**(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)

**ytop\_fiinc\_j** : average top income (i.e. average income above income threshold) (distribution of fiscal income including capital gains, among equal-split individuals)

**b\_fiinc\_j** : inverted Pareto coefficient (i.e. ratio between average income above threshold and threshold) (distribution of fiscal income including capital gains, among equal-split individuals)