**(22-02-2017) Read Me – FinMin Tabulations**

This directory includes all income tax tabulations published by the French Finance Ministry and covering incomes 1997-2013 and that we use in the present research.

This directory includes four subdirectories, which correspond to different categories of income tax tabulations produced by the French Finance Ministry in the recent period:

**TabRepNationaux.** This directory includes the basic tabulation (“tabrep”: tableaux de repartition) indicating the numbers of taxpayers and total taxable income by income bracket at the national level for incomes 2001-2013 (as of february 2017, the last tabulation available covers 2014 incomes; tabulation convering 2015 incomes will be available in july 2017). This basic tabulation includes no decomposition by tax unit size and limited decomposition by income categories (only wages and pensions are given separately for each bracket; self-employment income, interest, dividend and rental incomes are not given separately). This basic tabulation is also available on-line at the district (département) and city (commune) level (“L’impôt sur le revenu par commune”) (impots.gouv.fr, then click “documentation”, then “statistiques”).

**ASDGFIP.** This directory includes additional tabulations and decomposition by tax unit size (number of QF units) and income categories that were published on-line in ASDGFIP (Annuaire statistique de la Direction générale des finances publiques, formerly ASDGI, Annuaire statistiques de la direction générale des impôts) for incomes 2003-2011 (as of april 2016, the last ASDGFIP available is ASDGFIP 2012, i.e. covering 2011 incomes; the first ASDGFIP available on-line is ASDGFIP 2004, i.e. covering 2003 incomes). From our viewpoint here, the most interesting tables in ASDGFIP are the following:

(i) tables with decomposition by income bracket and tax unit size for taxable and non-taxable tax units). (ASDGFIP 2004-2007: tables 16-17; 2008-2009: tables 208-209; 2010-2012: 215,218)

(ii) table with decomposition by income categories (but not by income bracket)

(ASDGFIP 2004-2007: table 14; 2008-2009: table 206; 2010-2012: table 202)

**Declarations2042**. This directory includes the "denombrements des declarations 2042", i.e. the full counting (number of tax units, amounts of incomes, etc.) based upon the universe of tax returns for incomes 2003-2013 (available on-line as of april 2016, impots.gouv.fr). This includes no decomposition by income bracket: only total numbers and amounts are given, for all boxes of the income tax declaration. This is mostly useful to ensure that tabulations and micro files match the adequate aggregate numbers and amounts.

**Etats1921.** This directory includes the “Etats 1921” in electronic format covering incomes 1997-2005. The “Etats 1921” are the most detailed income tax tabulations produced by the French Finance Ministry. Detailed income tax tabulations used to be published in the various official statistical bulletins of the Ministry from the creation of the income tax in 1914 up to 1981. Since 1982 they are not published any more but take the form of statistical brochures named “Etats 1921” that can be accessed by request to the Finance Ministry. They are not available on-line, even for the most recent years, and need to be requested (the exact procedure has varied over time and is described on impots.gouv.fr). Etats 1921 were transmitted in paper format for incomes 1982-1996, and in electronic format (xls) since 1997. The complete series of tabulations covering incomes 1915-1998 (including tabulations published in statistical bulletins for incomes 1915-1981 and in Etats 1921 for incomes 1982-1998) was used by Piketty 2001. The electronic version of Etats 1921 covering incomes 1997-2005 included in this directory was collected and used by Piketty 2001, Landais 2007 and Fack-Landais 2010. They include more detailed tabulations by tax unit size and income categories than those published in ASDGFIP. **Check availability for most recent years.**

**Note**. All income tax tabulations and statistics covering incomes 1997-2013 included in this directory are mutually consistent and were established in december of year n+1 (where n is the income year), with the exception of the tabulations and statistics covering incomes 1997 and 1998 (which were established in 12/n+2 and 2/n+2, respectively). For a detailed discussion of these issues regarding historical statistics covering years 1915-1998, see Piketty 2001, Appendix A-B. Generally speaking we always use the latest available updated tabulations and statistics.