table A3: Continues ...

Year	Deciles	Wages	Entrepreneurial income	Capital income	Transfers received	Gross income
1985	1	29.95	10.14	4.61	55.30	100
	2	36.56	9.65	4.64	49.15	100
	3	47.87	11.46	4.17	36.50	100
	4	58.86	11.54	3.07	26.53	100
	5	67.64	9.21	3.08	20.07	100
	6	72.03	9.05	2.34	16.57	100
	7	73.82	8.97	2.89	14.31	100
	8	74.29	8.55	3.39	13.77	100
	9	78.33	7.80	3.14	10.74	100
	10	73.62	11.02	4.59	10.77	100
	Top 1 %	65.14	11.75	6.08	17.03	100
Total	66.96	9.65	3.56	19.82	100	
1990	1	27.94	6.84	5.37	59.86	100
	2	37.63	6.01	5.67	50.69	100
	3	50.73	7.12	4.90	37.26	100
	4	60.36	6.62	4.19	28.84	100
	5	65.99	7.00	3.91	23.10	100
	6	68.42	6.99	4.31	20.28	100
	7	73.78	6.24	3.90	16.08	100
	8	75.84	6.29	4.33	13.55	100
	9	77.84	6.55	4.68	10.93	100
	10	72.68	10.25	7.47	9.60	100
	Top 1 %	60.15	17.41	13.52	8.92	100
Total	66.80	7.37	5.10	20.73	100	
1991	1	28.00	8.30	5.53	58.17	100
	2	34.92	5.79	7.02	52.28	100
	3	47.79	6.26	5.45	40.51	100
	4	56.69	5.76	5.42	32.14	100
	5	61.08	6.93	5.52	26.48	100
	6	66.34	5.56	4.86	23.24	100
	7	71.08	5.41	5.07	18.44	100
	8	72.20	6.05	5.69	16.05	100
	9	75.15	4.85	6.42	13.58	100
	10	69.68	8.84	9.91	11.58	100
	Top 1 %	53.64	15.64	17.96	12.76	100
Total	63.73	6.49	6.55	23.23	100	
1992	1	22.20	6.97	6.21	64.62	100
	2	32.93	5.46	5.34	56.27	100
	3	40.42	6.01	6.16	47.40	100
	4	50.19	5.60	5.62	38.60	100
	5	57.07	5.99	5.94	31.01	100
	6	59.93	5.82	5.81	28.44	100
	7	66.29	5.00	6.23	22.49	100
	8	70.67	3.93	5.57	19.83	100
	9	70.41	5.47	6.63	17.49	100
	10	66.55	9.52	9.51	14.43	100
	Top 1 %	47.62	17.58	16.99	17.82	100
Total	59.40	6.28	6.74	27.59	100	

continues ...

Table A3: Continues ...

Year	Deciles	Wages	Entrepreneurial income	Capital income	Transfers received	Gross income
1993	1	19.31	7.52	5.74	67.44	100
	2	27.85	5.59	5.53	61.04	100
	3	35.76	6.49	6.35	51.40	100
	4	44.92	6.06	6.40	42.61	100
	5	49.73	6.19	6.88	37.20	100
	6	54.13	5.72	6.58	33.56	100
	7	61.27	5.32	6.91	26.50	100
	8	65.09	5.23	6.62	23.07	100
	9	68.08	5.35	7.89	18.68	100
	10	63.80	8.06	13.69	14.45	100
	Top 1 %	48.99	12.54	24.49	13.97	100
Total	55.13	6.26	8.27	30.34	100	
1994	1	13.56	4.49	4.82	77.13	100
	2	22.55	6.43	6.57	64.46	100
	3	33.54	6.44	6.06	53.96	100
	4	42.62	5.33	6.12	45.93	100
	5	49.95	6.78	6.08	37.19	100
	6	56.45	6.82	6.39	30.34	100
	7	59.65	6.37	6.70	27.28	100
	8	64.04	5.74	7.12	23.10	100
	9	68.06	7.11	7.15	17.68	100
	10	62.44	9.98	13.04	14.54	100
	Top 1 %	45.55	15.21	27.20	12.03	100
Total	53.88	7.12	7.95	31.06	100	
1995	1	14.17	6.00	5.01	74.82	100
	2	25.68	5.38	6.18	62.76	100
	3	36.96	6.33	5.72	50.99	100
	4	44.83	5.15	6.57	43.46	100
	5	51.46	5.66	6.10	36.79	100
	6	57.82	5.80	6.59	29.79	100
	7	59.65	5.94	6.93	27.48	100
	8	65.20	7.12	7.07	20.61	100
	9	67.46	7.11	7.54	17.89	100
	10	61.04	10.03	14.77	14.16	100
	Top 1 %	41.58	13.48	36.23	8.72	100
Total	54.60	7.06	8.46	29.88	100	
1996	1	17.76	5.08	5.10	72.07	100
	2	26.44	5.58	6.16	61.82	100
	3	34.01	6.03	6.83	53.13	100
	4	45.06	6.19	6.46	42.29	100
	5	50.19	4.86	7.04	37.90	100
	6	58.60	5.95	6.76	28.69	100
	7	61.25	5.07	7.68	26.00	100
	8	66.15	5.98	7.33	20.55	100
	9	69.07	6.18	7.53	17.22	100
	10	63.09	7.82	16.18	12.91	100
	Top 1 %	43.09	9.71	36.76	10.45	100
Total	55.73	6.19	9.06	29.02	100	

continues ...

Table A3: Continues ...

Year	Deciles	Wages	Entrepreneurial income	Capital income	Transfers received	Gross income
1997	1	18.60	5.20	5.64	70.55	100
	2	28.03	4.18	6.34	61.45	100
	3	34.85	5.61	7.45	52.10	100
	4	48.42	6.06	6.78	38.73	100
	5	49.91	5.56	7.57	36.96	100
	6	57.55	6.24	7.48	28.73	100
	7	62.87	4.96	7.84	24.34	100
	8	65.18	6.53	7.77	20.52	100
	9	70.63	6.12	8.19	15.06	100
	10	59.99	9.00	19.56	11.44	100
	Top 1 %	38.22	12.19	41.94	7.65	100
Total	55.73	6.52	10.31	27.44	100	
1998	1	16.70	4.73	5.04	73.54	100
	2	26.97	4.60	6.87	61.56	100
	3	39.95	4.29	7.49	48.28	100
	4	49.77	5.58	7.28	37.36	100
	5	51.92	5.18	8.27	34.63	100
	6	59.71	5.21	7.93	27.15	100
	7	64.73	5.73	7.94	21.61	100
	8	67.62	5.57	8.56	18.25	100
	9	69.11	6.09	9.66	15.14	100
	10	59.22	9.20	21.20	10.38	100
	Top 1 %	33.59	10.45	49.59	6.37	100
Total	56.61	6.31	11.24	25.84	100	
1999	1	16.23	4.63	5.64	73.50	100
	2	30.32	4.42	6.96	58.31	100
	3	40.84	5.06	7.95	46.15	100
	4	47.01	5.12	8.07	39.81	100
	5	54.20	6.65	8.20	30.95	100
	6	59.82	4.89	8.53	26.76	100
	7	65.68	5.29	8.95	20.08	100
	8	68.72	5.04	8.86	17.38	100
	9	70.84	6.14	9.45	13.58	100
	10	56.60	8.20	26.30	8.90	100
	Top 1 %	32.83	5.42	56.62	5.13	100
Total	56.60	6.09	12.98	24.33	100	
2000	1	18.97	4.71	5.44	70.88	100
	2	30.62	4.10	7.30	57.98	100
	3	38.63	4.63	8.82	47.93	100
	4	50.27	5.08	8.13	36.52	100
	5	53.83	5.69	9.01	31.48	100
	6	62.55	5.12	8.39	23.95	100
	7	66.49	5.26	8.62	19.63	100
	8	70.50	5.35	9.07	15.09	100
	9	70.52	6.17	10.41	12.91	100
	10	52.99	8.31	29.99	8.72	100
	Top 1 %	25.90	7.06	63.69	3.34	100
Total	56.45	6.08	14.24	23.24	100	

continues ...

Table A3: Continues ...

Year	Deciles	Wages	Entrepreneurial income	Capital income	Transfers received	Gross income
2001	1	20.75	5.38	5.39	68.48	100
	2	32.04	5.40	7.67	54.89	100
	3	39.38	3.91	8.06	48.66	100
	4	48.72	4.83	8.38	38.08	100
	5	55.32	6.04	8.20	30.44	100
	6	61.13	4.79	8.84	25.25	100
	7	66.80	4.66	8.12	20.42	100
	8	69.14	5.10	8.96	16.80	100
	9	72.40	6.58	9.09	11.93	100
	10	60.10	7.62	24.19	8.09	100
	Top 1 %	36.38	7.08	53.67	2.87	100
Total	58.44	5.87	12.33	23.36	100	
2002	1	21.56	4.62	5.95	67.87	100
	2	33.77	4.02	6.97	55.24	100
	3	42.12	5.05	8.54	44.29	100
	4	46.35	5.75	9.27	38.63	100
	5	56.80	4.25	8.44	30.51	100
	6	61.12	4.48	9.00	25.40	100
	7	65.19	5.47	8.40	20.94	100
	8	68.96	5.78	8.75	16.51	100
	9	70.95	6.51	9.85	12.68	100
	10	60.48	7.23	24.08	8.21	100
	Top 1 %	39.63	6.09	51.81	2.47	100
Total	58.35	5.79	12.53	23.33	100	

Source: Income Distribution Surveys in 1990 - 2002 and Household Expenditure Surveys in 1966 - 1985, Statistics Finland

Table A4: Capital income items in deciles and in top one per cent in 1990 - 2002

Year	Decile	Interest income	Imputed net rents	Rental income	Realized capital gains	Other capital income	Total capital income
1990	1	19.72	72.24	2.80	1.02	4.21	100
	2	20.38	73.81	2.56	0.74	2.50	100
	3	27.64	67.13	3.03	0.90	1.29	100
	4	25.82	62.76	7.30	2.20	1.93	100
	5	31.85	58.55	3.67	4.51	1.42	100
	6	28.34	58.56	8.56	2.84	1.71	100
	7	29.58	59.47	7.21	1.63	2.11	100
	8	34.00	54.82	7.05	2.11	2.02	100
	9	34.25	52.44	8.87	3.14	1.30	100
	10	35.59	33.71	11.53	17.39	1.78	100
		Top 1 %	34.20	13.76	10.89	37.85	3.31
	Total	31.21	52.11	7.89	6.94	1.87	100
1991	1	24.94	68.48	3.95	1.42	1.20	100
	2	25.40	68.52	3.47	1.80	0.81	100
	3	26.45	67.08	2.99	1.75	1.74	100
	4	28.91	64.13	4.12	0.97	1.87	100
	5	28.83	65.39	4.30	0.67	0.82	100
	6	28.57	62.46	5.70	0.86	2.41	100
	7	32.44	58.63	6.61	0.21	2.11	100
	8	30.72	58.36	7.47	0.52	2.94	100
	9	32.25	56.29	5.80	3.53	2.13	100
	10	42.90	34.08	12.14	8.23	2.65	100
		Top 1 %	46.04	18.16	11.24	20.33	4.23
	Total	33.78	53.00	7.47	3.60	2.15	100
1992	1	18.59	73.94	3.40	2.95	1.13	100
	2	19.55	73.48	4.31	1.37	1.29	100
	3	18.57	74.16	4.85	0.79	1.63	100
	4	21.27	72.25	3.47	1.33	1.68	100
	5	21.49	68.61	3.56	3.67	2.68	100
	6	21.36	69.84	5.76	0.19	2.84	100
	7	25.63	66.01	5.63	0.74	1.99	100
	8	24.93	66.61	6.33	0.16	1.97	100
	9	31.47	58.97	7.18	0.28	2.10	100
	10	43.45	39.61	11.25	1.61	4.09	100
		Top 1 %	57.92	21.83	11.77	3.07	5.41
	Total	29.80	59.22	7.13	1.20	2.65	100
1993	1	14.49	74.95	2.40	1.31	6.85	100
	2	14.61	75.58	6.72	1.25	1.84	100
	3	16.04	76.00	3.62	1.64	2.71	100
	4	20.27	72.04	3.24	2.36	2.09	100
	5	19.13	67.52	5.17	5.31	2.88	100
	6	16.67	68.83	6.78	4.01	3.72	100
	7	18.30	67.82	4.98	4.97	3.93	100
	8	21.90	62.62	7.38	5.06	3.04	100
	9	24.42	54.56	8.46	9.98	2.58	100
	10	34.88	29.78	10.32	18.86	6.16	100
		Top 1 %	38.89	13.36	13.80	25.98	7.97
	Total	25.18	52.92	7.59	10.09	4.22	100

continues ...

Table A4: Continues ...

Year	Decile	Interest income	Imputed net rents	Rental income	Realized capital gains	Other capital income	Total capital income
1994	1	14.62	74.73	5.94	1.18	3.54	100
	2	9.52	79.76	6.64	2.62	1.46	100
	3	10.43	81.34	3.73	1.84	2.66	100
	4	10.24	79.26	4.08	3.62	2.81	100
	5	10.06	76.76	6.67	2.80	3.71	100
	6	11.69	70.44	7.17	6.95	3.76	100
	7	11.77	73.43	6.51	5.27	3.03	100
	8	11.52	67.03	10.52	8.15	2.77	100
	9	15.79	63.32	10.32	7.27	3.31	100
	10	29.01	32.68	8.30	24.00	6.01	100
	Top 1 %	39.52	12.81	5.38	35.49	6.80	100
	Total	18.13	57.90	7.84	12.02	4.11	100
1995	1	8.30	83.22	4.70	1.75	2.03	100
	2	8.63	82.56	5.30	0.71	2.80	100
	3	7.68	78.25	8.11	3.09	2.87	100
	4	6.60	78.25	6.85	5.61	2.70	100
	5	7.88	79.10	7.37	2.69	2.96	100
	6	10.96	71.72	8.30	6.73	2.28	100
	7	12.20	72.32	5.32	7.53	2.63	100
	8	16.72	62.21	10.14	6.94	3.99	100
	9	14.75	61.99	10.50	7.80	4.96	100
	10	41.16	29.22	8.83	15.32	5.47	100
	Top 1 %	59.97	9.87	4.87	19.38	5.91	100
	Total	23.14	54.86	8.36	9.47	4.17	100
1996	1	6.98	81.37	6.54	2.29	2.83	100
	2	7.34	85.21	4.81	1.54	1.10	100
	3	6.49	85.76	4.48	1.96	1.31	100
	4	6.61	81.40	5.57	3.04	3.37	100
	5	11.35	76.77	5.70	3.42	2.77	100
	6	8.80	79.30	5.35	2.73	3.82	100
	7	10.63	70.58	8.50	5.90	4.39	100
	8	13.42	69.55	8.70	5.04	3.30	100
	9	15.07	64.65	9.04	7.91	3.33	100
	10	39.67	26.70	10.28	18.85	4.50	100
	Top 1 %	52.93	9.52	5.54	27.98	4.03	100
	Total	22.38	55.24	8.38	10.29	3.70	100
1997	1	5.09	82.26	2.68	6.19	3.78	100
	2	7.25	86.08	3.12	2.34	1.20	100
	3	5.27	87.43	2.03	2.11	3.17	100
	4	5.40	83.82	6.09	1.28	3.41	100
	5	6.03	81.06	4.66	4.77	3.47	100
	6	7.44	78.43	7.44	4.24	2.46	100
	7	9.67	74.53	6.00	6.97	2.83	100
	8	11.28	71.74	8.22	6.54	2.22	100
	9	14.74	65.23	9.27	6.91	3.86	100
	10	34.84	23.02	10.78	27.85	3.52	100
	Top 1 %	48.70	7.30	7.69	33.20	3.12	100
	Total	20.64	52.52	8.38	15.24	3.22	100

continues ...

Table A4: Continues ...

Year	Decile	Interest income	Imputed net rents	Rental income	Realized capital gains	Other capital income	Total capital income
1998	1	4.41	85.91	3.93	4.09	1.66	100
	2	8.49	81.63	5.50	3.68	0.70	100
	3	6.66	82.32	5.17	2.93	2.92	100
	4	7.06	79.39	5.36	4.37	3.82	100
	5	8.19	76.75	4.52	6.57	3.97	100
	6	8.73	74.21	6.58	6.67	3.80	100
	7	10.74	72.68	7.83	5.87	2.88	100
	8	14.13	64.24	9.01	9.81	2.81	100
	9	17.92	57.02	8.25	10.86	5.95	100
	10	35.96	20.89	9.71	31.13	2.32	100
	Top 1 %	44.65	5.39	6.40	42.46	1.11	100
	Total	22.57	48.05	8.21	18.10	3.08	100
1999	1	7.04	85.05	4.93	1.50	1.49	100
	2	6.81	83.94	1.96	6.46	0.82	100
	3	6.40	81.37	3.90	6.43	1.91	100
	4	7.88	79.66	3.83	4.32	4.31	100
	5	7.75	77.51	6.59	5.73	2.43	100
	6	7.72	74.66	4.45	9.02	4.16	100
	7	16.84	64.43	6.68	9.27	2.78	100
	8	12.00	63.82	8.86	13.28	2.05	100
	9	16.57	61.26	8.40	10.38	3.41	100
	10	36.87	16.42	7.23	36.78	2.71	100
	Top 1 %	44.15	4.25	4.06	45.52	2.02	100
	Total	24.55	42.73	6.79	23.16	2.77	100
2000	1	6.21	85.76	2.27	1.46	4.31	100
	2	7.82	82.21	3.76	2.81	3.40	100
	3	6.46	85.52	3.17	3.46	1.39	100
	4	8.91	80.11	4.81	3.17	3.00	100
	5	11.40	72.31	5.08	6.55	4.66	100
	6	13.11	70.09	5.84	6.61	4.35	100
	7	10.48	68.08	6.54	11.69	3.21	100
	8	14.98	64.29	6.76	11.67	2.30	100
	9	16.40	56.25	7.59	16.84	2.93	100
	10	37.73	13.39	5.79	40.59	2.50	100
	Top 1 %	43.33	3.17	2.85	48.90	1.76	100
	Total	26.06	38.95	5.83	26.36	2.80	100
2001	1	8.34	78.91	5.82	3.14	3.79	100
	2	6.74	84.71	4.28	2.16	2.11	100
	3	6.93	84.03	4.06	2.17	2.81	100
	4	9.63	79.11	5.01	2.14	4.11	100
	5	7.92	78.09	5.94	3.94	4.12	100
	6	9.62	71.49	6.67	7.66	4.56	100
	7	10.22	72.82	6.55	7.17	3.23	100
	8	14.93	66.40	6.57	7.90	4.20	100
	9	19.71	61.41	10.00	4.70	4.18	100
	10	54.70	16.76	7.58	17.24	3.71	100
	Top 1 %	69.06	4.27	5.07	18.53	3.07	100
	Total	32.91	45.07	7.14	11.10	3.78	100

continues ...

Table A4: Continues ...

Year	Decile	Interest income	Imputed net rents	Rental income	Realized capital gains	Other capital income	Total capital income
2002	1	14.62	80.09	2.21	1.36	1.72	100
	2	7.63	87.18	2.90	0.72	1.57	100
	3	7.59	82.45	4.45	2.17	3.34	100
	4	8.64	82.09	4.92	0.97	3.37	100
	5	9.11	77.30	5.50	3.99	4.11	100
	6	13.90	72.59	5.77	2.08	5.67	100
	7	11.23	73.29	6.91	3.83	4.74	100
	8	15.20	68.19	7.08	6.11	3.42	100
	9	23.10	57.29	9.05	5.38	5.18	100
	10	50.79	18.63	6.93	19.01	4.65	100
	Top 1 %	63.90	4.50	3.73	24.93	2.94	100
Total	31.57	46.40	6.62	11.01	4.39	100	

Source: Income Distribution Surveys in 1990 - 2002, Statistics Finland

Table A5: Tax items in deciles and in top one per cent in 1990 - 2002

Year	Decile	State income tax ¹⁾	Property tax	Municipal tax	Other taxes	Total current transfers paid
1990	1	0.13	0.00	0.72	0.01	0.14
	2	0.18	0.00	0.69	0.01	0.12
	3	0.24	0.00	0.64	0.01	0.11
	4	0.28	0.00	0.60	0.01	0.11
	5	0.31	0.00	0.57	0.01	0.11
	6	0.34	0.00	0.55	0.01	0.11
	7	0.37	0.00	0.52	0.00	0.10
	8	0.40	0.00	0.50	0.01	0.10
	9	0.43	0.00	0.46	0.01	0.10
	10	0.51	0.00	0.39	0.02	0.08
	Top 1 %	0.57	0.01	0.31	0.04	0.07
Total	0.40	0.00	0.49	0.01	0.10	
1991	1	0.10	0.00	0.73	0.04	0.12
	2	0.17	0.00	0.69	0.02	0.12
	3	0.20	0.00	0.66	0.02	0.12
	4	0.25	0.00	0.63	0.01	0.11
	5	0.28	0.00	0.59	0.01	0.11
	6	0.30	0.00	0.57	0.01	0.11
	7	0.33	0.00	0.54	0.01	0.11
	8	0.36	0.00	0.52	0.01	0.11
	9	0.39	0.00	0.50	0.01	0.10
	10	0.47	0.00	0.41	0.02	0.09
	Top 1 %	0.53	0.01	0.33	0.04	0.08
Total	0.36	0.00	0.51	0.02	0.11	
1992	1	0.09	0.00	0.68	0.02	0.20
	2	0.15	0.00	0.63	0.02	0.20
	3	0.19	0.00	0.60	0.02	0.19
	4	0.23	0.00	0.57	0.02	0.18
	5	0.26	0.00	0.55	0.01	0.18
	6	0.28	0.00	0.54	0.02	0.17
	7	0.30	0.00	0.51	0.01	0.17
	8	0.33	0.00	0.49	0.01	0.17
	9	0.36	0.00	0.46	0.02	0.16
	10	0.43	0.00	0.38	0.04	0.15
	Top 1 %	0.47	0.01	0.31	0.08	0.13
Total	0.33	0.00	0.48	0.02	0.16	

continues . . .

¹⁾ In 1990 - 1992 state income tax included earned and capital state income taxes

Table A5: Continues ...

Year	Decile	State earned income tax	State capital income tax	Property tax	Municipal tax	Other taxes	Total current transfers paid
1993	1	0.05	0.05	0.00	0.62	0.04	0.24
	2	0.11	0.02	0.00	0.64	0.02	0.21
	3	0.14	0.02	0.00	0.60	0.02	0.22
	4	0.18	0.01	0.00	0.58	0.02	0.21
	5	0.21	0.02	0.00	0.55	0.01	0.21
	6	0.23	0.01	0.00	0.53	0.01	0.21
	7	0.26	0.01	0.00	0.52	0.01	0.20
	8	0.28	0.01	0.00	0.49	0.01	0.20
	9	0.32	0.02	0.00	0.46	0.01	0.20
	10	0.39	0.04	0.00	0.37	0.02	0.17
	Top 1 %	0.44	0.09	0.01	0.30	0.02	0.13
Total	0.29	0.02	0.00	0.47	0.01	0.20	
1994	1	0.02	0.03	0.00	0.75	0.02	0.17
	2	0.09	0.03	0.00	0.65	0.02	0.22
	3	0.12	0.02	0.00	0.61	0.01	0.24
	4	0.16	0.02	0.00	0.56	0.01	0.25
	5	0.19	0.02	0.00	0.54	0.01	0.24
	6	0.22	0.02	0.00	0.52	0.01	0.24
	7	0.24	0.01	0.00	0.50	0.01	0.23
	8	0.27	0.02	0.00	0.46	0.01	0.23
	9	0.31	0.02	0.00	0.44	0.01	0.22
	10	0.37	0.06	0.00	0.37	0.01	0.19
	Top 1 %	0.39	0.14	0.01	0.28	0.02	0.15
Total	0.27	0.03	0.00	0.47	0.01	0.22	
1995	1	0.04	0.03	0.00	0.74	0.02	0.18
	2	0.09	0.03	0.00	0.63	0.02	0.23
	3	0.14	0.02	0.00	0.59	0.01	0.24
	4	0.17	0.02	0.00	0.56	0.01	0.24
	5	0.20	0.02	0.00	0.54	0.01	0.24
	6	0.23	0.02	0.00	0.51	0.01	0.23
	7	0.26	0.02	0.00	0.49	0.01	0.23
	8	0.28	0.02	0.00	0.46	0.01	0.23
	9	0.32	0.02	0.00	0.44	0.01	0.22
	10	0.38	0.06	0.00	0.36	0.01	0.19
	Top 1 %	0.39	0.18	0.01	0.27	0.02	0.14
Total	0.28	0.03	0.00	0.46	0.01	0.22	
1996	1	0.05	0.04	0.00	0.70	0.02	0.19
	2	0.11	0.03	0.00	0.64	0.01	0.21
	3	0.14	0.02	0.00	0.60	0.01	0.22
	4	0.19	0.02	0.00	0.56	0.01	0.22
	5	0.22	0.02	0.00	0.53	0.01	0.21
	6	0.25	0.02	0.00	0.51	0.01	0.22
	7	0.27	0.02	0.00	0.49	0.01	0.21
	8	0.30	0.02	0.00	0.46	0.01	0.21
	9	0.33	0.02	0.00	0.44	0.01	0.21
	10	0.38	0.08	0.01	0.35	0.01	0.17
	Top 1 %	0.36	0.21	0.03	0.25	0.02	0.13
Total	0.29	0.04	0.00	0.46	0.01	0.20	

continues ...

Table A5: Continues ...

Year	Decile	State earned income tax	State capital income tax	Property tax	Municipal tax	Other taxes	Total current transfers paid
1997	1	0.04	0.05	0.00	0.69	0.02	0.21
	2	0.10	0.02	0.00	0.65	0.01	0.22
	3	0.13	0.02	0.00	0.62	0.01	0.22
	4	0.18	0.02	0.00	0.56	0.01	0.23
	5	0.20	0.02	0.00	0.54	0.01	0.22
	6	0.24	0.03	0.00	0.51	0.01	0.22
	7	0.25	0.02	0.00	0.49	0.01	0.22
	8	0.29	0.03	0.00	0.47	0.01	0.21
	9	0.32	0.03	0.00	0.44	0.01	0.20
	10	0.36	0.11	0.01	0.34	0.01	0.17
	Top 1 %	0.33	0.25	0.04	0.23	0.02	0.13
Total	0.28	0.05	0.00	0.46	0.01	0.20	
1998	1	0.04	0.05	0.00	0.71	0.02	0.18
	2	0.09	0.03	0.00	0.65	0.02	0.20
	3	0.14	0.03	0.00	0.60	0.01	0.22
	4	0.18	0.02	0.00	0.57	0.01	0.21
	5	0.21	0.03	0.00	0.54	0.01	0.21
	6	0.24	0.03	0.00	0.51	0.01	0.21
	7	0.27	0.02	0.00	0.49	0.01	0.21
	8	0.29	0.03	0.00	0.47	0.01	0.20
	9	0.32	0.04	0.00	0.44	0.01	0.19
	10	0.37	0.13	0.01	0.34	0.01	0.14
	Top 1 %	0.32	0.32	0.03	0.22	0.03	0.08
Total	0.29	0.06	0.00	0.45	0.01	0.19	
1999	1	0.04	0.04	0.00	0.72	0.02	0.18
	2	0.11	0.03	0.00	0.63	0.02	0.21
	3	0.15	0.03	0.00	0.60	0.01	0.21
	4	0.18	0.03	0.00	0.57	0.01	0.21
	5	0.22	0.03	0.00	0.53	0.01	0.21
	6	0.24	0.03	0.00	0.52	0.01	0.21
	7	0.27	0.03	0.00	0.48	0.01	0.21
	8	0.29	0.03	0.00	0.47	0.01	0.20
	9	0.32	0.04	0.00	0.44	0.01	0.19
	10	0.35	0.17	0.02	0.32	0.01	0.13
	Top 1 %	0.31	0.38	0.05	0.19	0.01	0.05
Total	0.29	0.08	0.01	0.44	0.01	0.18	
2000	1	0.05	0.04	0.00	0.70	0.02	0.19
	2	0.12	0.03	0.00	0.64	0.02	0.19
	3	0.15	0.02	0.00	0.61	0.02	0.20
	4	0.19	0.02	0.00	0.57	0.01	0.20
	5	0.22	0.03	0.00	0.54	0.01	0.20
	6	0.24	0.03	0.00	0.51	0.01	0.20
	7	0.28	0.03	0.00	0.49	0.01	0.19
	8	0.30	0.03	0.00	0.46	0.01	0.19
	9	0.33	0.04	0.00	0.44	0.01	0.18
	10	0.33	0.21	0.02	0.31	0.01	0.12
	Top 1 %	0.24	0.49	0.05	0.16	0.02	0.05
Total	0.28	0.09	0.01	0.44	0.01	0.17	

continues ...

Table A5: Continues ...

Year	Decile	State earned income tax	State capital income tax	Property tax	Municipal tax	Other taxes	Total current transfers paid
2001	1	0.03	0.06	0.00	0.69	0.02	0.20
	2	0.09	0.03	0.00	0.66	0.02	0.20
	3	0.13	0.02	0.00	0.64	0.02	0.19
	4	0.17	0.03	0.00	0.60	0.02	0.19
	5	0.20	0.03	0.00	0.57	0.01	0.19
	6	0.23	0.03	0.00	0.54	0.01	0.19
	7	0.26	0.03	0.00	0.52	0.01	0.19
	8	0.28	0.03	0.00	0.49	0.01	0.18
	9	0.32	0.03	0.00	0.46	0.01	0.17
	10	0.36	0.15	0.01	0.34	0.01	0.12
	Top 1 %	0.30	0.38	0.04	0.20	0.02	0.06
Total	0.28	0.07	0.01	0.47	0.01	0.16	
2002	1	0.05	0.04	0.00	0.72	0.02	0.16
	2	0.09	0.03	0.00	0.68	0.02	0.19
	3	0.13	0.03	0.00	0.64	0.02	0.18
	4	0.16	0.03	0.00	0.61	0.02	0.18
	5	0.21	0.02	0.00	0.57	0.01	0.18
	6	0.23	0.02	0.00	0.55	0.01	0.18
	7	0.26	0.03	0.00	0.53	0.01	0.18
	8	0.28	0.03	0.00	0.50	0.01	0.18
	9	0.32	0.04	0.00	0.47	0.01	0.17
	10	0.36	0.16	0.02	0.35	0.01	0.11
	Top 1 %	0.31	0.36	0.05	0.21	0.01	0.06
Total	0.28	0.07	0.01	0.48	0.01	0.16	

Source: Income Distribution Surveys in 1990 - 2002, Statistics Finland

Table A6: Population shares by seven socioeconomic groups in 1990 - 2002

Year	Deciles										Top 5%	Total
	1	2	3	4	5	6	7	8	9	10		
1990												
Farmers	9.5	6.6	7.3	5.9	7.1	5.9	4.4	4.0	2.7	3.6	3.6	5.7
Entrepreneurs	9.5	5.6	6.3	6.1	6.4	6.4	6.7	6.6	8.6	12.2	14.9	7.4
White collars	1.4	3.5	4.2	6.7	9.5	13.3	18.8	20.8	32.9	50.8	58.0	16.2
Blue collars	6.7	10.4	16.7	21.5	23.7	23.5	25.8	26.1	24.5	15.6	11.8	19.4
Workers	15.5	29.6	36.0	39.8	38.6	37.5	34.6	34.9	24.2	10.5	4.8	30.1
Pensioners	41.9	39.7	26.1	18.7	13.8	12.5	9.4	7.6	7.0	7.2	6.7	18.4
Others	15.5	4.6	3.5	1.3	0.9	0.8	0.2	0.0	0.1	0.3	0.2	2.7
Total	100	100	100	100	100	100	100	100	100	100	100	100
1991												
Farmers	11.3	8.5	7.0	5.7	6.1	4.0	4.2	3.1	2.2	2.9	2.6	5.5
Entrepreneurs	11.2	5.7	5.0	6.5	5.6	6.5	7.2	7.0	6.7	12.2	14.5	7.4
White collars	1.4	3.3	5.7	7.5	9.0	12.3	17.9	23.4	30.8	50.1	58.4	16.1
Blue collars	7.5	11.9	18.1	22.5	24.9	25.5	25.1	24.6	25.9	16.7	11.0	20.3
Workers	15.7	23.9	32.2	34.3	37.1	36.0	34.5	30.9	24.7	8.2	2.9	27.8
Pensioners	29.0	37.2	25.2	19.0	15.3	14.1	10.1	10.2	8.8	9.6	10.3	17.9
Others	23.9	9.5	6.7	4.4	1.9	1.6	1.0	0.8	1.0	0.3	0.3	5.1
Total	100	100	100	100	100	100	100	100	100	100	100	100
1992												
Farmers	9.2	6.2	6.0	5.2	5.2	4.6	4.4	3.0	3.5	2.3	2.2	4.9
Entrepreneurs	11.0	4.9	5.8	6.6	5.8	6.0	4.7	4.3	6.5	13.1	17.3	6.9
White collars	0.9	3.0	6.6	6.4	8.2	14.0	14.3	21.9	30.0	48.9	55.1	15.4
Blue collars	6.3	11.3	16.9	22.3	26.5	27.0	25.9	26.1	24.7	14.2	6.2	20.1
Workers	9.3	26.0	25.4	31.9	31.8	28.9	35.6	30.8	22.0	8.7	4.0	25.0
Pensioners	27.8	28.7	26.5	20.6	17.6	16.8	13.1	11.9	12.0	12.2	14.3	18.7
Others	35.5	20.0	12.9	7.0	4.9	2.8	2.0	2.1	1.3	0.6	0.8	8.9
Total	100	100	100	100	100	100	100	100	100	100	100	100
1993												
Farmers	8.7	6.2	5.5	5.4	5.5	4.8	4.6	2.9	2.4	2.1	2.0	4.8
Entrepreneurs	11.6	4.4	6.1	5.7	4.5	4.2	4.6	5.9	5.9	13.0	16.8	6.6
White collars	0.1	1.9	5.5	4.7	9.6	12.4	17.3	20.5	29.3	48.3	55.6	15.0
Blue collars	6.2	14.1	16.4	22.0	22.8	25.8	23.3	27.7	25.6	14.7	7.1	19.9
Workers	10.8	16.9	23.5	28.7	28.6	27.3	30.5	26.7	20.9	8.7	2.6	22.3
Pensioners	21.3	28.7	29.2	22.7	19.1	20.1	16.3	13.8	14.1	12.6	14.7	19.8
Others	41.3	27.8	13.9	10.8	10.0	5.3	3.4	2.4	1.6	0.7	1.3	11.7
Total	100	100	100	100	100	100	100	100	100	100	100	100
1994												
Farmers	5.4	6.3	5.7	4.7	5.9	4.6	4.3	3.5	4.6	3.8	3.3	4.9
Entrepreneurs	10.7	5.9	4.6	3.8	4.1	6.5	5.6	5.1	5.9	11.6	13.4	6.4
White collars	0.3	1.3	3.2	4.0	9.4	11.7	16.7	24.4	31.7	47.8	55.5	15.0
Blue collars	3.4	10.3	16.0	24.4	22.8	23.4	24.2	23.4	22.9	13.8	8.4	18.5
Workers	4.7	15.8	24.0	28.0	31.1	32.4	29.7	26.9	21.1	8.4	4.6	22.2
Pensioners	22.7	32.2	27.7	25.2	19.2	16.1	17.0	15.1	12.8	13.9	14.1	20.2
Others	52.7	28.3	18.8	9.9	7.7	5.2	2.5	1.6	0.9	0.7	0.7	12.8
Total	100	100	100	100	100	100	100	100	100	100	100	100

continues ...

Table A6: Continues ...

Year	Deciles										Top 5%	Total
	1	2	3	4	5	6	7	8	9	10		
1995												
Farmers	6.1	5.0	6.0	3.6	4.3	3.7	3.9	4.6	4.2	4.9	4.5	4.6
Entrepreneurs	9.8	4.9	4.2	4.8	4.5	5.3	5.8	6.5	7.5	11.3	16.4	6.5
White collars	0.5	3.4	3.2	5.8	10.5	14.3	15.8	24.2	29.0	46.3	52.4	15.3
Blue collars	4.3	10.1	17.3	23.1	25.3	23.9	24.9	22.6	23.0	13.7	7.3	18.8
Workers	5.9	19.3	29.4	28.8	29.0	32.0	29.6	27.6	22.0	9.4	5.6	23.3
Pensioners	25.6	33.0	26.5	25.6	20.8	17.9	16.3	12.9	14.0	13.8	13.2	20.6
Others	47.8	24.4	13.4	8.2	5.7	2.9	3.8	1.7	0.3	0.7	0.6	10.9
Total	100	100	100	100	100	100	100	100	100	100	100	100
1996												
Farmers	6.5	5.3	5.9	5.8	4.4	3.9	3.3	2.8	3.9	3.4	3.3	4.5
Entrepreneurs	8.0	4.6	4.6	4.7	3.9	7.0	4.6	6.8	6.9	12.4	15.8	6.3
White collars	1.3	3.0	3.7	6.1	10.5	12.6	16.8	24.1	29.7	49.8	55.2	15.8
Blue collars	5.5	9.8	15.8	21.9	25.8	23.5	26.4	25.6	23.3	12.9	8.2	19.1
Workers	8.1	19.4	25.8	30.0	26.1	33.3	30.2	26.6	23.5	7.7	3.1	23.1
Pensioners	23.1	31.5	32.6	23.3	24.3	17.6	17.4	13.5	12.1	13.3	14.2	20.9
Others	47.4	26.5	11.7	8.1	5.0	2.1	1.2	0.7	0.7	0.5	0.2	10.4
Total	100	100	100	100	100	100	100	100	100	100	100	100
1997												
Farmers	7.6	3.5	3.7	4.9	3.4	4.3	4.0	4.1	2.8	2.5	2.6	4.1
Entrepreneurs	6.8	5.5	6.8	5.0	5.9	5.6	5.3	6.4	8.0	15.0	19.4	7.0
White collars	1.1	3.0	3.8	7.2	8.0	13.2	15.9	22.2	30.4	49.8	53.0	15.5
Blue collars	5.0	12.7	15.4	21.6	22.5	27.5	25.3	23.5	25.7	11.8	7.8	19.1
Workers	10.0	19.5	25.1	32.7	30.6	29.0	32.0	28.3	22.4	7.7	3.3	23.7
Pensioners	21.7	34.9	33.7	22.2	24.9	18.6	16.3	14.8	10.1	12.8	13.6	21.0
Others	47.8	20.9	11.5	6.4	4.7	2.0	1.2	0.7	0.7	0.4	0.4	9.6
Total	100	100	100	100	100	100	100	100	100	100	100	100
1998												
Farmers	6.5	4.3	4.0	4.0	3.3	2.9	3.0	2.9	3.3	2.6	2.5	3.7
Entrepreneurs	9.5	5.7	5.8	5.6	5.8	6.1	6.4	5.6	7.5	15.0	17.9	7.3
White collars	1.3	2.5	3.4	7.1	11.3	13.2	19.7	24.5	31.6	51.2	55.6	16.6
Blue collars	4.6	12.4	16.6	23.5	20.9	24.2	22.4	25.1	22.6	11.0	6.1	18.3
Workers	9.0	18.6	29.0	30.6	31.7	33.1	32.8	29.1	22.3	7.1	4.2	24.3
Pensioners	22.1	36.2	31.2	23.6	24.1	19.5	13.3	12.0	12.0	12.9	13.3	20.7
Others	47.1	20.3	9.9	5.6	2.8	1.1	2.4	0.8	0.8	0.3	0.4	9.1
Total	100	100	100	100	100	100	100	100	100	100	100	100
1999												
Farmers	4.1	3.1	4.9	3.6	4.1	2.2	3.2	2.2	2.8	3.5	4.6	3.4
Entrepreneurs	8.2	5.1	3.8	5.6	6.2	5.2	6.5	6.4	8.1	15.9	19.9	7.1
White collars	0.5	4.3	5.1	8.0	13.0	14.2	18.8	26.1	35.3	52.7	57.0	17.8
Blue collars	4.4	11.3	18.7	25.1	22.8	24.3	26.1	25.2	22.9	9.9	5.1	19.1
Workers	7.5	23.5	29.4	26.1	28.9	34.3	31.6	26.8	20.4	6.7	2.4	23.5
Pensioners	24.6	36.3	29.8	27.6	20.9	18.2	12.6	12.5	10.3	10.7	10.3	20.3
Others	50.7	16.4	8.3	3.9	4.1	1.6	1.2	0.8	0.3	0.6	0.7	8.8
Total	100	100	100	100	100	100	100	100	100	100	100	100

continues ...

Table A6: Continues ...

Year	Deciles										Top 5%	Total
	1	2	3	4	5	6	7	8	9	10		
2000												
Farmers	5.7	2.7	3.3	2.8	3.8	3.3	2.8	3.0	2.8	3.1	2.8	3.3
Entrepreneurs	8.1	5.4	4.2	5.5	5.0	4.4	5.3	7.3	7.5	15.1	20.3	6.8
White collars	0.7	4.8	5.6	8.6	9.7	16.6	19.7	25.4	35.4	52.9	56.8	17.9
Blue collars	4.2	10.8	16.8	23.5	22.4	25.5	23.3	26.2	22.2	11.7	6.2	18.7
Workers	12.1	22.0	25.6	30.2	32.4	32.6	34.0	27.1	21.6	6.0	3.0	24.3
Pensioners	21.0	37.0	35.9	25.1	23.3	15.9	14.0	10.8	10.1	10.3	9.5	20.3
Others	48.2	17.4	8.5	4.4	3.3	1.7	0.9	0.3	0.5	1.0	1.4	8.6
Total	100	100	100	100	100	100	100	100	100	100	100	100
2001												
Farmers	5.3	5.7	2.6	3.4	4.8	3.3	3.3	2.8	2.7	2.1	1.7	3.6
Entrepreneurs	11.5	4.7	4.1	5.4	5.1	5.4	5.3	5.4	8.4	13.4	17.8	6.8
White collars	1.2	3.0	4.8	10.0	8.6	17.1	23.9	27.4	35.6	55.6	62.2	18.7
Blue collars	6.3	12.8	17.2	23.3	24.8	25.2	25.1	23.0	21.1	10.6	6.0	19.0
Workers	9.8	23.3	27.7	26.0	32.0	28.9	27.8	28.8	23.6	8.1	3.2	23.6
Pensioners	19.0	34.8	36.5	27.4	22.8	18.4	13.9	11.6	8.3	9.2	7.4	20.2
Others	47.0	15.7	7.2	4.5	1.8	1.8	0.8	1.1	0.3	1.0	1.7	8.1
Total	100	100	100	100	100	100	100	100	100	100	100	100
2002												
Farmers	5.8	2.5	3.9	3.7	3.2	3.2	3.3	3.6	3.4	2.3	2.5	3.5
Entrepreneurs	9.3	6.0	5.4	5.0	5.7	5.0	5.6	7.5	7.5	15.0	20.5	7.2
White collars	1.7	3.5	4.4	9.9	10.9	16.5	21.1	26.1	39.8	54.3	60.6	18.8
Blue collars	6.3	14.0	19.5	19.9	25.0	24.8	28.5	23.8	17.1	10.8	4.8	19.0
Workers	10.0	22.9	27.0	26.1	29.9	30.5	24.7	27.0	21.1	7.7	3.2	22.7
Pensioners	16.6	35.1	33.0	31.6	23.2	19.0	16.4	11.5	10.7	9.6	8.0	20.7
Others	50.3	16.0	6.8	3.7	2.1	0.9	0.4	0.3	0.3	0.3	0.4	8.1
Total	100	100	100	100	100	100	100	100	100	100	100	100

Source: Income Distribution Surveys in 1990 - 2002, Statistics Finland

Table A7: Population shares by the actives and the others in 1990 - 2002

Year	Deciles										Top 5%	Total
	1	2	3	4	5	6	7	8	9	10		
1990												
Actives	42.6	55.7	70.5	80.0	85.3	86.6	90.4	92.4	92.9	92.5	93.1	78.9
Others	57.4	44.3	29.5	20.0	14.7	13.4	9.6	7.6	7.1	7.5	6.9	21.1
Total	100	100	100	100	100	100	100	100	100	100	100	100
1991												
Actives	47.1	53.3	68.0	76.6	82.8	84.3	89.0	89.0	90.2	90.1	89.4	77.0
Others	52.9	46.7	32.0	23.4	17.2	15.7	11.0	11.0	9.8	9.9	10.6	23.0
Total	100	100	100	100	100	100	100	100	100	100	100	100
1992												
Actives	36.7	51.3	60.6	72.4	77.5	80.4	84.9	86.0	86.7	87.2	84.9	72.4
Others	63.3	48.7	39.4	27.6	22.5	19.6	15.1	14.0	13.3	12.8	15.1	27.6
Total	100	100	100	100	100	100	100	100	100	100	100	100
1993												
Actives	37.4	43.5	56.9	66.5	70.9	74.6	80.4	83.7	84.3	86.6	84.0	68.5
Others	62.6	56.5	43.1	33.5	29.1	25.4	19.6	16.3	15.7	13.4	16.0	31.5
Total	100	100	100	100	100	100	100	100	100	100	100	100
1994												
Actives	24.6	39.6	53.5	64.9	73.2	78.7	80.5	83.3	86.3	85.5	85.2	67.0
Others	75.4	60.4	46.5	35.1	26.8	21.3	19.5	16.7	13.7	14.5	14.8	33.0
Total	100	100	100	100	100	100	100	100	100	100	100	100
1995												
Actives	26.5	42.6	60.1	66.1	73.5	79.1	79.9	85.4	85.7	85.5	86.2	68.5
Others	73.5	57.4	39.9	33.9	26.5	20.9	20.1	14.6	14.3	14.5	13.8	31.5
Total	100	100	100	100	100	100	100	100	100	100	100	100
1996												
Actives	29.5	42.0	55.8	68.5	70.7	80.3	81.3	85.8	87.2	86.2	85.6	68.7
Others	70.5	58.0	44.2	31.5	29.3	19.7	18.7	14.2	12.8	13.8	14.4	31.3
Total	100	100	100	100	100	100	100	100	100	100	100	100
1997												
Actives	30.5	44.2	54.8	71.4	70.3	79.4	82.4	84.5	89.2	86.7	86.0	69.4
Others	69.5	55.8	45.2	28.6	29.7	20.6	17.6	15.5	10.8	13.3	14.0	30.6
Total	100	100	100	100	100	100	100	100	100	100	100	100
1998												
Actives	30.8	43.5	58.8	70.8	73.0	79.4	84.3	87.1	87.2	86.8	86.3	70.2
Others	69.2	56.5	41.2	29.2	27.0	20.6	15.7	12.9	12.8	13.2	13.7	29.8
Total	100	100	100	100	100	100	100	100	100	100	100	100
1999												
Actives	24.7	47.3	61.9	68.5	75.0	80.2	86.2	86.7	89.5	88.6	89.0	70.9
Others	75.3	52.7	38.1	31.5	25.0	19.8	13.8	13.3	10.5	11.4	11.0	29.1
Total	100	100	100	100	100	100	100	100	100	100	100	100
2000												
Actives	30.8	45.6	55.6	70.5	73.4	82.4	85.1	88.9	89.4	88.7	89.1	71.1
Others	69.2	54.4	44.4	29.5	26.6	17.6	14.9	11.1	10.6	11.3	10.9	28.9
Total	100	100	100	100	100	100	100	100	100	100	100	100
2001												
Actives	34.0	49.5	56.3	68.1	75.4	79.8	85.4	87.3	91.4	89.8	90.9	71.7
Others	66.0	50.5	43.7	31.9	24.6	20.2	14.6	12.7	8.6	10.2	9.1	28.3
Total	100	100	100	100	100	100	100	100	100	100	100	100
2002												
Actives	33.1	48.9	60.2	64.7	74.7	80.0	83.2	88.2	89.0	90.1	91.6	71.2
Others	66.9	51.1	39.8	35.3	25.3	20.0	16.8	11.8	11.0	9.9	8.4	28.8
Total	100	100	100	100	100	100	100	100	100	100	100	100

Source: Income Distribution Surveys in 1990 - 2002, Statistics Finland

Table A8: Population shares by Helsinki Region and Other Finland in 1990 - 2002

Year	Deciles										Top 5%	Total
	1	2	3	4	5	6	7	8	9	10		
1990												
Helsinki Region	7.0	6.0	10.1	8.1	10.4	14.4	19.4	22.2	27.8	41.0	43.9	16.6
Other Finland	93.0	94.0	89.9	91.9	89.6	85.6	80.6	77.8	72.2	59.0	56.1	83.4
Total	100	100	100	100	100	100	100	100	100	100	100	100
1991												
Helsinki Region	8.4	7.5	8.6	9.0	10.0	15.2	19.1	22.2	24.5	37.8	42.5	16.2
Other Finland	91.6	92.5	91.4	91.0	90.0	84.8	80.9	77.8	75.5	62.2	57.5	83.8
Total	100	100	100	100	100	100	100	100	100	100	100	100
1992												
Helsinki Region	6.4	8.5	9.8	8.7	13.5	14.4	16.7	21.9	28.0	35.0	40.3	16.3
Other Finland	93.6	91.5	90.2	91.3	86.5	85.6	83.3	78.1	72.0	65.0	59.7	83.7
Total	100	100	100	100	100	100	100	100	100	100	100	100
1993												
Helsinki Region	7.5	7.7	8.8	12.0	12.8	15.9	17.7	21.7	27.0	39.7	45.0	17.1
Other Finland	92.5	92.3	91.2	88.0	87.2	84.1	82.3	78.3	73.0	60.3	55.0	82.9
Total	100	100	100	100	100	100	100	100	100	100	100	100
1994												
Helsinki Region	11.0	8.8	11.4	15.2	14.6	15.1	17.6	19.6	26.1	35.1	39.5	17.5
Other Finland	89.0	91.2	88.6	84.8	85.4	84.9	82.4	80.4	73.9	64.9	60.5	82.5
Total	100	100	100	100	100	100	100	100	100	100	100	100
1995												
Helsinki Region	11.7	10.9	10.9	14.1	14.9	16.8	19.0	17.0	23.1	36.2	41.4	17.5
Other Finland	88.3	89.1	89.1	85.9	85.1	83.2	81.0	83.0	76.9	63.8	58.6	82.5
Total	100	100	100	100	100	100	100	100	100	100	100	100
1996												
Helsinki Region	11.6	11.4	12.2	13.3	16.4	16.4	15.0	19.5	23.5	35.1	38.9	17.4
Other Finland	88.4	88.6	87.8	86.7	83.6	83.6	85.0	80.5	76.5	64.9	61.1	82.6
Total	100	100	100	100	100	100	100	100	100	100	100	100
1997												
Helsinki Region	12.5	12.5	12.0	17.2	14.2	15.3	17.7	18.6	25.4	35.9	39.8	18.1
Other Finland	87.5	87.5	88.0	82.8	85.8	84.7	82.3	81.4	74.6	64.1	60.2	81.9
Total	100	100	100	100	100	100	100	100	100	100	100	100
1998												
Helsinki Region	12.4	11.5	12.6	13.4	12.7	15.8	21.2	20.1	25.0	34.4	38.9	17.9
Other Finland	87.6	88.5	87.4	86.6	87.3	84.2	78.8	79.9	75.0	65.6	61.1	82.1
Total	100	100	100	100	100	100	100	100	100	100	100	100
1999												
Helsinki Region	9.4	10.5	12.6	16.3	16.6	17.7	17.6	22.5	23.5	34.9	36.9	18.2
Other Finland	90.6	89.5	87.4	83.7	83.4	82.3	82.4	77.5	76.5	65.1	63.1	81.8
Total	100	100	100	100	100	100	100	100	100	100	100	100
2000												
Helsinki Region	10.1	11.1	12.9	12.3	14.5	19.9	20.2	19.5	27.5	36.4	43.7	18.4
Other Finland	89.9	88.9	87.1	87.7	85.5	80.1	79.8	80.5	72.5	63.6	56.3	81.6
Total	100	100	100	100	100	100	100	100	100	100	100	100
2001												
Helsinki Region	14.1	10.6	11.0	14.8	11.9	17.4	19.8	21.0	24.0	38.5	44.4	18.3
Other Finland	85.9	89.4	89.0	85.2	88.1	82.6	80.2	79.0	76.0	61.5	55.6	81.7
Total	100	100	100	100	100	100	100	100	100	100	100	100
2002												
Helsinki Region	12.7	11.3	13.0	15.8	14.7	16.6	18.8	21.9	26.9	34.6	39.2	18.6
Other Finland	87.3	88.7	87.0	84.2	85.3	83.4	81.2	78.1	73.1	65.4	60.8	81.4
Total	100	100	100	100	100	100	100	100	100	100	100	100

Source: Income Distribution Surveys in 1990 - 2002, Statistics Finland

Table A9: Average taxes by seven socioeconomic groups in 1990 - 2002

Year	Deciles										Top 5%	Total
	1	2	3	4	5	6	7	8	9	10		
1990												
Farmers	9.6	14.4	17.7	18.3	21.0	22.6	24.4	23.5	26.4	32.6	33.8	22.1
Entrepreneurs	10.2	16.0	17.4	21.3	21.8	25.1	25.5	27.7	30.5	37.6	38.9	28.9
White collars	13.1	16.9	19.8	23.4	23.8	24.3	26.6	29.5	31.4	36.8	38.6	32.2
Blue collars	10.2	14.3	17.1	19.7	22.5	23.6	25.8	27.1	28.7	31.1	31.9	25.2
Workers	10.9	14.8	18.0	20.7	22.0	24.1	25.3	26.6	28.9	32.0	32.6	23.8
Pensioners	2.5	6.3	10.6	12.9	16.6	18.2	20.3	22.7	24.1	30.2	32.1	14.9
Others	6.8	11.3	13.4	12.2	17.8	16.5	13.5	23.4	28.8	9.5	4.4	10.7
Total	6.4	11.3	15.8	19.0	21.4	23.2	25.2	27.0	29.4	35.0	37.0	24.9
1991												
Farmers	9.4	14.9	16.8	18.8	20.6	21.4	22.7	26.2	27.4	31.4	33.2	21.0
Entrepreneurs	10.3	15.0	16.7	19.4	22.2	22.5	24.1	26.9	27.3	34.4	35.7	26.5
White collars	15.1	17.5	17.3	20.8	23.3	24.6	26.0	27.5	30.0	35.0	36.6	30.6
Blue collars	9.7	14.2	16.9	19.2	20.6	22.6	23.8	25.9	27.3	30.6	32.5	23.9
Workers	9.0	14.3	17.0	19.5	20.8	22.6	24.0	25.3	27.0	29.6	31.2	22.4
Pensioners	2.6	5.4	9.6	12.0	15.0	17.0	19.3	21.2	23.8	30.2	32.2	15.5
Others	6.8	11.0	13.6	15.5	16.6	20.7	19.4	23.0	23.4	32.9	33.4	13.5
Total	6.8	10.9	14.9	17.9	20.0	22.0	23.7	25.7	27.7	33.3	35.3	23.6
1992												
Farmers	11.6	15.1	17.4	19.7	20.4	22.3	23.6	24.4	28.4	31.8	32.9	21.9
Entrepreneurs	10.8	15.6	18.3	20.4	22.1	24.4	25.5	27.6	30.6	36.2	37.5	28.5
White collars	12.1	17.6	19.4	22.5	23.7	25.7	28.2	29.7	32.0	37.6	39.2	32.9
Blue collars	13.1	14.9	18.2	20.4	23.1	24.6	26.2	27.7	29.6	32.1	34.5	25.8
Workers	13.3	15.9	18.9	21.2	22.5	24.5	25.9	27.7	29.6	32.2	33.0	24.7
Pensioners	2.5	6.7	10.5	13.4	17.0	20.8	21.6	24.1	27.0	33.0	34.8	18.9
Others	8.3	12.1	14.7	17.9	19.5	18.2	23.1	22.9	24.3	21.6	18.7	14.6
Total	8.0	12.4	15.9	19.1	21.5	23.8	25.6	27.5	29.9	35.5	37.4	25.4
1993												
Farmers	9.1	12.2	15.7	15.9	18.5	18.4	21.2	23.4	22.7	26.6	29.6	18.6
Entrepreneurs	9.1	13.1	16.1	17.8	20.0	22.5	23.0	24.6	28.7	32.3	33.2	26.1
White collars	10.1	15.6	18.9	21.7	22.8	25.8	26.4	30.0	31.6	36.9	37.9	32.5
Blue collars	12.0	15.1	17.6	19.8	21.5	24.1	25.6	27.8	29.2	32.6	34.8	25.5
Workers	10.9	15.6	18.4	21.1	22.2	24.1	26.3	27.7	29.2	30.8	27.7	24.6
Pensioners	2.6	6.1	10.1	15.4	16.5	19.8	23.9	24.5	27.5	32.9	33.4	19.7
Others	6.7	12.2	15.0	17.4	17.6	21.8	22.9	20.2	22.9	23.5	24.4	14.6
Total	7.0	11.5	15.1	18.7	20.2	23.0	25.3	27.3	29.4	34.3	35.5	24.8
1994												
Farmers	10.1	14.4	14.3	17.2	18.0	20.2	19.4	24.8	19.8	22.4	22.2	19.0
Entrepreneurs	11.1	17.3	18.3	20.4	21.3	25.4	26.1	27.4	30.9	34.0	35.0	27.9
White collars	14.1	21.4	21.3	24.4	26.8	28.4	30.2	31.7	33.0	38.4	39.4	34.5
Blue collars	16.7	17.5	20.8	21.8	24.6	25.7	27.8	28.8	31.4	34.0	35.1	27.5
Workers	15.9	19.5	21.7	23.7	24.4	25.5	27.2	28.9	31.3	32.3	31.6	26.6
Pensioners	3.2	6.8	11.8	15.9	18.2	21.9	24.2	27.6	29.9	34.8	35.3	21.2
Others	10.5	14.1	15.1	19.1	19.0	21.3	19.5	25.2	18.3	28.0	26.9	15.5
Total	9.3	13.3	17.0	20.4	22.6	24.8	26.7	29.1	31.0	35.7	36.9	26.5

continues . . .

Table A9: Continues ...

Year	Deciles										Top 5%	Total
	1	2	3	4	5	6	7	8	9	10		
1995												
Farmers	11.9	14.7	15.5	16.9	15.5	20.6	20.8	24.3	25.2	26.9	27.1	21.3
Entrepreneurs	11.7	17.7	19.8	19.6	20.5	23.3	26.3	28.8	30.6	33.8	34.5	28.4
White collars	12.8	20.1	24.9	26.7	27.2	27.9	30.6	32.3	34.4	38.6	40.2	34.8
Blue collars	17.1	18.3	21.9	23.2	24.5	27.2	27.7	29.9	31.9	34.1	34.7	28.1
Workers	17.0	19.8	21.7	23.5	25.9	26.6	28.3	30.2	31.8	34.4	35.5	27.5
Pensioners	3.6	7.1	12.3	14.6	19.7	21.5	23.7	26.7	28.1	33.8	35.4	20.7
Others	10.7	13.3	15.5	17.7	18.5	17.4	20.3	22.5	24.1	23.5	24.8	14.9
Total	9.6	13.6	18.1	20.4	23.3	25.3	27.1	29.7	31.7	35.7	37.2	27.0
1996												
Farmers	13.4	13.9	17.3	18.1	21.1	20.9	22.3	25.0	23.5	28.4	28.0	21.8
Entrepreneurs	11.6	18.1	20.2	20.0	23.8	24.5	26.6	28.7	29.7	34.0	35.1	28.7
White collars	21.7	21.0	24.2	24.8	27.0	29.5	30.3	32.0	34.5	38.6	39.9	34.9
Blue collars	16.4	19.3	21.4	23.3	24.7	27.0	28.1	29.8	31.9	34.2	34.1	28.2
Workers	16.3	20.6	21.9	24.1	25.2	27.0	28.2	30.1	31.8	34.2	34.8	27.5
Pensioners	3.8	6.6	11.0	15.0	18.6	21.8	23.2	26.5	28.5	33.1	34.0	20.4
Others	9.9	12.6	15.6	17.4	20.1	19.4	25.6	24.4	27.0	28.7	21.6	14.4
Total	9.8	13.5	17.3	20.8	23.2	25.8	27.3	29.7	31.7	35.9	37.1	27.2
1997												
Farmers	13.1	15.6	14.5	16.9	17.5	19.7	19.7	23.0	23.3	22.8	22.8	19.5
Entrepreneurs	12.6	16.0	19.5	19.9	21.5	23.0	26.0	26.3	29.1	33.3	33.9	28.4
White collars	14.3	20.9	22.3	24.0	25.6	29.1	29.1	30.3	33.4	36.8	38.1	33.5
Blue collars	17.7	19.0	21.0	22.6	24.4	25.7	26.7	28.6	30.4	32.1	31.2	27.0
Workers	14.5	18.0	21.0	23.4	24.7	26.3	27.1	29.3	30.3	32.9	34.7	26.4
Pensioners	3.0	6.5	11.1	15.1	18.4	20.9	23.2	25.7	27.5	32.4	33.5	19.8
Others	9.4	13.1	14.0	16.3	19.4	19.5	20.5	18.5	25.4	34.3	37.3	14.4
Total	9.4	13.0	16.6	20.5	22.5	24.9	26.3	28.3	30.7	34.5	35.6	26.3
1998												
Farmers	12.8	15.6	18.4	18.2	19.5	19.3	20.2	21.1	21.3	22.0	22.1	19.5
Entrepreneurs	11.3	14.9	17.3	21.5	21.1	23.5	25.2	26.7	28.9	33.6	34.3	28.3
White collars	14.0	20.7	20.1	24.0	26.5	28.3	29.3	31.6	32.8	36.9	38.0	33.5
Blue collars	16.0	19.2	21.6	22.5	24.5	25.9	27.2	28.8	29.8	32.9	34.8	27.0
Workers	14.6	19.0	21.8	23.7	24.7	26.2	27.7	29.0	30.5	33.4	34.0	26.6
Pensioners	3.5	6.5	11.5	15.5	17.9	21.0	22.7	24.5	27.0	30.4	30.6	19.5
Others	8.7	12.9	14.5	16.8	18.2	18.3	20.0	22.1	16.3	34.9	35.2	13.9
Total	8.9	12.9	17.4	20.8	22.6	25.0	26.7	28.6	30.1	34.4	35.3	26.4
1999												
Farmers	12.6	15.0	18.1	18.8	20.0	20.1	22.2	21.4	22.9	21.0	20.0	20.1
Entrepreneurs	12.3	16.6	22.8	20.4	22.8	22.6	24.7	27.8	28.1	32.6	33.0	28.6
White collars	14.1	19.0	23.2	22.7	26.4	27.7	29.1	30.2	32.4	37.4	38.9	33.4
Blue collars	16.5	18.7	20.8	22.0	24.6	25.2	26.7	28.0	29.3	31.9	33.4	26.4
Workers	16.2	19.3	21.4	23.0	24.1	25.9	27.0	28.2	29.8	31.4	29.5	25.9
Pensioners	4.4	7.6	12.7	16.1	18.1	20.4	22.4	24.1	26.6	30.1	31.1	19.1
Others	8.9	13.1	15.1	17.1	16.8	16.5	21.4	12.4	24.1	29.0	29.2	14.0
Total	9.1	13.7	18.1	20.3	22.7	24.5	26.4	27.9	30.0	34.2	35.2	26.4

continues ...

Table A9: Continues ...

Year	Deciles										Top 5%	Total
	1	2	3	4	5	6	7	8	9	10		
2000												
Farmers	12.2	15.7	16.7	17.5	19.6	19.9	21.7	21.6	22.3	24.8	23.5	20.6
Entrepreneurs	10.6	16.3	18.7	22.0	22.5	23.0	26.8	27.1	29.7	32.3	32.7	28.6
White collars	19.5	20.8	22.0	25.7	25.6	27.6	29.2	30.8	32.5	36.3	37.5	33.0
Blue collars	16.8	19.1	21.3	21.7	23.8	25.2	26.8	27.7	28.8	31.0	31.8	26.2
Workers	15.4	19.4	21.6	23.1	24.7	25.7	26.6	29.0	29.7	31.0	29.0	26.0
Pensioners	3.4	7.9	12.1	15.8	19.1	20.1	23.3	24.7	26.6	29.8	30.4	18.9
Others	8.7	13.2	15.0	16.4	16.4	17.0	20.3	17.0	26.5	31.4	31.7	17.9
Total	9.2	13.8	17.3	20.7	22.7	24.5	26.5	28.3	30.0	33.7	34.5	26.4
2001												
Farmers	12.0	14.2	16.7	17.5	20.6	21.3	19.9	19.3	22.7	24.1	25.1	19.6
Entrepreneurs	13.1	16.5	18.0	19.8	21.1	23.7	24.5	23.1	27.0	31.6	32.0	26.9
White collars	11.5	21.4	22.4	24.5	26.1	25.9	27.6	29.0	31.3	36.4	37.7	32.5
Blue collars	14.6	18.2	19.4	21.2	23.2	24.5	25.3	26.4	28.0	30.2	31.1	25.0
Workers	15.5	17.2	20.7	22.1	23.0	24.5	25.6	26.9	28.1	30.8	32.5	24.8
Pensioners	3.7	7.2	11.2	14.8	17.4	19.7	22.1	23.0	26.0	28.6	29.8	17.7
Others	8.3	11.7	13.5	15.2	18.4	15.9	18.6	20.1	22.9	32.1	32.3	14.1
Total	9.3	12.9	16.3	19.5	21.8	23.6	25.2	26.4	28.8	33.8	35.1	25.5
2002												
Farmers	11.7	14.0	17.3	18.1	18.6	21.2	20.6	21.4	22.1	23.9	25.3	20.1
Entrepreneurs	12.2	15.7	16.9	18.3	21.1	22.4	23.8	25.4	27.5	31.4	32.3	27.0
White collars	17.9	17.6	22.9	23.7	24.9	26.3	27.6	28.7	30.3	36.3	38.2	32.1
Blue collars	14.0	18.0	19.8	21.1	22.2	23.4	25.0	25.9	27.7	28.9	28.0	24.3
Workers	14.4	17.8	20.2	21.0	23.5	23.5	25.1	26.4	27.8	30.2	29.4	24.2
Pensioners	3.3	7.6	11.5	14.5	16.6	18.7	20.7	22.3	24.7	28.4	30.2	17.6
Others	8.9	11.7	14.3	14.7	16.9	18.6	19.7	23.0	21.8	32.3	32.9	12.4
Total	9.4	13.0	16.7	18.8	21.3	22.8	24.6	26.1	28.2	33.4	35.2	25.1

Source: Income Distribution Surveys in 1990 - 2002, Statistics Finland

Table A10: Average taxes by the actives and the others in 1990 - 2002

Year	Deciles										Top 5%	Total
	1	2	3	4	5	6	7	8	9	10		
1990												
Actives	10.4	14.9	17.8	20.5	22.2	24.0	25.7	27.3	29.8	35.4	37.5	26.8
Others	3.5	6.8	10.9	12.8	16.7	18.1	20.2	22.7	24.2	29.4	31.1	14.5
Total	6.4	11.3	15.8	19.0	21.4	23.2	25.2	27.0	29.4	35.0	37.0	24.9
1991												
Actives	9.7	14.6	17.0	19.5	21.1	22.8	24.3	26.2	28.1	33.6	35.7	25.4
Others	4.3	6.5	10.4	12.6	15.2	17.4	19.3	21.4	23.8	30.3	32.3	15.2
Total	6.8	10.9	14.9	17.9	20.0	22.0	23.7	25.7	27.7	33.3	35.3	23.6
1992												
Actives	12.2	15.7	18.6	20.9	22.7	24.6	26.3	28.1	30.4	36.0	38.1	27.5
Others	5.6	8.9	11.8	14.5	17.6	20.5	21.8	23.9	26.7	32.4	33.7	17.9
Total	8.0	12.4	15.9	19.1	21.5	23.8	25.6	27.5	29.9	35.5	37.4	25.4
1993												
Actives	10.2	14.7	17.7	20.0	21.6	23.9	25.6	28.0	29.8	34.7	36.1	27.0
Others	5.1	9.1	11.7	16.0	16.9	20.2	23.7	23.9	27.0	32.3	32.6	18.3
Total	7.0	11.5	15.1	18.7	20.2	23.0	25.3	27.3	29.4	34.3	35.5	24.8
1994												
Actives	12.9	17.9	20.3	22.4	24.1	25.7	27.5	29.4	31.3	35.9	37.3	28.9
Others	8.2	10.2	13.1	16.8	18.4	21.8	23.6	27.4	29.2	34.4	34.7	19.5
Total	9.3	13.3	17.0	20.4	22.6	24.8	26.7	29.1	31.0	35.7	36.9	26.5
1995												
Actives	14.0	18.6	21.2	23.0	24.7	26.5	28.0	30.3	32.3	36.2	37.5	29.5
Others	8.1	9.8	13.4	15.4	19.4	20.9	23.1	26.2	28.0	33.3	34.9	19.2
Total	9.6	13.6	18.1	20.4	23.3	25.3	27.1	29.7	31.7	35.7	37.2	27.0
1996												
Actives	14.8	19.2	21.3	23.1	25.0	26.9	28.3	30.2	32.2	36.5	37.7	29.7
Others	7.8	9.3	12.2	15.6	18.8	21.5	23.3	26.4	28.4	33.0	33.9	19.0
Total	9.8	13.5	17.3	20.8	23.2	25.8	27.3	29.7	31.7	35.9	37.1	27.2
1997												
Actives	14.3	18.0	20.5	22.5	24.1	26.0	26.9	28.8	31.1	34.9	35.9	28.6
Others	7.3	9.0	11.9	15.3	18.6	20.8	23.0	25.4	27.4	32.5	33.9	18.6
Total	9.4	13.0	16.6	20.5	22.5	24.9	26.3	28.3	30.7	34.5	35.6	26.3
1998												
Actives	13.5	18.3	21.0	22.9	24.4	26.0	27.5	29.2	30.7	35.1	36.2	28.8
Others	6.9	8.7	12.2	15.7	17.9	20.9	22.3	24.3	26.3	30.7	31.0	18.4
Total	8.9	12.9	17.4	20.8	22.6	25.0	26.7	28.6	30.1	34.4	35.3	26.4
1999												
Actives	14.5	18.5	21.2	22.2	24.3	25.6	27.0	28.6	30.4	34.8	35.8	28.6
Others	7.3	9.3	13.2	16.2	17.9	20.1	22.3	23.4	26.5	29.9	30.8	18.0
Total	9.1	13.7	18.1	20.3	22.7	24.5	26.4	27.9	30.0	34.2	35.2	26.4
2000												
Actives	14.1	18.9	21.0	22.7	24.1	25.6	27.1	28.7	30.4	34.2	35.2	28.5
Others	6.9	9.6	12.7	15.9	18.8	19.8	23.1	24.5	26.6	30.4	31.1	18.7
Total	9.2	13.8	17.3	20.7	22.7	24.5	26.5	28.3	30.0	33.7	34.5	26.4
2001												
Actives	13.9	17.3	20.1	21.7	23.2	24.6	25.8	26.9	29.1	34.3	35.6	27.6
Others	6.9	8.6	11.6	14.9	17.5	19.4	21.9	22.7	25.9	29.2	30.5	17.0
Total	9.3	12.9	16.3	19.5	21.8	23.6	25.2	26.4	28.8	33.8	35.1	25.5
2002												
Actives	13.6	17.4	19.8	21.1	22.9	23.9	25.4	26.6	28.7	33.9	35.7	27.2
Others	7.4	8.8	12.0	14.5	16.7	18.7	20.6	22.3	24.6	28.6	30.4	16.7
Total	9.4	13.0	16.7	18.8	21.3	22.8	24.6	26.1	28.2	33.4	35.2	25.1

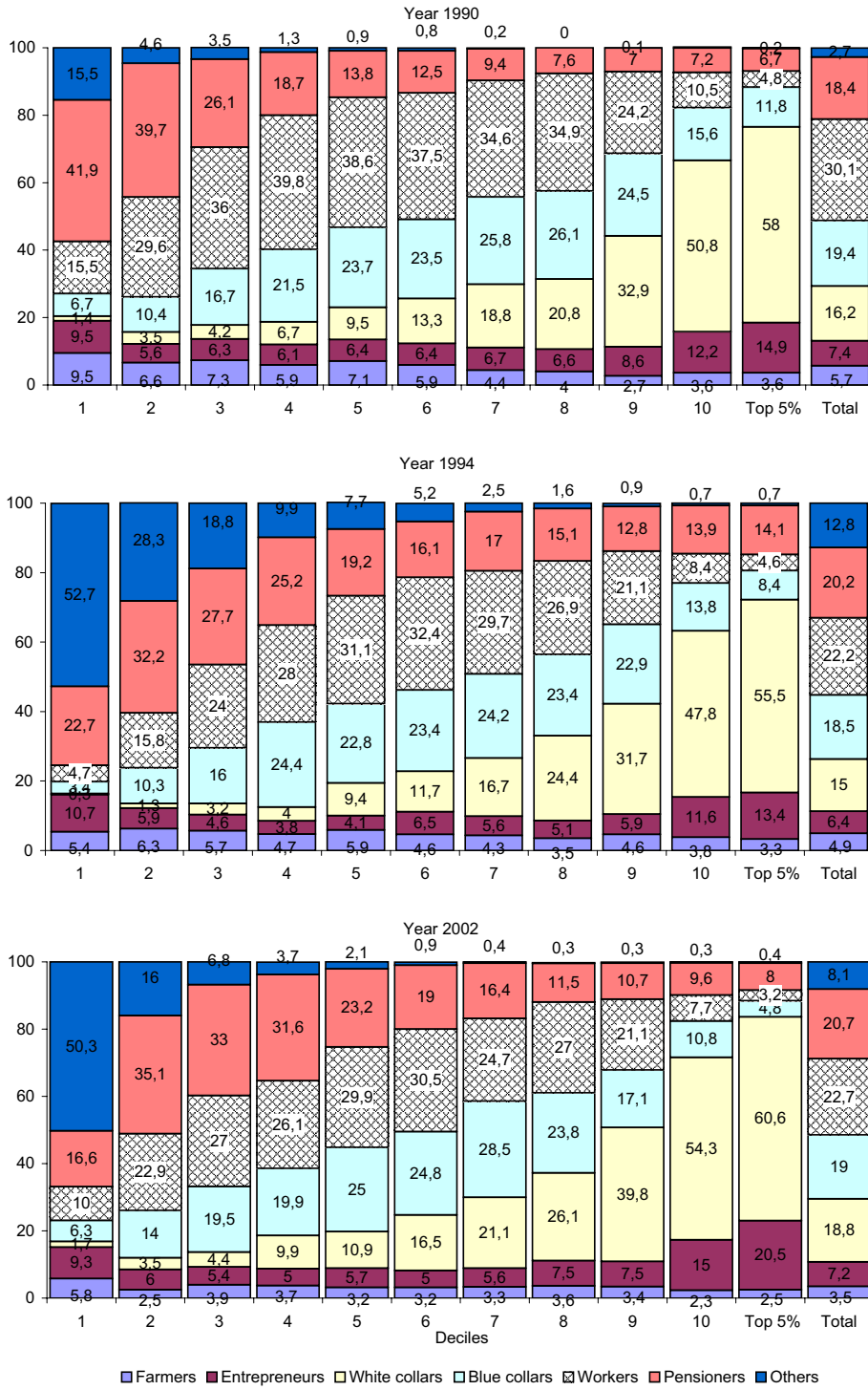
Source: Income Distribution Surveys in 1990 - 2002, Statistics Finland

Table A11: Average taxes by Helsinki Region and Other Finland in 1990 - 2002

Year	Deciles										Top 5%	Total
	1	2	3	4	5	6	7	8	9	10		
1990												
Helsinki Region	5.6	10.3	15.3	19.1	20.0	22.3	24.8	27.3	29.3	35.8	38.0	29.1
Other Finland	6.5	11.4	15.8	19.0	21.6	23.4	25.3	26.9	29.5	34.4	36.2	23.8
Total	6.4	11.3	15.8	19.0	21.4	23.2	25.2	27.0	29.4	35.0	37.0	24.9
1991												
Helsinki Region	7.1	9.0	14.6	17.5	19.3	22.4	23.3	25.5	27.7	33.8	35.6	27.2
Other Finland	6.8	11.0	14.9	17.9	20.1	21.9	23.8	25.7	27.7	33.0	35.1	22.6
Total	6.8	10.9	14.9	17.9	20.0	22.0	23.7	25.7	27.7	33.3	35.3	23.6
1992												
Helsinki Region	9.3	10.5	14.7	19.2	20.9	23.6	25.4	27.1	29.8	36.4	38.0	29.1
Other Finland	7.9	12.6	16.1	19.1	21.6	23.8	25.6	27.6	30.0	35.0	37.0	24.4
Total	8.0	12.4	15.9	19.1	21.5	23.8	25.6	27.5	29.9	35.5	37.4	25.4
1993												
Helsinki Region	7.2	11.1	12.7	18.1	20.7	23.9	25.9	27.7	30.3	35.3	36.2	29.2
Other Finland	7.0	11.6	15.4	18.8	20.2	22.8	25.1	27.2	29.0	33.6	35.0	23.5
Total	7.0	11.5	15.1	18.7	20.2	23.0	25.3	27.3	29.4	34.3	35.5	24.8
1994												
Helsinki Region	9.1	13.3	16.4	20.8	23.9	25.6	28.1	30.4	32.6	37.5	38.4	30.8
Other Finland	9.3	13.3	17.1	20.4	22.3	24.7	26.4	28.8	30.5	34.6	35.8	25.3
Total	9.3	13.3	17.0	20.4	22.6	24.8	26.7	29.1	31.0	35.7	36.9	26.5
1995												
Helsinki Region	8.7	13.8	18.3	20.9	24.5	27.4	27.9	31.4	33.4	37.9	39.3	31.3
Other Finland	9.7	13.5	18.1	20.4	23.1	24.9	26.8	29.4	31.1	34.4	35.6	25.8
Total	9.6	13.6	18.1	20.4	23.3	25.3	27.1	29.7	31.7	35.7	37.2	27.0
1996												
Helsinki Region	10.2	13.6	17.7	20.2	23.9	27.2	29.2	30.5	33.5	38.3	39.7	31.4
Other Finland	9.8	13.5	17.3	20.8	23.0	25.5	27.0	29.5	31.2	34.6	35.4	26.0
Total	9.8	13.5	17.3	20.8	23.2	25.8	27.3	29.7	31.7	35.9	37.1	27.2
1997												
Helsinki Region	9.4	13.6	17.7	19.9	22.8	25.8	27.7	29.9	32.0	36.4	37.3	30.2
Other Finland	9.4	12.9	16.5	20.6	22.4	24.8	25.9	27.9	30.2	33.4	34.3	25.1
Total	9.4	13.0	16.6	20.5	22.5	24.9	26.3	28.3	30.7	34.5	35.6	26.3
1998												
Helsinki Region	8.4	12.7	18.2	21.3	23.7	25.9	27.4	30.0	32.0	36.1	36.7	30.3
Other Finland	9.0	12.9	17.3	20.7	22.5	24.8	26.5	28.3	29.5	33.4	34.3	25.3
Total	8.9	12.9	17.4	20.8	22.6	25.0	26.7	28.6	30.1	34.4	35.3	26.4
1999												
Helsinki Region	9.0	15.0	17.4	19.8	23.2	25.8	27.0	28.1	31.6	35.8	36.8	29.9
Other Finland	9.1	13.5	18.2	20.4	22.6	24.2	26.2	27.8	29.5	33.2	34.1	25.3
Total	9.1	13.7	18.1	20.3	22.7	24.5	26.4	27.9	30.0	34.2	35.2	26.4
2000												
Helsinki Region	10.7	14.1	18.9	21.6	22.1	25.2	26.8	29.2	31.1	35.6	36.2	30.3
Other Finland	9.1	13.8	17.1	20.6	22.8	24.4	26.4	28.0	29.5	32.3	32.9	25.1
Total	9.2	13.8	17.3	20.7	22.7	24.5	26.5	28.3	30.0	33.7	34.5	26.4
2001												
Helsinki Region	8.8	14.4	16.4	19.3	22.3	24.0	25.8	27.6	29.8	35.5	36.6	29.5
Other Finland	9.4	12.7	16.3	19.6	21.7	23.5	25.1	26.1	28.5	32.5	33.7	24.2
Total	9.3	12.9	16.3	19.5	21.8	23.6	25.2	26.4	28.8	33.8	35.1	25.5
2002												
Helsinki Region	9.6	12.3	16.2	19.3	23.1	23.3	25.2	26.7	29.3	34.9	36.7	28.4
Other Finland	9.4	13.1	16.8	18.7	21.0	22.7	24.5	26.0	27.9	32.6	34.2	24.0
Total	9.4	13.0	16.7	18.8	21.3	22.8	24.6	26.1	28.2	33.4	35.2	25.1

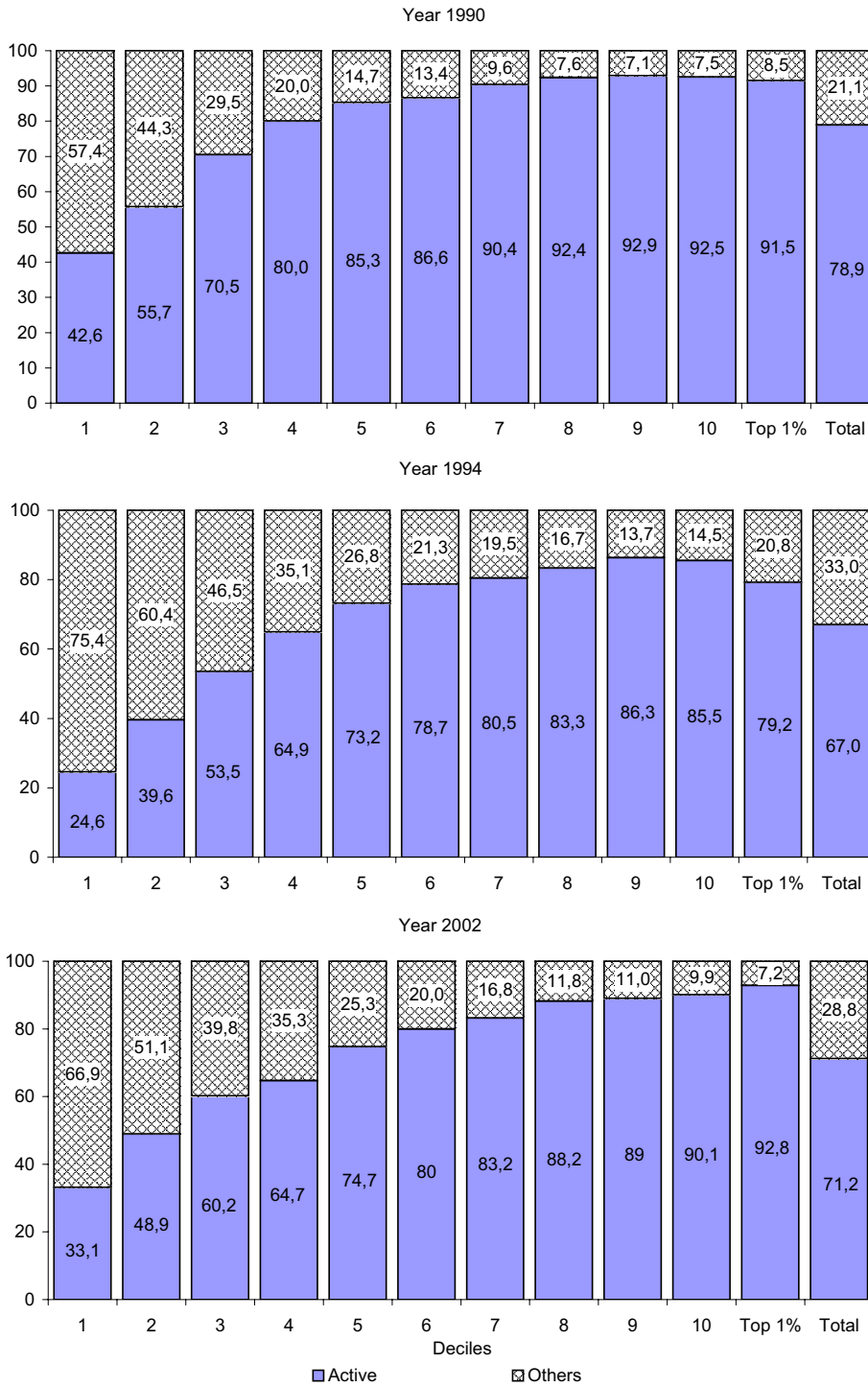
Source: Income Distribution Surveys in 1990 - 2002, Statistics Finland

Figure A1: Gross income decomposed by seven socioeconomic groups



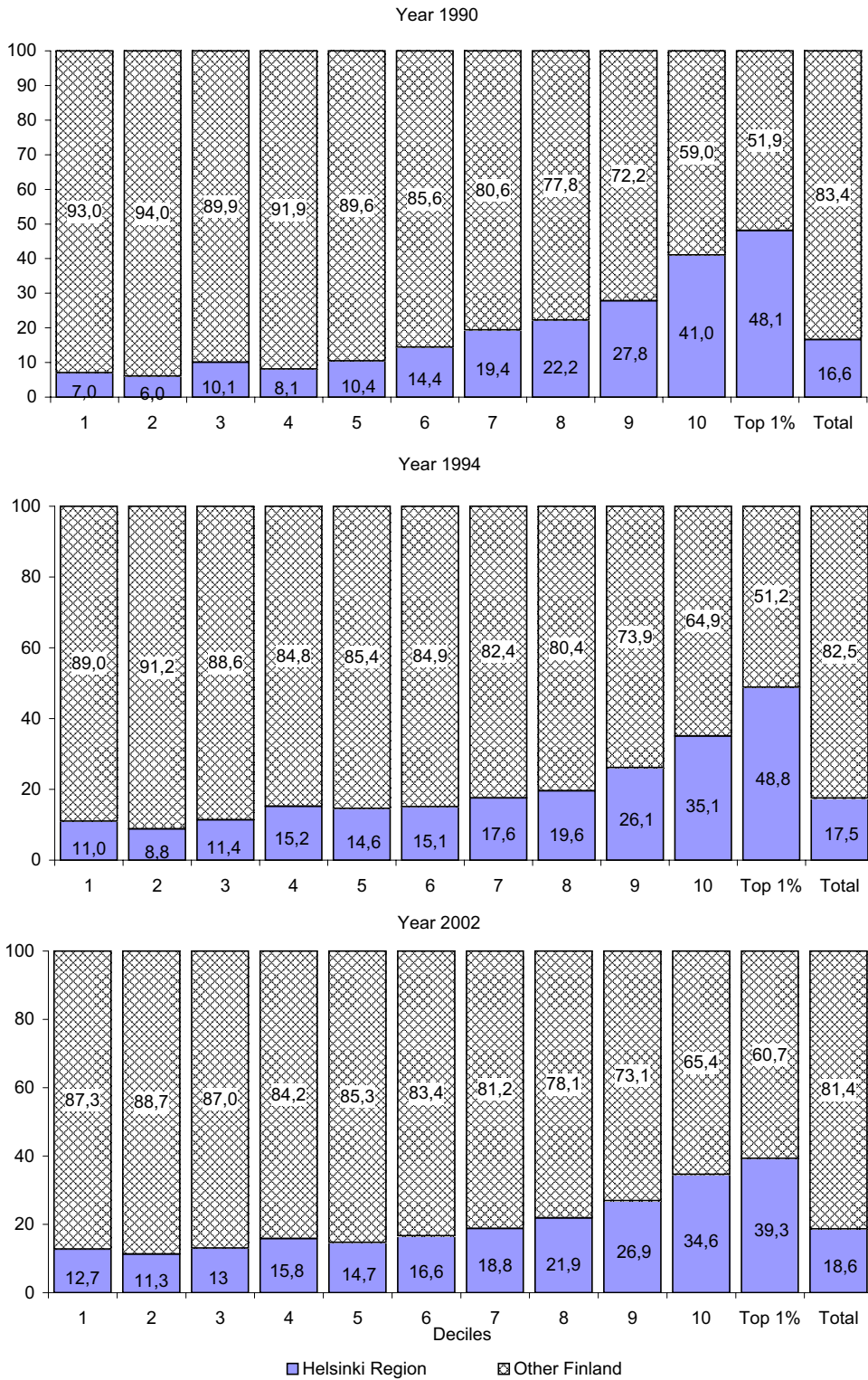
Source: Income Distribution Surveys 1990, 1994 and 2002

Figure A2: Gross income decomposed by the actives and the others



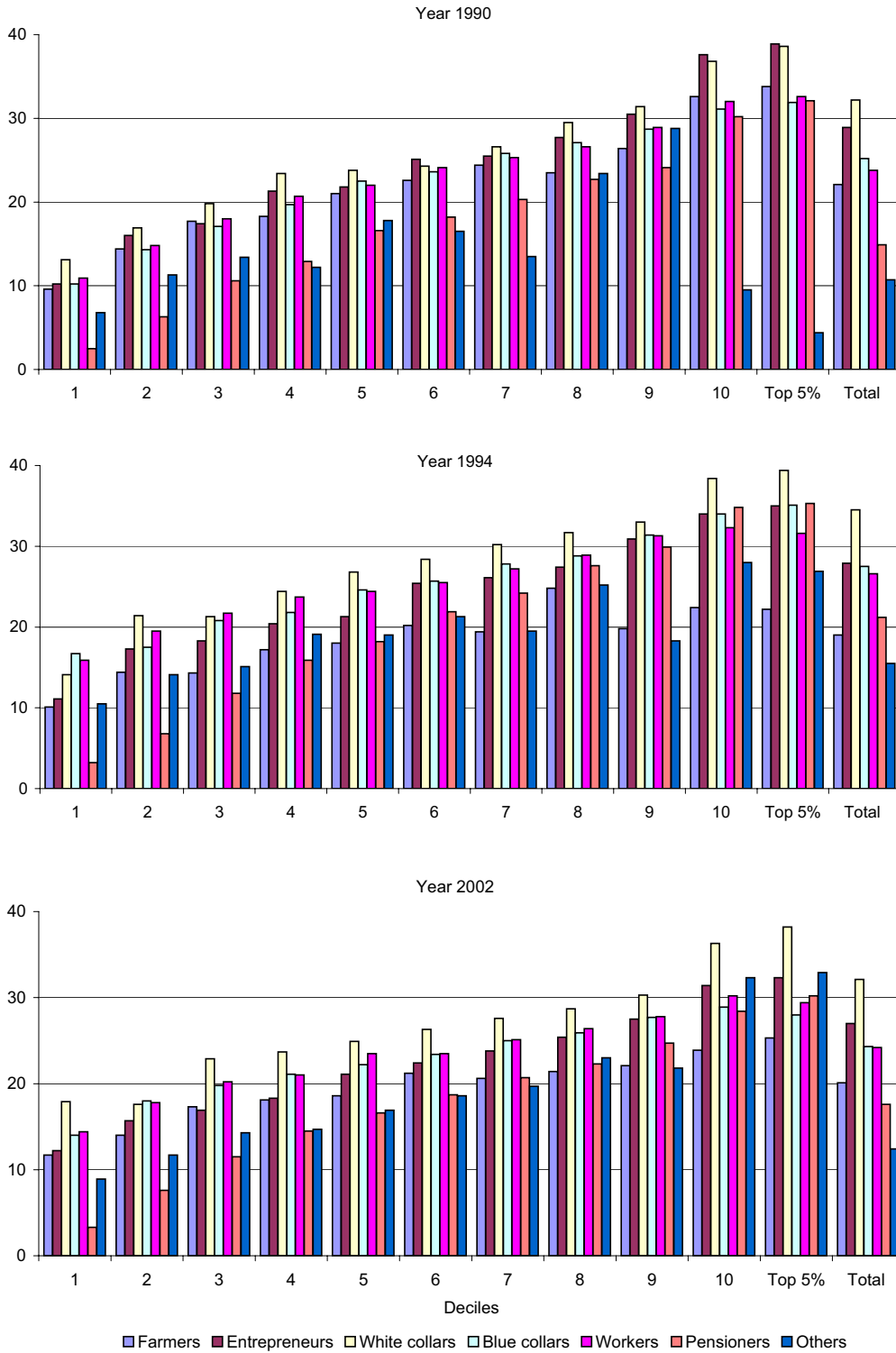
Source: Income Distribution Surveys 1990, 1994 and 2002

Figure A3: Gross income decomposed by Helsinki Region and Other Finland



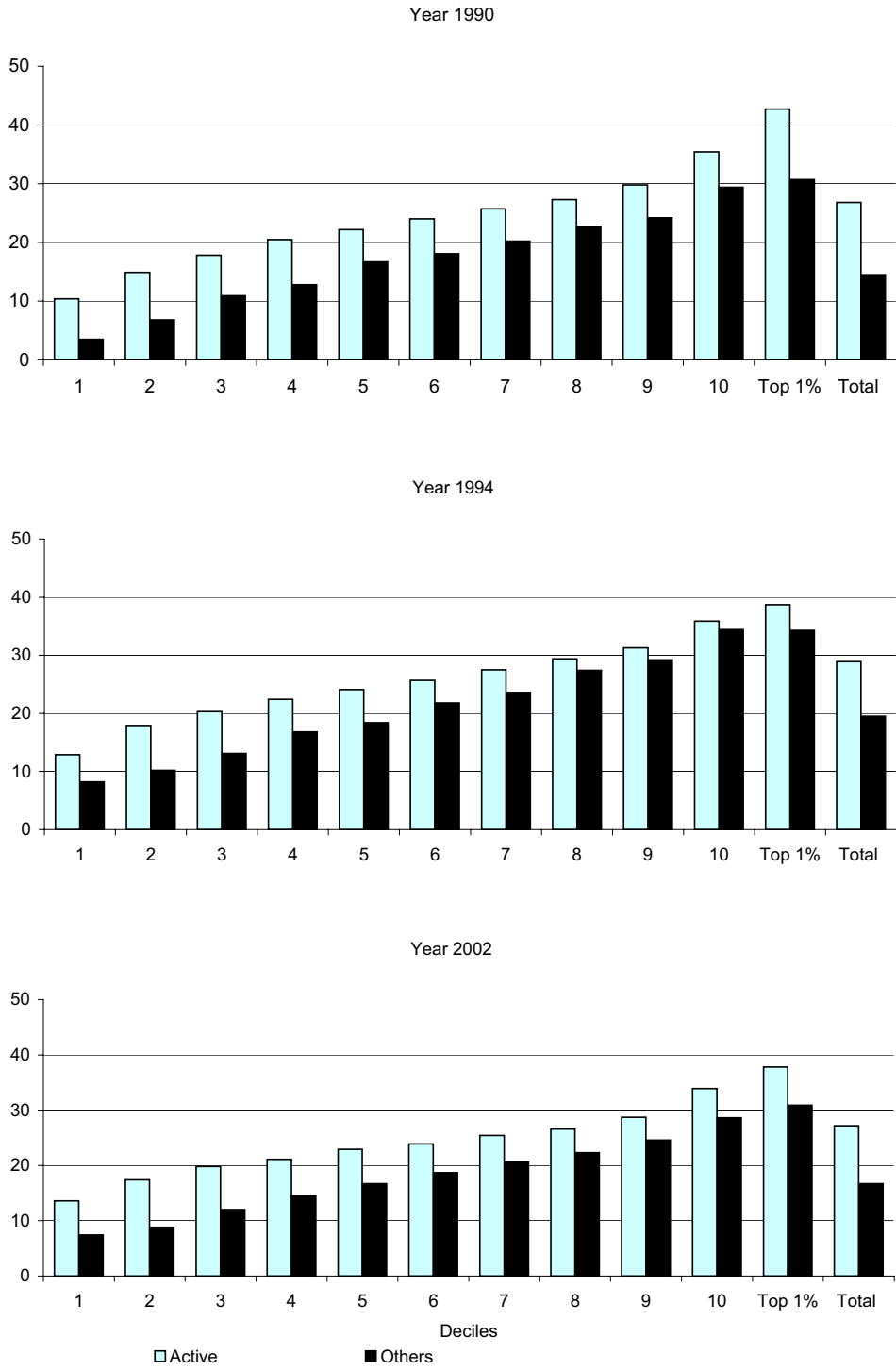
Source: Income Distribution Surveys 1990, 1994 and 2002

Figure A4: Average taxes by seven socioeconomic groups



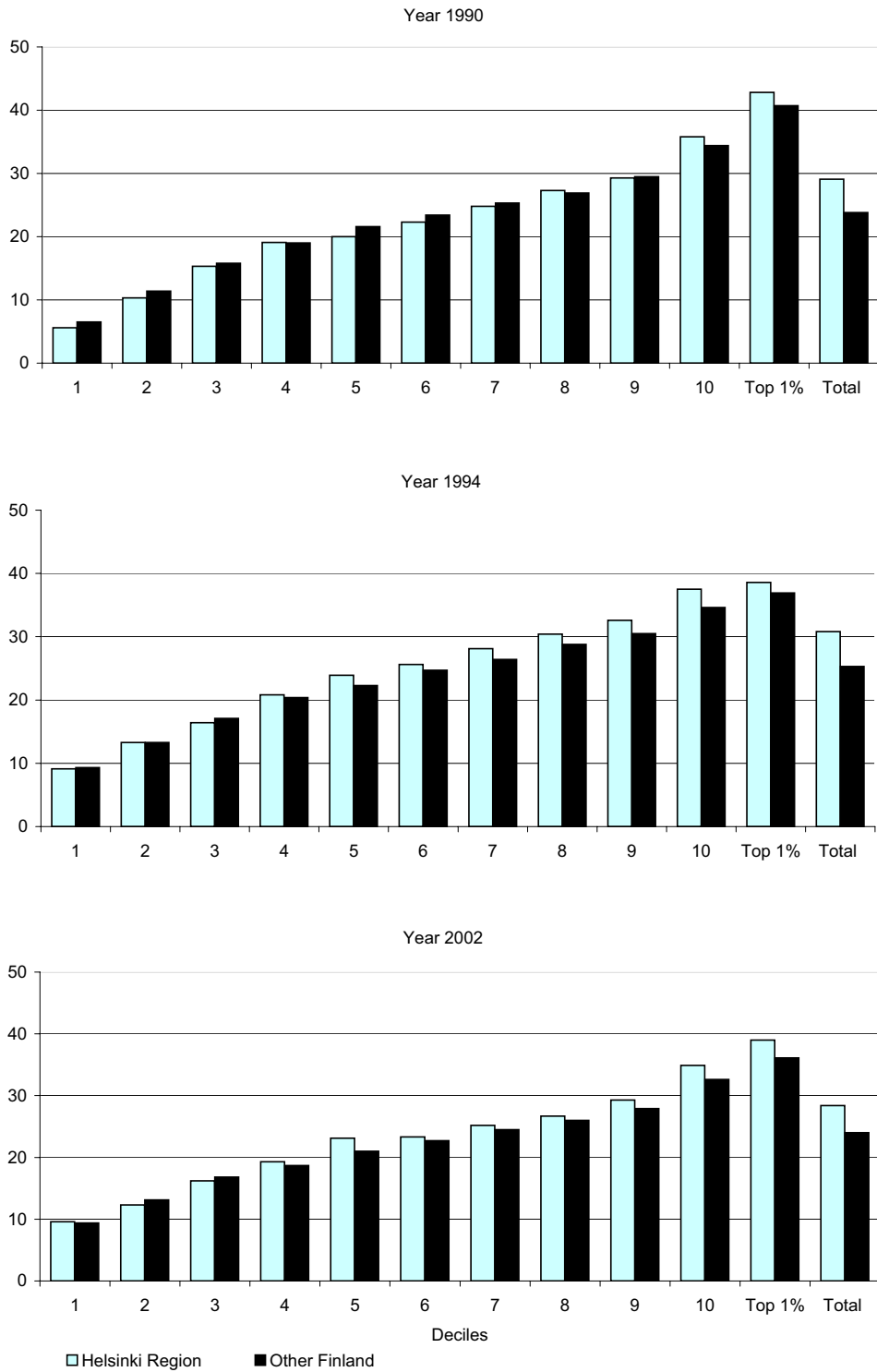
Source: Income Distribution Surveys 1990, 1994 and 2002

Figure A5: Average taxes by the actives and the others



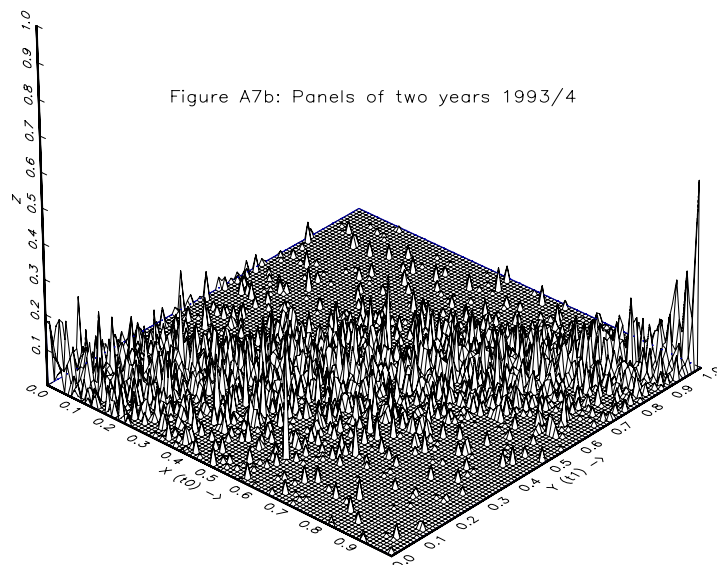
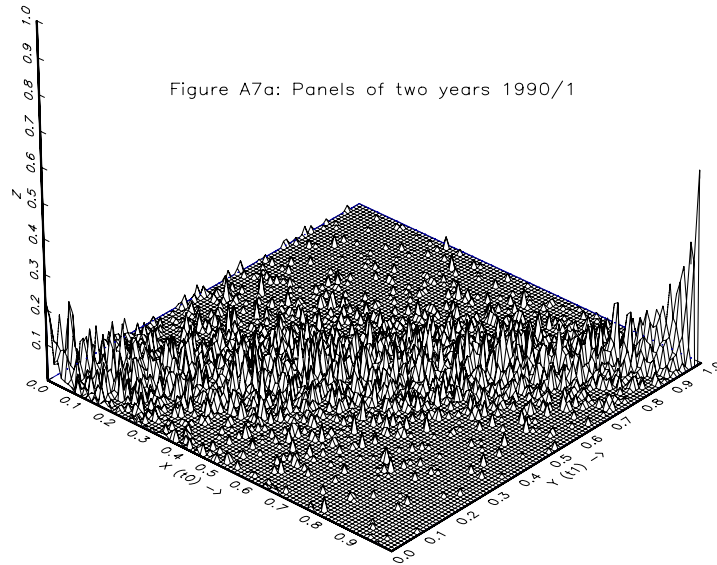
Source: Income Distribution Surveys 1990, 1994 and 2002

Figure A6: Average taxes by Helsinki Region and Other Finland



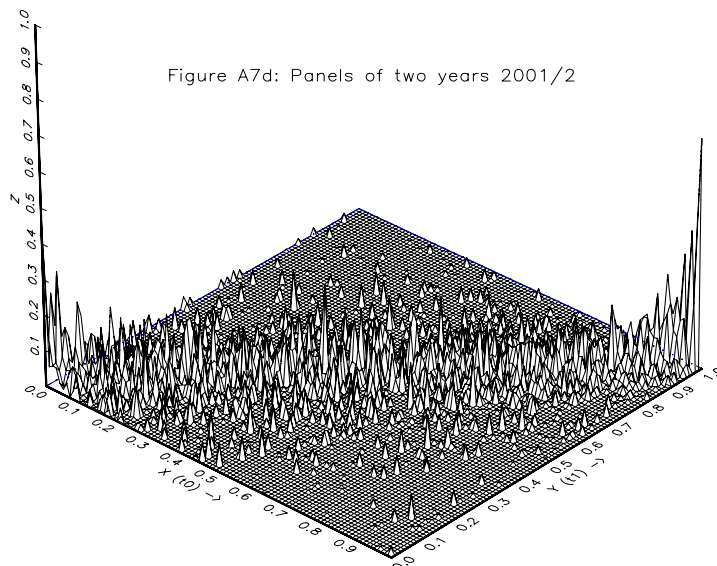
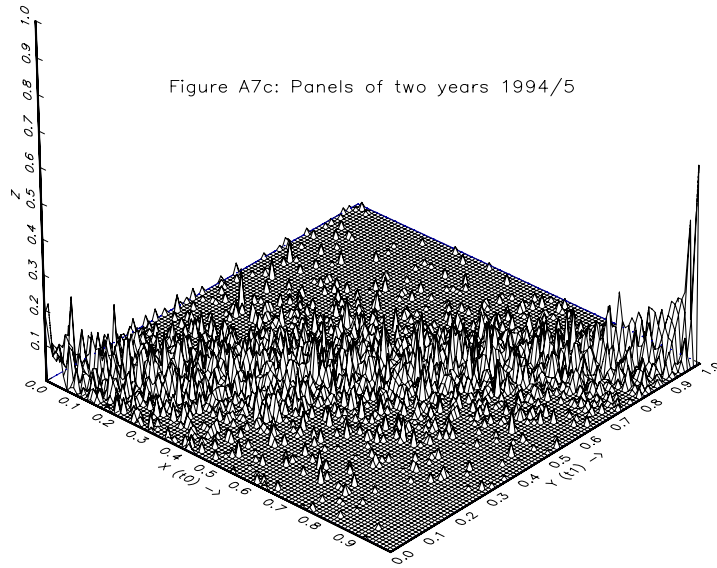
Source: Income Distribution Surveys 1990, 1994 and 2002

Figure A7: Mobility of income receivers in 1990/1, 1993/4, 1994/5 and 2001/2



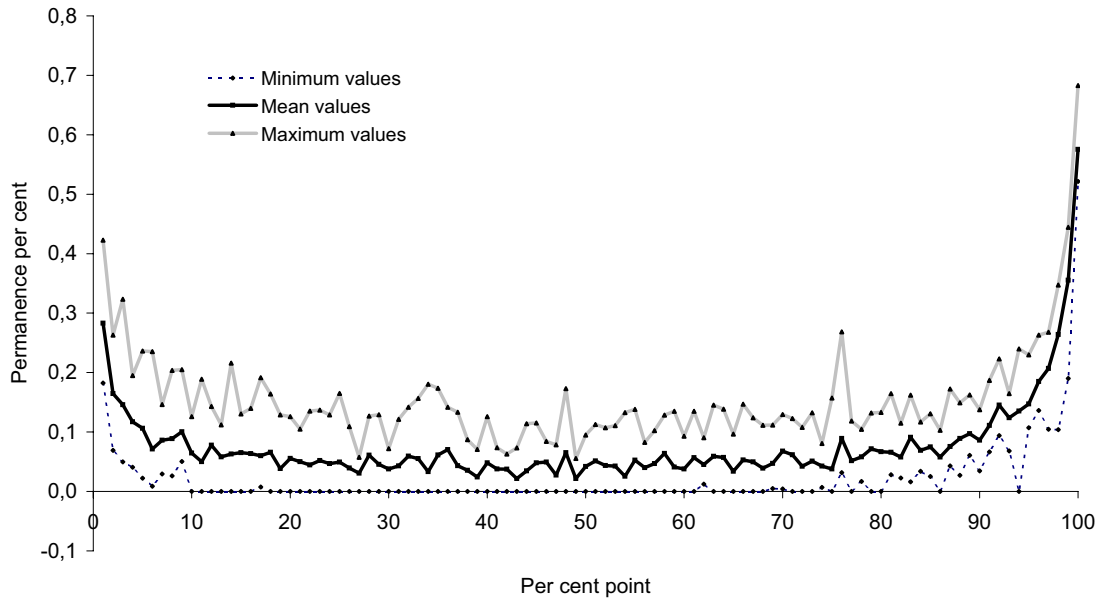
Source: Income Distribution Surveys, two-year panels 1990/1 and 1993/4

Figure A7: Continues ...



Source: Income Distribution Surveys, two-year panels 1994/5 and 2001/2

Figure A8: The envelope curves of the minimum, mean and maximum permanence values of the income receivers yearly in 1990/1 - 2001/2



Source: Income Distribution Surveys 1990 - 2002

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