

(last update: 04-04-2017)

Codebook (list of variables) of Stata file gperc_income_1900_2014.dta

19 variables (3+4x4), 12954 year-percentiles (102x127)

year : income year (year takes 102 values: year = 1900, 1910, 1915-2014)

p : generalized percentile (g-percentile) (i.e. proportion of population with income below the given income threshold) (multiplied by 100000) (p takes 127 values: p=0, 1000, 2000, ..., 99000, 99100,..., 99900, 99910,...,99990, 99991,...,99999)

f : frequency (fraction of population with income between two consecutive thresholds) (multiplied by 100000) (i.e. $f=p[_{n+1}]-p$) (in effect f takes 4 values: f = 1000,100,10,1) (f can be used in order to weight individual observations)

ythr_ptinc_t : income threshold (distribution of pretax national income, among tax units)

yint_ptinc_t : average intermediate income (i.e. average income between two consecutive thresholds) (distribution of pretax national income, among tax units)

ytop_ptinc_t : average top income (i.e. average income above income threshold) (distribution of pretax national income, among tax units)

b_ptinc_t : inverted Pareto coefficient (i.e. ratio between average income above threshold and threshold) (distribution of pretax national income, among tax units)

ythr_ptinc_j : income threshold (distribution of pretax national income, among equal-split individuals)

yint_ptinc_j : average intermediate income (i.e. average income between two consecutive thresholds) (distribution of pretax national income, among equal-split individuals)

ytop_ptinc_j : average top income (i.e. average income above income threshold) (distribution of pretax national income, among equal-split individuals)

b_ptinc_j : inverted Pareto coefficient (i.e. ratio between average income above threshold and threshold) (distribution of pretax national income, among equal-split individuals)

ythr_fiinc_t : income threshold (distribution of fiscal income including capital gains, among tax units)

yint_fiinc_t : average intermediate income (i.e. average income between two consecutive thresholds) (distribution of fiscal income including capital gains, among tax units)

ytop_fiinc_t : average top income (i.e. average income above income threshold) (distribution of fiscal income including capital gains, among tax units)

b_fiinc_t : inverted Pareto coefficient (i.e. ratio between average income above threshold and threshold) (distribution of fiscal income including capital gains, among tax units)

ythr_fiinc_j : income threshold (distribution of fiscal income including capital gains, among equal-split individuals)

yint_fiinc_j : average intermediate income (i.e. average income between two consecutive thresholds) (distribution of fiscal income including capital gains, among equal-split individuals)

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