

France Preliminary Estimates of Top Income Shares  
2006-2012: Note on Methods

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### 1. Introduction

We have extended the top income share series over 2010-2012, and revised the existing series for 2007-2009, based on the income tax statistical tables published by the *Ministère des Finances et des Comptes Publics*. It must be born in mind that these results are very preliminary: the available statistics are unsuitable for a desirable treatment of the income concept (which motivate several adjustments), while we have now access to higher quality micro-data. These new data sets will allow for the improvement of the series, and for the development of *Distributional National Accounts*, but this is still an on-going project.<sup>1</sup>

### 2. Income tax data

The raw tables organized by income brackets, and showing the number of taxpayers, the income reported and the tax paid are available from:

[http://www.impots.gouv.fr/portal/dgi/public/statistiques.impot;jsessionid=VUCEEASXXRIMBQFIEIPSFII?espId=-4&pageId=stat\\_donnees\\_detaillees&sfid=4503](http://www.impots.gouv.fr/portal/dgi/public/statistiques.impot;jsessionid=VUCEEASXXRIMBQFIEIPSFII?espId=-4&pageId=stat_donnees_detaillees&sfid=4503)

for income years 2003-2012. For 2006-2009, the data are given in 13 income ranges (with the top interval starting at 97,500 € and including the top 1.3% of taxpayers in 2006). For 2010 there are 10 ranges. Finally, for 2011 and 2012 the level of detail increases considerably to 25 ranges, with the top bracket starting at 9,000,000 € and showing 2,466 tax units in 2012 (the top 0.0004%).

### 3. Population control total

The control total for population is the total number of tax units in the statistics. See Table 1.

### 4. Income control total and results

The tabulations for 2006-2012 refer to the *revenu fiscal de référence*, and not to the broader income concept used up to 2006 in the *WTID*.<sup>2</sup> To overcome this issue, we

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<sup>1</sup> On Distributional National Accounts (DINA), see the presentations by [Piketty 2014](#) and [Piketty-Saez-Zucman 2015](#). The DINA project for France is being carried out by B. Garbinti, J. Goupille and T. Piketty.

<sup>2</sup> See Piketty (2001) and Landais (2007).

proceeded in the following way. We compared the top income share estimates based on microdata for 2006 (currently published in the *WTID*; see Table 2, Panel A), with the shares based on the *revenu fiscal de référence* (Panel B). The ratio between them for the top 10%, the top 5% and the top 1%, shown in Panel C, is the correction factor applied to 2007-2012. The final estimates are shown in Panel E of Table 2.

**Table 1. Tax units and income**

	# tax units thousand	Income 'revenu fiscal de référence' million €
2006	35,634	781,465
2007	36,036	818,291
2008	36,390	844,315
2009	36,599	848,379
2010	36,963	877,292
2011	36,389	913,128
2012	36,720	936,809

**Table 2. Shares of top incomes. France 2006-2012**

	Top 10%	Top 5%	Top 1%	Top 0.5%	Top 0.1%	Top 0.05%	Top 0.01%
<b>A. Estimates currently published in the WTID based on total income (microdata)</b>							
2006 (a)	32.81	21.98	8.94	6.15	2.65		
<b>B. Estimates based on 'revenu fiscal de référence' (tabulations)</b>							
2006 (b)	35.62	24.50	10.26				
<b>C. Correction factor (a)/(b)</b>	0.92	0.90	0.87	0.85	0.85	0.85	0.85
<b>D. Estimates based on 'revenu fiscal de référence' (tabulations)</b>							
2007	35.96	24.89	10.44				
2008	35.39	24.25	9.77				
2009	34.58	23.30	8.93				
2010	35.06	23.79	9.31				
2011	35.30	24.19	10.65	7.71	3.80	2.84	1.44
2012	35.11	23.94	10.27	7.30	3.42	2.50	1.21
<b>E. Final estimates (Panel D corrected by factors in Panel C)</b>							
2007	33.12	22.33	9.09				
2008	32.60	21.76	8.51				
2009	31.86	20.91	7.78				
2010	32.29	21.34	8.11				
2011	32.52	21.70	9.27	6.55	3.23	2.41	1.22
2012	32.34	21.48	8.94	6.20	2.90	2.12	1.03

Note: The top 1% shares for 2007, 2008, 2009 and 2010 are based on extrapolation over the top (open) interval. The correction factor for the P99.5-100 is set equal to 0.85.

## References

- Piketty, Thomas (2001). *Les Hauts Revenus en France au 20ème siècle*. Paris: Grasset, 807 pp. Other edition from Collection Hachette Pluriel (2006).
- Landais, Camille (2007). *Les Hauts Revenus en France 1998-2006. Une Explosion des Inégalités?* Paris School of Economics Working Paper.