

Electronical Appendix

Tables:

Table A1: Calculation of the Average Income Tax Rate

Year	CPI Inflation Germany in per cent	Nominal taxable income (NTI) in Euro	Marginal income tax rate in per cent	Tariff function for the calculation of the income tax (IC) on the basis of the particular NTI <i>(including the exchange rate of 1,95583 from Euro in German Marks, for all years from 1958 to 2001)</i>	Top earners' average income tax rate (including solidarity surcharge) in per cent
1958	2,14	65.000,00	53,00	IC=0,53*NTI *1,95583 - 11.281	44,11
1959	0,90	65.585,00	53,00	IC=0,53*NTI *1,95583 - 11.281	44,18
1960	1,54	66.595,01	53,00	IC=0,53*NTI *1,95583 - 11.281	44,32
1961	2,29	68.120,03	53,00	IC=0,53*NTI *1,95583 - 11.281	44,52
1962	2,85	70.061,46	53,00	IC=0,53*NTI *1,95583 - 11.281	44,75
1963	2,97	72.142,28	53,00	IC=0,53*NTI *1,95583 - 11.281	44,99
1964	2,34	73.830,41	53,00	IC=0,53*NTI *1,95583 - 11.281	45,17
1965	3,24	76.222,52	53,00	IC=0,53*NTI *1,95583 - 11.281	45,42
1966	3,54	78.920,79	53,00	IC=0,53*NTI *1,95583 - 11.281	45,68
1967	1,80	80.341,37	53,00	IC=0,53*NTI *1,95583 - 11.281	45,80
1968	1,47	81.522,39	53,00	IC=0,53*NTI *1,95583 - 11.281	45,92
1969	1,91	83.079,46	53,00	IC=0,53*NTI *1,95583 - 11.281	46,05
1970	3,45	85.945,70	53,00	IC=0,53*NTI *1,95583 - 11.281	46,28
1971	5,24	90.449,26	53,00	IC=0,53*NTI *1,95583 - 11.281	46,62
1972	5,48	95.405,88	53,00	IC=0,53*NTI *1,95583 - 11.281	46,94
1973	7,03	102.112,91	53,00	IC=0,53*NTI *1,95583 - 11.281	47,34
1974	6,99	109.250,60	53,00	IC=0,53*NTI *1,95583 - 11.281	47,72
1975	5,91	115.707,31	56,00	IC=0,56*NTI *1,95583 - 12.676	50,39
1976	4,25	120.624,88	56,00	IC=0,56*NTI *1,95583 - 12.676	50,63
1977	3,74	125.136,25	56,00	IC=0,56*NTI *1,95583 - 12.676	50,82
1978	2,72	128.539,95	56,00	IC=0,56*NTI *1,95583 - 12.742	50,93
1979	4,04	133.732,97	56,00	IC=0,56*NTI *1,95583 - 13.644	50,78
1980	5,44	141.008,04	56,00	IC=0,56*NTI *1,95583 - 13.644	51,05
1981	6,34	149.947,95	56,00	IC=0,56*NTI *1,95583 - 14.837	50,93
1982	5,25	157.820,22	56,00	IC=0,56*NTI *1,95583 - 14.837	51,19
1983	3,30	163.028,28	56,00	IC=0,56*NTI *1,95583 - 14.837	51,34
1984	2,41	166.957,27	56,00	IC=0,56*NTI *1,95583 - 14.837	51,46
1985	2,07	170.413,28	56,00	IC=0,56*NTI *1,95583 - 14.837	51,55
1986	-0,13	170.191,74	56,00	IC=0,56*NTI *1,95583 - 16.433	51,06
1987	0,25	170.617,22	56,00	IC=0,56*NTI *1,95583 - 16.433	51,07
1988	1,27	172.784,06	56,00	IC=0,56*NTI *1,95583 - 19.561	50,21
1989	2,78	177.587,46	56,00	IC=0,56*NTI *1,95583 - 19.561	50,37
1990	2,70	182.382,32	53,00	IC=0,53*NTI *1,95583 - 22.842	46,59
1991	4,04	189.750,57	53,00	IC=0,53*NTI *1,95583 - 22.842	48,60
1992	5,09	199.408,87	53,00	IC=0,53*NTI *1,95583 - 22.842	48,91

Table A1 (continued): Calculation of the Average Income Tax Rate

Year	CPI Inflation Germany in per cent	Nominal taxable income (NTI) in Euro	Marginal income tax rate in per cent	Tariff function for the calculation of the income tax (IC) on the basis of the particular NTI <i>(including the exchange rate of 1,95583 from Euro in German Marks, for all years from 1958 to 2001)</i>	Average income tax rate (plus solidarity surcharge) in per cent
1993	4,44	208.262,62	53,00	$IC=0,53*NTI * 1,95583 - 22.842$	47,39
1994	2,72	213.927,37	53,00	$IC=0,53*NTI * 1,95583 - 22.842$	47,54
1995	1,72	217.606,92	53,00	$IC=0,53*NTI * 1,95583 - 22.842$	51,20
1996	1,45	220.762,22	53,00	$IC=0,53*NTI * 1,95583 - 22.842$	51,28
1997	1,91	224.978,78	53,00	$IC=0,53*NTI * 1,95583 - 22.842$	51,40
1998	0,94	227.093,58	53,00	$IC=0,53*NTI * 1,95583 - 22.843$	50,49
1999	0,57	228.388,01	53,00	$IC=0,53*NTI * 1,95583 - 22.886$	50,51
2000	1,45	231.699,64	51,00	$IC=0,51*NTI * 1,95583 - 20.575$	49,00
2001	1,98	236.287,29	48,50	$IC=0,485*NTI * 1,95583 - 19.299$	46,77
2002	1,40	239.595,31	48,50	$IC=0,485*NTI - 9.872$	46,82
2003	1,04	242.087,10	48,50	$IC=0,485*NTI - 9.872$	46,86
2004	1,67	246.129,96	45,00	$IC=0,45*NTI - 8.845$	43,69
2005	1,56	249.969,58	42,00	$IC=0,42*NTI - 7.914$	40,97
2006	1,58	253.919,10	42,00	$IC=0,42*NTI - 7.914$	41,02
2007	2,29	259.733,85	42,00	$IC=0,45*NTI - 15.414$	41,22
2008	2,63	266.564,85	45,00	$IC=0,45*NTI - 15.414$	41,38
2009	0,32	267.417,86	45,00	$IC=0,45*NTI - 15.576$	41,33
2010	1,14	270.466,42	45,00	$IC=0,45*NTI - 15.694$	41,36
2011	2,30	276.687,15	45,00	$IC=0,45*NTI - 15.694$	41,49
2012	2,01	282.248,56	45,00	$IC=0,45*NTI - 15.694$	41,61
2013	1,51	286.510,51	45,00	$IC=0,45*NTI - 15.718$	41,68

Table A2: Comparison of the calculated NTI with the wage and income tax statistics from 1961 to 2010 (Source: Statistisches Bundesamt 2015)

Year	Nominal taxable income (NTI) in Euro	Nominal taxable income (NTI) in Deutsche Mark (DM)	Total sum of incomes from... to...DM/Euro	Number of taxpayers (in 1000) (referring to the particular income span)	Lower bound of ...% total sum of top incomes
1961	68,120.03	127,559.07	100,000 - 250,000 DM	45.10	9.8
1965	76,222.52	149,078.29	100,000 - 250,000 DM	72.20	10.6
1968	81,522.39	159,443.94	100,000 - 250,000 DM	89.50	10.5
1971	90,449.26	176,903.38	100,000 - 250,000 DM	154.80	11.8
1974	109,250.60	213,675.60	100,000 - 250,000 DM	212.00	11.3
1977	125,136.25	244,745.23	100,000 - 250,000 DM	290.50	13.7
1980	141,008.04	275,787.75	250,000 - 500,000 DM	74.77	8.4
1983	163,028.28	318,855.60	250,000 - 500,000 DM	75.04	8.0
1986	170,191.74	332,886.11	250,000 - 500,000 DM	93.67	9.2
1989	177,587.46	347,330.88	250,000 - 500,000 DM	127.38	12.1
1992	199,408.87	390,009.85	250,000 - 500,000 DM	206.61	11.2
1995	217,606.92	425,602.14	250,000 - 500,000 DM	207.67	9.6
1998	227,093.58		175,000 - 250,000 Euro	92.37	11.2
2001	236,287.29		175,000 - 250,000 Euro	120.97	10.6
2004	246,129.96		175,000 - 250,000 Euro	131.88	9.3
2007	259,733.85		250,000 - 500,000 Euro	130.22	9.8
2010	270,466.42		250,000 - 500,000 Euro	139.58	8.8

Table A3: Correlation analysis (Spearman-Rho Coefficient)

Variables	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
(1) Average income tax rate	1.000									
(2) Percentage of former executive board members	-.193	1.000								
(3) Percentage of former supervisory board members	-.379**	.273*	1.000							
(4) Average income tax rate of the year after the beginning of the last legislative period	.864**	-.259	-.476**	1.000						
(5) German Bundestag's support of the German Federal Government	-.109	.354**	.361**	-.316*	1.000					
(6) Difference between centre-right and centre-left mandates in the German Bundestag	-.041	.368**	.156	-.156	.450**	1.000				
(7) Average age at the time of decision	-.530**	.184	.182	-.282*	.112	.146	1.000			
(8) Proportion of women	-.270*	-.559**	-.049	-.119	-.399**	-.686**	-.026	1.000		
(9) Percentage with an elitist family background	.167	.321*	-.038	.049	.229	.515**	-.070	-.594**	1.000	
(10) Percentage with an academic degree	.041	-.318**	-.235	.186	-.173	-.191	.088	.427**	-.091	1.000

Notes: * $p < .05$, and ** $p < .01$.

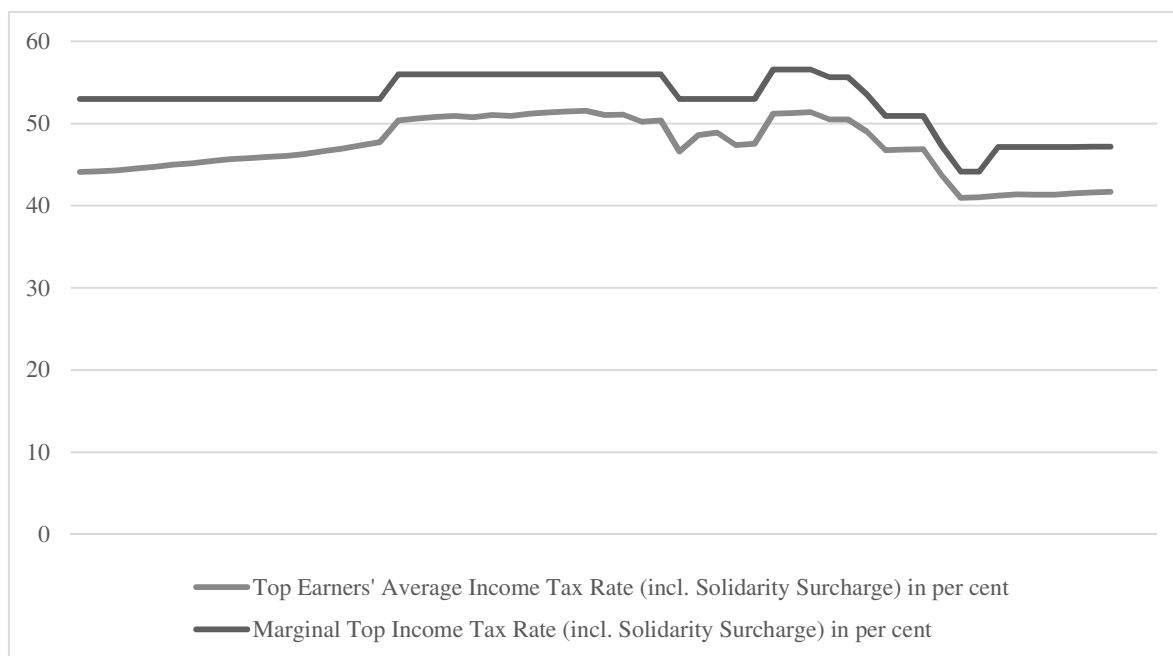
Figures:**Figure A1: German Marginal Income Tax Rate vs. Top Earners' Average Income Tax Rate from 1958-2013** (Source: German Ministry of Finance 2014, own compilation)

Figure A2: Proportion of women of the German Federal Government (1957-2012) and the Top Earner's Average Income Tax Rate of the forthcoming year (1958-2013)

(Source: German Ministry of Finance 2014 and Munzinger Archive 2014, own compilation)

