Assessing Inequality with tax data – submission to research in social stratification and mobility  
13.Juli, Oliver Hümbelin

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Ist alles klar? Ich hab die wichtigsten Punkte unten aufgeführt:

**To Do’s**

1. Covering letter verfassen
2. Überlegen, wen man als Reviewer vorschlagen soll
3. Manuskript
4. Tabellen vorbereiten
5. Grafiken vorbereiten
6. Highlights erstellen
7. **Covering Letter**

Dear Editor:

Please find attached for your kind review our manuscript entitled "Are tax data suitable to assess inequality trends? -A theoretical and empirical review with tax data from Switzerland".

Since the work of Thomas Piketty the use of tax data for inequality analysis is quit a common practice. While there is an extensive body of literature involving top income based tax data studies, the utility of tax data for overall inequality studies is not yet clarified thoroughly. In our paper we therefore discuss the general advantages and pitfalls of tax data in relation to the actual state of the art for inequality research. Based on exclusive datasets (aggregated federal tax statistic and cantonal micro tax data from Switzerland collected through our research team, [www.inequalities.ch](http://www.inequalities.ch)) we estimate magnitude and direction of alleged biases and are therefore able to provide a rather general valid ranking of tax data related methodological advantages and shortcomings. As a substantial byproduct our tax data based estimations put the declining trend reported by surveys for Switzerland into question.

As reviewer we recommend Prof. Dr. Anthony B. Atkinson, Prof. Dr. Thomas A. DiPrete and Prof. Dr. Marius Brülhart. Mister Atkinson is with no doubt on of the most prominent scientist regarding research on distribution of income. Mister DiPrete is also an expert in the field of inequality research with a large reputation in regard to methodological expertise. We would be glad to have an editor of the “Research in social stratification and mobility” among our reviewers. Lastly, we recommend Mister Brülhart as reviewer because he is an inequality expert for Switzerland, who is familiar with tax data from Switzerland.

We wish joyful and stimulation lecture and look forward to your favorable consideration.

Most sincerely,

Oliver Hümbelin (Bern University of Applied Sciences)

Dr. Rudolf Farys (University of Bern)

**2. Reviewer**

<http://imechanica.org/node/14942>

Tom DiPrete  
Marius Brülhart  
Attkinson

**Prio 1**

Stephen Jenkins (Ungleichheitsmensch / Methodiker)

Markus Grabka (Ungleichheitsmensch)

Philippe van Kern (Methodiker)

**Prio 2**

Marius Brülhart (Schweizer Steuerdatenmensch)

Raphael Parchet (Schweizer Steuerdatenmensch)

Isa (Schweizer Steuerdatenmensch)

Caterina Modetta (Schweizer Steuerdatenmensch)

Stephen Jenkins und Piketty würden sich aufdrängen, weil Sie bei uns im Antrag stehen.

**3. Manuskript**

* Zitierte Literatur kontrollieren
* Zitiert nach APA?

**4. Tabellen**

Please submit tables as editable text and not as images. Tables can be placed either next to the relevant text in the article, or on separate page(s) at the end. Number tables consecutively in accordance with their appearance in the text and place any table notes below the table body. Be sparing in the use of tables and ensure that the data presented in them do not duplicate results described elsewhere in the article. Please avoid using vertical rules.

**5. Grafiken**

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**6. Highlights**Highlights are mandatory for this journal. They consist of a short collection of bullet points that convey the core findings of the article and should be submitted in a separate editable file in the online submission system. Please use 'Highlights' in the file name and include 3 to 5 bullet points (maximum 85 characters, including spaces, per bullet point). See <http://www.elsevier.com/highlights> for examples.

(1) by using exclusive cantonal tax data from the canton Bern and comparing these to Swiss federal tax data and survey data , we can distinguish strengths (coverage, composition of income, valdity of measurment concepts) and weaknesses (different biases) of either tax or survey data.

(2) contrary to studies based on survey data we find an increasing (not declining) trend of income inequality in Switzerland. We can explain the discrepancy by a severe middle-class bias which survey data are subject to.

(3) As a by-product of our methodological analysis, we can show a long time trend of income inequality development from 1945 to 2011.

[ Vorschläge zu lange, nur 85 Zeichen je bullet]

* Tax data and survey data are compared based on the state of the arte in inequality research.
* A ranking with magnitude of alleged tax data advantages and shortcomings is provided.
* Exclusive micro data, aggregated tax statistic and survey data is used .
* The tax data based income inequality trend for Switzerland is estimated (1945 to 2011)