

# US Top Income Share vs Tax Rates (1913 ~ 2015)

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## Data Preparation

준비한 자료는 E. Saez 교수의 홈페이지 (<http://elsa.berkeley.edu/~saez/>)에 있는 TabFig2015pre1.xls 와 Tax Foundation (<http://taxfoundation.org/>)에서 제공하는 자료를 손봐서 불러들인 것이다.

Year	P99_100	Bottom_99	Top_1	Bottom_99_K	Top_1_K	Lowest	Marginal	Rate_99	Rate_1	Rate_99_K	Rate_1_K
1913	18.0	13321	288697	13321	288697	1.0	7	100	100	100	100
1914	18.2	12983	285160	12983	285160	1.0	7	97	99	97	99
1915	17.6	13201	278716	13201	278716	1.0	7	99	97	99	97
1916	19.3	14188	320385	14285	338443	2.0	15	107	111	107	117
1917	17.7	14623	309194	14726	314341	2.0	67	110	107	111	109
1918	16.0	14128	264101	14219	267362	6.0	77	106	91	107	93
1919	16.4	13840	258404	14028	272653	4.0	73	104	90	105	94
1920	14.8	12549	209989	12748	219745	4.0	73	94	73	96	76
1921	15.6	10940	198256	11028	202383	4.0	73	82	69	83	70
1922	17.1	12233	235705	12384	252130	4.0	58	92	82	93	87
1923	15.6	13818	241242	14019	257356	4.0	58	104	84	105	89
1924	17.4	13440	259415	13659	285305	2.0	46	101	90	103	99
1925	20.2	13364	282638	13697	344187	1.5	25	100	98	103	119
1926	19.9	13443	292359	13746	338288	1.5	25	101	101	103	117
1927	21.0	13431	305423	13781	363221	1.5	25	101	106	103	126
1928	23.9	13558	327182	13972	435379	1.5	25	102	113	105	151
1929	22.4	14343	320559	14708	419168	1.5	25	108	111	110	145
1930	17.2	13317	259069	13535	278795	1.5	25	100	90	102	97
1931	15.5	12250	218566	12350	224255	1.5	25	92	76	93	78
1932	15.6	10278	186346	10306	187946	4.0	63	77	65	77	65
1933	16.5	9979	184983	10065	196321	4.0	63	75	64	76	68
1934	16.4	10953	204524	10997	213525	4.0	63	82	71	83	74
1935	16.7	11894	218114	11988	237521	4.0	63	89	76	90	82
1936	19.3	12747	270238	12949	306349	4.0	79	96	94	97	106
1937	17.1	13558	264287	13609	278871	4.0	79	102	92	102	97
1938	15.8	12723	217576	12786	236727	4.0	79	96	75	96	82
1939	16.2	13453	242315	13516	258206	4.0	79	101	84	101	89
1940	16.5	14034	259429	14084	275089	4.0	79	105	90	106	95
1941	15.8	16545	289228	16602	308088	10.0	81	124	100	125	107

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1942	13.4	19705	289058	19734	303048	19.0	88	148	100	148	105
1943	12.3	23147	297327	23261	323259	19.0	88	174	103	175	112
1944	11.3	23116	269590	23259	292793	23.0	94	174	93	175	101
1945	12.5	22492	277217	22882	324078	23.0	94	169	96	172	112
1946	13.3	22461	296417	23089	349959	20.0	91	169	103	173	121
1947	12.0	21890	266580	22266	299307	20.0	91	164	92	167	104
1948	12.2	22203	279181	22534	311212	20.0	91	167	97	169	108
1949	11.7	22005	267776	22228	292340	20.0	91	165	93	167	101
1950	12.8	23646	300016	23992	349269	20.0	91	178	104	180	121
1951	11.8	24594	286199	24941	329926	20.4	91	185	99	187	114
1952	10.8	25594	273994	25871	309813	22.2	92	192	95	194	107
1953	9.9	26935	266338	27156	295460	22.2	92	202	92	204	102
1954	10.8	26518	272070	26856	321022	20.0	91	199	94	202	111
1955	11.1	28406	284268	28862	355231	20.0	91	213	98	217	123
1956	10.7	29912	295991	30357	359052	20.0	91	225	103	228	124
1957	10.2	30084	293905	30417	340578	20.0	91	226	102	228	118
1958	10.2	29210	280197	29636	333469	20.0	91	219	97	222	116
1959	10.7	30995	294161	31580	372550	20.0	91	233	102	237	129
1960	10.0	31480	284181	31925	352529	20.0	91	236	98	240	122
1961	10.6	31855	286852	32475	382832	20.0	91	239	99	244	133
1962	9.9	33040	295044	33477	366203	20.0	91	248	102	251	127
1963	9.9	33910	298435	34407	374973	20.0	91	255	103	258	130
1964	10.5	35600	307332	36023	417456	16.0	77	267	106	270	145
1965	10.9	37041	321697	37607	455078	14.0	70	278	111	282	158
1966	10.2	38553	348560	39407	441937	14.0	70	289	121	296	153
1967	10.7	39464	359462	40575	483208	14.0	70	296	125	305	167
1968	11.2	40791	368009	42130	526738	14.0	70	306	127	316	182
1969	10.3	41538	358433	42497	485798	14.0	70	312	124	319	168
1970	9.0	41862	350797	42483	417247	14.0	70	314	122	319	145
1971	9.4	41756	349045	42604	437564	14.0	70	313	121	320	152
1972	9.6	43503	362027	44564	470545	14.0	70	327	125	335	163
1973	9.2	44413	368971	45502	454372	14.0	70	333	128	342	157
1974	9.1	42904	375562	43707	434351	14.0	70	322	130	328	150
1975	8.9	40694	350603	41491	399938	14.0	70	306	121	311	139
1976	8.9	41725	353799	42725	411236	14.0	70	313	123	321	142
1977	9.0	42134	357760	43112	423409	0.0	70	316	124	324	147
1978	8.9	42898	366916	43969	427914	0.0	70	322	127	330	148
1979	10.0	42818	370229	43968	481378	0.0	70	321	128	330	167

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1980	10.0	41605	366783	42624	469960	0.0	70	312	127	320	163
1981	10.0	41314	356917	42151	464537	0.0	70	310	124	316	161
1982	10.8	40326	365622	41049	491826	0.0	50	303	127	308	170
1983	11.6	39839	370766	40921	529284	0.0	50	299	128	307	183
1984	12.0	41047	396332	42144	568367	0.0	50	308	137	316	197
1985	12.7	41679	412800	42975	617193	0.0	50	313	143	323	214
1986	15.9	42220	419924	44337	830924	0.0	50	317	145	333	288
1987	12.7	42635	508202	43878	629780	11.0	38	320	176	329	218
1988	15.5	43536	653477	44600	809509	15.0	28	327	226	335	280
1989	14.5	43678	624037	44744	750403	15.0	28	328	216	336	260
1990	14.3	43187	637835	43997	728549	15.0	28	324	221	330	252
1991	13.4	42344	580721	43009	656608	15.0	31	318	201	323	227
1992	14.7	42061	648745	42834	729084	15.0	31	316	225	322	253
1993	14.2	41756	607959	42670	701245	15.0	31	313	211	320	243
1994	14.2	42477	620160	43332	711844	15.0	40	319	215	325	247
1995	15.2	43357	671511	44258	787445	15.0	40	325	233	332	273
1996	16.7	44066	716497	45217	896613	15.0	40	331	248	339	311
1997	18.0	45456	779923	47070	1023958	15.0	40	341	270	353	355
1998	19.1	47374	846804	49281	1150966	15.0	40	356	293	370	399
1999	20.0	48900	913421	51005	1265835	15.0	40	367	316	383	438
2000	21.5	49316	964336	51335	1393653	15.0	40	370	334	385	483
2001	18.2	48805	877580	49786	1098097	15.0	39	366	304	374	380
2002	16.9	47156	823137	48003	964071	10.0	39	354	285	360	334
2003	17.5	46386	824033	47346	996188	10.0	35	348	285	355	345
2004	19.8	47012	908823	48425	1180062	10.0	35	353	315	364	409
2005	21.9	47266	1005065	49187	1366739	10.0	35	355	348	369	473
2006	22.8	47917	1045494	49894	1460733	10.0	35	360	362	375	506
2007	23.5	49114	1091076	51280	1559782	10.0	35	369	378	385	540
2008	20.9	46797	1009538	47746	1252423	10.0	35	351	350	358	434
2009	18.1	44720	886237	45323	992892	10.0	35	336	307	340	344
2010	19.9	44535	932057	45283	1111179	10.0	35	334	323	340	385
2011	19.6	44204	926157	45063	1090802	10.0	35	332	321	338	378
2012	22.8	44747	1030709	45675	1337600	10.0	35	336	357	343	463
2013	20.0	44954	939132	45987	1138604	10.0	40	337	325	345	394
2014	21.4	45428	986217	46929	1267106	10.0	40	341	342	352	439
2015	22.0	47219	1053398	48768	1363977	10.0	40	354	365	366	472