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## Read Me – Income Tax Tabulations

This directory includes the raw material from income tax tabulations (indicating numbers of taxpayers by income brackets, income categories, etc.) published by the French Finance Ministry since the creation of the income tax in France in 1914, and that we use in GGP 2017 DINA Appendix D.

- **File GGP2017IncomeTaxTabulations.xls** : xls file including the final version of the tabulations that we use in our paper. This file was constructed by making a number of corrections to the raw material included in the various subdirectories (all details are given in the xls file).

- **Directory FinMinRecentTabulations.** This directory includes all tabulations published by the French Finance Ministry (mostly on-line on [impots.gouv.fr](http://impots.gouv.fr)) for the recent period, i.e. covering incomes 1997-2013. See ReadMeFinMinTabulations for details on the various tabulations and statistics covering the recent period.

- **Directory Piketty2001.** This directory includes the basic historical tabulations covering incomes 1915-1998 that were first used in T. Piketty, *Les hauts revenus en France au 20<sup>e</sup> siècle*, 2001 (english translation HUP 2017; see also article version published in JPE 2003, and working paper on 1970-1996 series published in 1998). All raw tabulations (and all references to the various Finance Ministry statistical bulletins were originally published) are given in Piketty2001AppendixA.xls and Piketty2001AppendixB.xls (see in particular Table A1 and Table B1). In Piketty 2001, only the top 10% income brackets were used (with no breakdown by family structures, e.g. singles vs non-singles). In the context of the present research, we returned to the original publications in order to collect the complete tabulations for all income brackets (and for the breakdown singles vs non-singles), and/or to the tabulations in the directories described below.

- **Directory Landais2003.** This directory includes additional tabulations covering incomes 1915-1998 that were used by Landais 2003 (in particular, detailed breakdown by family structures).

- **Directory Landais2007FackLandais2010.** This directory includes additional tabulations covering incomes 1976-2005 that were used by Landais 2007 and Fack-Landais 2010.

- **Directory LandaisPikettySaez2011.** This directory includes additional tabulations (denombrements) covering incomes 2005-2008 used by Landais-Piketty-Saez 2011.

- **Directory Fournier2015.** This directory includes additional tabulations covering incomes 1915-2012 used by Fournier 2015 in order to test the “generalized Pareto interpolation” method.