New Zealand

Sources:
Jain 1975
Cromwell 1977, Table 1
Easton 1983, Table 10.6 p. 185 and Table 10.7 p. 186
Saunders, Stott and Hobbes 1991, Table 1 p.67 and Table 5 p.75
Statistical Yearbook 1997
CSO - HES Web 14 June 1999
O'Dea 2000, Appendix tables 2 and 3
New Zealand, OYN

Surveys:
Tax Records 1954-1977
The tax records are used by Easton (1983). This is a sample of income tax returns collected by the Department of Inland Revenue and processed by the Department of Statistics. Salary and wage earners with incomes below a certain level are not required to furnish a return. These individuals' incomes are estimated by the Department of Statistics but the estimation has not always been successful. The income concept is taxable income; omitted or under-reported incomes are: fringe benefits, payments in-kind, imputed rents of owner-occupied dwellings, capital gains and losses, some income from interest and investment society dividends and personal profits from life insurance other than those taken as annuity. There is also a problem of inconsistent treatment of transfer payments; superannuations are mostly included but most other public and private transfers are excluded.

Due to taxation reforms there are breaks in the series both in 1957 and 1959.

Deciles are reported but the bottom 40% are reported together. The income shares for the bottom 40% are as follows:

1954: 0	1955: 0	1956: 0	1957: 0	1958: 0
1959: 2.3	1960: 2.1	1961: 2.5	1963: 2.4	1964: 2.5
1965: 2.8	1966: 3.4	1967: 4.1	1968: 3.8	1969: 3.6
1970: 3.9	1971: 3.8	1972: 3.7	1973: 3.4	1974: 3.9
1975: 4.1	1976: 5.3	1977: 4.0		

Household Economic Survey 1982, 1986, 1991, 1996
The survey is used by Saunders, Stott and Hobbes (1991) and O'Dea (2000). This is a survey by the New Zealand Department of Statistics (NZDS) including around 3500 households. The HES data is collected over 12 months and involves obtaining every respondent's income data for the last 12 months. This means that respondents in the 1985/86 HES who participate in late April 1985 provide their income data from May 1984 to April 1985, while respondents who are part of the survey in March 1986 provide

income data from April 1985 to March 1986. The process of synchronization brings the HES income data for any particular year to a single point in time.

The income concept is monetary disposable income including market income (earnings, rents, dividends and private pensions), benefits and transfers (social welfare, superannuation benefits) with taxes and tax credits deducted. Included are only regular incomes so lottery winnings, gifts and bequests are excluded. Imputed rents from owner-occupied dwellings have not been estimated. Tax liabilities were imputed using a Simulation System for Evaluating Taxation (ASSET) model developed by NZDS.

In Saunders, Stott and Hobbes (1991) the income concept has been modified to fit the Luxembourg Income Study income concept.