SDG Goal 10 **Reduced inequalities**

SDG Target 10.4 **Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality**

SDG Indicator 10.4.2 Redistributive impact of fiscal policy on the Gini index

Time series Redistributive impact of fiscal policy

1. General information on the time series

- Date of national metadata: 1 October 2025
- National data: http://sdg-indicators.de/10-4-2/
- Definition: The time series represents the Gini coefficient of the equivalised market income minus the Gini coefficient of the equivalised disposable income including social benefits. The Gini coefficient is a statistical measure of unequal distribution. It assumes a value between 0 and 1. If every person has exactly the same income, the coefficient is 0. If, on the other hand, a single person receives the entire income, the Gini coefficient is 1 and thus indicates the situation with maximum unequal distribution. The smaller the Gini coefficient, the more evenly the income is distributed.The equivalised income is a value that results from the total income of a household and the number and age of the people living on this income.

  With the help of an equivalence scale, incomes are weighted according to household size and composition, as the shared use of living space and household appliances results in savings effects. This makes it possible to compare incomes regardless of household size or the age of the household members, as the equivalised income is assigned to each household member in the same amount.

  The equivalised disposable income is the income (including social transfers) of a household after taxes and other deductions and therefore the income that is available for spending and saving.
  The equivalised market income is the income before taxes, social security contributions and social benefits.
- Disaggregation:

2. Comparability with the UN metadata

- Date of UN metadata: April 2025
- UN metadata: https://unstats.un.org/sdgs/metadata/files/Metadata-10-04-02.pdf
- The time series is compliant with the UN metadata. However, the income
  - does not include the imputed rent for owner's occupied housing,
  - employer contributions to social insurance are not included and
  - the pension contributions of employees have not been deducted.

3. Data description

- The data is derived from the European Union Statistics on Income and Living Conditions (EU-SILC) conducted by the Federal Statistical Office in cooperation with the statistical offices of the Länder.

  Due to the increasing demands on EU-SILC-data in terms of timeliness and provision of in-depth regional data, EU-SILC was integrated into the microcensus in the survey year 2020. The microcensus is an inquiry directed to households, designed to obtain information with a sample of 1 % on the population, labor market, housing situation, education, health and various topics related to the economic and social situation of households.
  The survey population includes: persons in private households and collective households at their main

and secondary place of residence.
The survey population does not include: members of foreign armed forces as well as foreign diplomatic representations with their family members. Persons without a place of residence (homeless people) have no chance of being covered in the microcensus.

4. Access to data source

- Not available.

5. Metadata on source data

- Not available.

6. Timeliness and frequency

- Timeliness: t + 10 months
- Frequency: Annual

7. Calculation method

- Unit of measurement: Gini coefficient index points
- Calculation:

$$\textbf{Redistributive impact of fiscal policy} = \text{Gini coefficient equivalised market income} - \text{Gini coefficient equivalised disposable income}$$

SDG Goal 10	**Reduced inequalities**
SDG Target 10.4	**Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality**
SDG Indicator 10.4.2	**Redistributive impact of fiscal policy on the Gini index**
Time series	**Gini coefficients**

1. General information on the time series

- Date of national metadata: 1 October 2025
- National data: http://sdg-indicators.de/10-4-2/
- Definition: The time series represent the Gini coefficients of the equivalised market income and the equivalised disposable income including social benefits. The Gini coefficient is a statistical measure of unequal distribution. It assumes a value between 0 and 1. If every person has exactly the same income, the coefficient is 0. If, on the other hand, a single person receives the entire income, the Gini coefficient is 1 and thus indicates the situation with maximum unequal distribution. The smaller the Gini coefficient, the more evenly the income is distributed.The equivalised income is a value that results from the total income of a household and the number and age of the people living on this income.

  With the help of an equivalence scale, incomes are weighted according to household size and composition, as the shared use of living space and household appliances results in savings effects. This makes it possible to compare incomes regardless of household size or the age of the household members, as the equivalised income is assigned to each household member in the same amount.

  The equivalised disposable income is the income (including social transfers) of a household after taxes and other deductions and therefore the income that is available for spending and saving.
  The equivalised market income is the income before taxes, social security contributions and social benefits.
- Disaggregation: income considered

2. Comparability with the UN metadata

- Date of UN metadata: April 2025
- UN metadata: https://unstats.un.org/sdgs/metadata/files/Metadata-10-04-02.pdf
- The time series is compliant with the UN metadata. However, the income
  - does not include the imputed rent for owner's occupied housing,
  - employer contributions to social insurance are not included and
  - the pension contributions of employees have not been deducted.

3. Data description

- The data is derived from the European Union Statistics on Income and Living Conditions (EU-SILC) conducted by the Federal Statistical Office in cooperation with the statistical offices of the Länder.

  Due to the increasing demands on EU-SILC-data in terms of timeliness and provision of in-depth regional data, EU-SILC was integrated into the microcensus in the survey year 2020. The microcensus is an inquiry directed to households, designed to obtain information with a sample of 1 % on the population, labor market, housing situation, education, health and various topics related to the economic and social situation of households.
  The survey population includes: persons in private households and collective households at their main and secondary place of residence.

The survey population does not include: members of foreign armed forces as well as foreign diplomatic representations with their family members. Persons without a place of residence (homeless people) have no chance of being covered in the microcensus.

4. Access to data source

- EU-SILC survey: Gini coefficient of equivalised disposable income – Eurostat table [tessi190]: https://ec.europa.eu/eurostat/databrowser/view/tessi190/default/table?lang=en

5. Metadata on source data

- Not available.

6. Timeliness and frequency

- Timeliness: t + 10 months

- Frequency: Annual

7. Calculation method

- Unit of measurement: Gini coefficient

- Calculation:

$$\text{Gini coefficient}_i = \frac{2 \sum_{j=1}^{n} j x_{i_{(j)}}}{n \sum_{j=1}^{n} x_{i_{(j)}}} - \frac{n+1}{n}$$

with i = {equivalised market income; equivalised disposable income}