|  | Tax revenues (\% national income $Y_{t}$ ) |  |  |  |  |  |  |  | Tax rates (\% factor income $\mathbf{Y}_{\mathrm{kt}}{ }^{*} \& \mathbf{Y}_{\mathrm{L}}$ ) |  |  |  |  |  | [15] [16] |  | [17] | $\begin{gathered} {[18]} \\ \hline \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  | Transf | rs (\% natio | nal incom |  |
|  | Total taxes $\mathrm{T}_{\mathrm{t}}$ |  |  |  <br> $\mathrm{T}_{\text {it }}$ | 눙 융 <br> 든 <br> $\stackrel{3}{6}$ <br> $\mathrm{SC}_{\mathrm{t}}$ | Total taxes on capital $\mathrm{T}_{\mathrm{kt}}$ | inc. beq. \& gift tax $T_{B t}$ | Total taxes on labor $\mathrm{T}_{\mathrm{Lt}}$ |  |  |  |  |  |  | $\left\|\begin{array}{c} \text { Tax rate } \\ \text { on } \\ \text { capital } \end{array}\right\|$ | $\begin{gathered} \text { Tax rate } \\ \text { on } \\ \text { labor } \end{gathered}$ <br> ding prod taxes) | Tax rate on labor (exc. replac. taxes) <br> duction | $\left\lvert\, \begin{gathered} \text { Tax rate } \\ \text { on } \\ \text { capital } \\ \\ \text { (includ } \end{gathered}\right.$ | $\left\|\begin{array}{c}\text { Tax rate } \\ \text { on } \\ \text { labor }\end{array}\right\|$ taxes) | Tax rate on labor (exc. replac. taxes) <br> uction | Total cash transfers $\mathrm{TR}_{\mathrm{t}}$ |  <br> UI) <br> $Y_{\text {Rt }}$ | inc. pure transfers $\mathrm{TR}_{\mathrm{ot}}$ | memo: inkind govt transfers: health, educ. |
| 1929 | 11\% | 7\% | 1\% | 2\% | 0\% | 2\% | 0\% | 2\% | 7\% | 2\% | 2\% | 14\% | 10\% | 10\% | 1\% | 0\% | 1\% |  |
| 1930 | 12\% | 8\% | 1\% | $2 \%$ | 0\% | 2\% | 0\% | 2\% | 6\% | 3\% | 3\% | 14\% | 11\% | 11\% | 1\% | 0\% | 1\% |  |
| 1931 | 13\% | 10\% | 1\% | 2\% | 0\% | 1\% | 0\% | 1\% | 6\% | 2\% | 2\% | 16\% | 12\% | 12\% | 3\% | 0\% | 3\% |  |
| 1932 | 15\% | 13\% | 1\% | 2\% | 0\% | 1\% | 0\% | 1\% | 7\% | 2\% | 2\% | 19\% | 14\% | 14\% | 2\% | 0\% | 2\% |  |
| 1933 | 17\% | 14\% | 1\% | 2\% | 0\% | 2\% | 0\% | 2\% | 11\% | 2\% | 2\% | 23\% | 16\% | 16\% | 2\% | 0\% | 2\% |  |
| 1934 | 16\% | 12\% | 1\% | 2\% | 0\% | 2\% | 0\% | 2\% | 9\% | 2\% | 2\% | 20\% | 14\% | 14\% | 2\% | 0\% | 2\% |  |
| 1935 | 15\% | 11\% | 2\% | 2\% | 0\% | 2\% | 0\% | 2\% | 10\% | 2\% | 2\% | 21\% | 13\% | 13\% | 2\% | 0\% | 2\% |  |
| 1936 | 16\% | 11\% | 2\% | 2\% | 0\% | 3\% | 1\% | 2\% | 12\% | 3\% | 3\% | 22\% | 14\% | 14\% | 3\% | 0\% | 3\% |  |
| 1937 | 17\% | 10\% | 2\% | 3\% | 2\% | 3\% | 1\% | 4\% | 12\% | 5\% | 5\% | 22\% | 15\% | 15\% | 2\% | 0\% | 2\% |  |
| 1938 | 18\% | 11\% | 1\% | 3\% | 2\% | 2\% | 1\% | 4\% | 11\% | 6\% | 5\% | 21\% | 17\% | 16\% | 3\% | 1\% | 2\% |  |
| 1939 | 17\% | 10\% | 2\% | 2\% | 2\% | 3\% | 1\% | 4\% | 12\% | 5\% | 4\% | 21\% | 15\% | 14\% | 3\% | 1\% | 2\% |  |
| 1940 | 18\% | 10\% | 3\% | 2\% | 2\% | 4\% | 0\% | 4\% | 15\% | 6\% | 4\% | 24\% | 15\% | 14\% | 3\% | 1\% | 2\% |  |
| 1941 | 20\% | 9\% | 7\% | 2\% | 2\% | 7\% | 0\% | 4\% | 27\% | 6\% | 5\% | 34\% | 14\% | 14\% | 2\% | 1\% | 1\% |  |
| 1942 | 21\% | 7\% | 8\% | 4\% | 2\% | 9\% | 0\% | 5\% | 32\% | 7\% | 6\% | 37\% | 14\% | 13\% | 2\% | 0\% | 1\% |  |
| 1943 | 26\% | 7\% | 8\% | 9\% | 2\% | 9\% | 0\% | 10\% | 37\% | 14\% | 14\% | 41\% | 20\% | 19\% | 1\% | 0\% | 1\% |  |
| 1944 | 24\% | 6\% | 7\% | 9\% | 2\% | 8\% | 0\% | 10\% | 33\% | 14\% | 14\% | 38\% | 19\% | 19\% | 1\% | 0\% | 1\% |  |
| 1945 | 25\% | 7\% | 5\% | 10\% | 3\% | 7\% | 0\% | 11\% | 32\% | 15\% | 15\% | 37\% | 21\% | 21\% | 3\% | 1\% | 2\% |  |
| 1946 | 25\% | 8\% | 5\% | 9\% | 3\% | 6\% | 0\% | 11\% | 29\% | 15\% | 12\% | 35\% | 22\% | 19\% | 5\% | 2\% | 3\% |  |
| 1947 | 26\% | 8\% | 5\% | 10\% | 3\% | 7\% | 0\% | 10\% | 30\% | 15\% | 13\% | 36\% | 22\% | 20\% | 5\% | 1\% | 4\% |  |
| 1948 | 24\% | 8\% | 5\% | 8\% | 2\% | 7\% | 0\% | 9\% | 27\% | 13\% | 11\% | 33\% | 20\% | 18\% | 4\% | 1\% | 3\% |  |
| 1949 | 23\% | 9\% | 4\% | 7\% | 2\% | 6\% | 0\% | 8\% | 24\% | 12\% | 9\% | 30\% | 20\% | 17\% | 5\% | 2\% | 3\% |  |
| 1950 | 25\% | 9\% | 7\% | $7 \%$ | 2\% | 8\% | 0\% | 8\% | 31\% | 12\% | 9\% | 37\% | 20\% | 17\% | 5\% | 2\% | 3\% |  |
| 1951 | 27\% | 8\% | 7\% | 9\% | 2\% | 9\% | 0\% | 10\% | 36\% | 14\% | 12\% | 41\% | 21\% | 19\% | 3\% | 1\% | 2\% |  |
| 1952 | 27\% | 8\% | 6\% | 10\% | 2\% | 8\% | 0\% | 11\% | 33\% | 15\% | 13\% | 39\% | 23\% | 21\% | 3\% | 1\% | 2\% |  |
| 1953 | 27\% | 9\% | 6\% | 10\% | 2\% | 8\% | 0\% | 11\% | 34\% | 15\% | 13\% | 39\% | 22\% | 20\% | 3\% | 2\% | 2\% |  |
| 1954 | 26\% | 9\% | 5\% | 9\% | 2\% | 7\% | 0\% | 10\% | 29\% | 14\% | 11\% | 36\% | 22\% | 19\% | 4\% | 2\% | 2\% |  |
| 1955 | 26\% | 9\% | 6\% | 9\% | 2\% | 8\% | 0\% | 10\% | 30\% | 15\% | 11\% | 36\% | 22\% | 19\% | 4\% | 2\% | 2\% |  |
| 1956 | 27\% | 9\% | 6\% | 10\% | 3\% | 7\% | 0\% | 10\% | 31\% | 15\% | 12\% | 37\% | 23\% | 20\% | 4\% | 2\% | 2\% |  |
| 1957 | 27\% | 9\% | 5\% | 10\% | 3\% | 7\% | 0\% | 11\% | 30\% | 16\% | 12\% | 36\% | 23\% | 20\% | 4\% | 3\% | 2\% |  |
| 1958 | 26\% | 9\% | 5\% | 10\% | 3\% | 6\% | 0\% | 11\% | 28\% | 15\% | 11\% | 35\% | 23\% | 19\% | 5\% | 4\% | 2\% |  |
| 1959 | 27\% | 9\% | 5\% | 10\% | 3\% | 7\% | 0\% | 11\% | 29\% | 16\% | 12\% | 36\% | 24\% | 20\% | 5\% | 3\% | 2\% |  |
| 1960 | 28\% | 9\% | 5\% | 10\% | 3\% | 7\% | 0\% | 12\% | 29\% | 17\% | 12\% | 35\% | 25\% | 20\% | 5\% | 3\% | 2\% |  |
| 1961 | 28\% | 9\% | 5\% | 10\% | 3\% | 7\% | 1\% | 12\% | 28\% | 17\% | 12\% | 35\% | 25\% | 20\% | 6\% | 4\% | 2\% |  |
| 1962 | 28\% | 9\% | 5\% | 10\% | 4\% | 7\% | 0\% | 12\% | 27\% | 18\% | 12\% | 34\% | 25\% | 20\% | 5\% | 4\% | 2\% |  |
| 1963 | 28\% | 9\% | 5\% | 10\% | 4\% | 7\% | 1\% | 12\% | 27\% | 18\% | 12\% | 34\% | 26\% | 21\% | 5\% | 4\% | 2\% |  |
| 1964 | 27\% | 9\% | 5\% | 9\% | 4\% | 7\% | 1\% | 11\% | 26\% | 16\% | 11\% | 33\% | 24\% | 19\% | 5\% | 4\% | 2\% |  |
| 1965 | 27\% | 9\% | 5\% | 9\% | 4\% | 7\% | 1\% | 11\% | 26\% | 17\% | 11\% | 33\% | 24\% | 19\% | 5\% | 4\% | 2\% |  |
| 1966 | 28\% | 8\% | 5\% | 9\% | 4\% | 7\% | 1\% | 12\% | 27\% | 18\% | 13\% | 33\% | 25\% | 20\% | 5\% | 4\% | 2\% |  |
| 1967 | 28\% | 9\% | 4\% | 10\% | 5\% | 6\% | 1\% | 13\% | 26\% | 19\% | 13\% | 33\% | 26\% | 20\% | 6\% | 4\% | 2\% |  |
| 1968 | 30\% | 9\% | 5\% | 11\% | 5\% | 7\% | 0\% | 14\% | 29\% | 20\% | 14\% | 36\% | 27\% | 21\% | 6\% | 4\% | 2\% |  |
| 1969 | 31\% | 9\% | $4 \%$ | 12\% | 5\% | 7\% | 1\% | 15\% | 30\% | 22\% | 15\% | 36\% | 29\% | 23\% | 7\% | $4 \%$ | 2\% |  |
| 1970 | 30\% | 9\% | 4\% | 11\% | 5\% | 6\% | 1\% | 15\% | 28\% | 20\% | 13\% | 35\% | 28\% | 22\% | 8\% | 5\% | 3\% |  |
| 1971 | 29\% | 10\% | 4\% | 10\% | 5\% | 6\% | 1\% | 14\% | 27\% | 20\% | 12\% | 34\% | 27\% | 21\% | 8\% | 5\% | 3\% |  |
| 1972 | 30\% | 9\% | 4\% | 11\% | 5\% | 6\% | 1\% | 15\% | 28\% | 21\% | 14\% | 34\% | 28\% | 22\% | 9\% | 5\% | 3\% |  |
| 1973 | 30\% | 9\% | 4\% | 11\% | 6\% | 6\% | 1\% | 15\% | 28\% | 21\% | 14\% | 35\% | 28\% | 21\% | 9\% | 6\% | 3\% |  |
| 1974 | 31\% | 9\% | 4\% | 11\% | 6\% | 6\% | 0\% | 16\% | 29\% | 22\% | 14\% | 36\% | 29\% | 22\% | 10\% | 6\% | 3\% |  |
| 1975 | 29\% | 9\% | 4\% | 10\% | 6\% | 5\% | 0\% | 15\% | 25\% | 21\% | 12\% | 32\% | 28\% | 20\% | 11\% | 7\% | 4\% |  |
| 1976 | 30\% | 9\% | 4\% | 11\% | 6\% | 6\% | 0\% | 16\% | 27\% | 22\% | 13\% | 34\% | 29\% | 21\% | 11\% | 7\% | 4\% |  |
| 1977 | 30\% | 8\% | 4\% | 11\% | 6\% | 6\% | 1\% | 16\% | 28\% | 22\% | 13\% | 34\% | 29\% | 21\% | 11\% | 7\% | 4\% |  |
| 1978 | 30\% | 8\% | 4\% | 11\% | 7\% | 6\% | 0\% | 16\% | 27\% | 23\% | 14\% | 33\% | 29\% | 20\% | 10\% | 7\% | 3\% |  |
| 1979 | 31\% | 8\% | 4\% | 12\% | 7\% | 6\% | 0\% | 17\% | 27\% | 24\% | 14\% | 33\% | 29\% | 21\% | 10\% | 7\% | 3\% |  |
| 1980 | 31\% | 8\% | 4\% | 12\% | 7\% | 5\% | 0\% | 18\% | 26\% | 24\% | 15\% | 32\% | 30\% | 21\% | 11\% | 7\% | 4\% |  |
| 1981 | 31\% | 8\% | 3\% | 13\% | 7\% | 5\% | 0\% | 18\% | 23\% | 25\% | 15\% | 29\% | 31\% | 22\% | 11\% | 8\% | 4\% |  |
| 1982 | 30\% | 8\% | 2\% | 12\% | 7\% | 4\% | 0\% | 18\% | 19\% | 25\% | 15\% | 26\% | 31\% | 21\% | 12\% | 8\% | 4\% |  |
| 1983 | 30\% | 8\% | 3\% | 11\% | 7\% | 5\% | 0\% | 17\% | 19\% | 24\% | 14\% | 25\% | 30\% | 21\% | 12\% | 9\% | 4\% |  |
| 1984 | 29\% | 8\% | 3\% | 11\% | 7\% | 5\% | 0\% | 17\% | 19\% | 24\% | 13\% | 25\% | 30\% | 20\% | 11\% | 8\% | 3\% |  |
| 1985 | 30\% | 8\% | 3\% | 11\% | 8\% | 5\% | 0\% | 17\% | 18\% | 24\% | 14\% | 25\% | 30\% | 20\% | 11\% | 8\% | 3\% |  |
| 1986 | 30\% | 8\% | 3\% | 11\% | 8\% | 5\% | 0\% | 18\% | 20\% | 25\% | 14\% | 26\% | 30\% | 20\% | 11\% | 8\% | 3\% |  |
| 1987 | 31\% | 8\% | 3\% | 12\% | 8\% | 5\% | 0\% | 18\% | 21\% | 25\% | 14\% | 27\% | 31\% | 21\% | 11\% | 8\% | 3\% |  |
| 1988 | 30\% | 8\% | 3\% | 11\% | 8\% | 5\% | 0\% | 18\% | 20\% | 25\% | 14\% | 26\% | 31\% | 21\% | 11\% | 7\% | 3\% |  |
| 1989 | 31\% | 8\% | 3\% | 12\% | 8\% | 5\% | 0\% | 18\% | 20\% | 26\% | 15\% | 26\% | 31\% | 22\% | 11\% | 7\% | 3\% |  |
| 1990 | 31\% | 8\% | 3\% | 12\% | 8\% | 5\% | 0\% | 18\% | 20\% | 25\% | 15\% | 26\% | 31\% | 21\% | 11\% | 8\% | 4\% |  |
| 1991 | 31\% | 8\% | 3\% | 11\% | 8\% | 5\% | 0\% | 18\% | 19\% | 25\% | 13\% | 25\% | 31\% | 21\% | 12\% | 8\% | 4\% |  |
| 1992 | 31\% | 8\% | 3\% | 11\% | 8\% | 5\% | 0\% | 18\% | 19\% | 25\% | 13\% | 26\% | 31\% | 21\% | 13\% | 9\% | 5\% |  |
| 1993 | 31\% | 8\% | 3\% | 11\% | 8\% | 5\% | 0\% | 18\% | 20\% | 25\% | 13\% | 26\% | 31\% | 21\% | 13\% | 9\% | 5\% |  |
| 1994 | 31\% | 8\% | 3\% | 11\% | 8\% | 5\% | 0\% | 18\% | 20\% | 25\% | 14\% | 27\% | 32\% | 21\% | 13\% | 8\% | 5\% |  |
| 1995 | 31\% | 8\% | 3\% | 11\% | 8\% | 5\% | 0\% | 18\% | 21\% | 26\% | 14\% | 27\% | 32\% | 21\% | 13\% | 9\% | 5\% |  |
| 1996 | 32\% | 8\% | 3\% | 12\% | 8\% | 6\% | 0\% | 18\% | 21\% | 26\% | 15\% | 27\% | 32\% | 22\% | 13\% | 8\% | 5\% |  |
| 1997 | 32\% | 8\% | 3\% | 13\% | 8\% | 6\% | 0\% | 18\% | 21\% | 27\% | 15\% | 27\% | 33\% | 22\% | 13\% | 8\% | 4\% |  |
| 1998 | 32\% | 8\% | 3\% | 13\% | 8\% | 6\% | 0\% | 19\% | 21\% | 27\% | 16\% | 27\% | 33\% | 23\% | 12\% | 8\% | 4\% |  |
| 1999 | 32\% | 8\% | 3\% | 13\% | 8\% | 6\% | 0\% | 19\% | 22\% | 28\% | 17\% | 28\% | 33\% | 23\% | 12\% | 8\% | 4\% |  |
| 2000 | 33\% | 8\% | 3\% | 14\% | 8\% | 5\% | 0\% | 20\% | 22\% | 28\% | 17\% | 28\% | 33\% | 23\% | 12\% | 7\% | 4\% |  |
| 2001 | 31\% | 7\% | 2\% | 13\% | 8\% | 5\% | 0\% | 20\% | 19\% | 27\% | 16\% | 25\% | 33\% | 22\% | 12\% | 8\% | 5\% |  |
| 2002 | 29\% | 8\% | 2\% | 11\% | 8\% | 4\% | 0\% | 18\% | 17\% | 25\% | 13\% | 23\% | 31\% | 20\% | 13\% | 8\% | 5\% |  |
| 2003 | 29\% | 8\% | 2\% | 10\% | 8\% | 4\% | 0\% | 17\% | 18\% | 24\% | 12\% | 24\% | 29\% | 19\% | 13\% | 8\% | 5\% |  |
| 2004 | 29\% | 8\% | 3\% | 10\% | 8\% | 5\% | 0\% | 16\% | 19\% | 24\% | 12\% | 25\% | 29\% | 19\% | 13\% | 8\% | 5\% |  |
| 2005 | 30\% | 8\% | 4\% | 11\% | 8\% | 6\% | 0\% | 17\% | 21\% | 25\% | 13\% | 28\% | 30\% | 20\% | 13\% | 8\% | 5\% |  |
| 2006 | 31\% | 8\% | 4\% | 11\% | 8\% | 6\% | 0\% | 17\% | 22\% | 25\% | 14\% | 28\% | 31\% | 21\% | 13\% | 8\% | 5\% |  |
| 2007 | 31\% | 8\% | 4\% | 12\% | 8\% | 6\% | 0\% | 18\% | 22\% | 26\% | 15\% | 28\% | 32\% | 21\% | 14\% | 9\% | 5\% |  |
| 2008 | 30\% | 8\% | 2\% | 11\% | 8\% | 4\% | 0\% | 18\% | 18\% | 25\% | 14\% | 24\% | 31\% | 21\% | 15\% | 9\% | 5\% |  |
| 2009 | 27\% | 8\% | 2\% | 9\% | 8\% | 4\% | 0\% | 16\% | 14\% | 23\% | 12\% | 21\% | 29\% | 18\% | 17\% | 11\% | 6\% |  |
| 2010 | 28\% | 8\% | 3\% | 9\% | 8\% | 5\% | 0\% | 15\% | 17\% | 23\% | 11\% | 24\% | 29\% | 18\% | 17\% | 11\% | 7\% |  |

