

Table B1: Computation of the fiscal inheritance flow in France, 1826-2008 (annual series)

(values in current billions euros 1949-2008; current billions old francs 1826-1948)	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]	[16]	[17]
	Raw fiscal bequest flow	Correction for non-filers			Correction for tax-exempt assets			Correction for inter-vivos gift				Fiscal inheritance flow / National income, private wealth & disposable income Ratios				memo: number of estate tax returns	
		B _t ¹⁰	upgrade factor for non-filers	Fiscal flow, incl. non-filers B _t ¹¹	% non-filers bequest in total bequest	upgrade factor for tax-exempt assets	Fiscal flow, incl. non-filers & tax-exempt assets B _t ¹²	% tax-exempt assets in total bequest	Raw fiscal inter-vivos gift flow V _t ¹⁰	Ratio (raw gift flow)/(raw bequest flow) v _t ¹⁰ = V _t ¹⁰ /B _t ¹⁰	Fiscal flow, incl. non-filers, tax-exempt assets & gifts B _t ¹	upgrade factor for inter-vivos gifts 1+v _t	B _t ¹ /Y _t	B _t ¹ /W _t	B _t ¹ /Y _{ct}	memo: B _t /Y _{ct}	N _{ct} ^f (thous.)
1826	1.3	103%	1.3	3%	118%	1.5	15%	0.4	35%	2.1	135%						
1827	1.3	103%	1.3	3%	118%	1.6	15%	0.4	35%	2.1	135%						
1828	1.3	103%	1.3	3%	119%	1.6	16%	0.5	35%	2.1	135%						
1829	1.3	103%	1.4	3%	119%	1.6	16%	0.5	35%	2.2	135%						
1830	1.4	103%	1.4	3%	120%	1.7	16%	0.5	34%	2.3	134%						
1831	1.2	103%	1.3	3%	120%	1.5	17%	0.5	39%	2.1	139%						
1832	1.6	103%	1.6	3%	121%	1.9	17%	0.5	32%	2.6	132%						
1833	1.4	103%	1.4	3%	121%	1.7	18%	0.5	36%	2.3	136%						
1834	1.4	103%	1.4	3%	122%	1.7	18%	0.5	36%	2.4	136%						
1835	1.5	103%	1.5	3%	122%	1.8	18%	0.5	35%	2.5	135%						
1836	1.5	103%	1.5	3%	123%	1.8	19%	0.5	38%	2.5	138%						
1837	1.6	103%	1.6	3%	123%	2.0	19%	0.6	35%	2.7	135%						
1838	1.4	103%	1.5	3%	124%	1.8	19%	0.6	40%	2.6	140%						
1839	1.5	103%	1.5	3%	124%	1.9	20%	0.6	41%	2.6	141%						
1840	1.5	103%	1.6	3%	125%	2.0	20%	0.6	40%	2.7	140%						
1841	1.6	103%	1.6	3%	125%	2.0	20%	0.6	39%	2.8	139%						
1842	1.7	103%	1.7	3%	125%	2.2	20%	0.6	38%	3.0	138%						
1843	1.7	103%	1.7	3%	125%	2.1	20%	0.7	41%	3.0	141%						
1844	1.7	103%	1.7	3%	125%	2.2	20%	0.7	40%	3.1	140%						
1845	1.7	103%	1.7	3%	125%	2.1	20%	0.7	42%	3.0	142%						
1846	1.6	103%	1.7	3%	125%	2.1	20%	0.7	44%	3.0	144%						
1847	2.0	103%	2.0	3%	125%	2.5	20%	0.7	36%	3.4	136%						
1848	1.9	103%	1.9	3%	125%	2.4	20%	0.7	34%	3.3	134%						
1849	1.8	103%	1.8	3%	125%	2.3	20%	0.6	36%	3.1	136%						
1850	1.9	103%	2.0	3%	125%	2.5	20%	0.7	34%	3.3	134%						
1851	1.7	103%	1.8	3%	125%	2.2	20%	0.6	35%	3.0	135%						
1852	1.9	103%	2.0	3%	125%	2.5	20%	0.6	31%	3.3	131%						
1853	1.9	103%	2.0	3%	125%	2.5	20%	0.7	34%	3.3	134%						
1854	1.9	103%	2.0	3%	125%	2.4	20%	0.7	36%	3.3	136%						
1855	2.3	103%	2.3	3%	125%	2.9	20%	0.7	32%	3.9	132%						
1856	2.1	103%	2.1	3%	124%	2.7	19%	0.7	34%	3.6	134%						
1857	2.1	103%	2.2	3%	123%	2.7	19%	0.7	35%	3.6	135%						
1858	2.4	103%	2.4	3%	122%	3.0	18%	0.8	32%	3.9	132%						
1859	2.3	103%	2.4	3%	121%	2.9	18%	0.8	32%	3.8	132%						
1860	2.6	103%	2.7	3%	120%	3.2	17%	0.8	31%	4.2	131%						
1861	2.3	103%	2.4	3%	120%	2.9	16%	0.8	36%	3.9	136%						
1862	2.5	103%	2.6	3%	119%	3.1	16%	0.8	33%	4.1	133%						
1863	2.6	103%	2.7	3%	118%	3.1	15%	0.8	33%	4.2	133%						
1864	2.8	103%	2.9	3%	117%	3.4	15%	0.9	30%	4.4	130%						
1865	2.9	103%	2.9	3%	116%	3.4	14%	0.9	30%	4.4	130%						
1866	3.1	103%	3.2	3%	115%	3.7	13%	0.9	29%	4.7	129%						
1867	3.2	103%	3.2	3%	115%	3.7	13%	0.9	29%	4.8	129%						
1868	3.3	103%	3.4	3%	114%	3.8	12%	0.9	28%	4.9	128%						
1869	3.5	103%	3.5	3%	113%	4.0	12%	0.9	27%	5.1	127%						
1870	3.2	103%	3.3	3%	112%	3.7	11%	0.7	21%	4.5	121%						
1871	4.8	103%	4.9	3%	112%	5.5	10%	0.7	15%	6.3	115%						
1872	3.8	103%	3.9	3%	111%	4.3	10%	1.1	30%	5.6	130%						
1873	3.5	103%	3.6	3%	110%	4.0	9%	1.0	29%	5.2	129%						
1874	3.7	103%	3.8	3%	109%	4.2	9%	1.0	27%	5.3	127%						
1875	4.0	103%	4.1	3%	109%	4.5	8%	1.1	26%	5.7	126%						
1876	4.5	103%	4.6	3%	108%	5.0	7%	1.1	24%	6.1	124%						
1877	4.2	103%	4.3	3%	107%	4.6	7%	1.0	24%	5.8	124%						
1878	4.5	103%	4.6	3%	107%	4.9	6%	1.1	23%	6.1	123%						
1879	4.8	103%	4.9	3%	106%	5.2	6%	1.1	23%	6.4	123%						
1880	5.0	103%	5.1	3%	105%	5.4	5%	1.1	22%	6.6	122%						
1881	4.7	103%	4.8	3%	105%	5.0	5%	1.1	23%	6.2	123%						
1882	4.8	103%	4.9	3%	105%	5.2	5%	1.0	22%	6.3	122%						
1883	5.0	103%	5.1	3%	105%	5.4	5%	1.1	21%	6.5	121%						
1884	4.8	103%	5.0	3%	105%	5.2	5%	1.0	21%	6.3	121%						
1885	5.1	103%	5.3	3%	105%	5.5	5%	1.0	20%	6.7	120%						
1886	5.1	103%	5.2	3%	105%	5.5	5%	1.0	20%	6.6	120%						

1887	5.1	103%	5.3	3%	105%	5.6	5%	1.0	19%	6.6	119%								
1888	5.1	103%	5.2	3%	105%	5.5	5%	1.0	19%	6.5	119%								
1889	4.8	103%	4.9	3%	105%	5.2	5%	0.9	20%	6.2	120%								
1890	5.5	103%	5.7	3%	105%	6.0	5%	0.9	17%	7.0	117%								
1891	5.5	103%	5.6	3%	105%	5.9	5%	1.0	18%	7.0	118%								
1892	6.1	103%	6.2	3%	105%	6.6	5%	1.0	17%	7.7	117%								
1893	5.5	103%	5.6	3%	105%	5.9	5%	1.0	18%	6.9	118%								
1894	5.5	103%	5.6	3%	105%	5.9	5%	1.0	18%	7.0	118%								
1895	5.7	103%	5.8	3%	105%	6.1	5%	1.0	18%	7.2	118%								
1896	5.2	103%	5.4	3%	105%	5.6	5%	1.0	18%	6.7	118%	21.6%	3.3%	22.9%	24.2%				
1897	5.3	103%	5.5	3%	105%	5.8	5%	1.0	18%	6.8	118%	22.9%	3.4%	24.4%	25.0%				
1898	5.4	103%	5.6	3%	105%	5.9	5%	1.0	19%	6.9	119%	22.0%	3.3%	23.4%	24.4%				
1899	5.5	103%	5.7	3%	105%	6.0	5%	1.0	18%	7.1	118%	21.2%	3.3%	22.5%	23.6%				
1900	6.4	103%	6.6	3%	105%	6.9	5%	1.0	16%	8.0	116%	23.7%	3.7%	25.1%	23.5%				
1901	5.2	103%	5.3	3%	111%	5.9	10%	1.0	20%	7.1	120%	22.3%	3.2%	23.5%	26.7%				
1902	5.1	103%	5.2	3%	113%	5.9	11%	1.0	19%	7.1	119%	22.9%	3.2%	24.2%	26.6%	364	66%		
1903	5.1	102%	5.3	2%	115%	6.0	13%	1.0	19%	7.2	119%	22.2%	3.2%	23.5%	25.5%	386	69%		
1904	5.4	103%	5.6	3%	117%	6.5	14%	1.0	18%	7.7	118%	23.3%	3.4%	24.7%	25.1%	382	66%		
1905	5.9	103%	6.0	2%	119%	7.1	16%	1.0	17%	8.4	117%	25.2%	3.7%	26.7%	25.5%	385	66%		
1906	5.4	102%	5.5	2%	121%	6.7	17%	1.0	19%	7.9	119%	24.2%	3.5%	25.6%	26.9%				
1907	5.6	102%	5.7	2%	123%	7.0	19%	1.0	19%	8.3	119%	22.7%	3.6%	24.0%	25.6%	402	71%		
1908	5.6	102%	5.7	2%	125%	7.2	20%	1.0	18%	8.5	118%	23.3%	3.5%	24.6%	24.7%				
1909	5.9	102%	6.0	2%	125%	7.5	20%	1.1	19%	8.9	119%	23.5%	3.6%	24.7%	25.3%	379	69%		
1910	5.4	103%	5.6	3%	125%	7.0	20%	1.1	21%	8.4	121%	22.3%	3.3%	23.6%	24.8%	360	62%		
1911	5.8	103%	6.0	3%	125%	7.5	20%	1.1	19%	8.9	119%	21.1%	3.1%	22.4%	26.1%	359	66%		
1912	5.6	103%	5.8	3%	125%	7.2	20%	1.1	19%	8.6	119%	18.8%	3.1%	19.7%	21.7%	359	65%		
1913	5.6	105%	5.9	5%	125%	7.4	20%	1.1	20%	8.8	120%	19.6%	3.0%	20.8%	23.7%	361	49%		
1914					125%		20%		20%		120%				24.6%				
1915					125%		20%		20%		120%				24.0%				
1916					125%		20%		20%		120%				17.2%				
1917					125%		20%		20%		120%				14.9%				
1918					125%		20%		20%		120%				15.9%				
1919					125%		20%		25%		125%				11.2%				
1920					125%		20%		25%		125%				10.8%				
1921	8.3	104%	8.6	4%	125%	10.7	20%	2.1	25%	13.4	125%	8.7%	2.8%	8.7%	9.6%				
1922	8.0	104%	8.3	4%	125%	10.4	20%	2.0	25%	13.0	125%	7.9%	2.8%	8.0%	9.4%				
1923					125%		20%		25%		125%				8.8%				
1924					125%		20%		25%		125%				9.5%				
1925	9.8	103%	10.0	2%	125%	12.6	20%		25%	15.7	125%	6.6%	2.3%	7.0%	9.8%	386	66%		
1926	11.1	102%	11.3	2%	125%	14.1	20%		25%	17.6	125%	6.0%	1.8%	6.5%	11.1%	404	72%		
1927	12.1	102%	12.4	2%	125%	15.5	20%		25%	19.4	125%	6.4%	1.8%	7.0%	11.4%	381	69%		
1928	13.5	102%	13.8	2%	125%	17.2	20%		25%	21.5	125%	6.5%	2.0%	7.0%	10.2%				
1929	15.9	102%	16.2	2%	125%	20.3	20%		25%	25.3	125%	7.2%	2.1%	7.8%	11.8%	389	71%		
1930	16.0	103%	16.5	3%	125%	20.6	20%		25%	25.7	125%	7.5%	2.0%	8.2%	11.0%	357	62%		
1931	16.1	103%	16.5	2%	125%	20.6	20%		25%	25.7	125%	8.1%	2.1%	8.9%	12.5%	372	66%		
1932	15.2	103%	15.6	3%	125%	19.5	20%		25%	24.4	125%	8.7%	2.1%	9.6%	12.6%	371	65%		
1933	14.5	103%	14.9	3%	125%	18.6	20%		25%	23.3	125%	8.5%	2.1%	9.1%	12.3%	354	64%		
1934	14.7	103%	15.1	3%	125%	18.8	20%		25%	23.5	125%	9.4%	2.2%	10.1%	12.2%				
1935	14.9	103%	15.3	3%	125%	19.2	20%		25%	24.0	125%	9.8%	2.5%	10.4%	11.8%	370	65%		
1936	14.8	103%	15.2	3%	125%	19.0	20%		25%	23.8	125%	8.6%	2.3%	8.9%	10.8%	363	65%		
1937	14.9	103%	15.3	3%	125%	19.2	20%		25%	23.9	125%	7.2%	1.8%	7.5%	11.4%	361	63%		
1938	17.2	102%	17.6	2%	125%	22.0	20%		25%	27.6	125%	7.2%	1.8%	7.7%	12.1%	379	68%		
1939	16.7	106%	17.8	6%	125%	22.2	20%		25%	27.8	125%	6.2%	1.6%	6.8%	11.5%	331	44%		
1940	13.4	105%	14.1	5%	125%	17.6	20%		25%	22.0	125%	6.1%	1.4%	6.8%	17.3%	297	50%		
1941	20.7	103%	21.4	3%	125%	26.8	20%		25%	33.5	125%	8.4%	1.9%	9.5%	15.4%	346	59%		
1942	28.5	104%	29.5	3%	125%	36.9	20%		25%	46.1	125%	9.9%	2.3%	11.3%	14.5%	355	59%		
1943	37.8	106%	40.1	6%	125%	50.2	20%		25%	62.7	125%	12.3%	2.7%	13.9%	14.8%	332	45%		
1944	39.4	104%	40.9	4%	125%	51.1	20%	5.5	14%	58.2	114%	10.5%	2.2%	12.0%	15.8%	313	57%		
1945	47.7	102%	48.7	2%	125%	60.9	20%	19.6	41%	86.0	141%	8.2%	2.4%	9.6%	11.0%	319	69%		
1946	51.2	103%	52.8	3%	125%	65.9	20%	19.9	39%	91.6	139%	3.9%	1.4%	4.7%	6.8%	285	62%		
1947	70.4	102%	72.0	2%	125%	90.0	20%	21.6	31%	117.6	131%	3.4%	1.2%	4.1%	6.1%	309	69%		
1948	81.9	104%	85.1	4%	125%	106.3	20%	30.3	37%	145.7	137%	2.3%	1.0%	2.8%	5.6%	284	56%		
1949	0.2	103%	0.2	3%	125%	0.2	20%	0.1	32%	0.3	132%	2.3%	1.1%	2.9%	5.7%	288	61%		
1950	0.2	104%	0.2	4%	125%	0.3	20%	0.1	38%	0.4	138%	2.5%	1.2%	3.1%	5.6%	276	54%		
1951	0.3	103%	0.3	3%	126%	0.3	21%	0.1	27%	0.4	127%	2.3%	1.1%	3.0%	5.5%	283	60%		
1952	0.3	104%	0.4	4%	126%	0.5	21%	0.1	23%	0.6	123%	2.7%	1.3%	3.5%	5.2%	286	56%		
1953	0.4	104%	0.4	4%	127%	0.5	21%	0.1	28%	0.6	128%	2.9%	1.4%	3.8%	5.8%	259	55%		
1954	0.5	103%	0.5	3%	127%	0.6	21%	0.1	22%	0.7	122%	3.2%	1.6%	4.2%	5.0%	286	59%		
1955	0.4	105%	0.5	5%	127%	0.6	22%	0.1	26%	0.7	126%	3.0%	1.5%	3.9%	5.3%	249	49%		
1956	0.4	133%	0.5	25%	128%	0.7	22%	0.2	40%	0.9	140%	3.5%	1.6%	4.5%	6.5%	65	13%		
1957	0.4	129%	0.6	22%	128%	0.7	22%	0.1	32%	1.0	132%	3.1%	1.5%	4.1%	5.9%	69	15%		
1958	0.5	123%	0.7	19%	129%	0.9	22%	0.1	27%	1.1	127%	3.1%	1.3%	4.1%	6.0%	84	18%		
1959	0.6	123%	0.8	18%	129%	1.0	23%	0.1	20%	1.2	120%	3.0%	1.2%	4.1%	6.2%	89	18%		
1960	0.7	121%	0.8	17%	130%	1.0	23%	0.2	23%	1.3	123%	3.0%	1.2%	4.0%	6.6%	90	19%		

1961					130%		23%		25%		125%						
1962	0.9	120%	1.1	17%	131%	1.5	23%	0.2	27%	1.8	127%	3.6%	1.4%	4.8%	7.6%	105	20%
1963					131%		24%		27%		127%				8.0%		
1964	1.3	116%	1.5	14%	131%	2.0	24%	0.3	27%	2.5	127%	3.8%	1.5%	5.3%	7.7%	124	24%
1965					132%		24%		27%		127%				8.2%		
1966					132%		24%		27%		127%				8.1%		
1967					133%		25%		27%		127%				8.4%		
1968					133%		25%		27%		127%				8.8%		
1969					134%		25%		28%		128%				9.2%		
1970					134%		25%		28%		128%				8.7%		
1971					134%		25%		28%		128%				8.6%		
1972					133%		25%		28%		128%				8.4%		
1973					133%		25%		28%		128%				8.5%		
1974					133%		25%		28%		128%				8.2%		
1975					133%		25%		28%		128%				8.7%		
1976					132%		24%		28%		128%				8.9%		
1977	6.3	118%	7.5	15%	132%	9.9	24%		28%	12.7	128%	4.6%	1.6%	6.5%	8.5%	242	46%
1978					132%		24%		28%		128%				8.6%		
1979					132%		24%		28%		128%				8.7%		
1980					132%		24%		28%		128%				8.8%		
1981					131%		24%		29%		129%				8.8%		
1982					131%		24%		29%		129%				8.4%		
1983					131%		24%		29%		129%				8.7%		
1984	17.5	115%	20.2	13%	131%	26.5	24%	5.0	29%	34.2	129%	5.7%	1.9%	8.2%	8.6%	266	49%
1985					132%		24%		34%		134%				9.1%		
1986					133%		25%		39%		139%				9.2%		
1987	19.1	114%	21.8	13%	133%	29.1	25%	8.3	44%	41.8	144%	5.6%	1.8%	8.0%	9.8%	262	51%
1988					134%		25%		46%		146%				9.4%		
1989					135%		26%		49%		149%				9.9%		
1990					137%		27%		52%		152%				10.5%		
1991					137%		27%		55%		155%				10.5%		
1992					138%		28%		58%		158%				10.2%		
1993					139%		28%		61%		161%				10.5%		
1994	26.8	111%	29.7	10%	141%	41.8	29%	17.1	64%	68.4	164%	6.7%	2.0%	9.5%	10.4%	306	58%
1995					142%		30%		66%		166%				10.6%		
1996					144%		31%		69%		169%				11.1%		
1997					146%		32%		72%		172%				11.5%		
1998					149%		33%		75%		175%				11.9%		
1999					151%		34%		78%		178%				12.5%		
2000	38.9	108%	41.9	7%	152%	63.7	34%	31.3	81%	115.1	181%	9.0%	2.5%	13.1%	13.7%	346	66%
2001					153%		35%		81%		181%				14.0%		
2002					153%		34%		81%		181%				14.2%		
2003					151%		34%		81%		181%				15.2%		
2004					151%		34%		81%		181%				15.0%		
2005					151%		34%		81%		181%				17.3%		
2006	58.9	108%	63.5	7%	150%	95.4	33%	48.0	82%	173.3	182%	11.0%	2.2%	16.0%	18.4%	338	66%
2007					151%		34%		82%		182%				19.3%		
2008					151%		34%		82%		182%				20.9%		

Table B2: Computation of the fiscal inheritance flow in France, 1826-2008 (decennial averages)

(values in current billions euros 1949-2008; current billions old francs 1826-1948)	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]	[15]
	Raw fiscal bequest flow B_t^{f0}	Correction for non-filers			Correction for tax-exempt assets			Correction for inter-vivos gift				Fiscal inheritance flow / National income, private wealth & disposable income Ratios			
		upgrade factor for non-filers	Fiscal flow, incl. non-filers B_t^{f1}	% non-filers bequest in total bequest	upgrade factor for tax-exempt assets	Fiscal flow, incl. non-filers & tax-exempt assets B_t^{f2}	% tax-exempt assets in total bequest	Raw fiscal inter-vivos gift flow V_t^{f0}	Ratio (raw gift flow)/(raw bequest flow) $v_t = V_t^{f0}/B_t^{f0}$	Fiscal flow, incl. non-filers, tax-exempt assets & gifts B_t^f	upgrade factor for inter-vivos gifts $1+v_t$	B_t^f/Y_t	B_t^f/W_t	B_t^f/Y_{dt}	memo: B_t^f/Y_{dt}
1820	1.3	103%	1.3	3%	118%	1.6	16%	0.5	35%	2.1	135%	18.9%	3.4%	19.8%	21.4%
1830	1.4	103%	1.5	3%	122%	1.8	18%	0.5	37%	2.5	137%	18.1%	3.1%	19.1%	21.9%
1840	1.7	103%	1.7	3%	125%	2.2	20%	0.7	39%	3.0	139%	18.4%	3.2%	19.4%	22.2%
1850	2.1	103%	2.1	3%	124%	2.6	19%	0.7	34%	3.5	134%	16.0%	2.7%	16.8%	21.1%
1860	2.9	103%	3.0	3%	117%	3.4	14%	0.9	30%	4.5	130%	17.2%	2.7%	18.1%	21.3%
1870	4.1	103%	4.2	3%	109%	4.6	8%	1.0	24%	5.7	124%	19.8%	3.1%	20.8%	23.4%
1880	5.0	103%	5.1	3%	105%	5.4	5%	1.0	21%	6.5	121%	23.3%	3.3%	24.5%	25.7%
1890	5.5	103%	5.7	3%	105%	6.0	5%	1.0	18%	7.0	118%	23.1%	3.4%	24.3%	25.1%
1900	5.6	102%	5.7	2%	117%	6.7	15%	1.0	19%	7.9	119%	23.3%	3.5%	24.7%	25.5%
1910	5.6	103%	5.8	3%	125%	7.3	20%	1.1	20%	8.7	120%	20.3%	3.1%	21.5%	24.0%
1920	11.2	103%	11.5	3%	125%	14.4	20%	2.0	25%	18.0	125%	7.0%	2.2%	7.3%	10.2%
1930	15.5	103%	16.0	3%	125%	20.0	20%		25%	25.0	125%	8.1%	2.1%	8.7%	11.8%
1940	39.1	104%	40.5	4%	125%	50.6	20%	16.2	29%	66.4	129%	6.7%	1.8%	7.9%	11.5%
1950	0.4	113%	0.5	11%	127%	0.6	21%	0.1	28%	0.8	128%	2.9%	1.4%	3.8%	5.7%
1960	1.0	119%	1.1	16%	132%	1.5	24%	0.3	27%	1.9	127%	3.5%	1.4%	4.7%	7.9%
1970	6.3	118%	7.5	15%	133%	9.9	25%		28%	12.7	128%	4.6%	1.6%	6.5%	8.6%
1980	18.3	115%	21.0	13%	132%	27.8	24%	6.7	35%	38.0	135%	5.7%	1.8%	8.1%	9.1%
1990	26.8	111%	29.7	10%	142%	41.8	30%	17.1	65%	68.4	165%	6.7%	2.0%	9.6%	11.0%
2000	48.9	108%	52.7	7%	152%	79.6	34%	39.6	81%	144.2	181%	10.0%	2.3%	14.4%	16.4%
2008	72.5	108%	78.2	7%	150%	117.6	33%	59.1	82%	213.5	182%	12.6%	2.2%	18.2%	20.9%

Table B3: Raw data on the age-wealth profile of decedents $w_{dt}(a)$ in France, 1820-2006

Average wealth at death as a fraction of average wealth of decedents aged 50-to-59 year-old (raw data)

	0-9	10-19	20-29	30-39	40-49	50-59	60-69	70-79	80+
1820	2%	8%	29%	37%	47%	100%	134%	148%	153%
1830	2%	8%	32%	39%	52%	100%	124%	142%	133%
1840	2%	8%	31%	35%	54%	100%	135%	139%	149%
1850	2%	8%	28%	37%	52%	100%	128%	144%	142%
1860	2%	8%	31%	36%	61%	100%	129%	125%	132%
1870	2%	8%	29%	38%	55%	100%	135%	159%	183%
1880	2%	8%	30%	39%	61%	100%	148%	166%	220%
1890	2%	8%	32%	43%	55%	100%	162%	182%	234%
1902	2%	8%	26%	57%	65%	100%	172%	176%	238%
1912	2%	8%	23%	54%	72%	100%	158%	178%	257%
1922	4%	10%	22%	56%	78%	100%	130%	165%	181%
1931	1%	7%	22%	59%	77%	100%	123%	137%	143%
1943	1%	5%	22%	40%	58%	100%	113%	98%	87%
1947	1%	6%	23%	52%	77%	100%	99%	76%	62%
1956	1%	4%	34%	48%	75%	100%	109%	95%	83%
1958	1%	3%	31%	46%	77%	100%	116%	99%	83%
1959	1%	3%	28%	58%	81%	100%	120%	105%	92%
1960	1%	3%	28%	52%	74%	100%	110%	101%	87%
1962	1%	2%	24%	49%	73%	100%	117%	104%	95%
1964	1%	2%	23%	48%	75%	100%	122%	114%	106%
1984	1%	2%	19%	55%	83%	100%	118%	113%	105%
1987	1%	2%	19%	55%	77%	100%	126%	113%	119%
1994	1%	2%	23%	47%	85%	100%	114%	109%	112%
2000	1%	2%	19%	46%	66%	100%	122%	121%	118%
2006	1%	2%	25%	42%	74%	100%	111%	106%	134%

Table B4: Corrected age-wealth profiles $w_t(a)$ in France, 1820-2006

Differential mortality parameters by age group									
	0-9	10-19	20-29	30-39	40-49	50-59	60-69	70-79	80+
diffmort _t (a)	200%	200%	200%	200%	200%	180%	150%	130%	110%
$m_t^P(a)/m_t(a)$	133%	133%	133%	133%	133%	129%	120%	113%	105%
$m_t^R(a)/m_t(a)$	67%	67%	67%	67%	67%	71%	80%	87%	95%
sharepoor _t (a)	10%	10%	10%	10%	10%	10%	10%	10%	10%
$w_{dt}(a)/w_t(a)$	73%	73%	73%	73%	73%	77%	84%	90%	96%
$w_t(a)/w_{dt}(a)$	136%	136%	136%	136%	136%	130%	119%	112%	104%
Average wealth as a fraction of average wealth of individuals aged 50-to-59 year-old (after differential mortality correction)									
	0-9	10-19	20-29	30-39	40-49	50-59	60-69	70-79	80+
1820	2%	8%	31%	39%	49%	100%	123%	127%	123%
1830	2%	8%	34%	41%	55%	100%	114%	122%	107%
1840	2%	8%	33%	37%	57%	100%	124%	120%	119%
1850	2%	8%	29%	39%	55%	100%	118%	124%	114%
1860	2%	8%	33%	38%	64%	100%	118%	108%	106%
1870	2%	8%	31%	40%	58%	100%	124%	137%	147%
1880	2%	8%	32%	41%	64%	100%	136%	143%	176%
1890	2%	8%	34%	45%	58%	100%	149%	157%	188%
1902	2%	8%	27%	60%	68%	100%	158%	151%	191%
1912	2%	8%	24%	57%	76%	100%	145%	153%	206%
1922	4%	11%	23%	59%	82%	100%	119%	142%	145%
1931	1%	7%	23%	63%	81%	100%	113%	118%	115%
1943	1%	5%	23%	43%	61%	100%	104%	84%	69%
1956	1%	4%	36%	50%	79%	100%	100%	81%	67%
1958	1%	3%	33%	48%	81%	100%	106%	86%	66%
1959	1%	3%	29%	60%	85%	100%	110%	90%	74%
1960	1%	3%	30%	55%	77%	100%	101%	87%	70%
1962	1%	2%	25%	51%	77%	100%	108%	89%	76%
1964	1%	2%	24%	50%	79%	100%	112%	98%	85%
1984	1%	2%	20%	58%	87%	100%	108%	98%	84%
1987	1%	2%	20%	58%	80%	100%	116%	97%	96%
1994	1%	2%	24%	50%	89%	100%	105%	94%	90%
2000	1%	2%	20%	48%	69%	100%	112%	104%	95%
2006	1%	2%	27%	44%	78%	100%	102%	91%	108%

Table B5: Computation of μ_t and μ_t^* ratios in France, 1820-2006

	[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]	[11]	[12]	[13]	[14]
	Uniform mortality estimates					Differential mortality estimates					Final series		Ratio W_t^{50-59}/W_t^{20+}	Ratio W_t^{50-59}/W_t
	μ_t^{0+}	μ_t^{20+}	cf_t	B_t^{20+}/B_t	W_t^{20+}/W_t	μ_t^{0+}	μ_t^{20+}	cf_t	B_t^{20+}/B_t	W_t^{20+}/W_t	$\mu_t =$ $cf_t \mu_t^{20+}$	$\mu_t^* =$ $(1+v_t) \mu_t$		
1820	142%	162%	97%	98%	95%	111%	127%	97%	98%	95%	123%	166%	163%	155%
1830	136%	154%	97%	98%	95%	106%	120%	97%	98%	95%	117%	159%	162%	154%
1840	141%	156%	97%	98%	95%	110%	122%	97%	98%	95%	119%	165%	159%	151%
1850	141%	158%	97%	98%	96%	110%	124%	97%	98%	95%	120%	161%	161%	153%
1860	140%	149%	98%	98%	96%	109%	117%	97%	98%	96%	114%	148%	155%	148%
1870	163%	167%	97%	99%	96%	128%	132%	97%	99%	96%	128%	159%	150%	143%
1880	163%	171%	98%	99%	96%	129%	135%	97%	99%	96%	132%	159%	140%	134%
1890	177%	176%	98%	99%	97%	141%	140%	97%	99%	96%	136%	161%	134%	129%
1902	186%	172%	98%	99%	97%	147%	137%	97%	99%	97%	133%	159%	127%	123%
1912	201%	175%	98%	99%	97%	159%	139%	97%	99%	97%	135%	161%	128%	124%
1922	188%	161%	97%	99%	96%	148%	127%	96%	99%	96%	123%	153%	131%	125%
1931	180%	151%	98%	100%	98%	141%	119%	98%	100%	98%	116%	145%	136%	133%
1943	154%	124%	98%	100%	98%	122%	98%	98%	100%	98%	96%	120%	154%	150%
1947	137%	116%	98%	100%	98%	106%	90%	98%	100%	98%	88%	115%	149%	146%
1956	169%	127%	99%	100%	99%	132%	99%	99%	100%	99%	98%	137%	141%	138%
1958	175%	130%	99%	100%	99%	137%	102%	99%	100%	99%	101%	128%	140%	139%
1959	178%	131%	99%	100%	99%	140%	103%	99%	100%	99%	102%	122%	133%	132%
1960	180%	131%	99%	100%	99%	142%	103%	99%	100%	99%	102%	126%	141%	139%
1962	190%	136%	99%	100%	99%	150%	108%	99%	100%	99%	107%	135%	140%	139%
1964	200%	142%	99%	100%	99%	159%	113%	99%	100%	99%	112%	142%	137%	135%
1984	196%	143%	99%	100%	99%	155%	113%	99%	100%	99%	112%	144%	140%	138%
1987	204%	150%	99%	100%	99%	162%	120%	99%	100%	99%	119%	170%	139%	137%
1994	190%	144%	99%	100%	99%	151%	114%	99%	100%	99%	113%	185%	139%	138%
2000	201%	153%	99%	100%	99%	161%	123%	99%	100%	99%	122%	220%	140%	139%
2006	202%	154%	99%	100%	99%	161%	124%	99%	100%	99%	123%	223%	137%	136%