

|                             |   |
|-----------------------------|---|
| <b>SDG Goal 10</b>          | <b>Reduced inequalities</b>   |
| <b>SDG Target 10.4</b>      | <b>Adopt policies, especially fiscal, wage and social protection policies, and progressively achieve greater equality</b> |
| <b>SDG Indicator 10.4.2</b> | <b>Redistributive impact of fiscal policy</b>   |
| <b>Time series</b>          | <b>Gini coefficient of equivalised disposable income before social transfers (pre-fiscal)</b>                             |

### 1. General information on the time series

- Date of national metadata: 24 January 2023
- National data: <http://sdg-indicators.de/10-4-2/>
- Definition: The time series measures the distribution of equivalised disposable income before social transfers (pre-fiscal) per capita as a Gini coefficient. The Gini coefficient is a statistical measure of income inequality. It has a value between 0 and 1. If everyone had exactly the same income, the coefficient would be 0. If all of the income went to a single person – the situation of maximum inequality – it would have a value of 1. The smaller the Gini coefficient, the more evenly the income is distributed.

Equivalised income is a value derived 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, the incomes are weighted according to household size and composition, as the shared use of living space and household appliances results in savings. With the equivalised income then allocated equally to each household member, it becomes possible to compare income regardless of the size of the household or of the age of the household members. The equivalised disposable income is the income (including social transfers) of a household, which remains after taxes and other deductions, and is therefore the income available for spending and saving. A distinction must be made between this measure and equivalised income before social transfers, which looks at disposable income without any possible social transfers such as unemployment benefit or housing allowance, as well as the market income, which is calculated before taxes, social security contributions and social transfers.

- Disaggregation: Not available.

### 2. Comparability with the UN metadata

- Date of UN metadata: February 2021
- 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 equivalised disposable income is without imputed income from owner-occupied housing.

### 3. Data description

- Before 2020: 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. The EU-SILC-survey determines EU-wide harmonised and comparable indicators for the monitoring of poverty and social exclusion in the European Union. The basis is a consistent, for all Member States binding, methodological standard. 14,000 households consisting of 23,000 persons above the age of 16 are surveyed every year in Germany on a voluntary basis for EU-SILC. The survey is conducted annually since the year 2005. Since the survey year 2008 the EU-SILC-survey is realised as random sample. Thereby a quarter of the sample is annually exchanged by a new drawn random sample.

From 2020: 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 with far-reaching methodological changes. With the change to a survey requiring information and an increase in the sample by more than double, the sample structure has changed considerably, which depicts the population more representatively than in the previously independently conducted survey with the national designation "Living in Europe". As a result, the data from 2020 onwards are not comparable with those of previous survey years. This is reinforced by the consequences of the Corona pandemic.

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 before social transfers (pensions included in social transfers) – Eurostat table [ilc\_di12b]:  
[https://ec.europa.eu/eurostat/databrowser/view/ILC\\_DI12B/default/table?lang=en](https://ec.europa.eu/eurostat/databrowser/view/ILC_DI12B/default/table?lang=en)

#### **5. Metadata on source data**

#### **6. Timeliness and frequency**

- Timeliness: t + 10 months
- Frequency: Annual

#### **7. Calculation method**

- Unit of measurement:
- Calculation:

**Not available.**

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| <b>SDG Indicator 10.4.2</b> | <b>Redistributive impact of fiscal policy</b>   |
| <b>Time series</b>          | <b>Gini coefficient of equivalised disposable income (post-fiscal)</b>  |

### 1. General information on the time series

- Date of national metadata: 24 January 2023
- National data: <http://sdg-indicators.de/10-4-2/>
- Definition: The time series measures the distribution of equivalised disposable income per capita as a Gini coefficient. The Gini coefficient is a statistical measure of income inequality. It has a value between 0 and 1. If everyone had exactly the same income, the coefficient would be 0. If all of the income went to a single person – the situation of maximum inequality – it would have a value of 1. The smaller the Gini coefficient, the more evenly the income is distributed.

Equivalised income is a value derived 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, the incomes are weighted according to household size and composition, as the shared use of living space and household appliances results in savings. With the equivalised income then allocated equally to each household member, it becomes possible to compare income regardless of the size of the household or of the age of the household members. The equivalised disposable income is the income (including social transfers) of a household, which remains after taxes and other deductions, and is therefore the income available for spending and saving. A distinction must be made between this measure and equivalised income before social transfers, which looks at disposable income without any possible social transfers such as unemployment benefit or housing allowance, as well as the market income, which is calculated before taxes, social security contributions and social transfers. For all incomes considered, no distinction is made as to which sources are used to generate income.

- Disaggregation: Not available.

### 2. Comparability with the UN metadata

- Date of UN metadata: February 2021
- 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 equivalised disposable income is without imputed income from owner-occupied housing.

### 3. Data description

- Before 2020: 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. The EU-SILC-survey determines EU-wide harmonised and comparable indicators for the monitoring of poverty and social exclusion in the European Union. The basis is a consistent, for all Member States binding, methodological standard. 14,000 households consisting of 23,000 persons above the age of 16 are surveyed every year in Germany on a voluntary basis for EU-SILC. The survey is conducted annually since the year 2005. Since the survey year 2008 the EU-SILC-survey is realised as random sample. Thereby a quarter of the sample is annually exchanged by a new drawn random sample.

From 2020: 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 with far-reaching methodological changes. With the change to a survey requiring information and an increase in the sample by more than double, the sample structure has changed considerably, which depicts the population more representatively than in the previously independently conducted survey with the national designation "Living in Europe". As a result, the data from 2020 onwards are not comparable with those of previous survey years. This is reinforced by the consequences of the Corona pandemic.

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#### **4. Access to data source**

- Income distribution (equivalised net income):  
<https://www.destatis.de/EN/Themes/Society-Environment/Income-Consumption-Living-Conditions/Living-Conditions-Risk-Poverty/Tables/income-distribution-mz-silc.html>
- 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**

#### **6. Timeliness and frequency**

- Timeliness: t + 10 months
- Frequency: Annual

## 7. Calculation method

- Unit of measurement:
- Calculation:

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| <b>Time series</b>          | <b>Redistributive impact of fiscal policy</b>   |

### 1. General information on the time series

- Date of national metadata: 24 January 2023
- National data: <http://sdg-indicators.de/10-4-2/>
- Definition: The time series measures the gini coefficient of equivalised disposable income before social transfers (pre-fiscal) less the the gini coefficient of equivalised disposable income (post-fiscal). The Gini coefficient is a statistical measure of income inequality. It has a value between 0 and 1. If everyone had exactly the same income, the coefficient would be 0. If all of the income went to a single person – the situation of maximum inequality – it would have a value of 1. The smaller the Gini coefficient, the more evenly the income is distributed.

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#### **5. Metadata on source data**

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- Timeliness:  $t + 10$  months
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#### **7. Calculation method**

- Unit of measurement:
- Calculation:

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