## Israel

**Sources:**
Paukert 1973, Table 6 p.104-105
Jain 1975
Cromwell 1977, Table 1
Smeeding and Gottschalk 1995 (based on LIS-data), Table 1 and 3
Israeli Ministry of Finance 1998
Luxembourg Income Study (for more information about the survey please have a look at http://www.lisproject.org/techdoc/il/ilindex.htm )

**Surveys:**
**Family Expenditure Survey 1963, 1969**
Urban survey used by Jain (1975). No documentation is available.

**Saving Survey 1963**
Urban survey used by Jain (1975). No documentation is available.

**Tax authorities' taxpayer files 1944, 1950, 1954, 1958, 1961, 1976, 1987, 1995**
The following coverage is reported by Israeli Ministry of Finance (1998):

| | |
|---|---|
| 1944 | Jewish taxpayers |
| 1954 | Jewish urban taxpayers |
| 1958 | Permanently employed taxpayers and self-employed taxpayers with tax files |
| 1950, 1961, 1976, 1987 and 1995 | All tax payers |

The Ginis and deciles are calculated on the basis of historical revenue data and predicted on numerical simulations of theoretical distributions. The estimates for 1976 were obtained merging the separate distributions of employees and the self-employed.

The income concept is taxable income with the following components: work income including income from salary, own business, various types of allowances and additional income originating from taxpayer's past work, non-work passive income including income from interest, dividends, property rental and royalties, and income from random transactions.