

GARBINTI, GOUPILLE-LEBRET and PIKETTY 2016

Wealth APPENDIX DATA

This database supports our paper "Wealth Concentration in France 1800-2014: Methods, Estimates and Simulations"

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Last updated: January, 18th 2017

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Table G1: Wealth tax schedule, France 1982-2015

Year	Thresholds of tax brackets					
	Tax bracket 1	Tax bracket 2	Tax bracket 3	Tax bracket 4	Tax bracket 5	Tax bracket 6
2015	800 000 €	1 300 000 €	2 570 000 €	5 000 000 €	10 000 000 €	
2014	800 000 €	1 300 000 €	2 570 000 €	5 000 000 €	10 000 000 €	
2013	800 000 €	1 300 000 €	2 570 000 €	5 000 000 €	10 000 000 €	
2012	800 000 €	1 310 000 €	2 570 000 €	4 040 000 €	7 710 000 €	16 790 000 €
2011	800 000 €	1 310 000 €	2 570 000 €	4 040 000 €	7 710 000 €	16 790 000 €
2010	790 000 €	1 290 000 €	2 530 000 €	3 980 000 €	7 600 000 €	16 540 000 €
2009	790 000 €	1 280 000 €	2 520 000 €	3 960 000 €	7 570 000 €	16 480 000 €
2008	770 000 €	1 240 000 €	2 450 000 €	3 850 000 €	7 360 000 €	16 020 000 €
2007	760 000 €	1 220 000 €	2 420 000 €	3 800 000 €	7 270 000 €	15 810 000 €
2006	750 000 €	1 200 000 €	2 380 000 €	3 730 000 €	7 140 000 €	15 530 000 €
2005	732 000 €	1 180 000 €	2 339 000 €	3 661 000 €	7 017 000 €	15 255 000 €
2004	720 000 €	1 160 000 €	2 300 000 €	3 600 000 €	6 900 000 €	15 000 000 €
2002	720 000 €	1 160 000 €	2 300 000 €	3 600 000 €	6 900 000 €	15 000 000 €
2000	4 700 000 FRF	7 640 000 FRF	15 160 000 FRF	23 540 000 FRF	45 580 000 FRF	100 000 000 FRF
1999	4 700 000 FRF	7 640 000 FRF	15 160 000 FRF	23 540 000 FRF	45 580 000 FRF	100 000 000 FRF
1998	4 700 000 FRF	7 640 000 FRF	15 160 000 FRF	23 540 000 FRF	45 580 000 FRF	
1997	4 700 000 FRF	7 640 000 FRF	15 160 000 FRF	23 540 000 FRF	45 580 000 FRF	
1996	4 610 000 FRF	7 500 000 FRF	14 880 000 FRF	23 100 000 FRF	44 730 000 FRF	
1995	4 530 000 FRF	7 370 000 FRF	14 620 000 FRF	22 690 000 FRF	43 940 000 FRF	
1994	4 470 000 FRF	7 270 000 FRF	14 420 000 FRF	22 380 000 FRF	43 330 000 FRF	
1993	4 390 000 FRF	7 130 000 FRF	14 150 000 FRF	21 960 000 FRF	42 520 000 FRF	
1992	4 390 000 FRF	7 130 000 FRF	14 150 000 FRF	21 960 000 FRF	42 520 000 FRF	
1991	4 260 000 FRF	6 920 000 FRF	13 740 000 FRF	21 320 000 FRF	41 280 000 FRF	
1990	4 130 000 FRF	6 710 000 FRF	13 320 000 FRF	20 660 000 FRF	40 000 000 FRF	
1989	4 000 000 FRF	6 500 000 FRF	12 900 000 FRF	20 000 000 FRF		
1988						
1987						
1986	3 600 000 FRF	6 000 000 FRF	11 900 000 FRF	20 600 000 FRF		
1985	3 500 000 FRF	5 800 000 FRF	11 500 000 FRF	20 000 000 FRF		
1984	3 400 000 FRF	5 600 000 FRF	11 200 000 FRF			
1983	3 200 000 FRF	5 300 000 FRF	10 600 000 FRF			
1982	3 000 000 FRF	5 000 000 FRF	10 000 000 FRF			

Table G1: Wealth tax schedule, France 1982-2015 cont.

Year	Marginal tax rates by tax brackets						Number of tax brackets
	Tax bracket 1	Tax bracket 2	Tax bracket 3	Tax bracket 4	Tax bracket 5	Tax bracket 6	
2015	0,50%	0,70%	1,00%	1,25%	1,50%		5
2014	0,50%	0,70%	1,00%	1,25%	1,50%		5
2013	0,50%	0,70%	1,00%	1,25%	1,50%		5
2012	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
2011	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
2010	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
2009	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
2008	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
2007	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
2006	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
2005	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
2003	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
2001	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
2000	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
1999	0,55%	0,75%	1,00%	1,30%	1,65%	1,80%	6
1998	0,50%	0,70%	0,90%	1,20%	1,50%		5
1997	0,50%	0,70%	0,90%	1,20%	1,50%		5
1996	0,50%	0,70%	0,90%	1,20%	1,50%		5
1995	0,50%	0,70%	0,90%	1,20%	1,50%		5
1994	0,50%	0,70%	0,90%	1,20%	1,50%		5
1993	0,50%	0,70%	0,90%	1,20%	1,50%		5
1992	0,50%	0,70%	0,90%	1,20%	1,50%		5
1991	0,50%	0,70%	0,90%	1,20%	1,50%		5
1990	0,50%	0,70%	0,90%	1,20%	1,50%		5
1989	0,50%	0,70%	0,90%	1,1%			4
1988							
1987							
1986	0,54%	1,1%	1,6%	2,2%			4
1985	0,54%	1,1%	1,6%	2,2%			4
1984	0,54%	1,1%	1,6%				3
1983	0,50%	1,0%	1,5%				3
1982	0,50%	1,0%	1,5%				3

[illegible]

Table G2: Harmonized wealth tax data tabulations, France 1984-2010 cont.

	2003	2004	2005	2006	2007	2008	2009	2010
Thresholds of wealth tax brackets (in thousands euros): si								
Bracket 1	720	720	732	750	760	770	790	790
Bracket 2	1 160	1 160	1 180	1 200	1 220	1 240	1 280	1 290
Bracket 3	2 300	2 300	2 339	2 380	2 420	2 450	2 520	2 530
Bracket 4	3 600	3 600	3 661	3 730	3 800	3 850	3 960	3 980
Bracket 5	6 900	6 900	7 017	7 140	7 270	7 360	7 570	7 600
Bracket 6	15 000	15 000	15 255	15 530	15 810	16 020	16 480	16 540
Average wealth above the tax bracket (in thousands euros) mui								
Bracket 1	1 640	1 656	1 645	1 681	1 721	1 745	1 694	1 758
Bracket 2	2 345	2 320	2 311	2 346	2 408	2 481	2 502	2 667
Bracket 3	4 849	4 757	4 719	4 781	4 929	5 059	5 140	5 602
Bracket 4	8 014	7 822	7 745	7 868	8 143	8 339	8 496	9 320
Bracket 5	16 070	15 825	15 585	15 904	16 531	16 930	17 171	18 824
Bracket 6	34 704	33 984	32 642	33 955	35 797	36 781	37 065	40 750
Number of taxpayers above the tax bracket								
Bracket 1	296 795	333 493	394 518	456 856	527 866	565 516	559 599	592 198
Bracket 2	148 777	173 144	200 893	235 705	272 574	285 243	256 267	271 042
Bracket 3	36 018	41 702	47 237	55 437	64 606	69 450	60 061	63 462
Bracket 4	14 160	16 257	18 077	21 028	24 637	26 913	22 923	24 203
Bracket 5	4 118	4 547	4 951	5 722	6 783	7 496	6 355	6 718
Bracket 6	1 074	1 177	1 276	1 442	1 718	1 920	1 605	1 700
Inverted Pareto coefficient : $bi = mui/si$								
Bracket 1	2,3	2,3	2,2	2,2	2,3	2,3	2,1	2,2
Bracket 2	2,0	2,0	2,0	2,0	2,0	2,0	2,0	2,1
Bracket 3	2,1	2,1	2,0	2,0	2,0	2,1	2,0	2,2
Bracket 4	2,2	2,2	2,1	2,1	2,1	2,2	2,1	2,3
Bracket 5	2,3	2,3	2,2	2,2	2,3	2,3	2,3	2,5
Bracket 6	2,3	2,3	2,1	2,2	2,3	2,3	2,2	2,5
Inverted Pareto coefficient by tax bracket ($bi = ai/(ai-1)$ with $ai = 1 + \log(P(si))/(P(si+1)/\log(si+1/si))$)								
Bracket 1	2,4	2,5	2,4	2,4	2,5	2,4	2,2	2,3
Bracket 2	2,0	2,0	1,9	1,9	1,9	2,0	1,9	1,9
Bracket 3	2,0	2,0	2,0	2,0	2,0	2,0	2,0	2,0
Bracket 4	2,2	2,1	2,1	2,1	2,1	2,1	2,1	2,1
Bracket 5	2,4	2,3	2,3	2,3	2,3	2,3	2,3	2,3
Bracket 6								

Table G3: Harmonized wealth tax data tabulations, France 2012-2013

	Wealth brackets									
	1	2	3	4	5	6	7	8	9	10
Thresholds of wealth tax brackets (in thousands euros): si										
2012	1 300	1 400	1 500	1 600	1 700	1 900	2 100	2 400	2 900	4 100
2013	1 300	1 400	1 500	1 600	1 700	1 900	2 100	2 400	2 900	4 100
Average wealth above the tax bracket (in thousands euros) mui										
2012	2 677	2 823	2 998	3 205	3 460	3 784	4 232	4 887	5 994	8 590
2013	2 683	2 835	3 013	3 221	3 482	3 811	4 261	4 928	6 056	8 658
Number of taxpayers above the tax bracket										
2012	290 065	261 123	232 181	203 240	174 298	145 355	116 412	87 468	58 524	29 307
2013	312 406	281 220	250 022	218 849	187 663	156 477	125 292	94 105	62 794	31 395
Inverted Pareto coefficient : $bi = mui/si$										
2012	2,1	2,0	2,0	2,0	2,0	2,0	2,0	2,0	2,1	2,1
2013	2,1	2,0	2,0	2,0	2,0	2,0	2,0	2,1	2,1	2,1
Inverted Pareto coefficient by tax bracket ($bi = ai/(ai-1)$ with $ai = 1 + \log(P(si)/P(si+1))/\log((si+1)/si)$)										
2012	2,4	2,2	2,0	1,8	2,2	1,9	1,9	2,0	2,0	

Table G4: Harmonized wealth tax data tabulations after correction for evasion in the first tax bracket, France 1984-2010

[illegible]

Table G4: Harmonized wealth tax data tabulations after correction for evasion in the first tax bracket, France 1984-2010 cont.

	2003	2004	2005	2006	2007	2008	2009	2010
Thresholds of wealth tax brackets (in thousands euros): si								
Bracket 1	720	720	732	750	760	770	790	790
Bracket 2	1 160	1 160	1 180	1 200	1 220	1 240	1 280	1 290
Bracket 3	2 300	2 300	2 339	2 380	2 420	2 450	2 520	2 530
Bracket 4	3 600	3 600	3 661	3 730	3 800	3 850	3 960	3 980
Bracket 5	6 900	6 900	7 017	7 140	7 270	7 360	7 570	7 600
Bracket 6	15 000	15 000	15 255	15 530	15 810	16 020	16 480	16 540
Average wealth above the tax bracket (in thousands euros) mui								
Bracket 1	1 456	1 440	1 434	1 466	1 500	1 541	1 544	1 633
Bracket 2	2 345	2 320	2 311	2 346	2 408	2 481	2 502	2 667
Bracket 3	4 849	4 757	4 719	4 781	4 929	5 059	5 140	5 602
Bracket 4	8 014	7 822	7 745	7 868	8 143	8 339	8 496	9 320
Bracket 5	16 070	15 825	15 585	15 904	16 531	16 930	17 171	18 824
Bracket 6	34 704	33 984	32 642	33 955	35 797	36 781	37 065	40 750
Number of taxpayers above the tax bracket								
Bracket 1	388 220	456 059	540 446	624 758	721 301	749 716	698 968	741 890
Bracket 2	148 777	173 144	200 893	235 705	272 574	285 243	256 267	271 042
Bracket 3	36 018	41 702	47 237	55 437	64 606	69 450	60 061	63 462
Bracket 4	14 160	16 257	18 077	21 028	24 637	26 913	22 923	24 203
Bracket 5	4 118	4 547	4 951	5 722	6 783	7 496	6 355	6 718
Bracket 6	1 074	1 177	1 276	1 442	1 718	1 920	1 605	1 700
Inverted Pareto coefficient : bi=mui/si								
Bracket 1	2,0	2,0	2,0	2,0	2,0	2,0	2,0	2,1
Bracket 2	2,0	2,0	2,0	2,0	2,0	2,0	2,0	2,1
Bracket 3	2,1	2,1	2,0	2,0	2,0	2,1	2,0	2,2
Bracket 4	2,2	2,2	2,1	2,1	2,1	2,2	2,1	2,3
Bracket 5	2,3	2,3	2,2	2,2	2,3	2,3	2,3	2,5
Bracket 6	2,3	2,3	2,1	2,2	2,3	2,3	2,2	2,5
Inverted Pareto coefficient by tax bracket (bi=ai/(ai-1) with ai=1+log(P(si))/(P(si+1)/log(si+1/si))								
Bracket 1	2,0	2,0	1,9	1,9	1,9	2,0	1,9	1,9
Bracket 2	2,0	2,0	1,9	1,9	1,9	2,0	1,9	1,9
Bracket 3	2,0	2,0	2,0	2,0	2,0	2,0	2,0	2,0
Bracket 4	2,2	2,1	2,1	2,1	2,1	2,1	2,1	2,1
Bracket 5	2,4	2,3	2,3	2,3	2,3	2,3	2,3	2,3
Bracket 6								

**Table G5: Harmonized wealth tax data tabulations after correction for evasion in the first tax bracket, France
2012-2013**

	Wealth brackets									
	1	2	3	4	5	6	7	8	9	10
Thresholds of wealth tax brackets (in thousands euros): si										
2012	1 300	1 400	1 500	1 600	1 700	1 900	2 100	2 400	2 900	4 100
2013	1 300	1 400	1 500	1 600	1 700	1 900	2 100	2 400	2 900	4 100
Average wealth above the tax bracket (in thousands euros) mui										
2012	2 622	2 823	2 998	3 205	3 460	3 784	4 232	4 887	5 994	8 590
2013	2 633	2 835	3 013	3 221	3 482	3 811	4 261	4 928	6 056	8 658
Number of taxpayers above the tax bracket										
2012	299 161	261 123	232 181	203 240	174 298	145 355	116 412	87 468	58 524	29 307
2013	321 928	281 220	250 022	218 849	187 663	156 477	125 292	94 105	62 794	31 395
Inverted Pareto coefficient : $bi = mui/si$										
2012	2,0	2,0	2,0	2,0	2,0	2,0	2,0	2,0	2,1	2,1
2013	2,0	2,0	2,0	2,0	2,0	2,0	2,0	2,1	2,1	2,1
Inverted Pareto coefficient by tax bracket ($bi = ai/(ai-1)$ with $ai = 1 + \log(P(si)/(P(si+1)/\log(si+1/si))$)										
2012	2,2	2,2	2,0	1,8	2,2	1,9	1,9	2,0	2,0	

Table G6: Unadjusted wealth shares from wealth tax data, France 1984-2013

Year	At the individual level					At the household level				
	Top 1%	Top 0.5%	Top 0.1%	Top 1-0.5%	Top 0.5-0.1%	Top 1%	Top 0.5%	Top 0.1%	Top 1-0.5%	Top 0.5-0.1%
1984	8,3%	5,8%	2,5%	2,5%	3,2%	7,5%	5,3%	2,3%	2,3%	3,0%
1985	8,1%	5,6%	2,4%	2,5%	3,2%	7,4%	5,1%	2,2%	2,3%	2,9%
1986										
1987										
1988										
1989										
1990										
1991										
1992										
1993	10,1%	7,2%	3,4%	2,9%	3,8%	9,4%	6,7%	3,2%	2,7%	3,6%
1994										
1995	10,5%	7,5%	3,5%	3,0%	4,0%	9,8%	7,0%	3,3%	2,8%	3,7%
1997	10,1%	7,3%	3,5%	2,8%	3,8%	9,5%	6,8%	3,3%	2,7%	3,6%
1999	9,8%	7,1%	3,4%	2,7%	3,7%	9,3%	6,7%	3,2%	2,6%	3,5%
2000	10,0%	7,2%	3,5%	2,7%	3,7%	9,5%	6,9%	3,3%	2,6%	3,5%
2001	9,9%	7,2%	3,4%	2,7%	3,7%	9,4%	6,8%	3,3%	2,6%	3,5%
2002	9,3%	6,6%	3,1%	2,6%	3,5%	8,8%	6,3%	3,0%	2,5%	3,3%
2003	8,3%	5,9%	2,7%	2,4%	3,2%	7,9%	5,6%	2,6%	2,3%	3,0%
2004	7,9%	5,6%	2,5%	2,3%	3,0%	7,5%	5,3%	2,4%	2,2%	2,9%
2005	7,5%	5,2%	2,3%	2,2%	2,9%	7,1%	5,0%	2,2%	2,1%	2,8%
2006	7,3%	5,1%	2,3%	2,2%	2,8%	7,0%	4,9%	2,2%	2,1%	2,7%
2007	7,5%	5,3%	2,4%	2,2%	2,9%	7,1%	5,0%	2,3%	2,1%	2,7%
2008	7,9%	5,6%	2,6%	2,3%	3,0%	7,6%	5,4%	2,5%	2,2%	2,9%
2009	7,8%	5,5%	2,5%	2,3%	3,0%	7,5%	5,3%	2,4%	2,2%	2,9%
2010	8,2%	5,8%	2,7%	2,4%	3,1%	7,9%	5,6%	2,6%	2,3%	3,0%
2011										
2012	7,8%	5,6%	2,6%	2,2%	3,0%	7,7%	5,4%	2,5%	2,2%	3,0%
2013	8,1%	5,8%	2,7%	2,3%	3,1%	7,9%	5,6%	2,6%	2,3%	3,1%

**Table G7: Reconciliation of wealth tax data with Capitalization
metod (Top 1%)**

year	Top 1% (Capitalization method)	Top 1% ISF adjusted	incl. Taxable wealth	incl. Exempted wealth	ratio ISF adj/cap
1984	16%	18%	8%	10%	114%
1985	16%	18%	8%	10%	111%
1986	17%				
1987	17%				
1988	17%				
1989	18%				
1990	17%				
1991	18%				
1992	17%				
1993	19%	21%	10%	11%	114%
1994	19%				
1995	20%	23%	10%	12%	115%
1996	23%	26%	10%	15%	109%
1997	25%	27%	10%	17%	106%
1999	28%	28%	10%	19%	102%
2001	27%	28%	10%	18%	104%
2002	25%	26%	9%	17%	103%
2003	25%	25%	8%	16%	100%
2004	24%	24%	8%	16%	99%
2005	23%	22%	7%	15%	98%
2006	22%	22%	7%	14%	97%
2007	22%	22%	7%	14%	97%
2008	22%	22%	8%	14%	100%
2009	22%	21%	8%	14%	99%
2010	24%	23%	8%	15%	98%
2011	23%				
2012	22%	22%	8%	14%	98%
2013	23%	23%	8%	14%	98%
2014	23%				

Exempted or under-reported fraction				
Equities and debt assets	Life insurance	Liquidities	Housing assets	Business assets
70%	70%	0%	10% + tax exemption*	100%

* Tax exemption : For owner-occupied housing : 20% between 1996 and 2007, 30% after ; for tenant-occupied housing : 20% since 1996

Figure G1. Unadjusted top wealth shares using French wealth tax, (% total wealth)

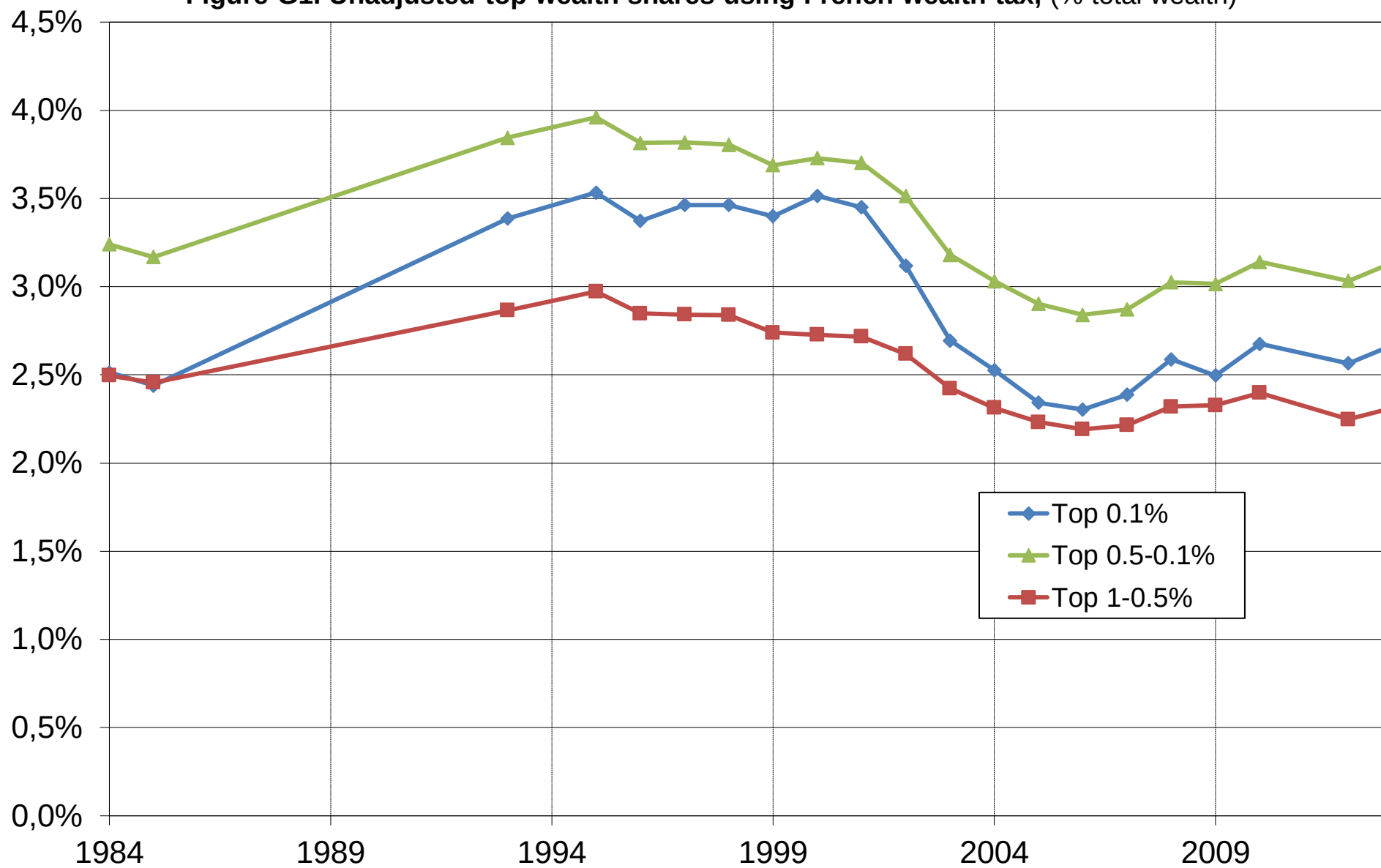


Figure G2. Reconciliation of wealth tax data: Top 1% wealth share

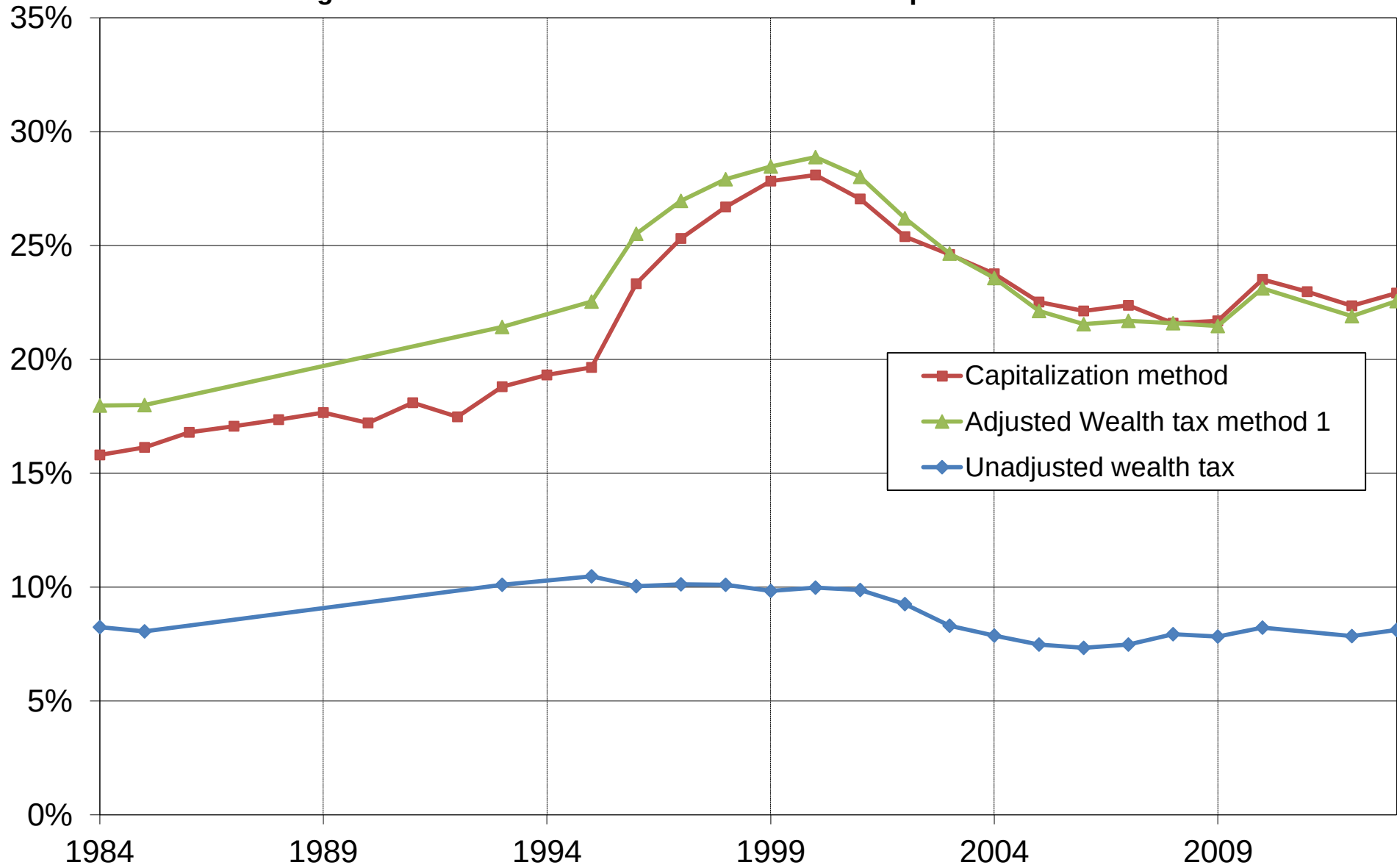


Figure G3. Reconciliation of wealth tax data: Top 0.1% wealth share

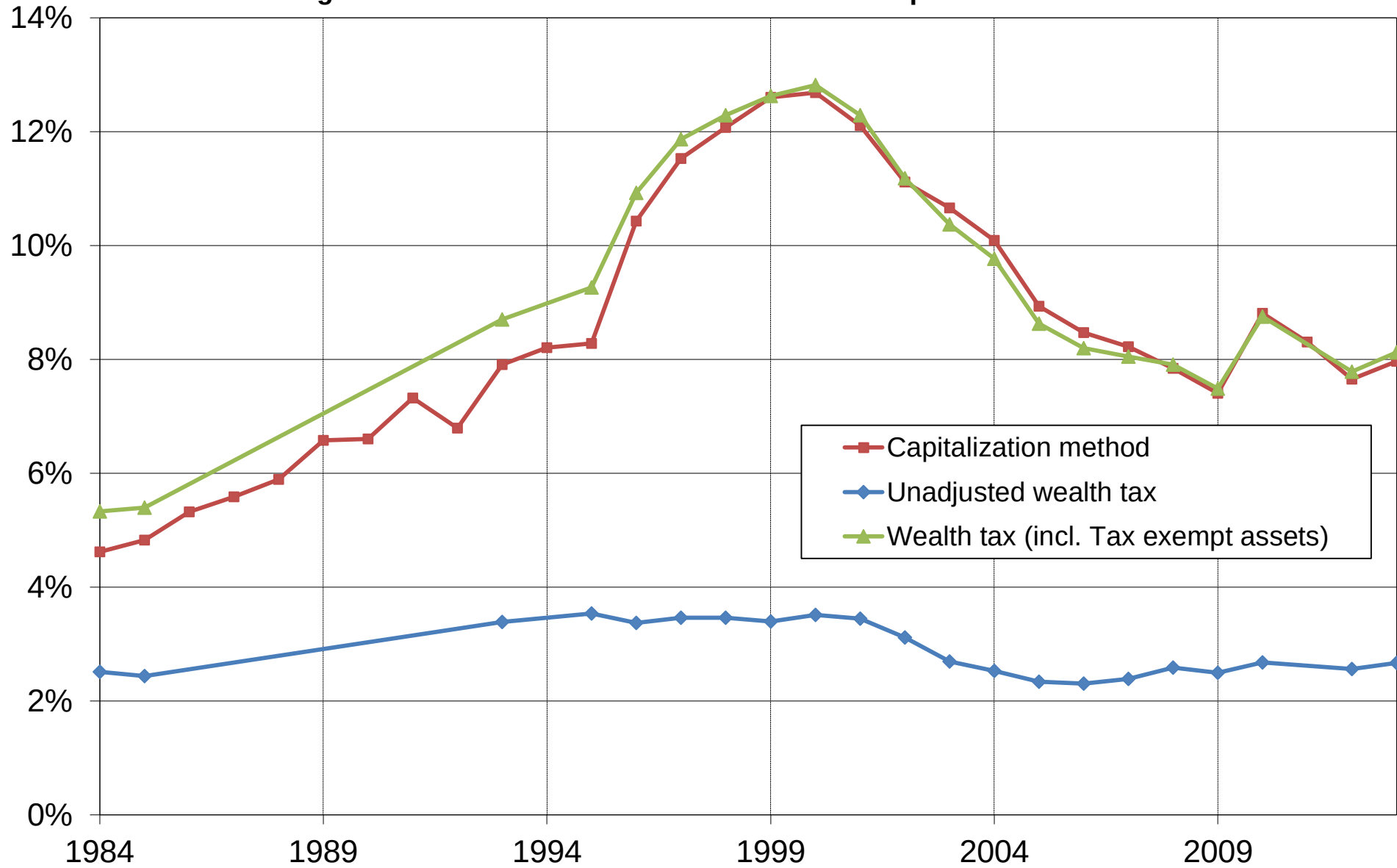


Figure G4. Reconciliation of wealth tax data: Top 1-0.5% wealth share

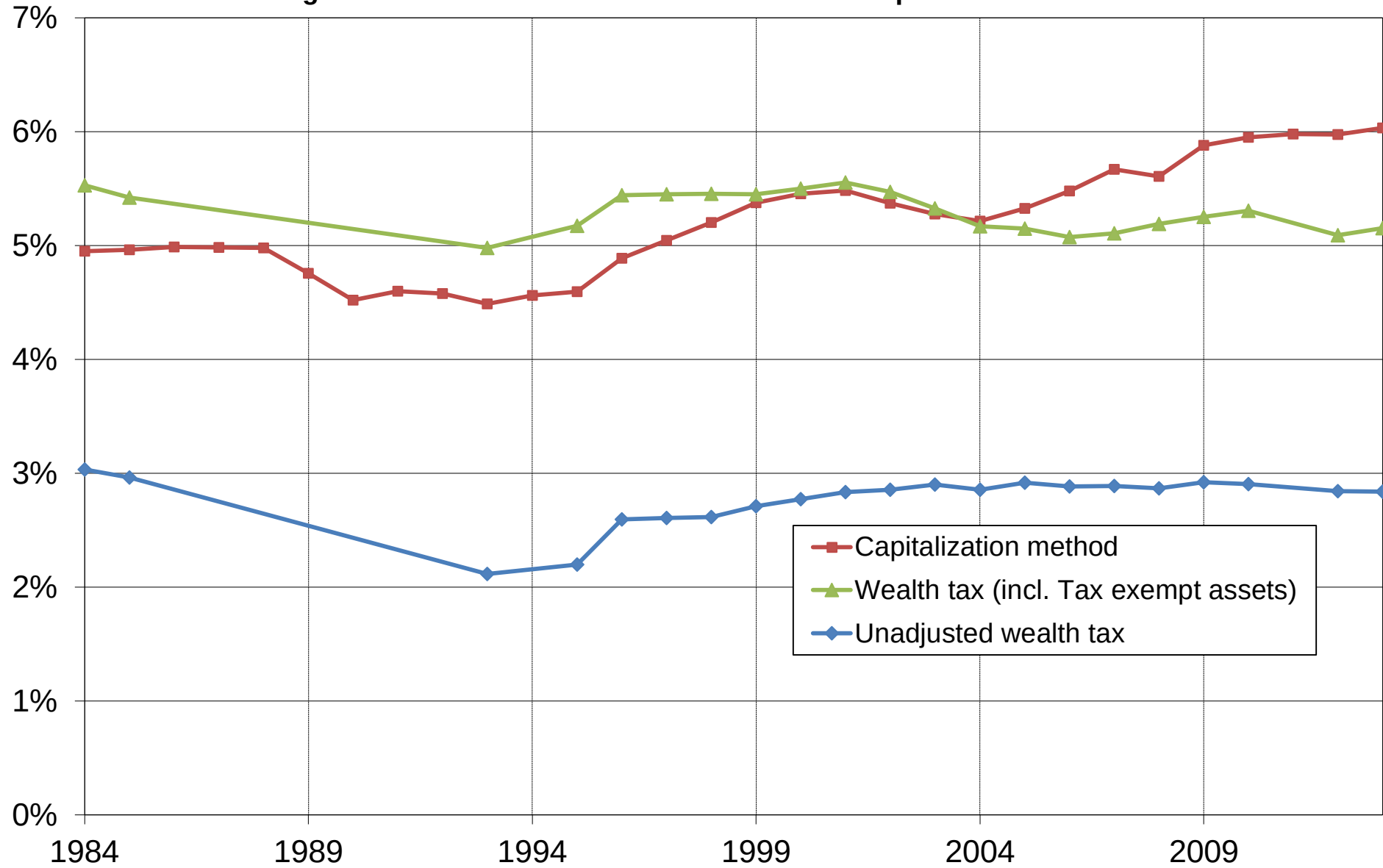


Figure G5. Reconciliation of wealth tax data: Top 0.5-0.1% wealth share

