Different skew models such as the lognormal and the Pareto have been proposed as suitable income distributions, but such specific distributions are usually applied in empirical investigations. For general studies more wide-ranging tools have been considered. The central and most commonly applied theory is connected to the Lorenz curve and the Gini coefficient. Without any assumptions concerning specific distributions, this theory enables analyses of temporal and regional variations in the income inequalities. Particularly, it is a valuable tool for studies of the effect of taxes and transfers to the redistribution of income. Taxation and transferring will be given individual presentations. In this study I have collected the central parts of my contributions to the theory of income distributions and furthermore, I have tried to locate my results within the framework of the general literature.

The region between the extreme Lorenz curves is the region of attainable Lorenz curves (Fellman, 2001, 2014).
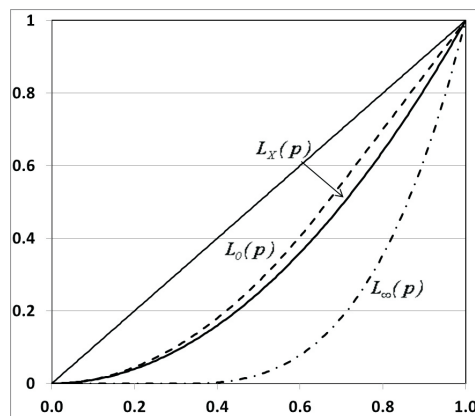
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