

GARBINTI-GOUPILLE-PIKETTY 2017

DINA APPENDIX DATA

This database supports our paper "Inequality Dynamics in France, 1900-2014:
Evidence from Distributional National Accounts"

Appendix D: Fiscal income series using tax tabulations (1900-2014)

Last update: May 12th, 2017

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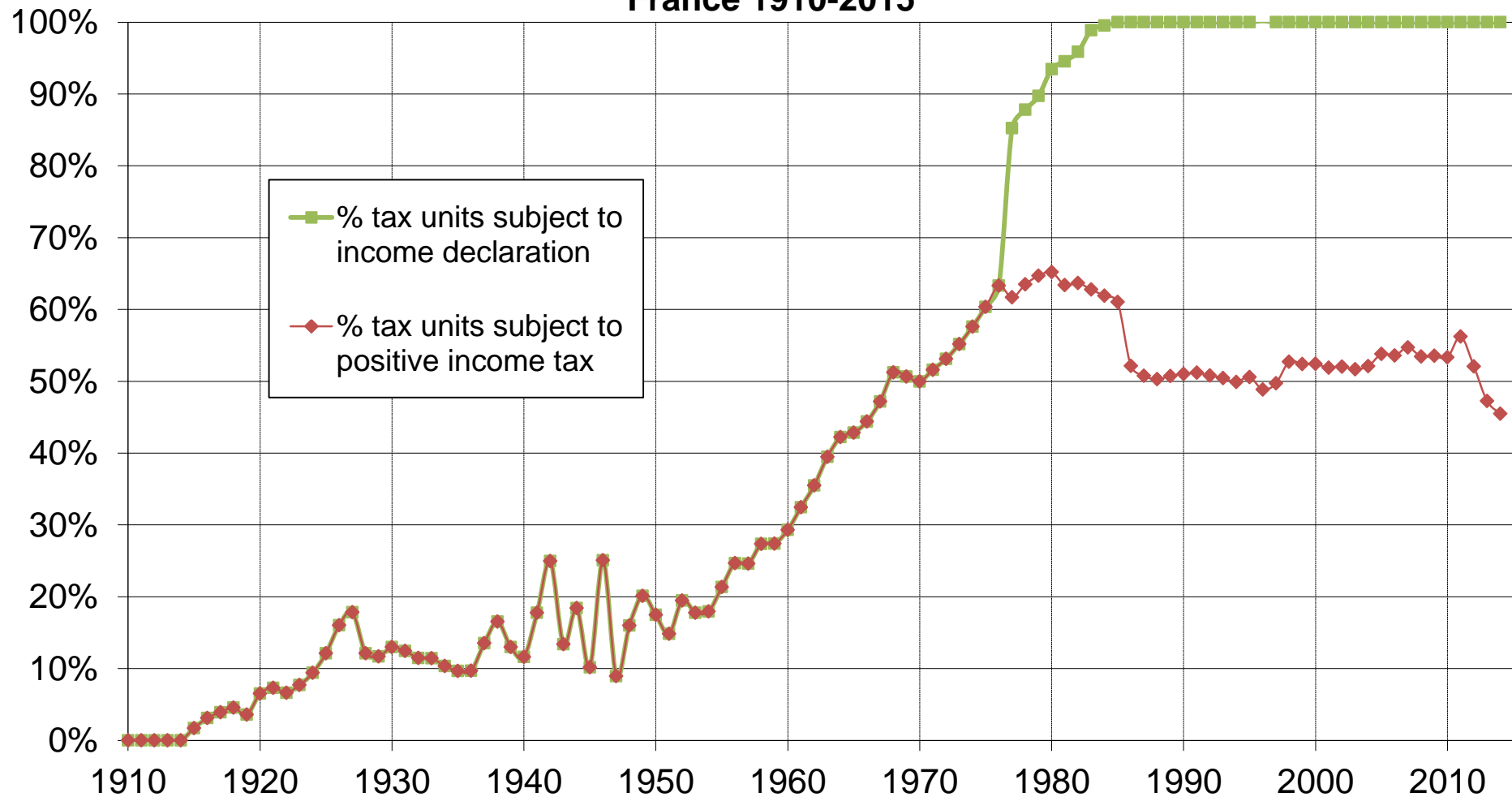
Figure D35. Pareto curves: $b(p)$ as a function of percentile p (distribution of fiscal income incl.cap.gains among tax units)

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Figure D1. Fraction of population subject to income tax and declaration, France 1910-2015



The fraction of tax units (*foyers fiscaux*, singles or married couples) subject to income tax rose from 2% in 1915 to 50% in 1970, and stabilised around 50-60% since the 1970s. During the 1970s-1980s, the obligation to fill an income declaration was gradually extended to all tax units.

Figure D10a. Income shares incl. capital gains (tax-unit-level)

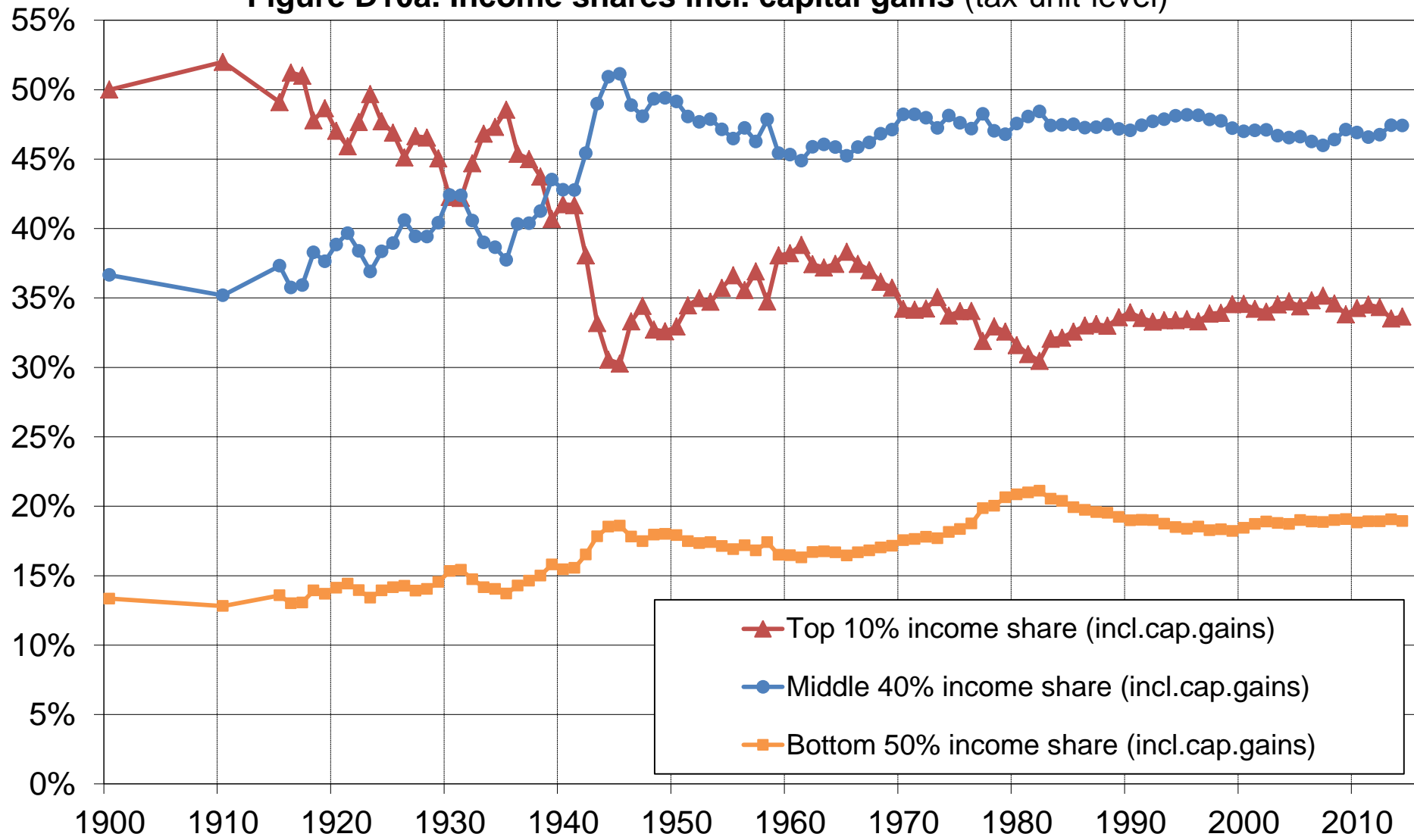


Figure D10b. Income shares excl. and incl. capital gains (tax-unit-level)

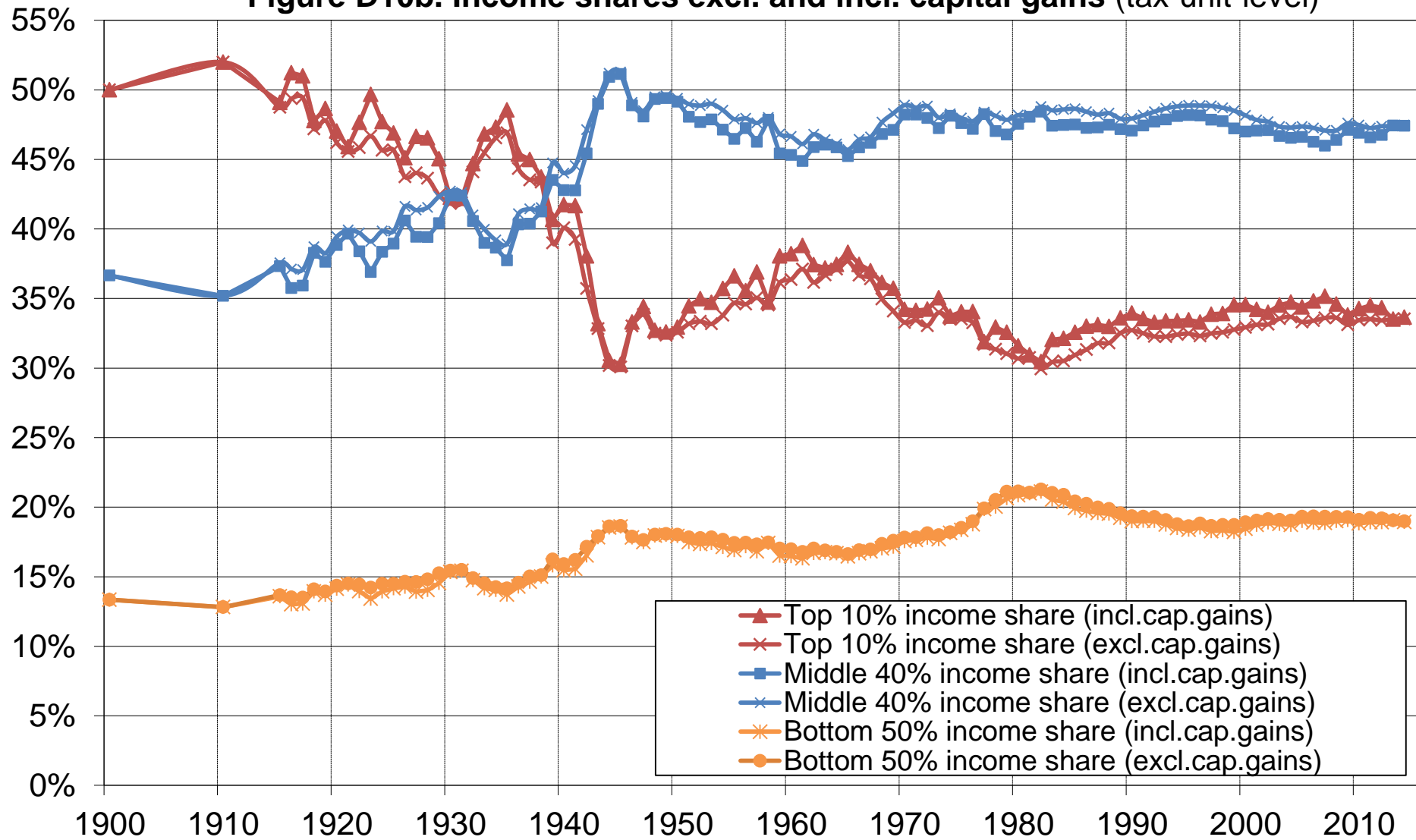


Figure D11. Top shares excl. and incl. capital gains (tax-unit-level)

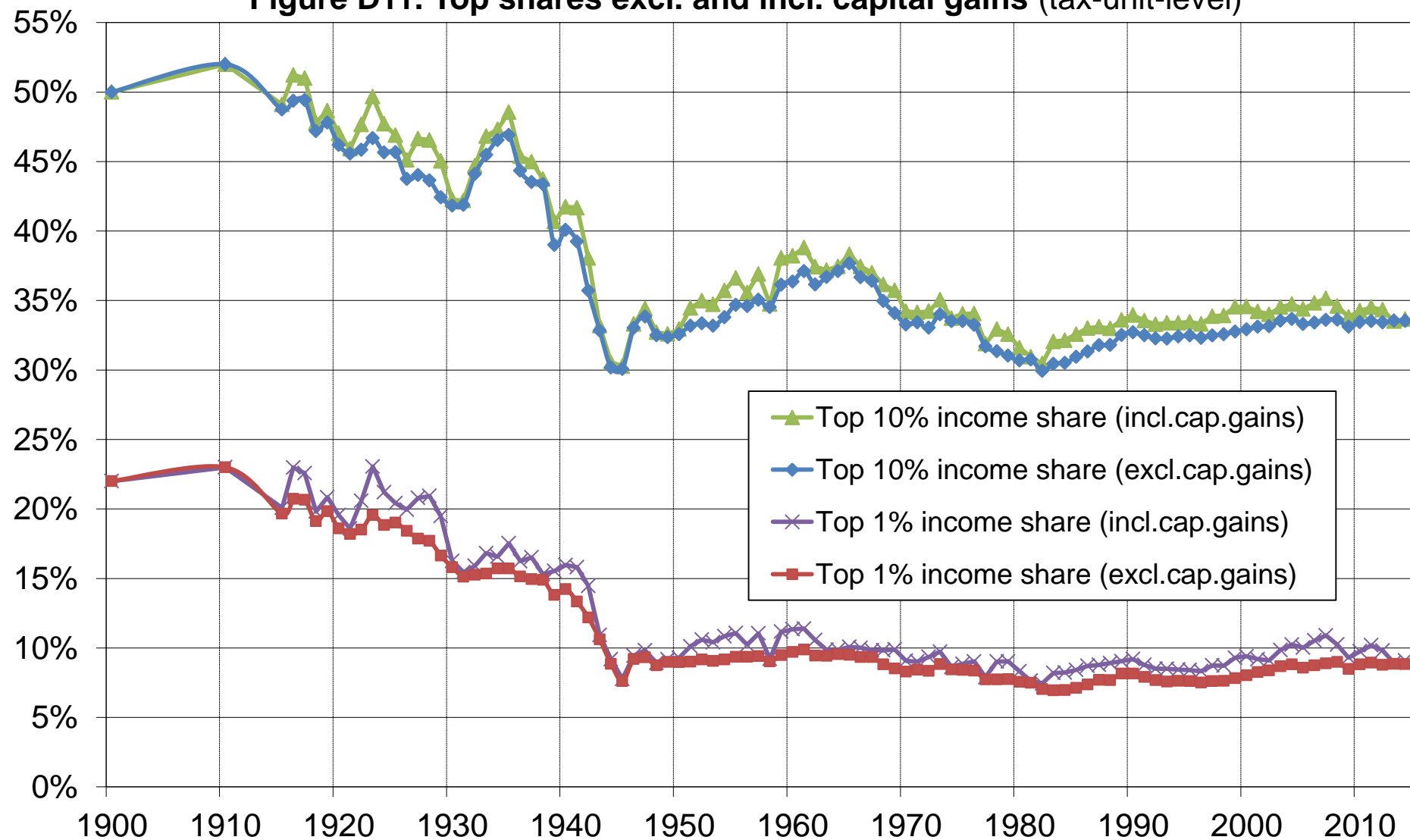


Figure D12. Very top shares incl. and excl. capital gains (tax-units level)

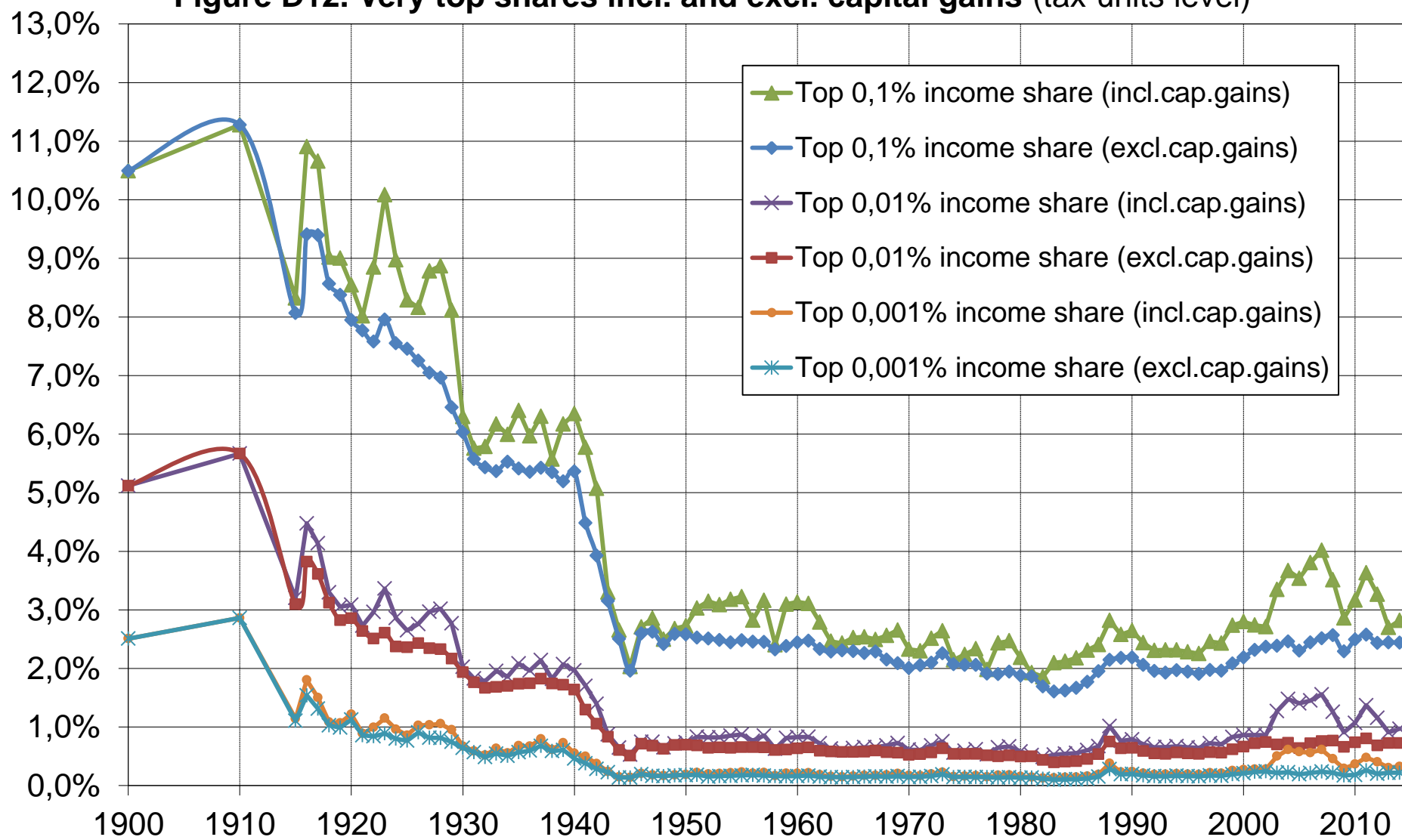


Figure D13a. Top shares: tax-units vs equal-split individuals (incl. cap.gains)

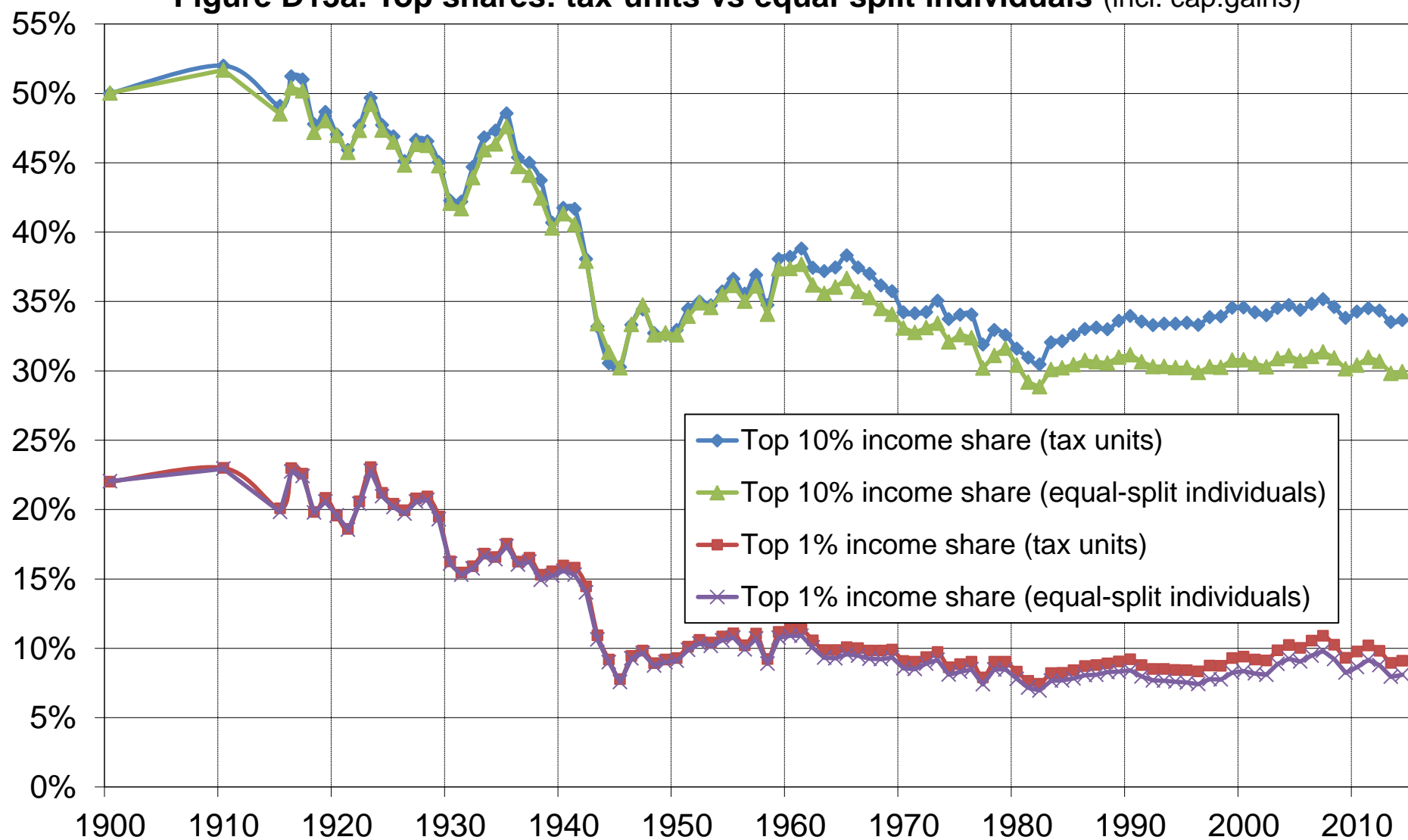


Figure D13b. Top shares: tax-units vs equal-split individuals (no cap.gains)

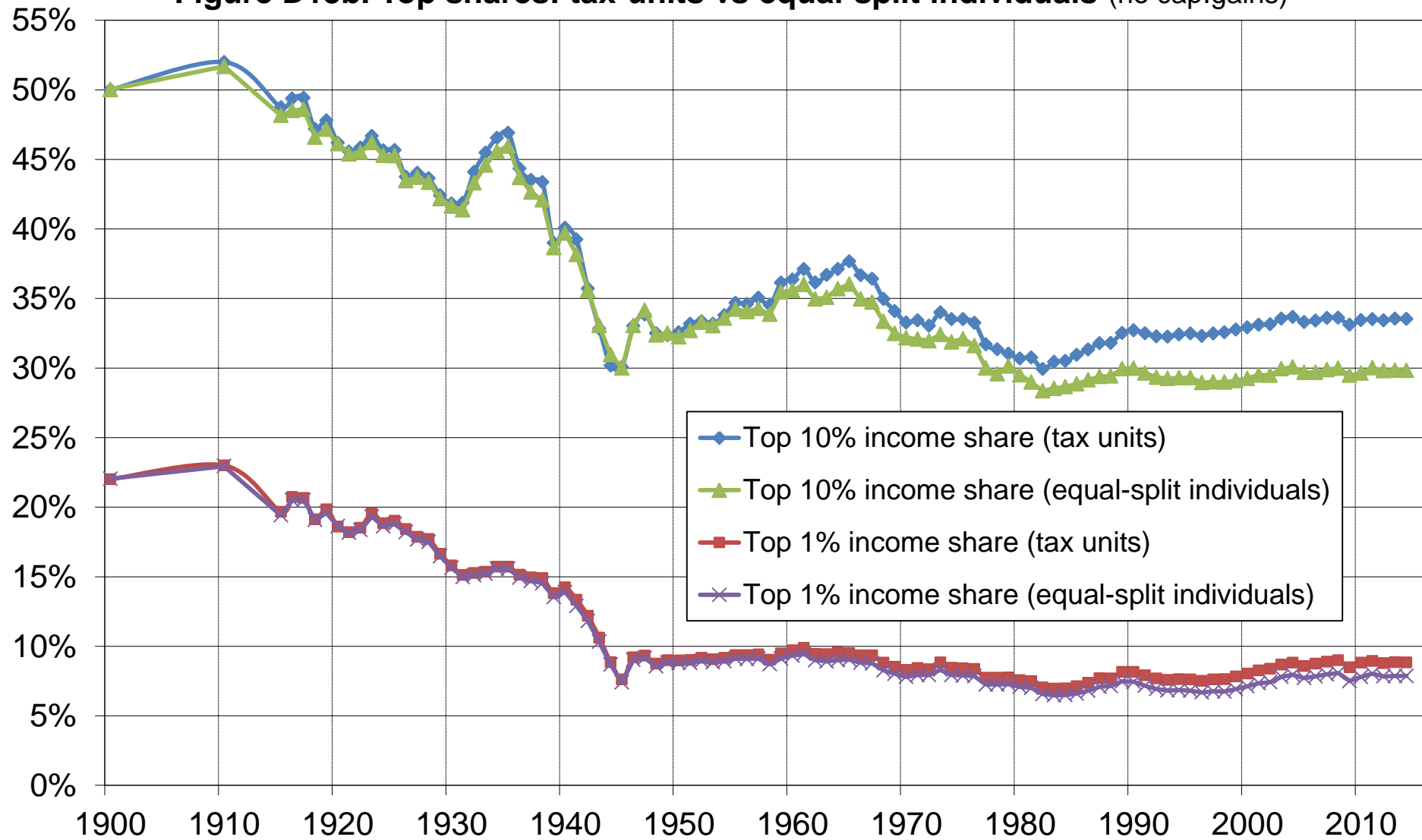


Figure D14. Very top shares: tax-units vs equal-split individuals (no cap.g.)

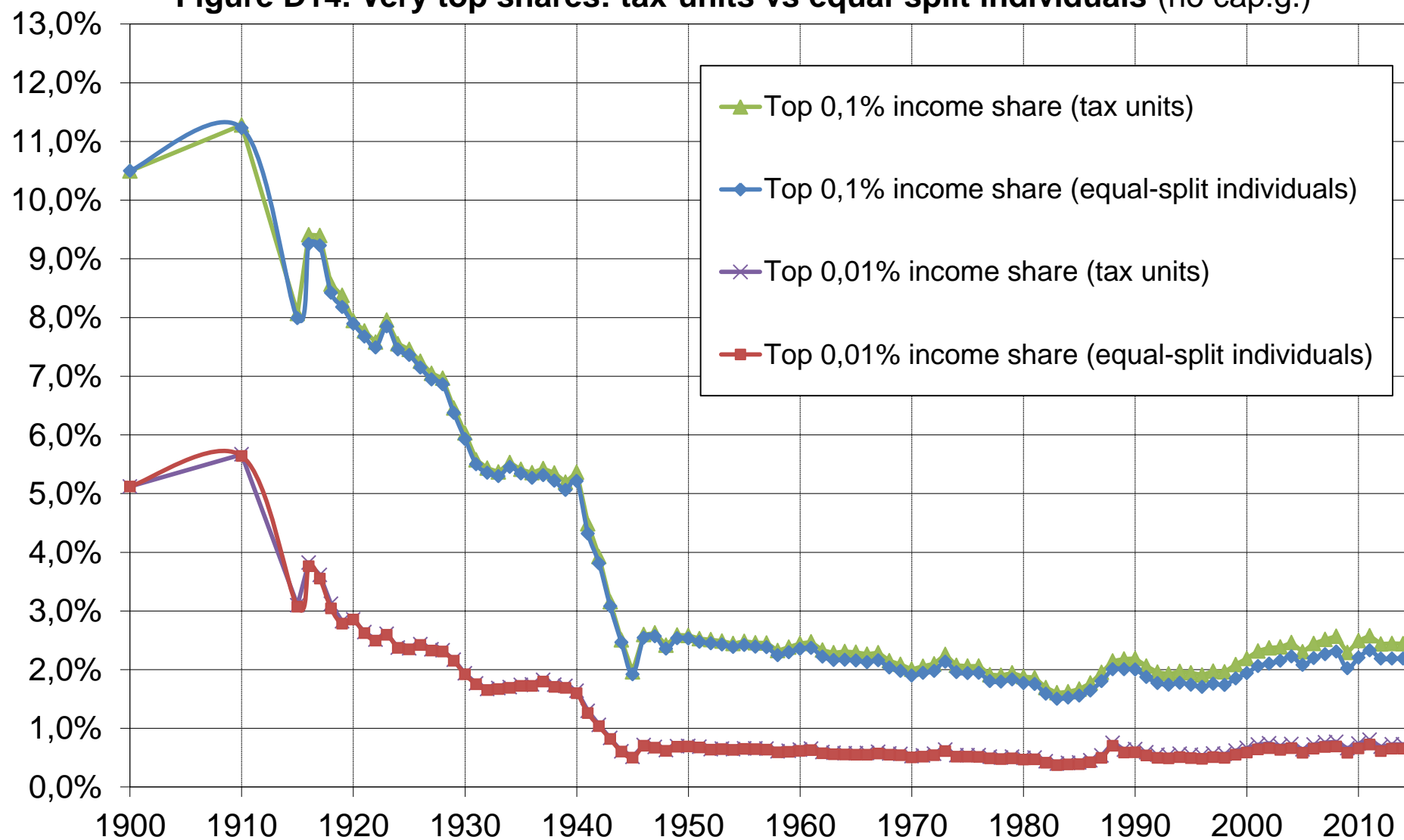


Figure D15. Very top shares: incl. vs excl. capital gains (equal-split indiv.)

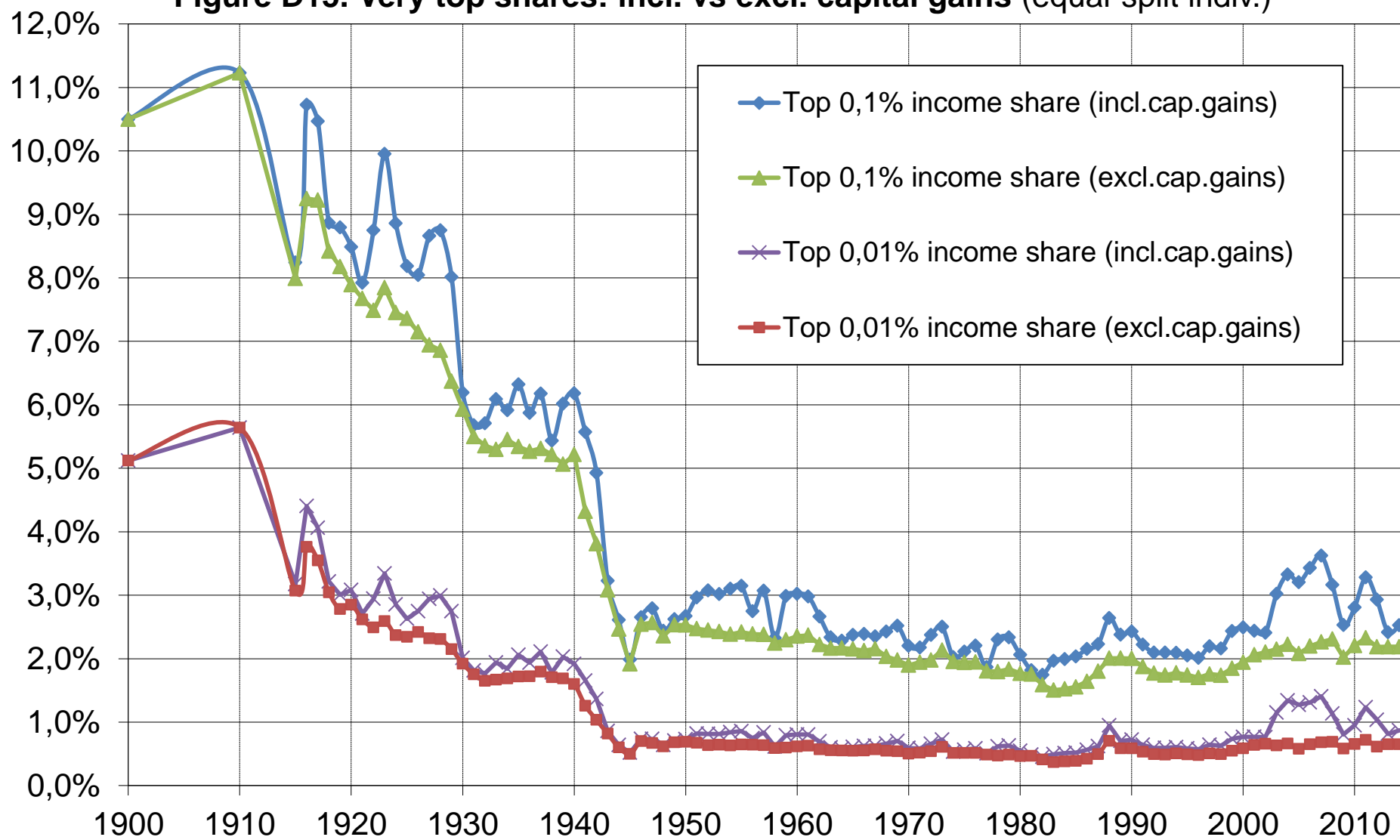


Figure D16. Top shares: old vs new series (tax units, fiscal income excl.cap.gains)

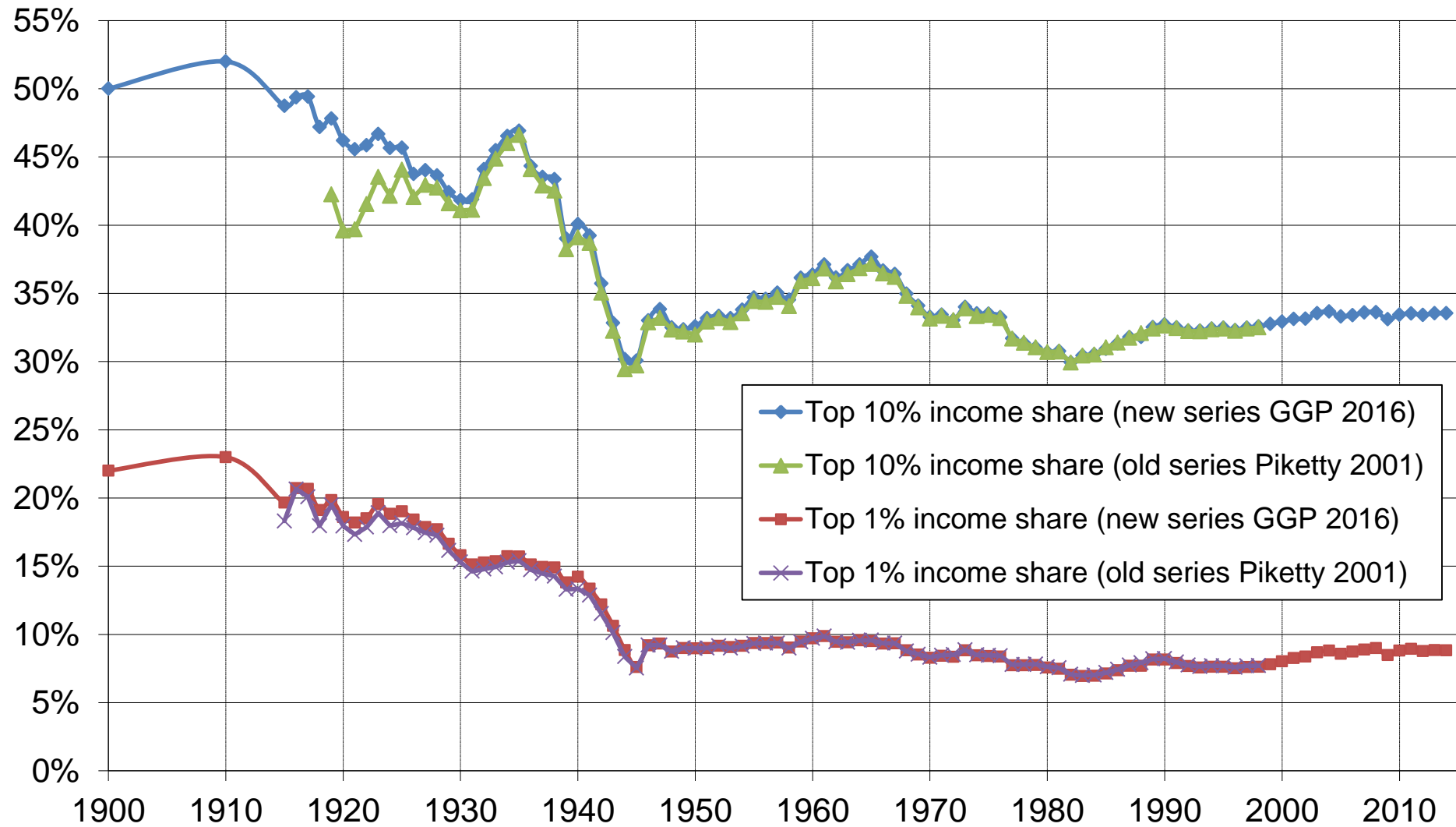
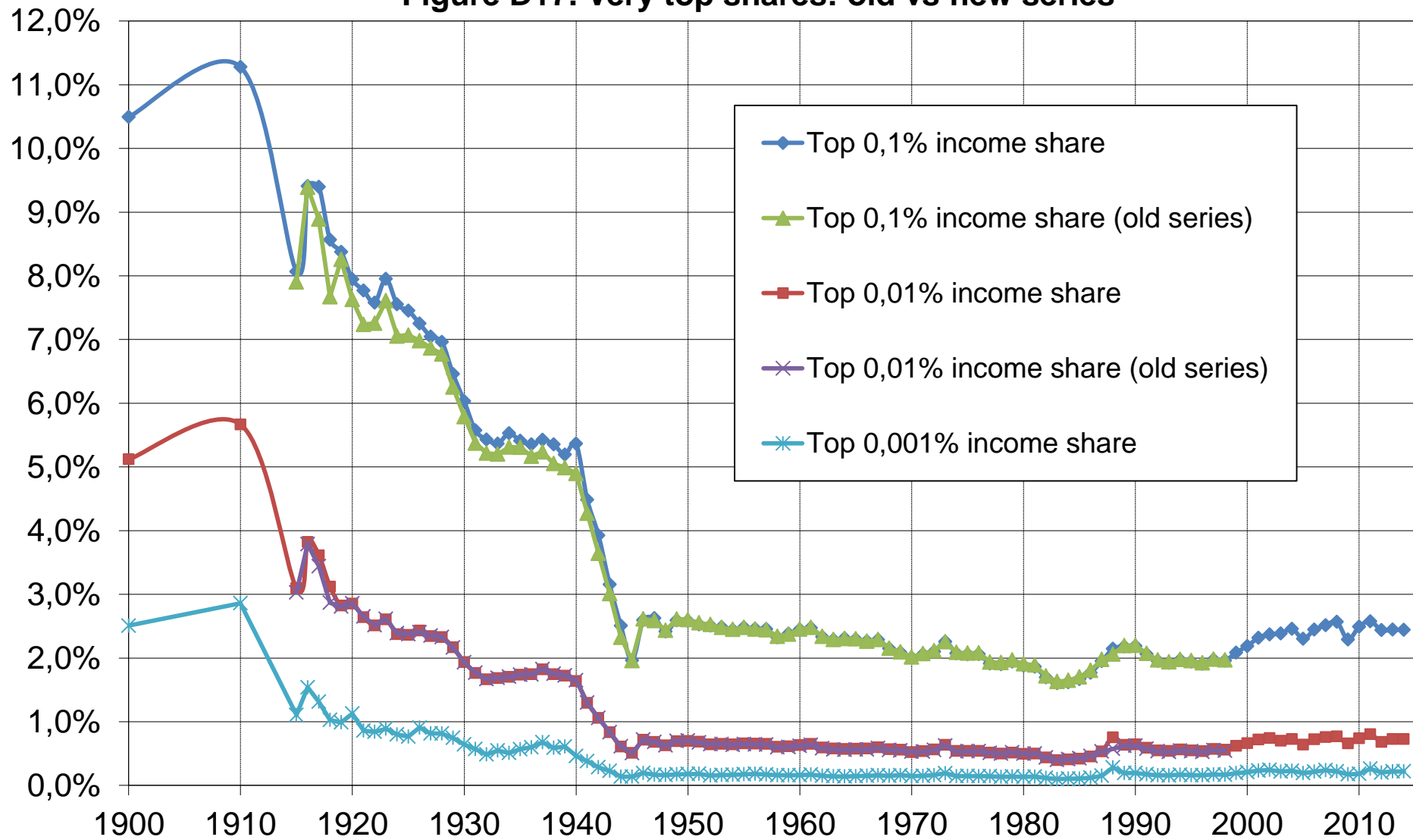


Figure D17. Very top shares: old vs new series



Note: excellent fit without top correction, thanks to generalized Pareto interpolation (see Piketty 2001, p.600)

Figure D18. Top shares: fiscal income vs taxable income (tax units)

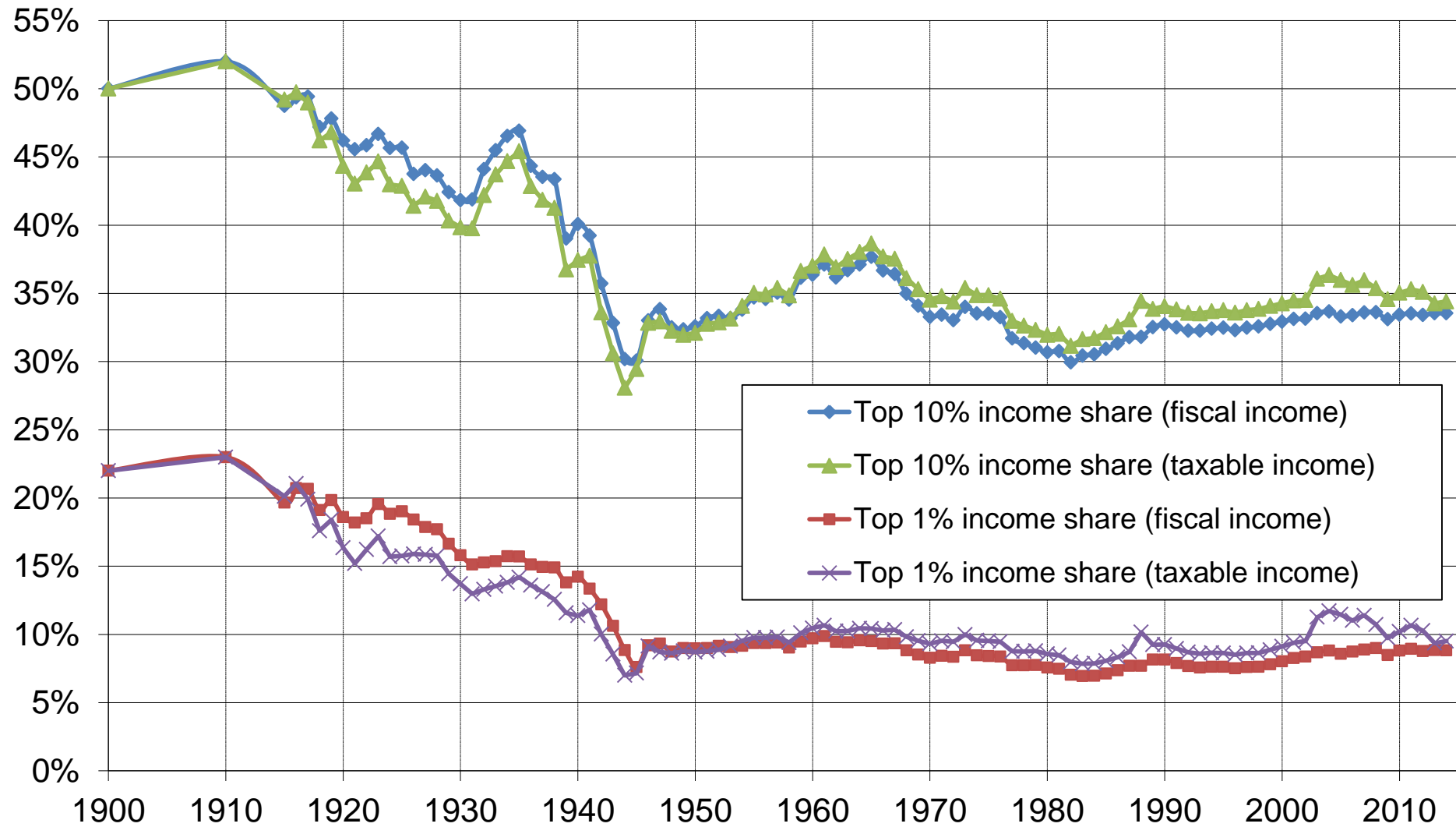


Figure D20. Pareto curves: $b(p)$ as a function of percentile p
 (distribution of fiscal income excl.cap.gains among tax units)

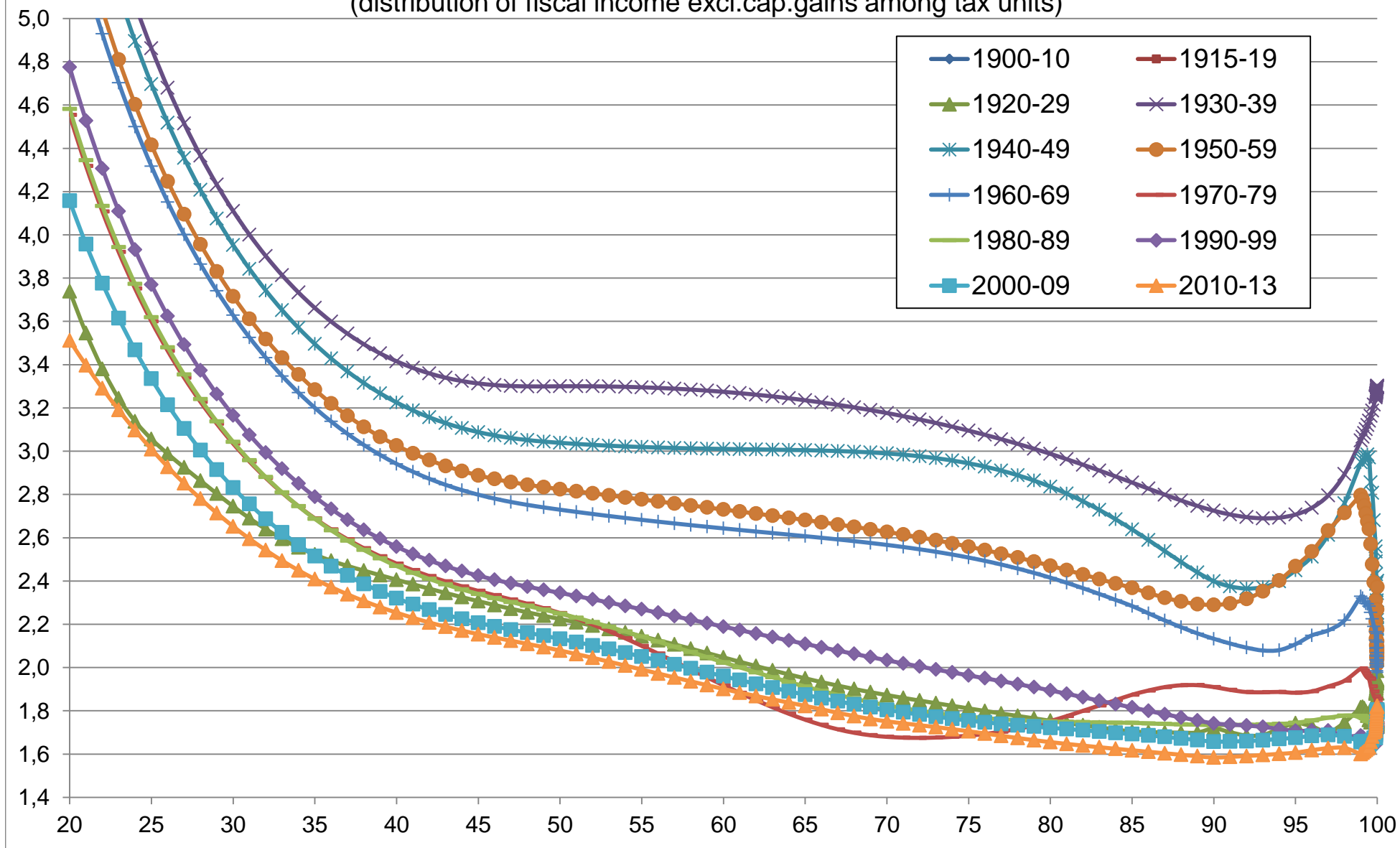


Figure D21. Pareto curves: $b(p)$ as a function of percentile p

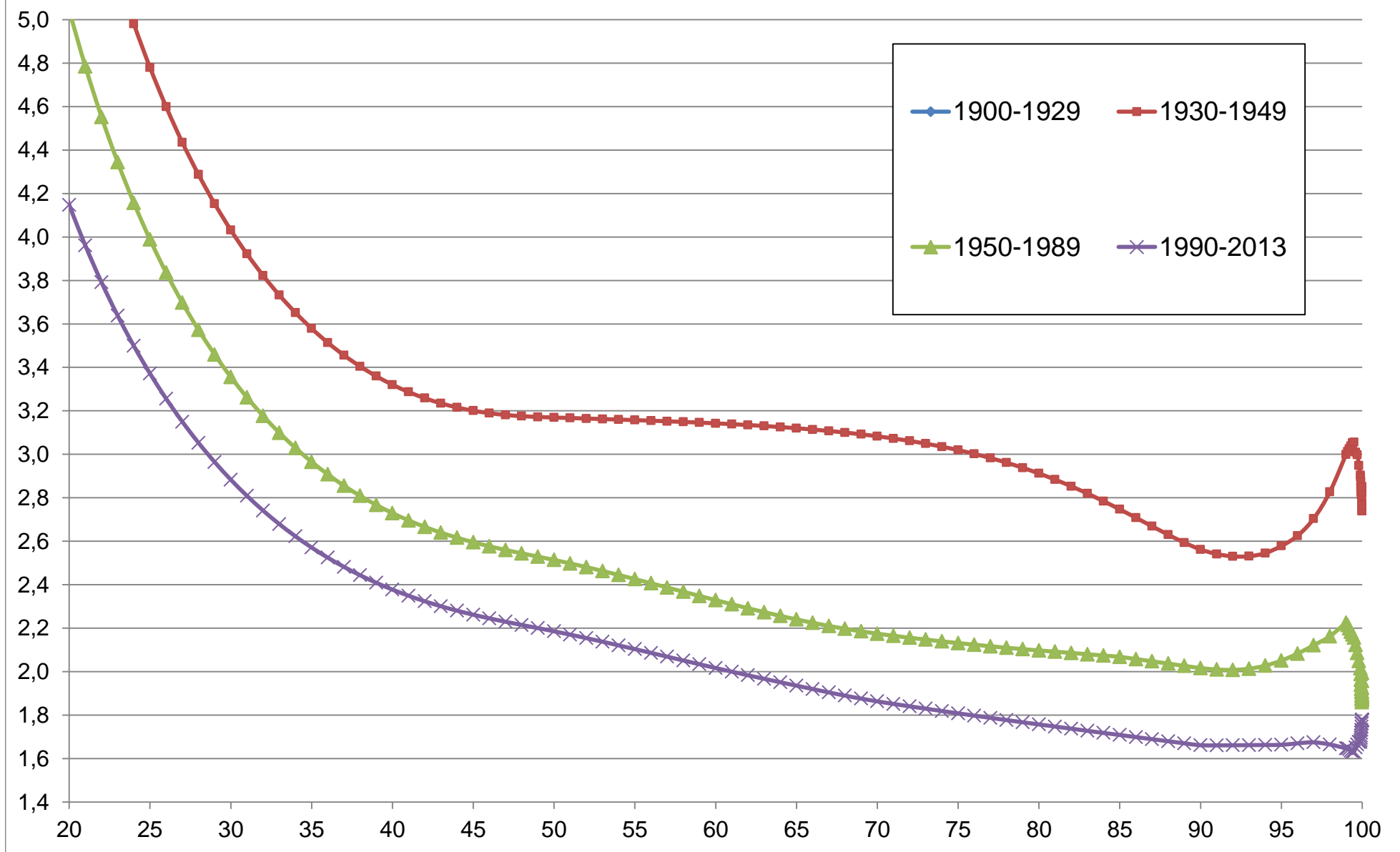


Figure D22. Pareto curves: $b(p)$ as a function of percentile p

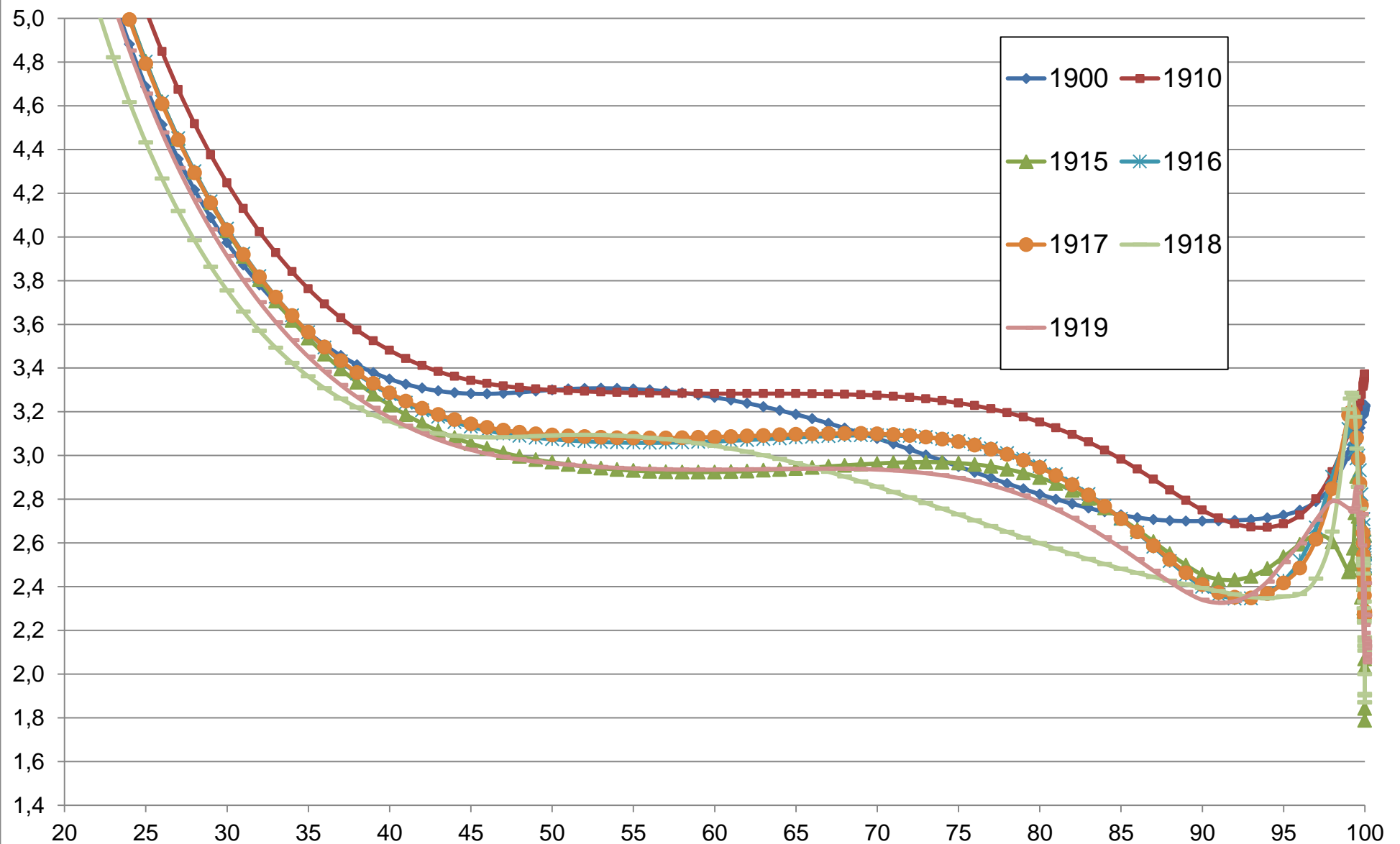


Figure D23. Pareto curves: $b(p)$ as a function of percentile p

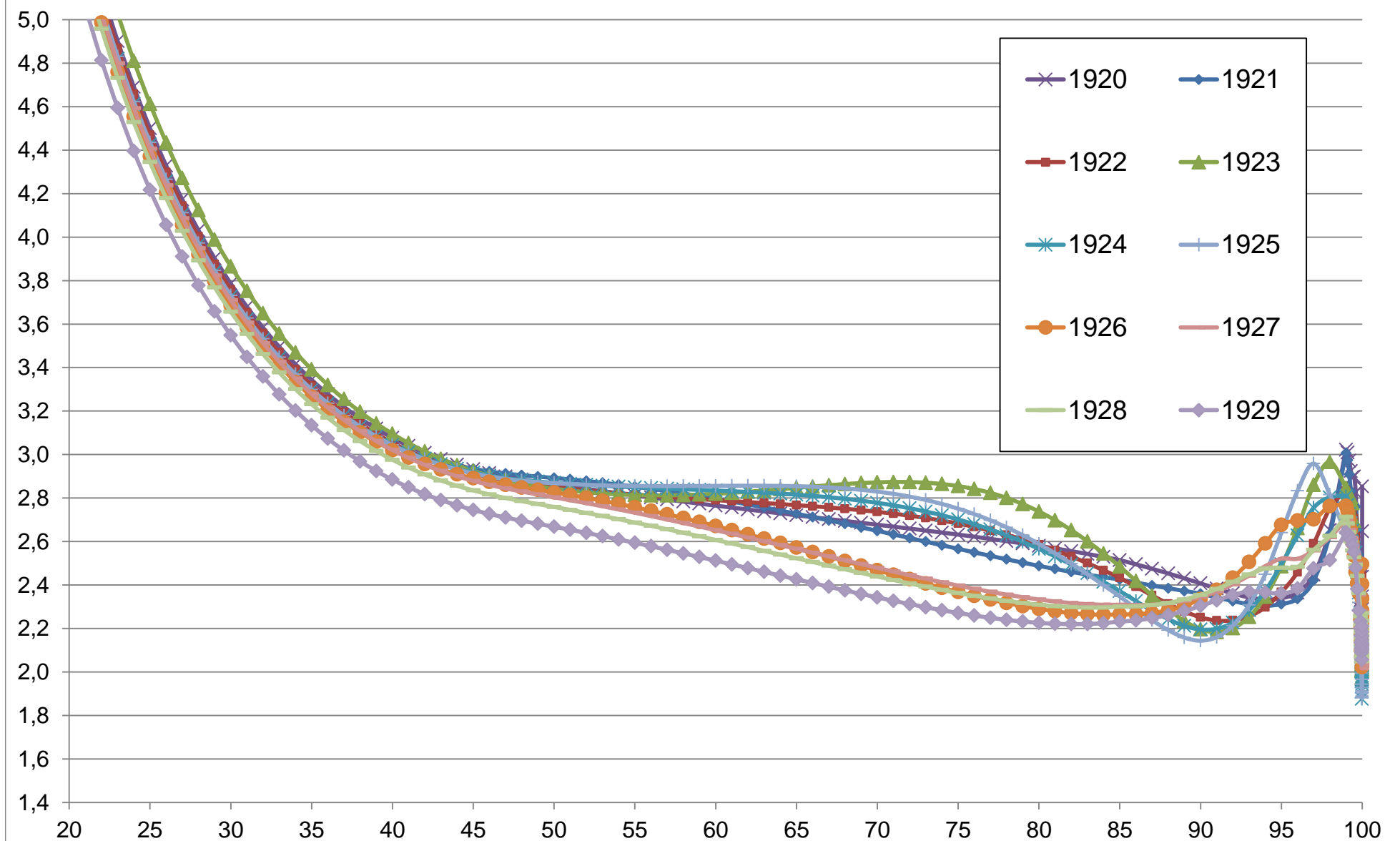


Figure D24. Pareto curves: $b(p)$ as a function of percentile p

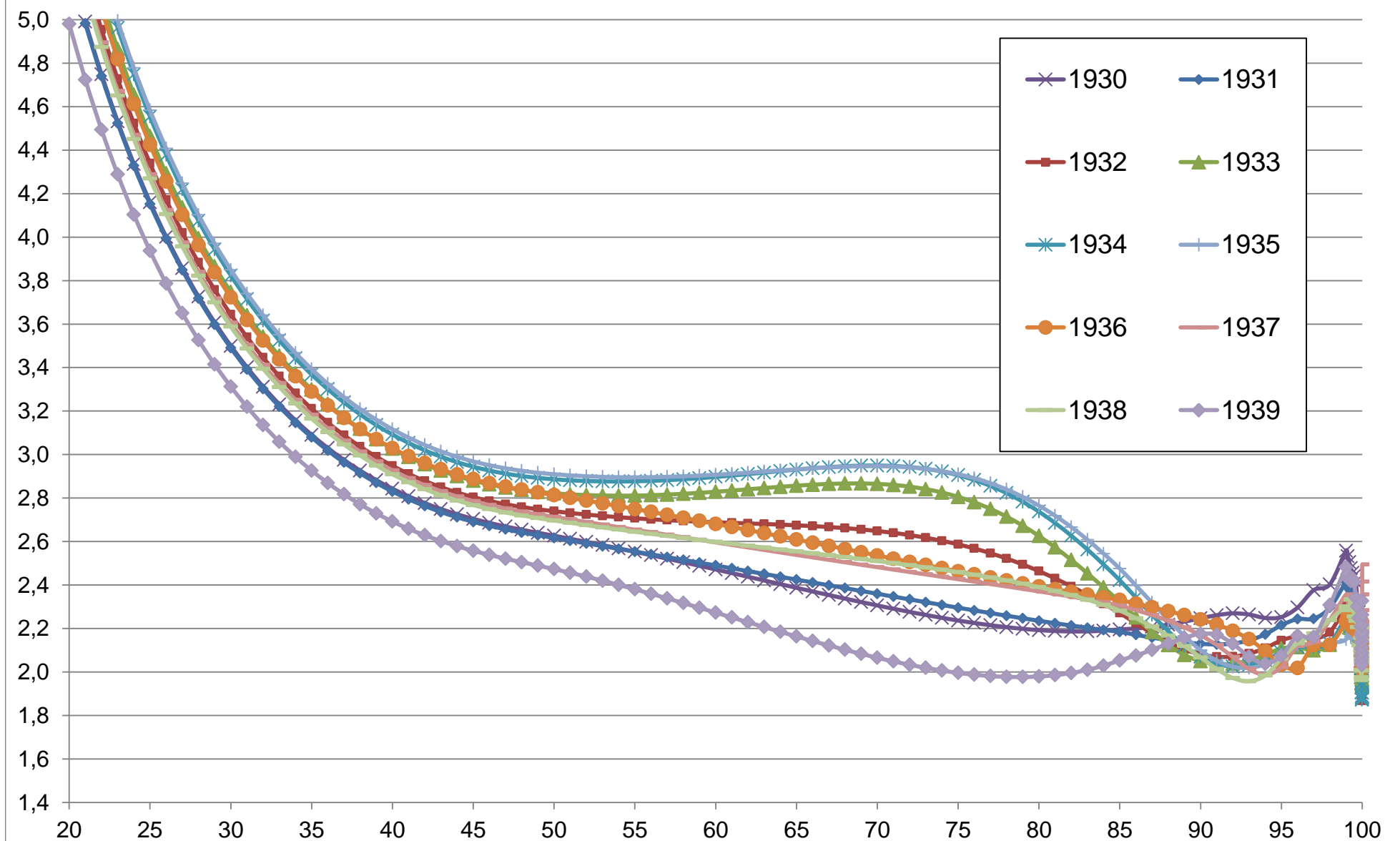


Figure D25. Pareto curves: $b(p)$ as a function of percentile p

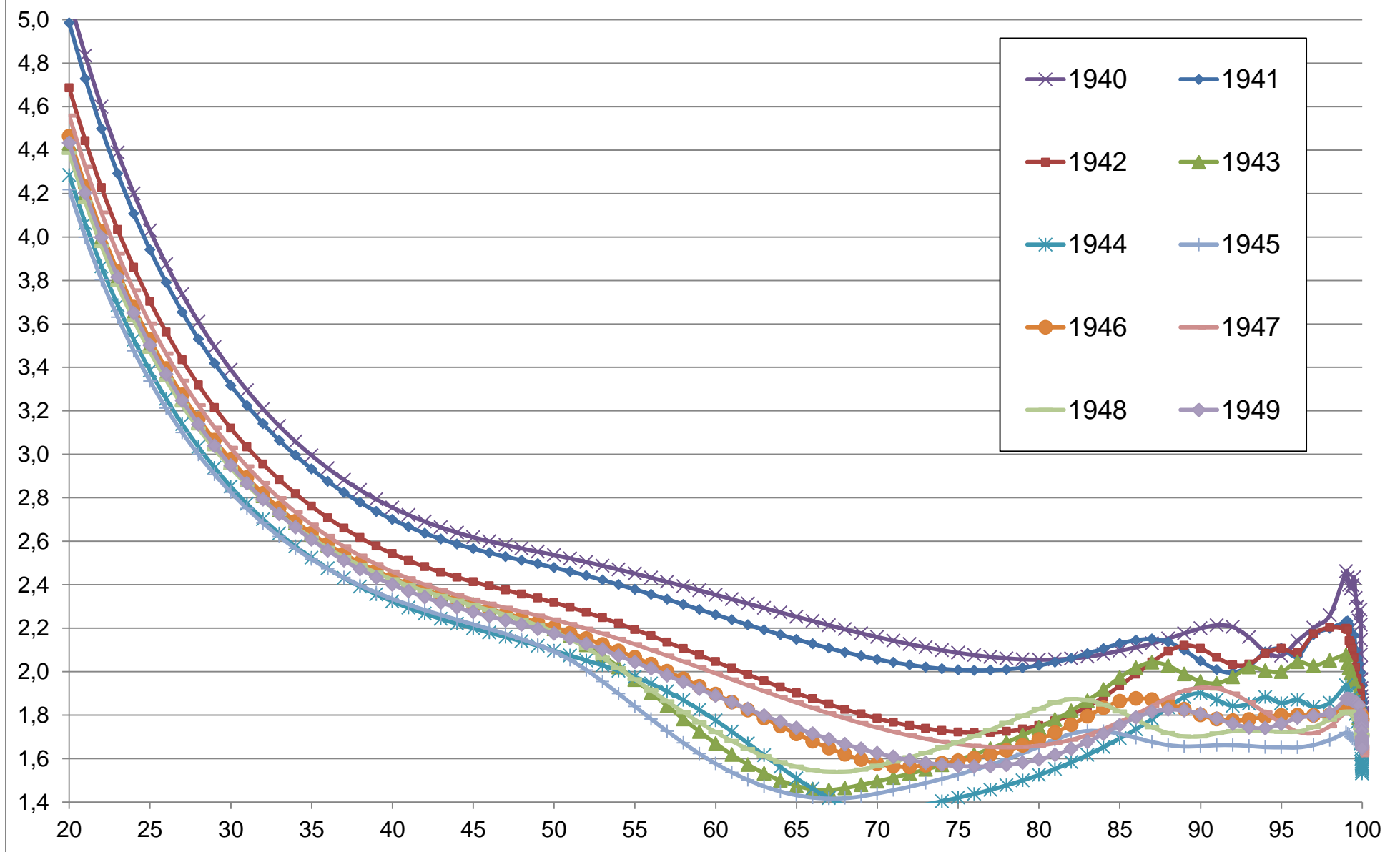


Figure D26. Pareto curves: $b(p)$ as a function of percentile p

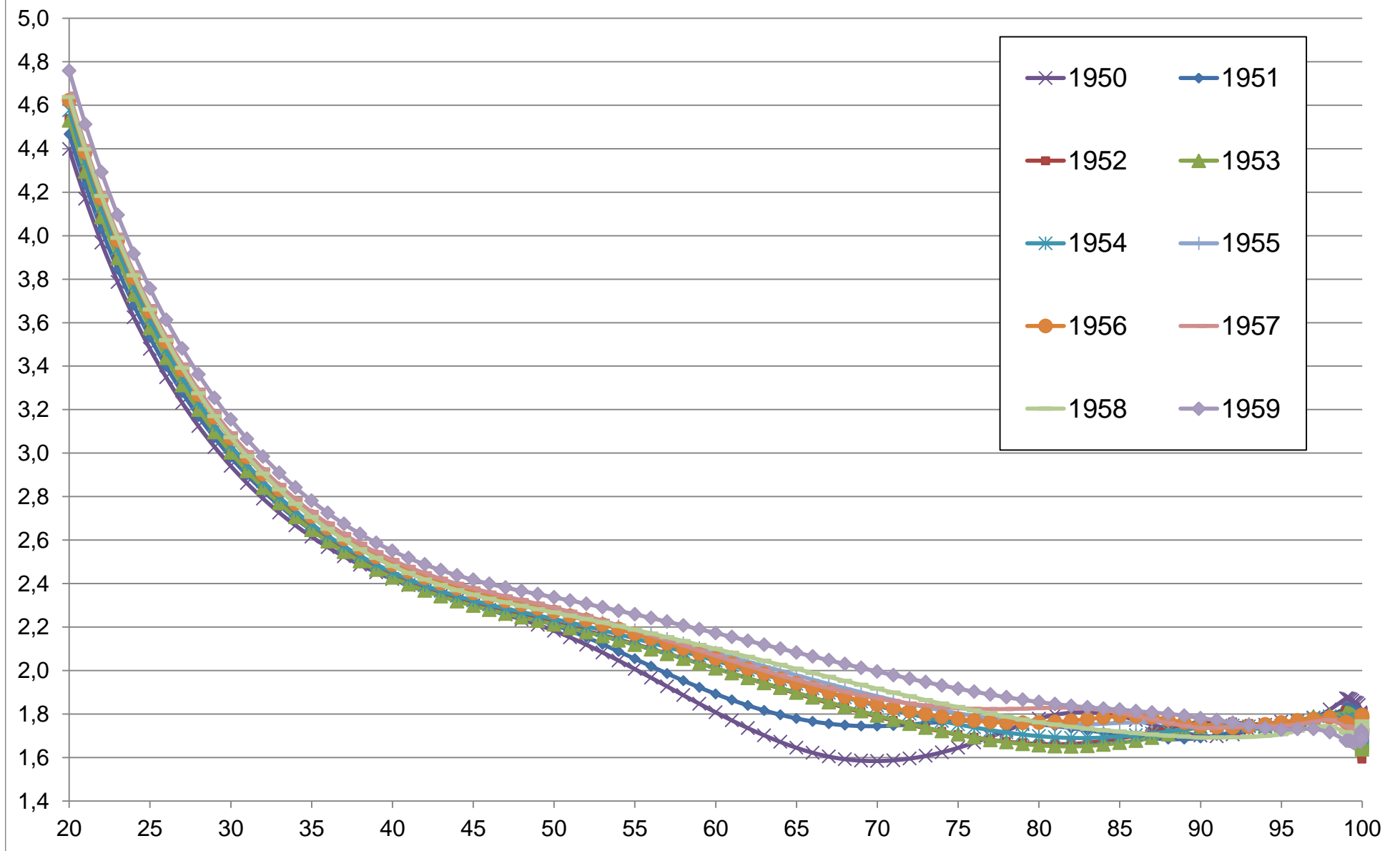


Figure D27. Pareto curves: $b(p)$ as a function of percentile p

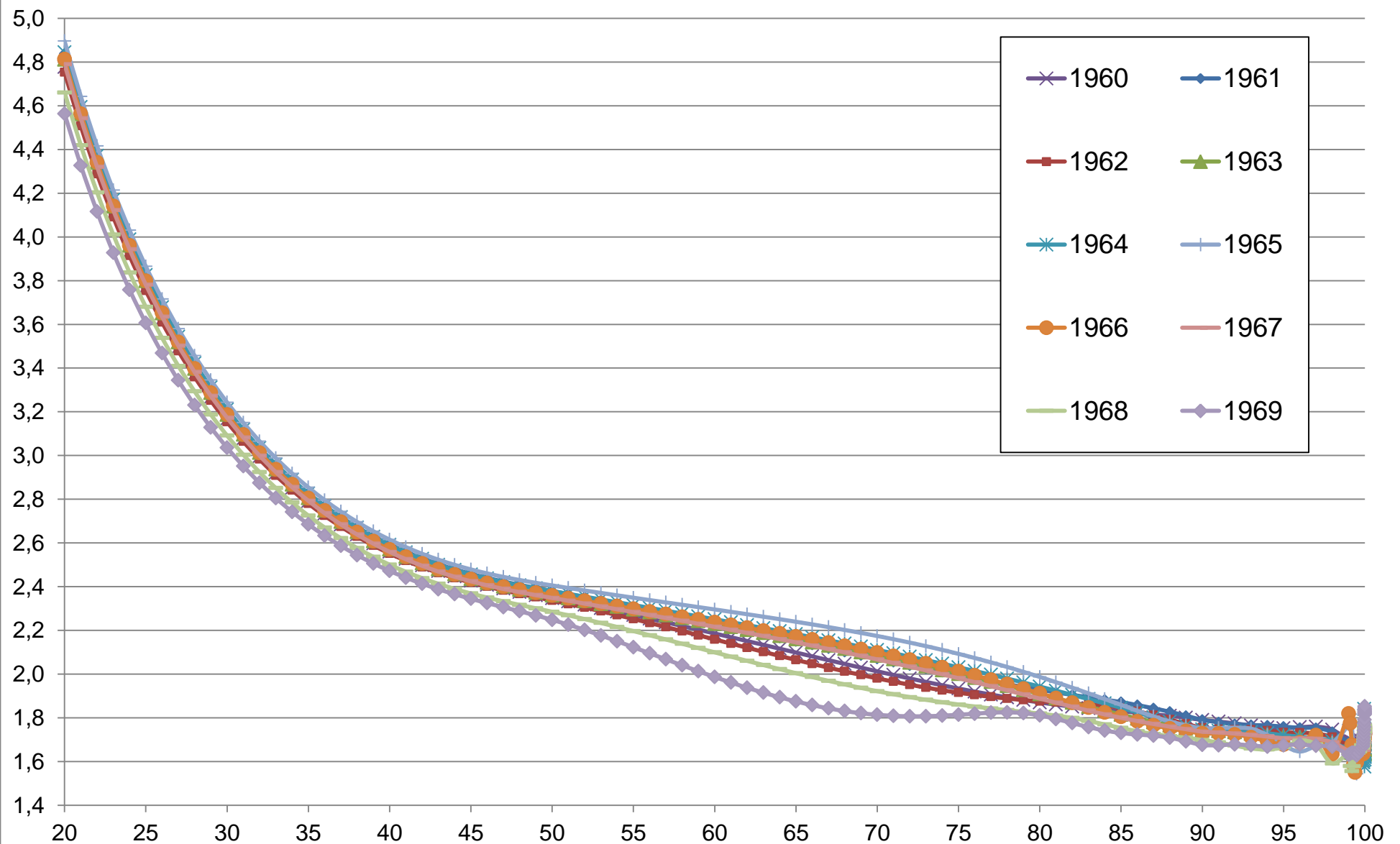


Figure D28. Pareto curves: $b(p)$ as a function of percentile p

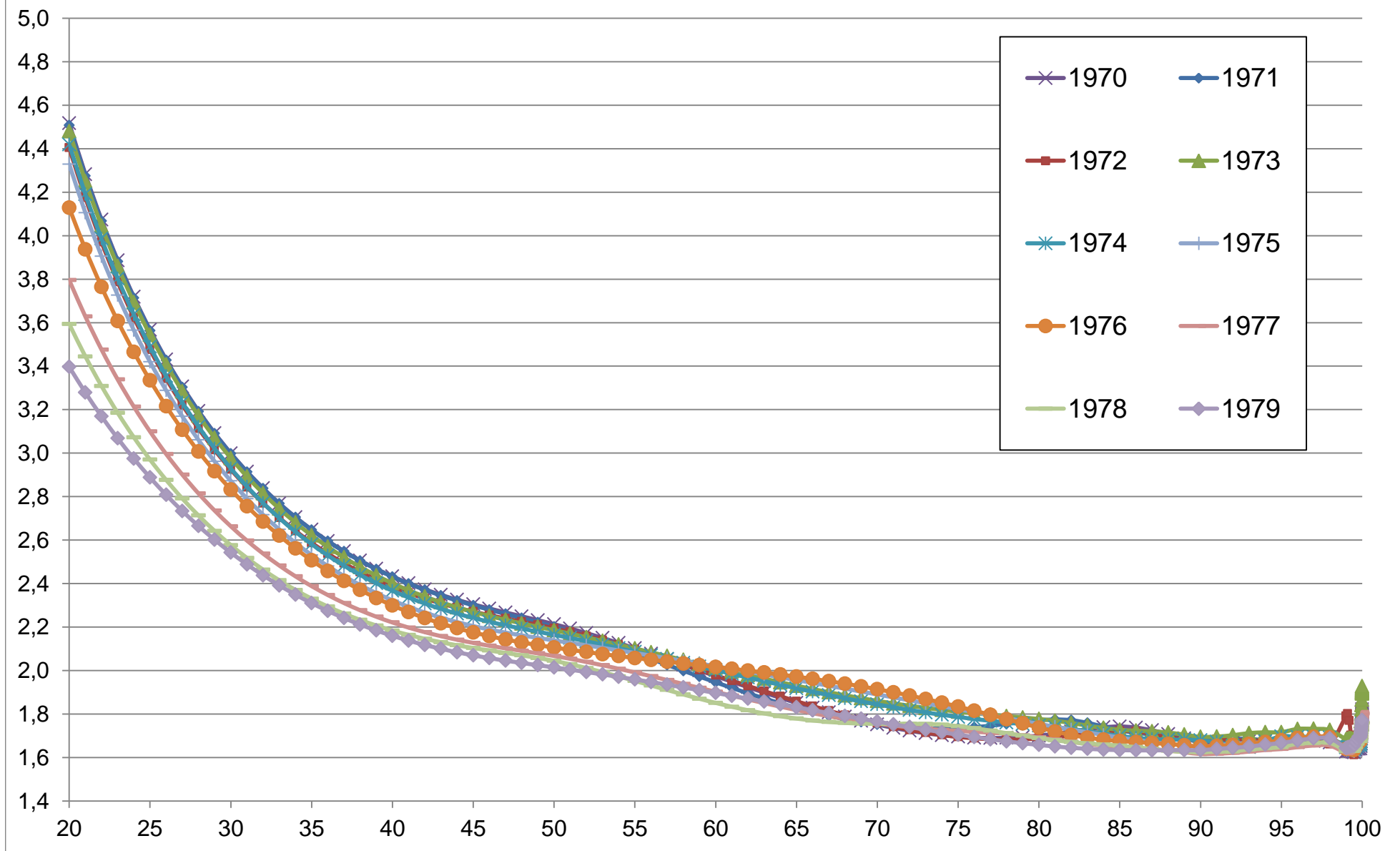


Figure D29. Pareto curves: $b(p)$ as a function of percentile p

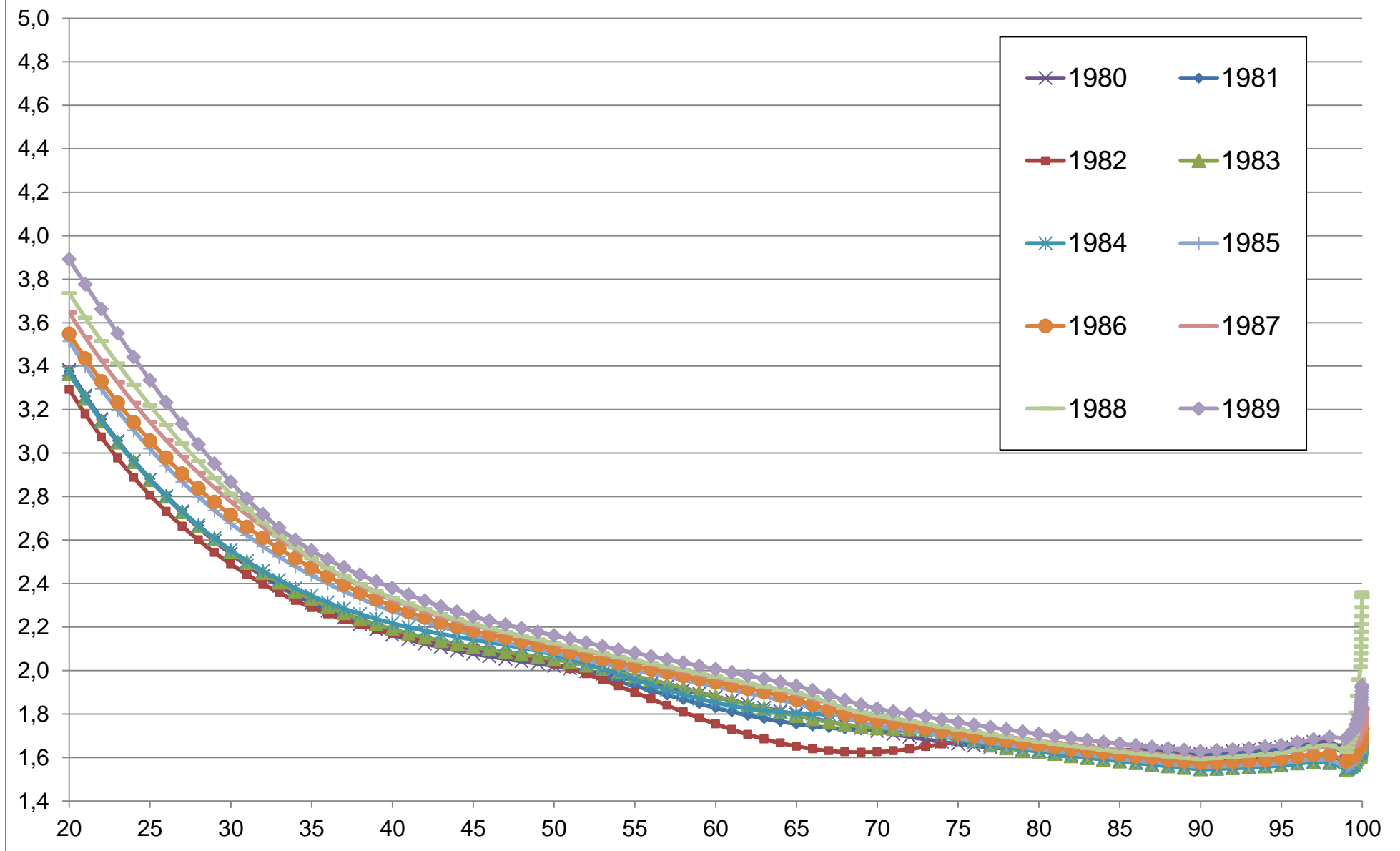


Figure D30. Pareto curves: $b(p)$ as a function of percentile p

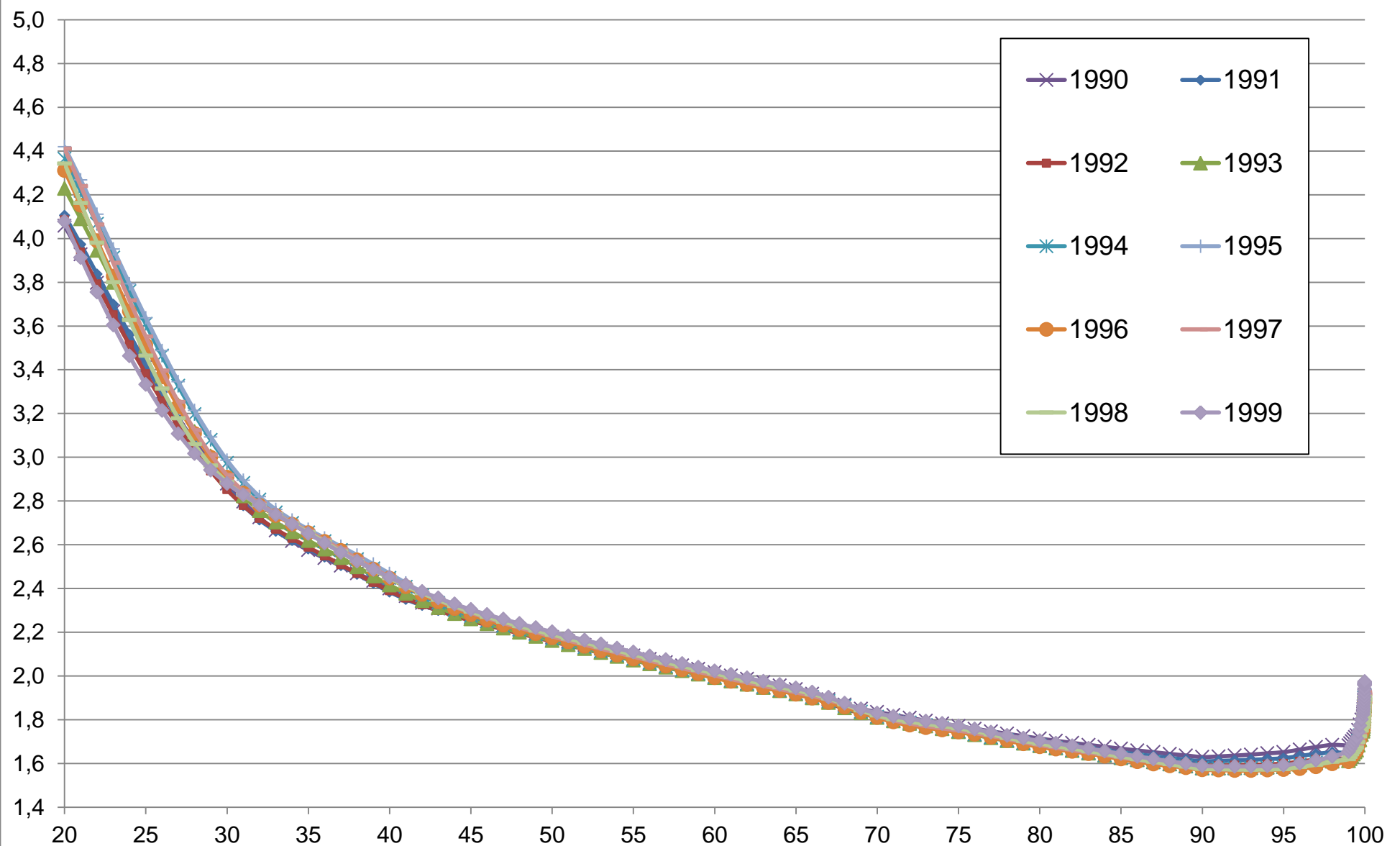


Figure D31. Pareto curves: $b(p)$ as a function of percentile p

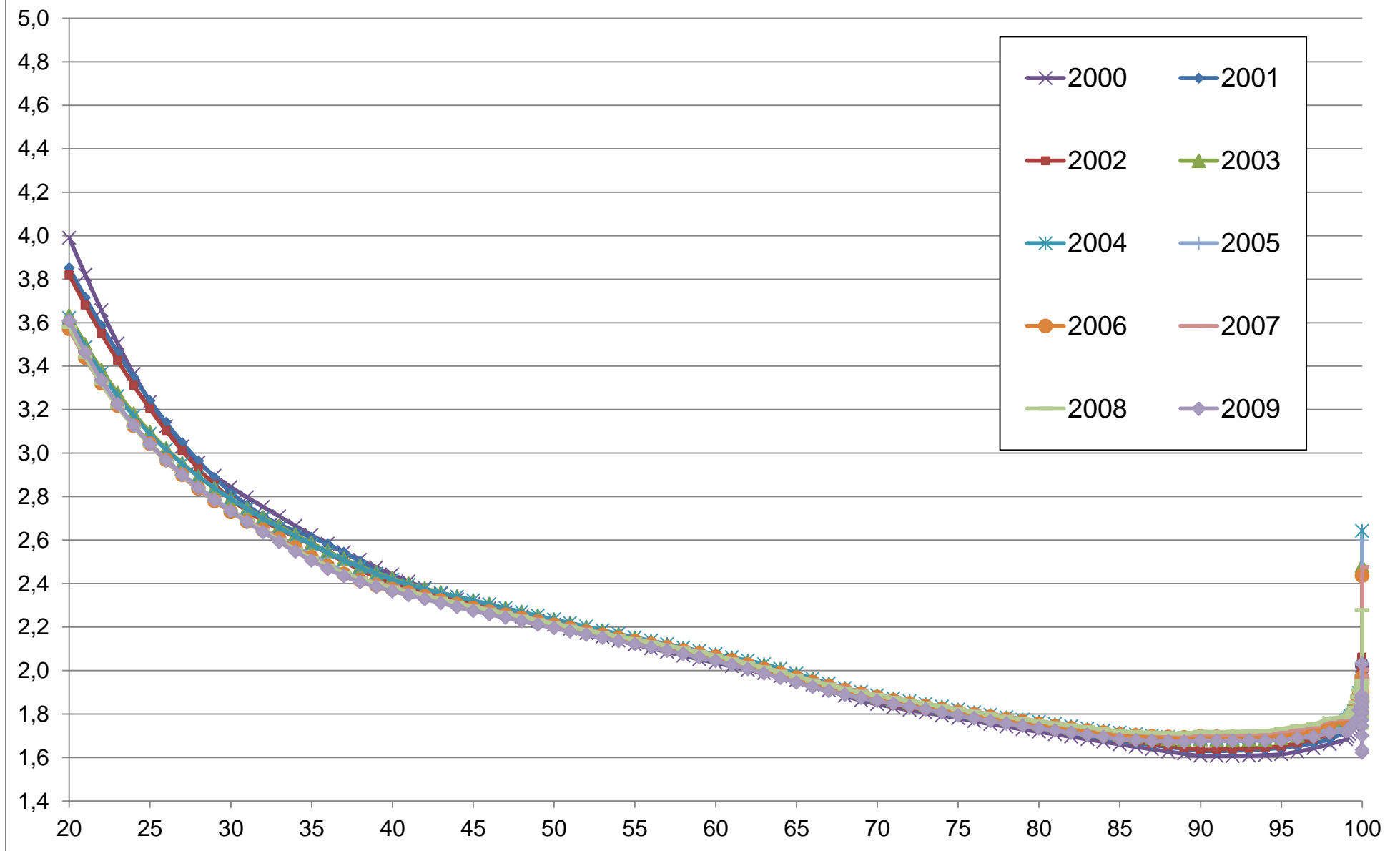


Figure D32. Pareto curves: $b(p)$ as a function of percentile p

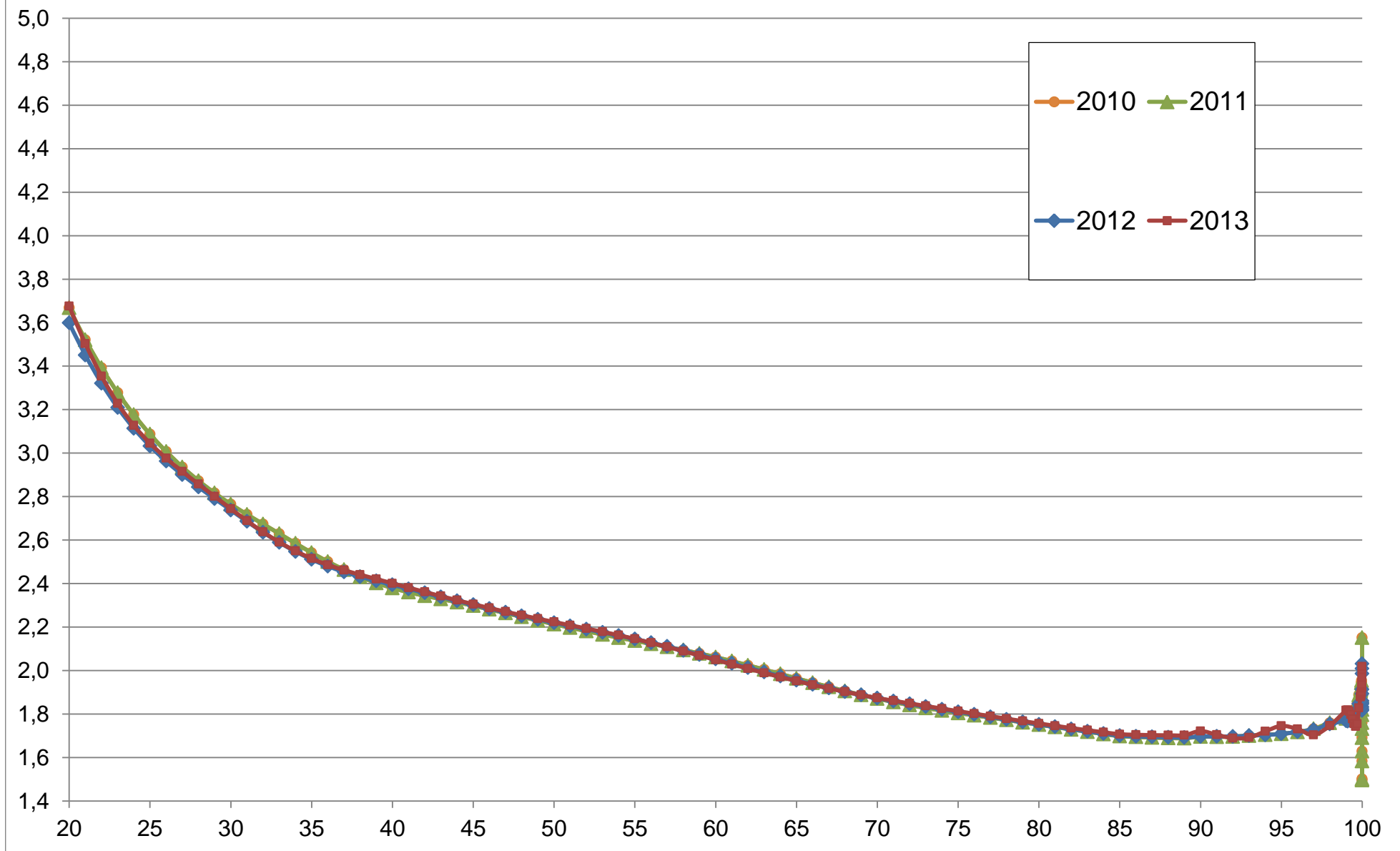


Figure D33. Pareto curves: $b(p)$ as a function of percentile p
 (distribution of fiscal income incl.cap.gains among tax units)

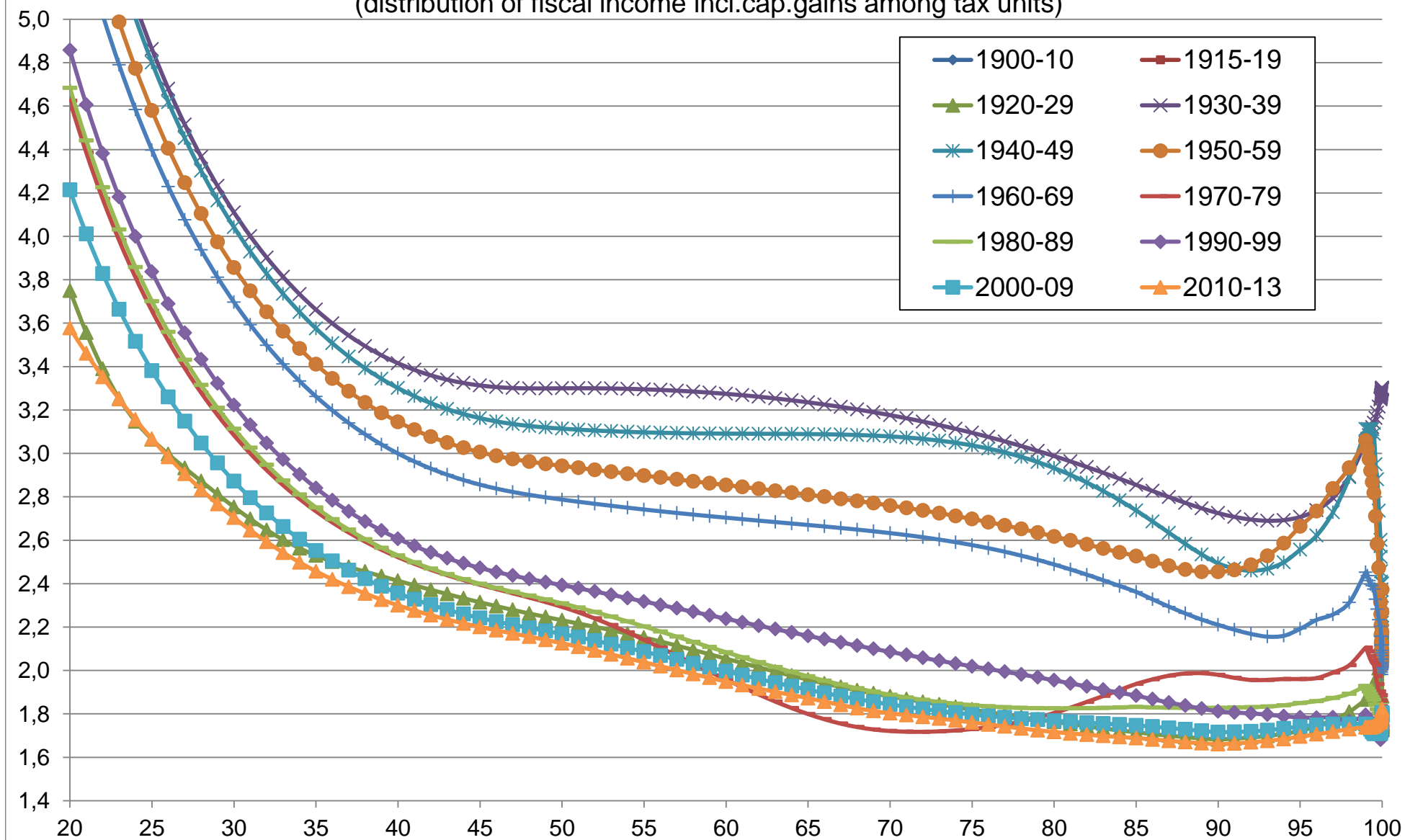


Figure D34. Pareto curves: $b(p)$ as a function of percentile p
 (distribution of fiscal income excl.cap.gains among equal-split individuals)

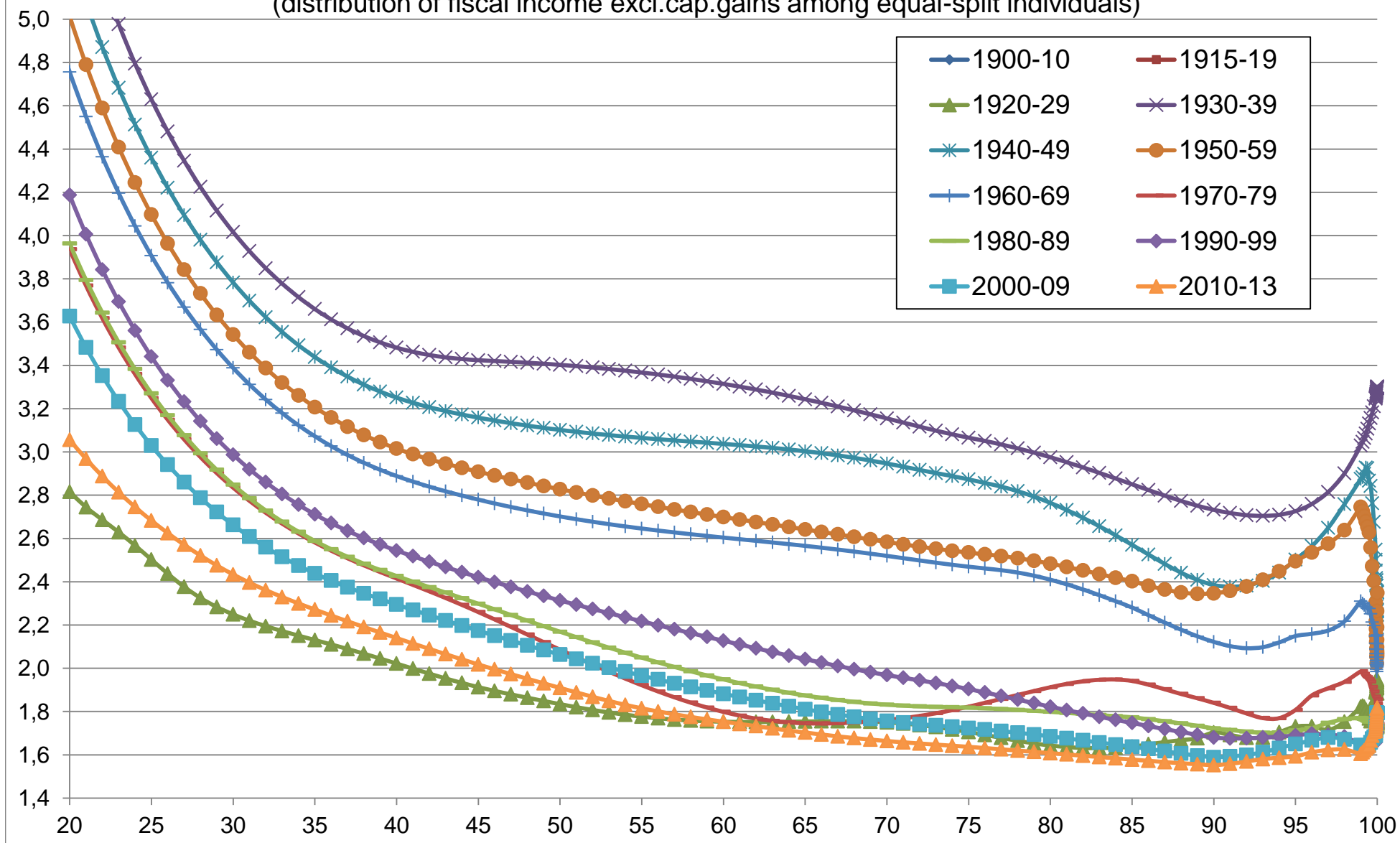


Figure D35. Pareto curves: $b(p)$ as a function of percentile p
 (distribution of fiscal income incl. cap. gains among equal-split individuals)

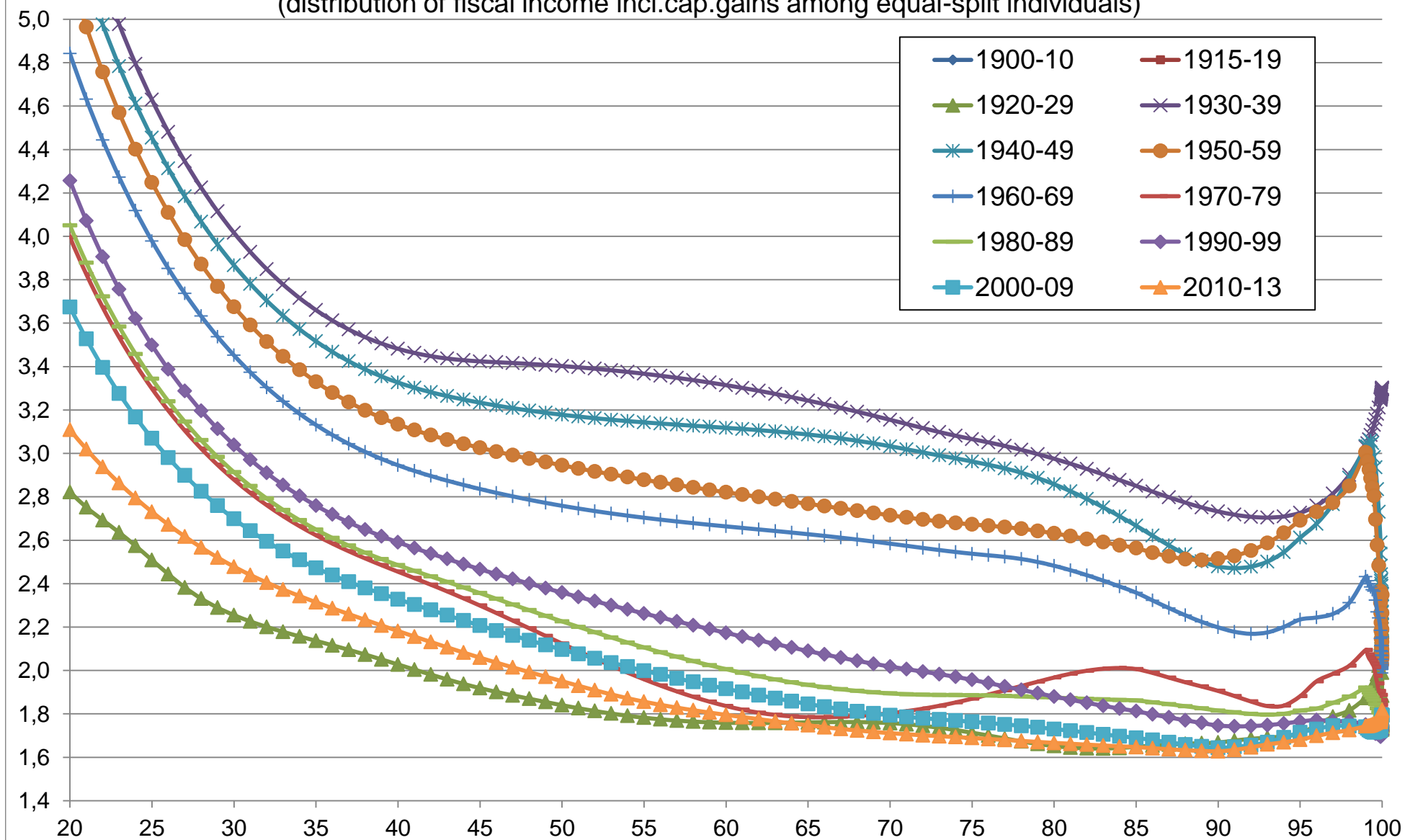


Figure D36. Inverted Pareto coefficients (fiscal income excl.cap.gains, tax units)

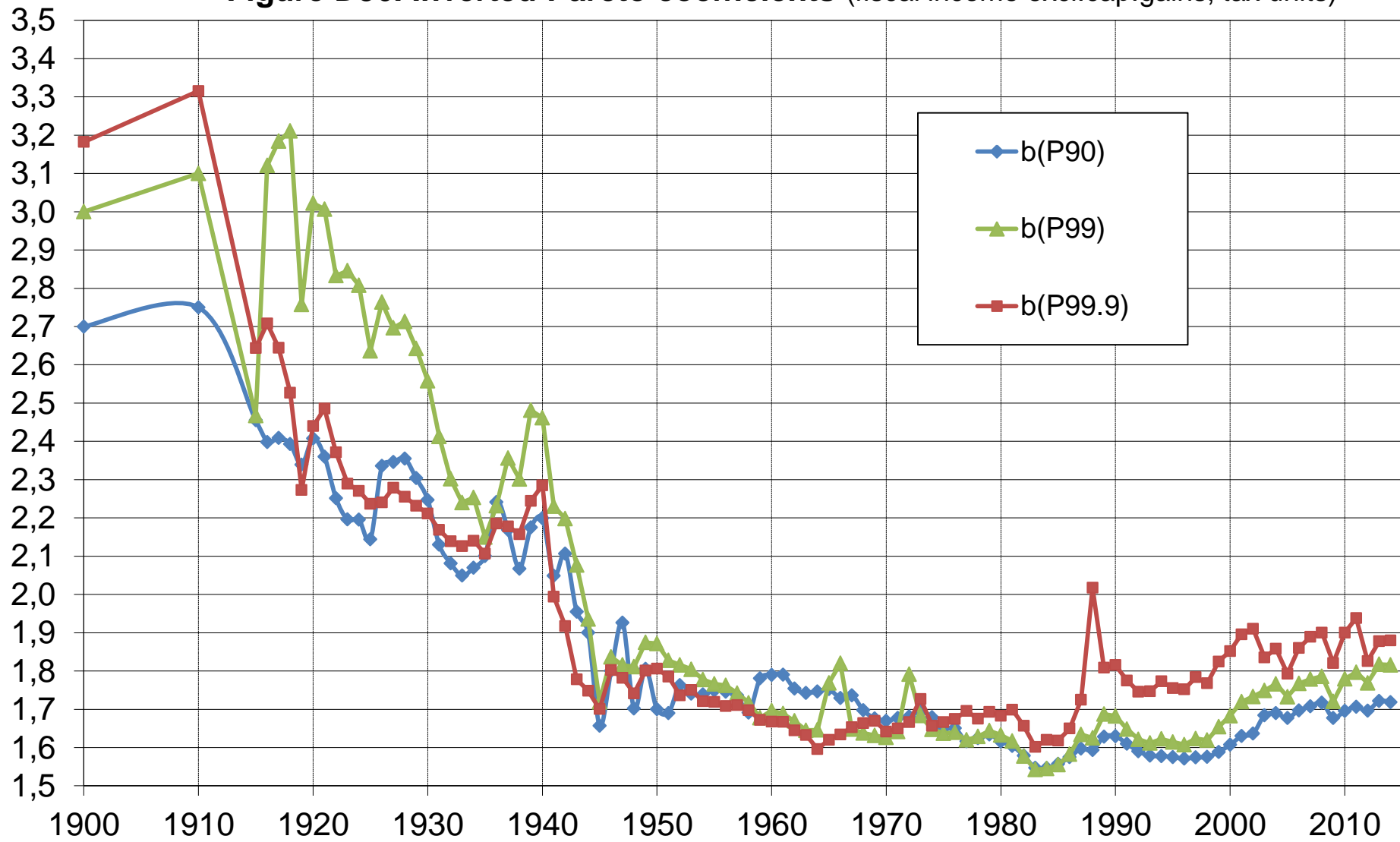


Figure D37. Inverted Pareto coefficients

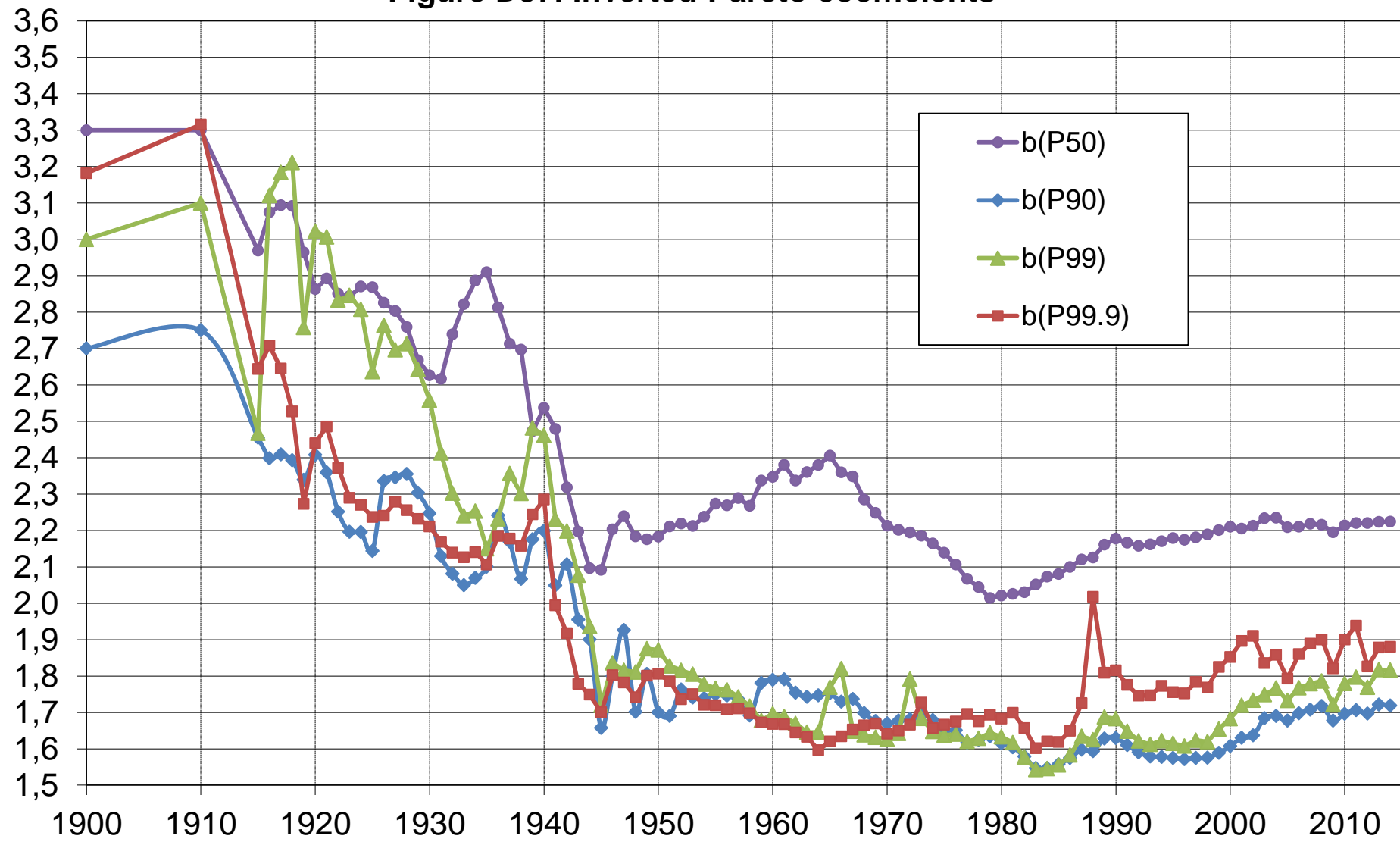


Figure D38. Pareto curves: $b(p)$ as a function of percentile p

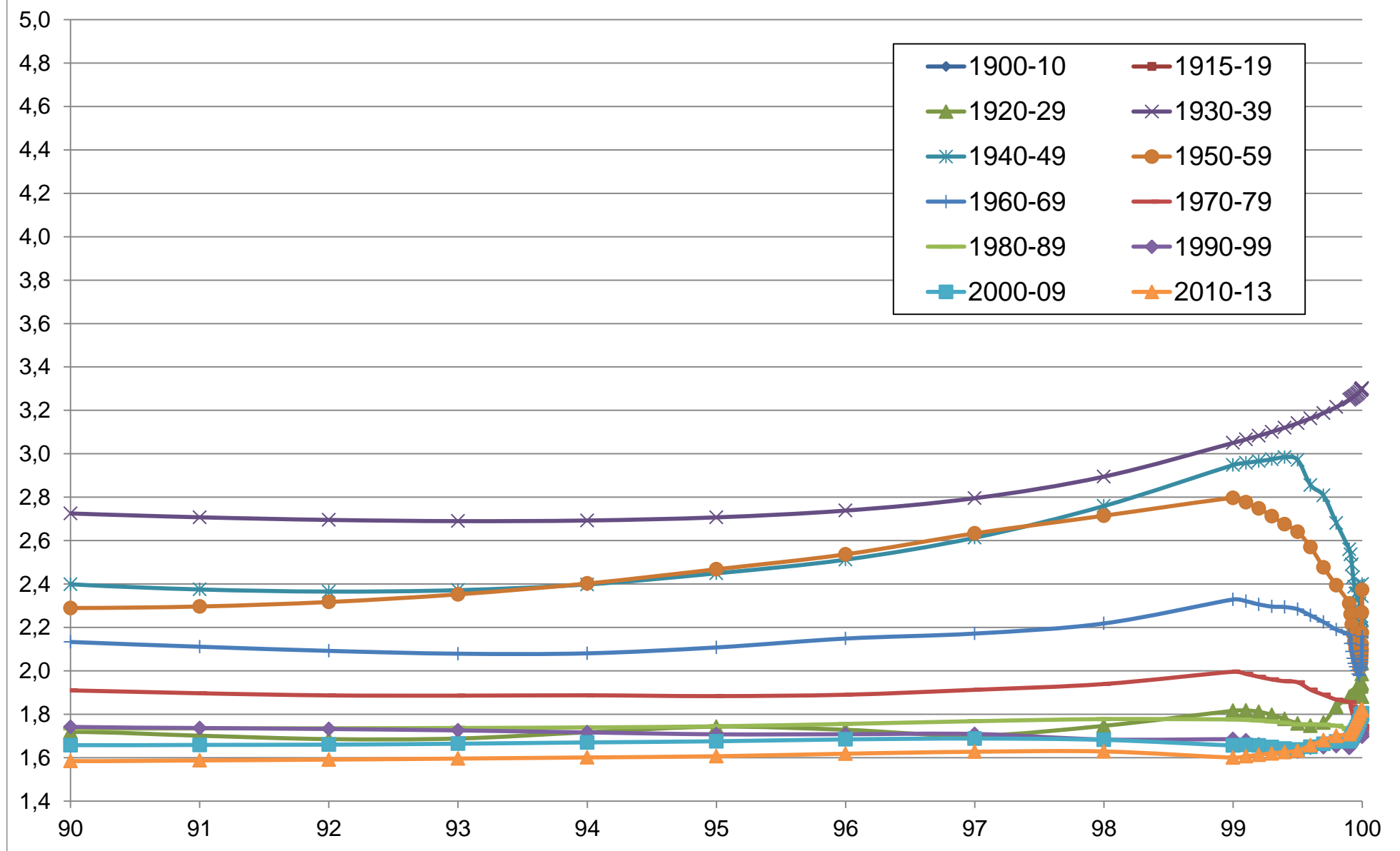


Figure D39. Pareto curves: $b(p)$ as a function of percentile p

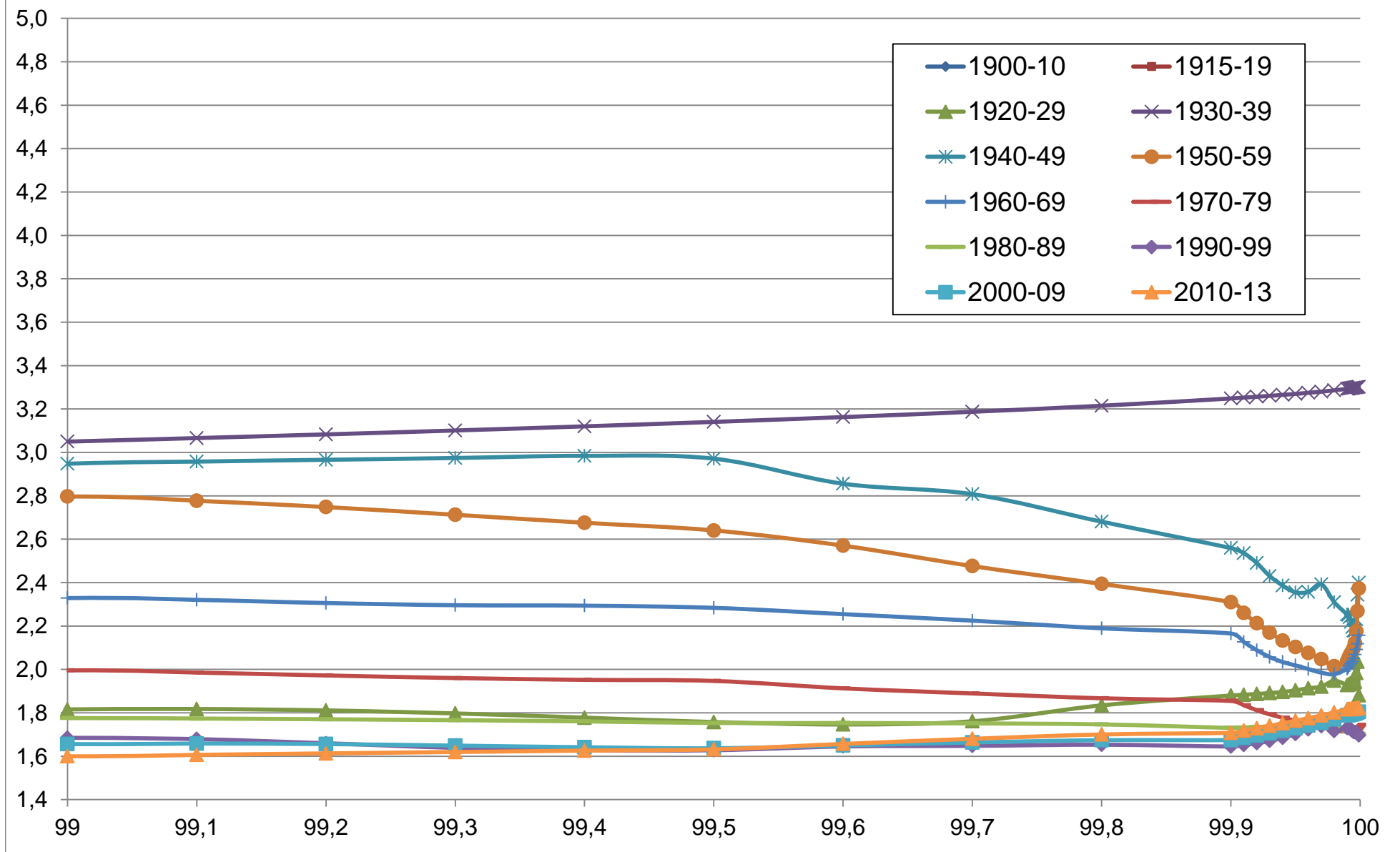


Figure D40. Pareto curves: $b(p)$ as a function of percentile p

