

Progressive Tax Proposals in 18th century France

Graslin : progressive tax on income

(Essai analytique sur la richesse et l'impôt, 1767)

Multiple of average income	Effective tax rate
0,5	5%
20	15%
200	50%
1300	75%

Lacoste : progressive tax on inheritance

(Du droit national d'hérédité, 1792)

Multiple of average wealth	Effective tax rate
0,3	6%
8	14%
500	40%
1500	67%

Interpretation. In the progressive income tax project presented by Graslin in 1767, the effective tax rate rose gradually from 5% for an annual income of 150 livres tournois (about half of average per adult income at the time) to 75% for an annual income of 400000 livres (about 1300 times average income). One observes a comparable progressivity with the progressive inheritance tax project presented by Lacoste in 1792. **Sources:** see piketty.pse.ens.fr/equality (table 1)