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**Redistributive effects of social benefits in Poland vs
analogous effects in other European countries**

by Ewa Aksman

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Abstract

The aim of this paper is to analyse redistributive effect of social benefits in Poland in comparison with analogous effects in a dozen or so other European countries. The Consortium of Household Panels for European Socio-economic Research (CHER) database in 1994-2000 is the source of data for the study. The empirical results demonstrates that Poland, as one of the Central and East European countries, which inherited from socialist system generous social benefits, is characterized by the second highest redistributive effect (the average value equal to 44.49%). Moreover, the analysis confirms that Poland is distinguished for the fact that redistributive effect of benefits is mainly a consequence of very high average benefit rate with respect to original income (the average value of this variable equal to 57.22%) and not high benefit regressivity with respect to this category of income (the average value of benefit regressivity index equal to 0.9091). Redistributive effect of aggregated benefits in Poland is made up predominantly of redistributive effect of all types of pensions (the average value equal to 30.60%), but in fact this phenomenon can not be attributed only to Poland, but to all other countries as well. The inequality of gross income in Poland results from both original income and benefits - Poland has one of the lowest contribution of original income to the inequality of gross income (the average value equal to 89.83%) and one of the highest contribution of benefits to the inequality of gross income (the average value equal to 10.17%).

Keywords: Redistributive effect of social benefits, Average benefit rate and benefit regressivity, Structure of benefits, Contribution of original income and benefits to the inequality of gross income

1. Introduction

The purpose of this paper is to analyse redistributive effect of social benefits in Poland in comparison with analogous effects in a dozen or so other European countries. It will help to verify an assessment if the fact that Poland, as one of the Central and East European countries, is a former socialist country with strongly extended social benefit system, translates into current specificity of influence of benefits on household income distribution.

2. Source of data

The Consortium of Household Panels for European Socio-economic Research (CHER) database was the source of data for analysis. The CHER database was developed by integrating The European Community Household Panel (ECHP) and a few other independent household panels in different countries. This database was one of the most homogeneous and current datasets for the 1990s, which enabled international comparison of the impact of social benefits on household income distribution.

Households in Poland and in a dozen or so other European countries covered in the CHER database in 1994-2000 were the units covered by the study (with reference to those units the data from the following two sections were used: Organizational variables, weights and population factors and Income).

Under the CHER dataset information on Polish households was obtained from Household Budget Surveys carried out annually by the Central Statistical Office.

3. Household income

Original income was defined as income received from all sources by all household members but with the exclusion of getting social benefits allocated under government regulation (*pre-government income*). It was mostly income from employment, income from property and private transfers. Income from employment was composed of both regular job wages and salaries and self-employment income, the former from public sector and private sector. Income from property included both capital income and rental income (interest on bank savings and bonds, dividends from shares and income from renting fixed asset were the main parts in this category). Private transfers included any financial support or maintenance from persons outside a given household, i.e. mostly alimony but any other financial help or gifts as well ¹.

Gross income was defined as the sum of original income and social benefits (Appendix I).

Social benefits included all public transfers to households, that is both benefits covered by social insurance and benefits not covered by this insurance. These were primarily all types of pensions (and survivor benefits) but also health and disability related benefits, family related benefits, unemployment benefits and other benefits. More specifically among them the following items could be found: retirement (old-age) pensions, early retirement pensions, invalid's pensions, widow's pensions, orphan's pensions, sickness or injury benefits, invalid's benefits, child allowance, maternity allowance, birth allowance, social assistance, housing allowance, unemployment insurance benefits and other transfers ².

In order to guarantee comparability of income of households of various size, original income was converted into equivalent original income, and gross income into equivalent

¹ Most of the CHER database categories of household income were based on the ECHP definitions.

² It is necessary to remember big differences in public transfer classifications in separate countries in question.

gross income. Equivalent income was money income deflated by chosen equivalence scale factor e^h (Appendix I). Besides, applying chosen deflator e^h , for each household, equivalent social benefits were found.

4. Redistributive effect of benefits

The Gini coefficient of original income G_X in Poland was between 0.5329 and 0.5563, with the average value equal to 0.5440 (Appendix II: table 1) (remark: while comparing results of the research with outcomes of other studies it is necessary to remember that equivalence scale factor e^h affects both the value of G_X and the value of G_Y).

The average Gini coefficient of original income G_X in Poland did not differ from analogous coefficients in other countries. The highest G_X were in Hungary, Portugal and Spain – 0.6333, 0.6111 and 0.5889 respectively, and the lowest in Luxemburg, Germany and Denmark – 0.4618, 0.4712 and 0.4921 respectively.

The Gini coefficient of gross income G_Y in Poland was between 0.2907 and 0.3070, with the average value equal to 0.3019 (Appendix II: table 2).

The average Gini coefficient of gross income G_Y in Poland was one of the lowest among analogous coefficients in all countries, precisely speaking last but one. The highest G_Y averages were achieved by Portugal, Greece and Ireland – 0.4651, 0.4159 and 0.4146 respectively, and the lowest, excluding Poland, by Luxemburg, Germany and Denmark – 0.2627, 0.3202 and 0.3284 respectively.

Regardless of differences in value of the Gini coefficient of original income and gross income $G_X - G_Y$, the fact that in each country the difference was always positive means that the inequality of gross income was lower than the inequality of original income. Of course, it was a consequence of redistributive effect of benefits.

Redistributive effect of benefits Π_B , measuring relative change in income inequality due to transformation of original income into gross income, in Poland was between 42.39% and 46.65%, with the average value equal to 44.49% (Appendix I and Appendix II: table 3). Positive and simultaneously relatively high values of Π_B informed that benefits very strongly reduced income inequality, by almost one half.

Against a background of average redistributive effects of benefits Π_B in other countries analogous effect in Poland was definitively one of the highest, precisely speaking the second one. Ignoring Poland, the highest average Π_B were found in Hungary, Luxemburg and France – 46.45%, 43.11% and 39.12% respectively, and the lowest in Portugal, Greece and Ireland – 23.91%, 25.80% and 26.17% respectively.

5. Average benefit rate and benefit regressivity

The average benefit rate s_B with respect to original income in Poland was between 54.77% and 60.10%, with the average value equal to 57.22% (Appendix I and Appendix II: table 4).

As in the case of redistributive effect of benefits Π_B , Poland had one of the highest average value of the average benefit rate s_B with respect to original income among all countries, strictly speaking the second one. Except Poland, the highest average s_B applied to Hungary, France and Belgium – 67.35%, 47.18% and 46.63% respectively, and the lowest to Portugal, Ireland and Denmark – 23.61%, 24.08% and 26.36% respectively.

Concentration coefficient of benefits C_B with respect to original income in Poland was between -0.3777 and -0.3509 , with the average value equal to -0.3651 (Appendix II: table 5). Negative values of C_B indicated that allocation of benefits was unequal with respect to distribution of original income in favour of units with the lowest original income.

The average concentration coefficient of benefits C_B with respect to original income in Poland did not differ significantly from analogous coefficients in other countries. The highest average C_B were in Hungary, Portugal and Belgium, namely -0.1936 , -0.2129 and -0.2601 respectively, and the lowest in Germany, Netherlands and France, namely -0.4422 , -0.4145 and -0.4106 respectively.

Regressivity coefficient of benefits K_B with respect to original income in Poland was between 0.8902 and 0.9240 , with the average value equal to 0.9091 (Appendix I and Appendix II: table 6). Positive values of K_B proved that benefits were regressive with respect to original income, leading to decline in income inequality.

Similarly as in the case of average concentration coefficient of benefits C_B with respect to original income, the average regressivity coefficient of benefits K_B with respect to this category of income in Poland did not vary visibly from analogous coefficients in other countries. The highest average K_B were achieved by France, Netherlands and Great Britain – 0.9498 , 0.9415 and 0.9401 respectively, and the lowest by Portugal, Hungary and Italy – 0.8240 , 0.8269 and 0.8286 respectively.

6. Structure of benefits

Benefits were divided into following two groups:

- 1 - all kind of pensions;
- 2 - health and disability related benefits, family related benefits, unemployment benefits and other benefits.

The Gini coefficient of original income plus benefits from the first group G_{X+B_1} in Poland reached the average value of 0.3776 (Appendix II: table 7).

The average Gini coefficient of original income plus benefits from the first group G_{X+B_1} in Poland was rather low in comparison with analogous coefficients in other countries. The highest average G_{X+B_1} were found in Portugal, Ireland and Great Britain, and the lowest in Luxemburg, Germany and Austria.

Redistributive effect of benefits from the first group Π_{B_1} in Poland was computed at the average value of 30.60% (Appendix I and Appendix II: table 8). As in the case of redistributive effect of total benefits Π_B , positive and relatively high values of Π_{B_1} were the evidence that benefits from the tested group reduced income inequality very remarkably.

Against a background of average redistributive effects of benefits from the first group Π_{B_1} in other countries analogous effect in Poland was one of the highest, precisely speaking the third one. Except Poland, the highest average Π_{B_1} applied to Hungary, Luxemburg and France, and the lowest to Ireland, Denmark and Great Britain.

Concentration coefficient of benefits from the first group C_{B_1} with respect to original income in Poland reached the average value of -0.4381 (Appendix II: table 9). Negative values of C_{B_1} , while showing that benefits from the group considered were concentrated on units with the lowest original income, confirmed that for majority of pensioners pensions were the only source of income or the main one.

The average concentration coefficient of benefits from the first group C_{B_1} with respect to original income in Poland did not differ from analogous coefficients in other countries. The highest average C_{B_1} were in Portugal, Hungary and Italy, and the lowest in Germany, Denmark and France.

Regressivity coefficient of benefits from the first group K_{B_1} with respect to original income in Poland was computed at the average value of 0.9821 (Appendix I and Appendix II: table 10). Positive values of K_{B_1} proved that benefits from the group in question were regressive with respect to original income, i.e. that they reduced income inequality.

The average regressivity coefficient of benefits from the first group K_{B_1} with respect to original income in Poland was rather similar to analogous coefficients in other countries. The highest average K_{B_1} were achieved by France, Denmark and Netherlands, and the lowest by Italy, Portugal and Greece.

The Gini coefficient of original income plus benefits from the second group G_{X+B_2} in Poland reached the average value of 0.4525 (Appendix II: table 11).

The average Gini coefficient of original income plus benefits from the second group G_{X+B_2} in Poland belonged to one of the lowest among analogous coefficients in all countries. The highest average G_{X+B_2} were found in Portugal, Hungary and Spain, and the lowest in Luxemburg, Denmark and Germany.

Redistributive effect of benefits from the second group Π_{B_2} in Poland was computed at the average value of 16.77% (Appendix II: table 12). Positive values of Π_{B_2} proved that benefits from the group considered resulted in decline in income inequality, although to much lower degree than benefits from the first group.

In comparison with average redistributive effects of benefits from the second group Π_{B_2} in all countries analogous effect in Poland was the highest one. Except Poland, the highest average Π_{B_2} applied to Denmark, Hungary and Ireland, and the lowest to Greece, Italy and Portugal.

Concentration coefficient of benefits from the second group C_{B_2} with respect to original income in Poland reached the average value of -0.2173 (Appendix II: table 13).

The average concentration coefficient of benefits from the second group C_{B_2} with respect to original income in Poland did not differ distinctly from analogous coefficients in other countries. The highest average C_{B_2} were in Hungary, Belgium and Austria, and the lowest in Ireland, Denmark and the Netherlands.

Regressivity coefficient of benefits from the second group K_{B_2} with respect to original income in Poland was computed at the average value of 0.7612 (Appendix II: table 14). As in the case of regressivity coefficients of benefits from the first group K_{B_1} with respect to this category of income, positive values of K_{B_2} proved regressivity of benefits from the second group, i.e. that they reduced income inequality.

Again, as in the case of average regressivity coefficient of benefits from the first group K_{B_1} with respect to original income, the average regressivity coefficient of benefits from the second group K_{B_2} with respect to this category of income in Poland was close to analogous coefficients in other countries. The highest average K_{B_2} were achieved by Ireland, Great Britain and Netherlands, and the lowest by Luxemburg, Austria and Hungary.

7. Contribution of original income and benefits to the inequality of gross income

The average rate of original income s_X with respect to gross income in Poland was between 62.46% and 64.61%, with the average value of this variable equal to 63.61% (Appendix I and Appendix II: table 15).

Since the ranking of countries in descending (ascending) order of the average rate of original income s_X with respect to gross income was just opposite to the ranking of them in descending (ascending) order of the average benefit rate s_B with respect to original income, Poland had one of the lowest average values of s_X among all countries, precisely speaking the last but one. Also, because of that the highest average s_X were found in Portugal, Ireland and Denmark – 80.92%, 80.62% and 79.16% respectively, and the lowest, ignoring Poland, in Hungary, France and Belgium – 59.76%, 67.95% and 68.24% respectively.

The ranking of countries in descending (ascending) order of the average benefit rate s_B with respect to gross income was exactly contrary to the ranking of them in descending (ascending) order of the average rate of original income s_X with respect to gross income (Appendix II: table 16).

Concentration coefficient of original income C_X with respect to gross income in Poland was between 0.4157 and 0.4407, with the average value equal to 0.4262 (Appendix II: table 17). Positive values of C_X informed that original income was concentrated on units with the highest gross income, it means that for units with higher gross income the ratio of original income to gross income was higher.

Against a background of average concentration coefficients of original income C_X with respect to gross income in other countries analogous coefficient in Poland was definitively one of the lowest, precisely speaking the last but one. The highest average C_X applied to Portugal, Hungary and Ireland – 0.5669, 0.5621 and 0.5415 respectively, and the lowest, not taking into account Poland, to Luxemburg, France and Germany – 0.3618, 0.4267 and 0.4350 respectively.

Concentration coefficient of benefits C_B with respect to gross income in Poland was between 0.0590 and 0.1017, with the average value equal to 0.0843 (Appendix II: table 18). Positive values of C_B signified that benefits were concentrated on units with the highest gross income, but since those values were slightly above zero, this concentration was not strong. Concentration coefficients of benefits C_B with respect to gross income were positive, while concentration coefficients of benefits C_B with respect to original income were negative. It derived from the fact that part of the units, in consequence of receiving benefits, reached better position in gross income distribution compared with their position in original income distribution - reranking effect (small discrepancy between average original income and average benefits).

Against a background of average concentration coefficients of benefits C_B with respect to gross income in the other countries analogous coefficient in Poland belonged to the highest ones, precisely speaking was the third one. Except Poland, the highest average C_B were in France, Italy and Belgium – 0.1203, 0.0870 and 0.0835 respectively, and the lowest in Denmark, Ireland and Netherlands, namely –0.2097, –0.1154 and –0.0765 respectively.

Contribution of original income to the inequality of gross income z_X in Poland was between 87.53% and 93.17%, with the average value equal to 89.83% (Appendix I and Appendix II: table 19). Of course, it means that the inequality of gross income predominantly

resulted from original income. But the fact that values of z_x were lower than 100% brought out clearly that the inequality of gross income was a result of not only original income but also benefits. It had to be so as both original income and benefits were unevenly distributed over gross income in favour of units with the highest gross income.

In comparison with average contributions of original income to the inequality of gross income z_x in other countries analogous contribution w Poland was one of the lowest, strictly speaking the last but one. The highest average z_x were achieved by Denmark, Ireland and Netherlands – 113.31%, 105.31% and 104.87% respectively, and the lowest, omitting Poland, in France, Belgium and Italy – 88.24%, 93.5% and 93.82% respectively.

The ranking of countries in descending (ascending) order of the average contribution of benefits to the inequality of gross income z_b was just opposite to the ranking of them in descending (ascending) order of the average contribution of original income to the inequality of gross income z_x (Appendix I and Appendix II: table 20).

8. Summary

In this article redistributive effect of social benefits in Poland set against similar effects in a dozen or so other European Countries was investigated. The empirical results demonstrated that Poland, as one of the representatives of the Central and East European countries, which inherited from socialist (communist) system generous social benefits, was characterized by the second highest redistributive effect. At the same time, the highest redistributive effect of benefits referred to Hungary, the second in the research sample representative of the so-called former east block countries.

Redistributive effect of benefits depends on both average benefit rate with respect to original income and summary regressivity of benefits with respect to this category of income. The analysis confirmed that the Polish social benefit system was distinguished for the fact that redistributive effect of benefits was mainly a consequence of very high average benefit rate with respect to original income and not high benefit regressivity. Since simultaneously the highest average benefit rate with respect to original income applied to Hungary, just this feature should be recognized as a specific one for the Central and East European countries.

The main reason for the high average benefit rate with respect to original income in Poland, and also in Hungary, was the low share of income from property in original income.

The division of benefits into two groups, one including all types of pensions and the second covering all other benefits confirmed that in Poland redistributive effect of aggregated benefits was made up predominantly of redistributive effect of benefits from the first group³. Although this phenomenon could not have been attributed only to Poland, it was evident that redistributive effect of benefits from the first group and redistributive effect of benefits from the second group in Poland belonged to the highest ones.

Decomposing the inequality of gross income into the sum of the inequality of original income and the inequality of benefits helped to demonstrate that the inequality of gross income in Poland resulted from both the inequality of the first component of this category of income and the inequality of the second component of this category of income. Notably, it derived from both uneven distribution of original income over gross income in favour of units with the highest gross income and uneven distribution of benefits over gross income in favour of units with the highest gross income. The reason why Poland had one of the highest contribution of benefits to the inequality of gross income was not that the concentration of

³ This could have been expected as both the percentage of benefits from the first group in all benefits was very high, and regressivity of benefits from this group with respect to original income was higher than regressivity of benefits from the second group with respect to these incomes.

benefits with respect to gross income was strong but that the average benefit rate with respect to this category of income was high.

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APPENDIX I

Details of computation

Relations between components of household gross income were represented by the equations:

$$X = \sum x$$

$$Y = X + B$$

where:

- x - partial original income;
- X - original income;
- Y - gross income;
- B - gross social benefits.

Equivalence scale factor e^h , used to compute equivalent original income, equivalent gross income and equivalent social benefits, was of the form:

$$e^h = \left[n_A + \left(\frac{1}{2} \right) n_C \right]^{\frac{1}{2}}$$

where:

- n_A - number of adults in family;
- n_C - number of children in family.

It was a specific form of a deflator:

$$e^h = [n_A + \Phi n_C]^{\theta} \quad 0 \leq \Phi \leq 1 \text{ and } 0 \leq \theta \leq 1$$

[Aronson, Johnson, Lambert, 1994].

In order to evaluate relative change in income inequality, arising from the allocation of benefits, classic measure of redistributive effect of benefits Π_B was used:

$$\Pi_B = \frac{G_X - G_Y}{G_X} \times 100\%.$$

The above measure is a symmetric modification of index of redistributive effect of taxes proposed by J. A. Pechman and B. Okner [1974] [Lambert, 2001].

The average benefit rate s_B with respect to original income is defined as the share of benefits in original income:

$$s_B = \frac{B}{X}.$$

Adopting formula of N. C. Kakwani [1977], regressivity coefficient of benefits K_B with respect to original income was assessed according to:

$$K_B = G_X - C_B$$

where:

- C_B - concentration coefficient of benefits with respect to this category of income.

Since each concentration coefficient of one variable with respect to other variable has possible values of $<-1, 1>$, K_B has possible values of $(-1 + G_X, G_X + 1)$.

If K_B is positive, benefits are regressive with respect to original income, leading to a lower level of income inequality. A negative value of K_B implies progressivity of benefits with respect to original income, and so increase in income inequality. K_B assumes value zero

when benefits are proportional with respect to original income and consequently neutral as changes in income inequality are concerned⁴.

Redistributive effect of individual benefits Π_{B_i} was:

$$\Pi_{B_i} = \frac{G_X - G_{X+B_i}}{G_X} \times 100\%$$

where:

G_{X+B_i} - the Gini coefficient of original income plus individual benefits.

Regressivity coefficient of individual benefits K_{B_i} with respect to original income was given by:

$$K_{B_i} = G_X - C_{B_i}$$

where:

C_{B_i} - concentration coefficient of individual benefits with respect to this category of income.

Due to proposal of N. C. Kakwani [1977], both concentration coefficient of total benefits C_B with respect to original income and regressivity coefficient of all benefits K_B with respect to this category of income can be written as:

$$C_B = \sum_{i=1}^2 \frac{s_{B_i}}{s_B} C_{B_i} \text{ and } K_B = \sum_{i=1}^2 \frac{s_{B_i}}{s_B} K_{B_i}$$

where:

s_{B_i} - average individual benefit rate with respect to this category of income.

The above equations state that concentration coefficient of total benefits C_B is equal to the weighted average of concentration coefficients of individual benefits C_{B_i} and regressivity coefficient of all benefits K_B to the weighted average of regressivity coefficients of individual benefits K_{B_i} - in both cases weights being proportional to average individual benefit rates.

Applying formula introduced by N. C. Kakwani [1980], to express the inequality of gross income as the sum of the inequality of original income and the inequality of benefits the following decomposition of the Gini coefficient of gross income G_Y was used:

$$G_Y = \sum_{j=1}^2 s_j C_j = \frac{1}{\mu} \sum_{j=1}^2 \mu_j C_j$$

where:

s_j - average rate of a given component of gross income with respect to this category of income;

C_j - concentration coefficient of a given component of gross income with respect to this category of income;

μ - average value of gross income;

μ_j - average value of a given component of gross income.

The above equation shows that the Gini coefficient of gross income G_Y , being in fact concentration coefficient of this category of income with respect to itself, is the weighted

⁴ Regressivity coefficient of benefits can also be computed alternatively as: $K_B = C_B - G_X$ [Duclos, 1993; Kakwani, 1977; Styczeń, Topińska, 1999]. The signs of K_B should be then interpreted in a opposite way.

average of concentration coefficients of the income components, while the weights are equal to the average rates of the components (it also means that the weights are proportional to average values of the components).

The average rate of original income s_X with respect to gross income is defined as the share of original income in gross income:

$$s_X = \frac{X}{Y}.$$

Contribution of original income z_X and contribution of benefits z_B to the inequality of gross income were given by:

$$z_X = \frac{s_X C_X}{G_Y} \times 100\% \text{ and } z_B = \frac{s_B C_B}{G_Y} \times 100\%.$$

APPENDIX II

Results of computation

remark: values in all tables are based on equivalent incomes

Table 1
The Gini coefficient of original income

	G_x							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		0.5525	0.5449	0.5329	0.5378	0.5393	0.5563	0.5440
Austria		0.5293	0.5208	0.5272	0.5237	0.5397		0.5281
Belgium	0.6081	0.5841	0.5755	0.5635	0.5656			0.5794
Denmark	0.5123	0.5006	0.4884	0.4867	0.4793	0.4855		0.4921
France	0.5871	0.5396	0.5278	0.5299	0.5240	0.5271		0.5393
Greece	0.5638	0.5491	0.5473	0.5600	0.5691	0.5744		0.5606
Spain	0.5949	0.5844	0.5923	0.5990	0.5839	0.5788		0.5889
Netherlands	0.5210	0.5455	0.5489	0.5168	0.5140	0.5163		0.5271
Ireland	0.5481	0.5608	0.5591	0.5654	0.5813	0.5537		0.5614
Luxemburg		0.4657	0.4520	0.4629	0.4628	0.4656	0.4619	0.4618
Germany	0.4527	0.4560	0.4589	0.4654	0.4870	0.4843	0.4941	0.4712
Portugal	0.6337	0.6153	0.6063	0.6041	0.6066	0.6007		0.6111
Hungary	0.6310	0.6313	0.6207	0.6502				0.6333
Great Britain	0.5856	0.5866	0.5695	0.5704	0.5721	0.5625	0.5549	0.5717
Italy	0.5297	0.5268	0.5174	0.5216	0.5177	0.5207		0.5223

Table 2
The Gini coefficient of gross income

	G_y							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		0.3064	0.2907	0.3070	0.3051	0.2964	0.3056	0.3019
Austria		0.3540	0.3379	0.3417	0.3329	0.3464		0.3426
Belgium	0.4321	0.3909	0.3513	0.3521	0.3625			0.3778
Denmark	0.3317	0.3300	0.3262	0.3203	0.3252	0.3367		0.3284
France	0.3714	0.3286	0.3218	0.3213	0.3139	0.3143		0.3286
Greece	0.4274	0.4149	0.4028	0.4168	0.4221	0.4114		0.4159
Spain	0.4094	0.3990	0.4100	0.4100	0.3994	0.4020		0.4050
Netherlands	0.3526	0.3767	0.3856	0.3430	0.3448	0.3455		0.3580
Ireland	0.3950	0.4148	0.4116	0.4182	0.4376	0.4101		0.4146
Luxemburg		0.2573	0.2613	0.2611	0.2768	0.2604	0.2594	0.2627
Germany	0.3154	0.3176	0.3162	0.3127	0.3232	0.3221	0.3344	0.3202
Portugal	0.4911	0.4718	0.4583	0.4560	0.4616	0.4517		0.4651
Hungary	0.3486	0.3420	0.3292	0.3364				0.3391
Great Britain	0.4081	0.4125	0.3933	0.3985	0.4105	0.3996	0.3988	0.4030
Italy	0.3921	0.3818	0.3665	0.3644	0.3589	0.3553		0.3698

Table 3
Redistributive effect of benefits

	Π_B (%)							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		44.54	46.65	42.39	43.27	45.04	45.07	44.49
Austria		33.12	35.12	35.19	36.43	35.82		35.14
Belgium	28.94	33.08	38.96	37.52	35.91			34.88
Denmark	35.25	34.08	33.21	34.19	32.15	30.65		33.26
France	36.74	39.10	39.03	39.37	40.10	40.37		39.12
Greece	24.19	24.44	26.40	25.57	25.83	28.38		25.80
Spain	31.18	31.72	30.78	31.55	31.60	30.55		31.23
Netherlands	32.32	30.94	29.75	33.63	32.92	33.08		32.11
Ireland	27.93	26.03	26.38	26.03	24.72	25.93		26.17
Luxemburg		44.75	42.19	43.59	40.19	44.07	43.84	43.11
Germany	30.33	30.35	31.10	32.81	33.63	33.49	32.32	32.00
Portugal	22.50	23.32	24.41	24.52	23.90	24.80		23.91
Hungary	44.75	45.83	46.96	48.26				46.45
Great Britain	30.31	29.68	30.94	30.14	28.25	28.96	28.13	29.49
Italy	25.98	27.52	29.17	30.14	30.67	31.76		29.21

Table 4
Average benefit rate
with respect to original income

	S_B (%)							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		60.10	57.51	56.20	57.36	57.38	54.77	57.22
Austria		33.14	33.64	32.54	32.80	33.23		33.07
Belgium	41.84	43.82	52.60	48.92	45.99			46.63
Denmark	29.52	27.89	26.81	27.02	23.92	23.02		26.36
France	45.37	47.86	46.86	48.06	47.86	47.08		47.18
Greece	25.57	26.69	30.58	27.89	26.18	22.62		26.59
Spain	30.38	30.91	30.29	31.04	29.47	28.11		30.03
Netherlands	29.45	28.57	30.86	30.17	28.72	27.75		29.25
Ireland	28.40	24.27	24.50	23.37	22.14	21.82		24.08
Luxemburg		47.56	46.91	47.95	46.33	45.56	44.18	46.42
Germany	27.78	28.77	28.57	31.34	33.03	33.46	31.22	30.60
Portugal	20.03	23.40	24.36	24.72	24.05	25.09		23.61
Hungary	66.33	65.04	68.86	69.15				67.35
Great Britain	33.26	33.48	33.89	34.95	32.14	34.64	32.47	33.55
Italy	32.22	32.45	34.86	37.23	38.27	39.02		35.68

Table 5
Concentration coefficient of benefits
with respect to original income

	C_B							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		-0.3715	-0.3777	-0.3625	-0.3636	-0.3509	-0.3644	-0.3651
Austria		-0.2946	-0.3135	-0.3340	-0.3249	-0.3084		-0.3151
Belgium	-0.2130	-0.2521	-0.2653	-0.2974	-0.2729			-0.2601
Denmark	-0.3797	-0.3901	-0.3972	-0.4108	-0.4204	-0.4189		-0.4029
France	-0.4047	-0.4086	-0.4105	-0.4062	-0.4128	-0.4206		-0.4106
Greece	-0.3353	-0.3133	-0.2884	-0.3039	-0.3084	-0.2915		-0.3068
Spain	-0.3262	-0.3138	-0.2980	-0.3202	-0.3387	-0.3366		-0.3223
Netherlands	-0.3960	-0.3828	-0.3758	-0.4350	-0.4423	-0.4548		-0.4145
Ireland	-0.3516	-0.3490	-0.3373	-0.3344	-0.3416	-0.3359		-0.3416
Luxemburg		-0.3605	-0.3713	-0.3688	-0.3507	-0.3731	-0.3817	-0.3677
Germany	-0.4787	-0.4727	-0.4672	-0.4342	-0.4172	-0.4151	-0.4100	-0.4422
Portugal	-0.2393	-0.2099	-0.2210	-0.2171	-0.2019	-0.1879		-0.2129
Hungary	-0.1856	-0.1923	-0.1898	-0.2067				-0.1936
Great Britain	-0.3749	-0.3749	-0.3946	-0.3620	-0.3777	-0.3536	-0.3413	-0.3684
Italy	-0.3006	-0.3101	-0.3090	-0.3086	-0.2960	-0.3132		-0.3063

Table 6
Regressivity coefficient of benefits
with respect to original income

	K_B							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		0.9240	0.9226	0.8954	0.9014	0.8902	0.9207	0.9091
Austria		0.8239	0.8343	0.8612	0.8486	0.8481		0.8432
Belgium	0.8211	0.8362	0.8408	0.8609	0.8385			0.8395
Denmark	0.8920	0.8907	0.8856	0.8975	0.8997	0.9044		0.8950
France	0.9918	0.9482	0.9383	0.9361	0.9368	0.9477		0.9498
Greece	0.8991	0.8624	0.8357	0.8639	0.8775	0.8659		0.8674
Spain	0.9211	0.8982	0.8903	0.9192	0.9226	0.9154		0.9111
Netherlands	0.9170	0.9283	0.9247	0.9518	0.9563	0.9711		0.9415
Ireland	0.8997	0.9098	0.8964	0.8998	0.9229	0.8896		0.9030
Luxemburg		0.8262	0.8233	0.8317	0.8135	0.8387	0.8436	0.8295
Germany	0.9314	0.9287	0.9261	0.8996	0.9042	0.8994	0.9041	0.9134
Portugal	0.8730	0.8252	0.8273	0.8212	0.8085	0.7886		0.8240
Hungary	0.8166	0.8236	0.8105	0.8569				0.8269
Great Britain	0.9605	0.9615	0.9641	0.9324	0.9498	0.9161	0.8962	0.9401
Italy	0.8303	0.8369	0.8264	0.8302	0.8137	0.8339		0.8286

Table 7
The Gini coefficient of original income
plus benefits from the first group

	G_{X+B_1}							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		0.3910	0.3773	0.3437	0.3831	0.3803	0.3901	0.3776
Austria		0.3823	0.3718	0.3779	0.3672	0.3812		0.3761
Belgium	0.4828	0.4434	0.4079	0.4052	0.4144			0.4307
Denmark	0.4184	0.4110	0.3970	0.3938	0.3921	0.3952		0.4013
France	0.4261	0.3828	0.3711	0.3712	0.3587	0.3593		0.3782
Greece	0.4357	0.4239	0.4131	0.4265	0.4324	0.4216		0.4255
Spain	0.4544	0.4404	0.4444	0.4454	0.4310	0.4255		0.4402
Netherlands	0.4086	0.4335	0.4398	0.3960	0.3949	0.3932		0.4110
Ireland	0.4619	0.4764	0.4698	0.4769	0.4917	0.4576		0.4724
Luxemburg		0.2949	0.2972	0.3007	0.3138	0.3028	0.3003	0.3016
Germany	0.3474	0.3498	0.3502	0.3498	0.3602	0.3568	0.3675	0.3545
Portugal	0.5166	0.4929	0.4816	0.4782	0.4856	0.4758		0.4885
Hungary	0.4196	0.4098	0.3947	0.4020				0.4065
Great Britain	0.4699	0.4728	0.4528	0.4520	0.4558	0.4503	0.4471	0.4572
Italy	0.4102	0.3974	0.3815	0.3786	0.3731	0.3690		0.3850

Table 8
Redistributive effect of benefits from the first group

	Π_{B_1} (%)							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		29.23	30.76	35.50	28.77	29.48	29.88	30.60
Austria		27.77	28.61	28.32	29.88	29.37		28.79
Belgium	20.61	24.09	29.12	28.09	26.73			25.73
Denmark	18.33	17.90	18.71	19.09	18.19	18.60		18.47
France	27.42	29.06	29.69	29.95	31.55	31.83		29.92
Greece	22.72	22.80	24.52	23.84	24.02	26.60		24.08
Spain	23.62	24.64	24.97	25.64	26.19	26.49		25.26
Netherlands	21.57	20.53	19.88	23.37	23.17	23.84		22.06
Ireland	15.73	15.05	15.97	15.65	15.41	17.36		15.86
Luxemburg		36.68	34.25	35.04	32.20	34.97	34.99	34.69
Germany	23.26	23.29	23.69	24.84	26.04	26.33	25.62	24.72
Portugal	18.48	19.89	20.57	20.84	19.95	20.79		20.09
Hungary	33.50	35.09	36.41	38.17				35.79
Great Britain	19.76	19.40	20.49	20.76	20.33	19.95	19.43	20.02
Italy	22.56	24.56	26.27	27.42	27.93	29.13		26.31

Table 9
Concentration coefficient of benefits from the first group
with respect to original income

	C_{B_1}							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		-0.4553	-0.4539	-0.4220	-0.4418	-0.4179	-0.4379	-0.4381
Austria		-0.4138	-0.4321	-0.4298	-0.4180	-0.3816		-0.4151
Belgium	-0.3448	-0.3713	-0.3892	-0.4251	-0.4085			-0.3878
Denmark	-0.4770	-0.5097	-0.5303	-0.5222	-0.5444	-0.5350		-0.5198
France	-0.4895	-0.5042	-0.5110	-0.5023	-0.5070	-0.5095		-0.5039
Greece	-0.3559	-0.3210	-0.2927	-0.3100	-0.3158	-0.3129		-0.3181
Spain	-0.3561	-0.3482	-0.3363	-0.3565	-0.3713	-0.3688		-0.3562
Netherlands	-0.4607	-0.4463	-0.4304	-0.5095	-0.5056	-0.5293		-0.4803
Ireland	-0.3788	-0.3725	-0.3548	-0.3591	-0.3710	-0.3699		-0.3677
Luxemburg		-0.4642	-0.4865	-0.4810	-0.4943	-0.4915	-0.5247	-0.4904
Germany	-0.5573	-0.5426	-0.5390	-0.5421	-0.5189	-0.5210	-0.5174	-0.5340
Portugal	-0.2826	-0.2410	-0.2524	-0.2466	-0.2294	-0.2211		-0.2455
Hungary	-0.3283	-0.3177	-0.3011	-0.2943				-0.3104
Great Britain	-0.4176	-0.4058	-0.4343	-0.4481	-0.4377	-0.4155	-0.4006	-0.4228
Italy	-0.3159	-0.3160	-0.3127	-0.3162	-0.3046	-0.3253		-0.3151

Table 10
Regressivity coefficient of benefits from the first group
with respect to original income

	K_{B_1}							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		1.0078	0.9988	0.9549	0.9796	0.9572	0.9942	0.9821
Austria		0.9431	0.9529	0.9570	0.9417	0.9213		0.9432
Belgium	0.9529	0.9554	0.9647	0.9886	0.9741			0.9671
Denmark	0.9893	1.0103	1.0187	1.0089	1.0237	1.0205		1.0119
France	1.0766	1.0438	1.0388	1.0322	1.0310	1.0366		1.0432
Greece	0.9197	0.8701	0.8400	0.8700	0.8849	0.8873		0.8787
Spain	0.9510	0.9326	0.9286	0.9555	0.9552	0.9476		0.9451
Netherlands	0.9817	0.9918	0.9793	1.0263	1.0196	1.0456		1.0074
Ireland	0.9269	0.9333	0.9139	0.9245	0.9523	0.9236		0.9291
Luxemburg		0.9299	0.9385	0.9439	0.9571	0.9571	0.9866	0.9522
Germany	1.0100	0.9986	0.9979	1.0075	1.0059	1.0053	1.0115	1.0052
Portugal	0.9163	0.8563	0.8587	0.8507	0.8360	0.8218		0.8566
Hungary	0.9593	0.9490	0.9218	0.9445				0.9437
Great Britain	1.0032	0.9924	1.0038	1.0185	1.0098	0.9780	0.9555	0.9945
Italy	0.8456	0.8428	0.8301	0.8378	0.8223	0.8460		0.8374

Table 11
The Gini coefficient of original income
plus benefits from the second group

	G_{X+B_2}							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		0.4498	0.4394	0.4871	0.4441	0.4391	0.4557	0.4525
Austria		0.4937	0.4781	0.4842	0.4820	0.4973		0.4871
Belgium	0.5518	0.5257	0.5120	0.5041	0.5085			0.5204
Denmark	0.4219	0.4164	0.4147	0.4092	0.4097	0.4242		0.4160
France	0.5254	0.4777	0.4716	0.4730	0.4719	0.4745		0.4824
Greece	0.5532	0.5383	0.5331	0.5481	0.5566	0.5608		0.5484
Spain	0.5444	0.5386	0.5530	0.5583	0.5472	0.5514		0.5488
Netherlands	0.4636	0.4872	0.4931	0.4616	0.4622	0.4670		0.4725
Ireland	0.4784	0.4972	0.4990	0.5047	0.5255	0.5043		0.5015
Luxemburg		0.4195	0.4075	0.4139	0.4179	0.4140	0.4123	0.4142
Germany	0.4194	0.4222	0.4225	0.4250	0.4469	0.4464	0.4580	0.4343
Portugal	0.6053	0.5906	0.5790	0.5788	0.5793	0.5730		0.5843
Hungary	0.5458	0.5500	0.5416	0.5745				0.5530
Great Britain	0.5202	0.5227	0.5059	0.5111	0.5225	0.5057	0.5007	0.5127
Italy	0.5067	0.5067	0.4985	0.5023	0.4983	0.5015		0.5023

Table 12
Redistributive effect of benefits from the second group

	Π_{B_2} (%)							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		18.59	19.36	8.59	17.42	18.58	18.08	16.77
Austria		6.73	8.20	8.16	7.96	7.86		7.78
Belgium	9.26	10.00	11.03	10.54	10.10			10.19
Denmark	17.65	16.82	15.09	15.92	14.52	12.63		15.44
France	10.51	11.47	10.65	10.74	9.94	9.98		10.55
Greece	1.88	1.97	2.59	2.13	2.20	2.37		2.19
Spain	8.49	7.84	6.64	6.79	6.29	4.73		6.80
Netherlands	11.02	10.69	10.17	10.68	10.08	9.55		10.37
Ireland	12.72	11.34	10.75	10.74	9.60	8.92		10.68
Luxemburg		9.92	9.85	10.59	9.70	11.08	10.74	10.31
Germany	7.36	7.41	7.93	8.68	8.23	7.83	7.31	7.82
Portugal	4.48	4.01	4.50	4.19	4.50	4.61		4.38
Hungary	13.50	12.88	12.74	11.64				12.69
Great Britain	11.17	10.89	11.17	10.40	8.67	10.10	9.77	10.31
Italy	4.34	3.82	3.65	3.70	3.75	3.69		3.83

Table 13
Concentration coefficient of benefits from the second group
with respect to original income

	C_{B_2}							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		-0.2298	-0.2448	-0.1182	-0.2332	-0.2384	-0.2392	-0.2173
Austria		-0.0066	-0.0333	-0.0742	-0.0620	-0.0779		-0.0508
Belgium	-0.0096	-0.0357	-0.0341	-0.0643	-0.0371			-0.0362
Denmark	-0.2969	-0.2901	-0.2728	-0.3056	-0.2976	-0.2869		-0.2917
France	-0.1715	-0.1624	-0.1426	-0.1471	-0.1353	-0.1499		-0.1515
Greece	-0.1226	-0.2160	-0.2370	-0.2223	-0.2178	-0.0705		-0.1810
Spain	-0.2419	-0.2120	-0.1647	-0.1880	-0.2068	-0.1693		-0.1971
Netherlands	-0.2761	-0.2699	-0.2679	-0.2897	-0.3076	-0.2898		-0.2835
Ireland	-0.3166	-0.3166	-0.3096	-0.2963	-0.2926	-0.2692		-0.3002
Luxemburg		-0.1186	-0.1183	-0.1247	-0.0791	-0.1189	-0.0933	-0.1088
Germany	-0.2687	-0.2802	-0.2810	-0.1966	-0.1691	-0.1477	-0.1336	-0.2110
Portugal	-0.0794	-0.0553	-0.0803	-0.0653	-0.0695	-0.0409		-0.0651
Hungary	0.0509	0.0440	0.0405	0.0200				0.0389
Great Britain	-0.3041	-0.3202	-0.3248	-0.2271	-0.2533	-0.2429	-0.2381	-0.2729
Italy	-0.2195	-0.2675	-0.2772	-0.2456	-0.2238	-0.2105		-0.2407

Table 14
Regressivity coefficient of benefits from the second group
with respect to original income

	K_{B_2}							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		0.7823	0.7897	0.6511	0.7710	0.7777	0.7955	0.7612
Austria		0.5359	0.5541	0.6014	0.5857	0.6176		0.5789
Belgium	0.6177	0.6198	0.6096	0.6278	0.6027			0.6155
Denmark	0.8092	0.7907	0.7612	0.7923	0.7769	0.7724		0.7838
France	0.7586	0.7020	0.6704	0.6770	0.6593	0.6770		0.6907
Greece	0.6864	0.7651	0.7843	0.7823	0.7869	0.6449		0.7417
Spain	0.8368	0.7964	0.7570	0.7870	0.7907	0.7481		0.7860
Netherlands	0.7971	0.8154	0.8168	0.8065	0.8216	0.8061		0.8106
Ireland	0.8647	0.8774	0.8687	0.8617	0.8739	0.8229		0.8616
Luxemburg		0.5843	0.5703	0.5876	0.5419	0.5845	0.5552	0.5706
Germany	0.7214	0.7362	0.7399	0.6620	0.6561	0.6320	0.6277	0.6822
Portugal	0.7131	0.6706	0.6866	0.6694	0.6761	0.6416		0.6762
Hungary	0.5801	0.5873	0.5802	0.6302				0.5945
Great Britain	0.8897	0.9068	0.8943	0.7975	0.8254	0.8054	0.7930	0.8446
Italy	0.7492	0.7943	0.7946	0.7672	0.7415	0.7312		0.7630

Table 15
Average rate of original income
with respect to gross income

	s_X (%)							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		62.46	63.49	64.02	63.55	63.54	64.61	63.61
Austria		75.11	74.83	75.45	75.30	75.06		75.15
Belgium	70.50	69.53	65.53	67.15	68.50			68.24
Denmark	77.21	78.19	78.86	78.73	80.70	81.29		79.16
France	68.79	67.63	68.09	67.54	67.63	67.99		67.95
Greece	79.64	78.93	76.58	78.19	79.25	81.55		79.02
Spain	76.70	76.39	76.75	76.31	77.24	78.06		76.91
Netherlands	77.25	77.78	76.42	76.82	77.69	78.28		77.37
Ireland	77.88	80.47	80.32	81.06	81.87	82.09		80.62
Luxemburg		67.77	68.07	67.59	68.34	68.70	69.36	68.31
Germany	78.26	77.66	77.78	76.14	75.17	74.93	76.21	76.59
Portugal	83.31	81.04	80.41	80.18	80.61	79.94		80.92
Hungary	60.12	60.59	59.22	59.12				59.76
Great Britain	75.04	74.92	74.69	74.10	75.68	74.27	75.49	74.88
Italy	75.63	75.50	74.15	72.87	72.32	71.93		73.73

Table 16
Average benefit rate
with respect to gross income

	s_B (%)							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		37.54	36.51	35.98	36.45	36.46	35.39	36.39
Austria		24.89	25.17	24.55	24.70	24.94		24.85
Belgium	29.50	30.47	34.47	32.85	31.50			31.76
Denmark	22.79	21.81	21.14	21.27	19.30	18.71		20.84
France	31.21	32.37	31.91	32.46	32.37	32.01		32.06
Greece	20.36	21.07	23.42	21.81	20.75	18.45		20.98
Spain	23.30	23.61	23.25	23.69	22.76	21.94		23.09
Netherlands	22.75	22.22	23.58	23.18	22.31	21.72		22.63
Ireland	22.12	19.53	19.68	18.94	18.13	17.91		19.39
Luxemburg		32.23	31.93	32.41	31.66	31.30	30.64	31.70
Germany	21.74	22.34	22.22	23.86	24.83	25.07	23.79	23.41
Portugal	16.69	18.96	19.59	19.82	19.39	20.06		19.09
Hungary	39.88	39.41	40.78	40.88				40.24
Great Britain	24.96	25.08	25.31	25.90	24.32	25.73	24.51	25.12
Italy	24.37	24.50	25.85	27.13	27.68	28.07		26.27

Table 17
Concentration coefficient of original income
with respect to gross income

	C_x							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		0.4294	0.4157	0.4248	0.4258	0.4207	0.4407	0.4262
Austria		0.4803	0.4666	0.4767	0.4733	0.4866		0.4767
Belgium	0.5516	0.5208	0.5056	0.4930	0.5041			0.5150
Denmark	0.4917	0.4801	0.4684	0.4630	0.4562	0.4614		0.4701
France	0.4817	0.4285	0.4190	0.4160	0.4073	0.4075		0.4267
Greece	0.5026	0.4980	0.4839	0.5108	0.5185	0.5178		0.5053
Spain	0.5458	0.5311	0.5409	0.5441	0.5287	0.5258		0.5361
Netherlands	0.4800	0.5070	0.5081	0.4721	0.4707	0.4718		0.4850
Ireland	0.5275	0.5425	0.5389	0.5451	0.5619	0.5330		0.5415
Luxemburg		0.3630	0.3532	0.3623	0.3649	0.3653	0.3622	0.3618
Germany	0.4188	0.4212	0.4243	0.4291	0.4483	0.4452	0.4584	0.4350
Portugal	0.5990	0.5730	0.5593	0.5567	0.5599	0.5536		0.5669
Hungary	0.5687	0.5721	0.5423	0.5654				0.5621
Great Britain	0.5532	0.5520	0.5345	0.5334	0.5378	0.5248	0.5202	0.5366
Italy	0.4844	0.4809	0.4670	0.4668	0.4618	0.4618		0.4705

Table 18
Concentration coefficient of benefits
with respect to gross income

	C_B							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		0.1017	0.0733	0.0974	0.0947	0.0798	0.0590	0.0843
Austria		-0.0271	-0.0447	-0.0732	-0.0951	-0.0755		-0.0631
Belgium	0.1465	0.0945	0.0580	0.0641	0.0546			0.0835
Denmark	-0.2104	-0.2081	-0.2043	-0.2079	-0.2226	-0.2051		-0.2097
France	0.1283	0.1199	0.1144	0.1243	0.1188	0.1163		0.1203
Greece	0.1332	0.1036	0.1376	0.0798	0.0539	-0.0589		0.0749
Spain	-0.0396	-0.0284	-0.0221	-0.0220	-0.0394	-0.0385		-0.0317
Netherlands	-0.0800	-0.0794	-0.0114	-0.0848	-0.0936	-0.1097		-0.0765
Ireland	-0.0715	-0.1114	-0.1079	-0.1249	-0.1237	-0.1532		-0.1154
Luxemburg		0.0350	0.0654	0.0501	0.0866	0.0302	0.0267	0.0490
Germany	-0.0568	-0.0425	-0.0622	-0.0587	-0.0555	-0.0458	-0.0628	-0.0549
Portugal	-0.0475	0.0392	0.0437	0.0486	0.0529	0.0456		0.0304
Hungary	0.0168	-0.0118	0.0197	0.0052				0.0075
Great Britain	-0.0281	-0.0042	-0.0234	0.0126	0.0144	0.0382	0.0249	0.0049
Italy	0.1057	0.0764	0.0782	0.0894	0.0901	0.0824		0.0870

Table 19
Contribution of original income to the inequality of gross income

	z_X (%)							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		87.53	90.79	88.59	88.69	90.19	93.17	89.83
Austria		101.91	103.33	105.26	107.06	105.44		104.60
Belgium	90.00	92.64	94.31	94.02	95.26			93.25
Denmark	114.45	113.75	113.24	113.81	113.21	111.40		113.31
France	89.22	88.19	88.66	87.45	87.75	88.15		88.24
Greece	93.65	94.74	92.00	95.82	97.35	102.64		96.03
Spain	102.25	101.68	101.25	101.27	102.25	102.10		101.80
Netherlands	105.16	104.68	100.70	105.73	106.06	106.90		104.87
Ireland	104.00	105.24	105.16	105.66	105.13	106.69		105.31
Luxemburg		95.61	92.01	93.79	90.09	96.38	96.85	94.12
Germany	103.92	102.99	104.37	104.48	104.27	103.57	104.47	104.01
Portugal	101.61	98.42	98.13	97.89	97.78	97.97		98.63
Hungary	98.08	101.36	97.55	99.37				99.09
Great Britain	101.72	100.26	101.50	99.18	99.15	97.54	98.47	99.69
Italy	93.43	95.10	94.48	93.35	93.05	93.49		93.82

Table 20
Contribution of benefits to the inequality of gross income

	z_B (%)							
	1994	1995	1996	1997	1998	1999	2000	average value
Poland		12.46	9.21	11.42	11.31	9.82	6.83	10.18
Austria		-1.91	-3.33	-5.26	-7.06	-5.44		-4.60
Belgium	10.00	7.37	5.69	5.98	4.74			6.76
Denmark	-14.46	-13.75	-13.24	-13.81	-13.21	-11.40		-13.31
France	10.78	11.81	11.34	12.56	12.25	11.84		11.76
Greece	6.35	5.26	8.00	4.18	2.65	-2.64		3.97
Spain	-2.25	-1.68	-1.25	-1.27	-2.25	-2.10		-1.80
Netherlands	-5.16	-4.68	-0.70	-5.73	-6.06	-6.90		-4.87
Ireland	-4.00	-5.25	-5.16	-5.66	-5.12	-6.69		-5.31
Luxemburg		4.38	7.99	6.22	9.91	3.63	3.15	5.88
Germany	-3.92	-2.99	-4.37	-4.48	-4.26	-3.56	-4.47	-4.01
Portugal	-1.61	1.58	1.87	2.11	2.22	2.03		1.37
Hungary	1.92	-1.36	2.44	0.63				0.91
Great Britain	-1.72	-0.26	-1.51	0.82	0.85	2.46	1.53	0.31
Italy	6.57	4.90	5.52	6.66	6.95	6.51		6.19