**Acknowledgements**

The present study was conducted as part of the project: *Inequality in Income and Wealth in Switzerland[[1]](#footnote-1)* financed by the Swiss National Science Foundations. The authors wish to thank Ben Jann, Robert Fluder, Debra Hevenstone, Dorian Kessler, and Alessandra Pellegrini for their reviews of earlier versions of this paper. Additional thanks go to Stefan Ilic for helping with the preparation of the aggregate tax statistic, Hans Frauchiger for work with respect to the delivery of the micro tax data from the canton Bern.

1. [www.inequalities.ch](http://www.inequalities.ch) [↑](#footnote-ref-1)