Norway

Sources:

UN-ECE 1967, Table 6.10 p.15 Paukert 1973, Table 6 p.104-105 Sawyer 1976, Table 4 and 6 Cromwell 1977, Table 1


2005-11:

Luxembourg Income Study (for more information, please look at http://www.lisproject.org/techdoc/nw/nwindex.htm)

Eurostat- Statistics on income, social inclusion and living condition

OECD Database on Household Income Distribution and Poverty

Surveys:  Tax data 1957, 1963  Used by UN-ECE (1967). The estimates are based on taxable income per tax unit. The incomes of husband and wife are considered as one income.


This is an income survey by Statistics Norway. The actual name of the survey is not mentioned in Ringen (1991), but it is possibly the Income and Property Distribution Survey. The sample size is between 6000 and 10000 households and the data are mainly based on tax returns but with many non-taxable income items included.

The income concept is disposable income which is the sum of wage income including cash and selected non-cash payments; self-employment income net of business expenses; capital income including interests, dividends, profits from sale of property,
imputed rent from owner-occupied dwelling and net income from other property; private transfers including occupational pensions; alimony etc. and public transfers including all cash transfers from Folketrygden (the integrated public pension system), child allowance, housing allowance (not in 1970 and 1973), and educational grants (not in 1970 and 1973). The taxes deducted are income tax, payroll tax, and wealth tax. Social assistance and tax free unemployment compensation are not included.

The high Gini coefficient in 1973 is a result of a peculiarity in that year’s taxation resulting in zero or negative disposable incomes for many households. Ringen (1991) uses an adaptation of the OECD scale. It gives the weight 1.0 to single person/first household members, 0.7 to one additional household member and 0.5 to all subsequent.

**Two linked sources used by Sawyer (1976), 1970**

The two linked sources are Income Statistics (1970) and Statistics on Low Incomes, both published in 1973 by the Statistics Norway. These data are based on a two-part sample of 14000 households. Although based on tax returns, the figures relates in principle to all households. The income concept used is disposable monetary incomes including capital gains. The estimates are resulting from interpolation.

**Income and Property Distribution Survey 1979-2002**

This survey is used by several sources applying different units, income concepts and equivalence scales. The survey is conducted by Statistics Norway and covers all private households in Norway. The sample sizes reported are:

1998 14521
1999 9964
The incomes in the survey are based on various administrative registers, the main source being the tax returns. Tax-free incomes are included in the incomes to the extent that they are included in different registers. The compositions of the households are obtained through interviews. There is a break in the series between 1991 and 1992 due to a tax reform. Some new income items became taxable and were therefore for the first time reported in the tax returns from 1992. The income concept is disposable income and is composed of

. a) earnings (including in-kind incomes)

. b) property income: imputed rents from owner-occupied dwelling, interests, dividends, capital gains and other property income

. c) transfers received: social security benefits from Folketrygdien, service pensions, annuities, alimonies etc, child allowance, housing allowance, scholarships, parent’s tax deductions, social assistance, and some other minor benefits

From these items, taxes after deductions are subtracted.

There are some overlapping years in the publications Statistics Norway (1993) and Statistics Norway (2000). Even if it seems that the same definitions are used the estimates are different. This is due to a change in the income concept that was corrected backwards for some years in the later publication. The difference is that expenses for rents were deducted from the disposable incomes in the older statistics. This was abandoned later due to insufficient information about imputed rents. Some other small changes were also made due to change in the registers after the tax reform in 1992; these should however have a minor impact on the estimates.
Both series are reported in WIID2.