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title: "US Top Income Share vs Tax Rates (1913 ~ 2015) - Data"
author: "coop711"
date: "`r Sys.Date()`"
output: html_document
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Data Preparation

준비한 자료는 [E. Saez 교수의 홈페이지](http://elsa.berkeley.edu/~saez/)에 있는
`TabFig2015prel.xls` 와 [Tax Foundation](http://taxfoundation.org/)에서 제공하는 자료를 손봐서 불러들인 것이다.

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```{r, data preparation, message = FALSE, echo = FALSE, results = 'markup'}
options(digits = 2)
library(xlsx)
library(knitr)
load("US_top_income_shares_2015_add.rda")
load("US_top_income_shares_vs_tax_rates_2015.rda")
US.top.income.shares.15 <- read.xlsx("../data/TabFig2015prel.xlsx", sheetIndex = 9,
sheetName = "Table A3", startRow = 6, endRow = 108, colIndex = c(1:7, 9:13), header =
FALSE)
US.income.averages.15 <- read.xlsx("../data/TabFig2015prel.xlsx", sheetIndex = 51,
sheetName = "data-FigA1", startRow = 4, endRow = 106, colIndex = c(1:3, 5:6), header =
FALSE)
v.names <- read.xlsx("../data/TabFig2015prel.xlsx", sheetName = "Table A3", startRow = 4,
endRow = 4, colIndex = c(2:7, 9:14), colClasses = character, header = FALSE)
str(US.top.income.shares.15)
v.names <- c("Year", "Bottom_99", "Top_1", "Bottom_99_K", "Top_1_K")
names(US.income.averages.15) <- v.names
tax.rates <- read.table("../data/federal_income_tax_rates.txt", skip = 1, header = FALSE)
names(tax.rates) <- c("Year", "Lowest", "Marginal")
top.income_tax <- cbind(US.top.income.shares.15[c("Year", "P99_100")],
US.income.averages.15[c("Bottom_99", "Top_1", "Bottom_99_K", "Top_1_K")], tax.rates[2:3])
Rate_99 <- US.income.averages.15[, "Bottom_99"]/US.income.averages.15[, "Bottom_99"]
[1]*100
Rate_1 <- US.income.averages.15[, "Top_1"]/US.income.averages.15[, "Top_1"][1]*100
Rate_99_K <- US.income.averages.15[, "Bottom_99_K"]/US.income.averages.15[, "Bottom_99_K"]
[1]*100
Rate_1_K <- US.income.averages.15[, "Top_1_K"]/US.income.averages.15[, "Top_1_K"][1]*100
kable(cbind(top.income_tax, Rate_99 = Rate_99, Rate_1 = Rate_1, Rate_99_K = Rate_99_K,
Rate_1_K = Rate_1_K))
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Save

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```{r, save.image}
save.image(file = "US_top_income_shares_vs_tax_rates_2015.rda")
```
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