

表 S14.2 金持ち国の最高相続税率 1900-2013年 (図 14.2に使ったデータ)

	米国	イギリス	ドイツ	フランス
1900	0%	8%	0%	2%
1901	0%	8%	0%	5%
1902	0%	8%	0%	5%
1903	0%	8%	0%	5%
1904	0%	8%	0%	5%
1905	0%	8%	0%	5%
1906	0%	8%	0%	5%
1907	0%	15%	0%	5%
1908	0%	15%	0%	5%
1909	0%	15%	0%	5%
1910	0%	15%	0%	7%
1911	0%	15%	0%	7%
1912	0%	15%	0%	7%
1913	0%	15%	0%	7%
1914	0%	20%	0%	7%
1915	0%	20%	0%	7%
1916	10%	20%	0%	7%
1917	17%	20%	0%	18%
1918	25%	20%	0%	18%
1919	25%	40%	35%	18%
1920	25%	40%	35%	29%
1921	25%	40%	35%	29%
1922	25%	40%	15%	29%
1923	25%	40%	15%	29%
1924	34%	40%	15%	29%
1925	40%	40%	15%	29%
1926	23%	40%	15%	29%
1927	20%	40%	15%	25%
1928	20%	40%	15%	25%
1929	20%	40%	15%	25%
1930	20%	50%	15%	25%
1931	20%	50%	15%	25%
1932	35%	50%	15%	25%
1933	45%	50%	15%	25%
1934	55%	50%	15%	25%
1935	63%	50%	15%	25%
1936	70%	50%	15%	25%
1937	70%	50%	15%	25%
1938	70%	50%	15%	25%
1939	70%	55%	15%	25%
1940	74%	65%	15%	25%
1941	77%	65%	15%	25%
1942	77%	65%	15%	25%
1943	77%	65%	15%	25%
1944	77%	65%	15%	25%
1945	77%	65%	15%	25%
1946	77%	75%	60%	25%
1947	77%	75%	60%	25%
1948	77%	75%	60%	25%
1949	77%	80%	38%	25%
1950	77%	80%	38%	25%
1951	77%	80%	38%	25%
1952	77%	80%	38%	25%
1953	77%	80%	38%	25%
1954	77%	80%	15%	25%
1955	77%	80%	15%	25%
1956	77%	80%	15%	25%
1957	77%	80%	15%	25%
1958	77%	80%	15%	25%
1959	77%	80%	15%	15%
1960	77%	80%	15%	15%
1961	77%	80%	15%	15%
1962	77%	80%	15%	15%
1963	77%	80%	15%	15%
1964	77%	80%	15%	15%
1965	77%	80%	15%	15%
1966	77%	80%	15%	15%
1967	77%	80%	15%	15%
1968	77%	80%	15%	15%
1969	77%	85%	15%	20%
1970	77%	85%	15%	20%
1971	77%	85%	15%	20%
1972	77%	75%	15%	20%
1973	77%	75%	15%	20%
1974	77%	75%	35%	20%
1975	77%	75%	35%	20%
1976	77%	75%	35%	20%
1977	70%	75%	35%	20%
1978	70%	75%	35%	20%
1979	70%	75%	35%	20%
1980	70%	75%	35%	20%
1981	70%	75%	35%	20%
1982	65%	75%	35%	20%
1983	60%	75%	35%	20%
1984	55%	60%	35%	40%
1985	55%	60%	35%	40%
1986	55%	60%	35%	40%
1987	55%	60%	35%	40%
1988	55%	40%	35%	40%
1989	55%	40%	35%	40%
1990	55%	40%	35%	40%
1991	55%	40%	35%	40%
1992	55%	40%	35%	40%
1993	55%	40%	35%	40%
1994	55%	40%	35%	40%
1995	55%	40%	35%	40%
1996	55%	40%	30%	40%
1997	55%	40%	30%	40%
1998	55%	40%	30%	40%
1999	55%	40%	30%	40%
2000	55%	40%	30%	40%
2001	55%	40%	30%	40%
2002	50%	40%	30%	40%
2003	49%	40%	30%	40%
2004	48%	40%	30%	40%
2005	47%	40%	30%	40%
2006	46%	40%	30%	40%
2007	45%	40%	30%	40%
2008	45%	40%	30%	40%
2009	45%	40%	30%	40%
2010	35%	40%	30%	40%
2011	35%	40%	30%	45%
2012	35%	40%	30%	45%
2013	35%	40%	30%	45%

米国：ここで挙げた最高相続税率は、連邦相続税だけを指す（追加の州ごとの財産税や相続税は含まない）。詳細はKopczuk and Saez (2004)参照。厳密に言うと新しい最高税率35%は2011年移行の死者にだけ適用されたものだ。2010年(改正年)の死亡者には、実は連邦相続税はなかった（でも15%のキャピタルゲイン課税は適用された）。

フランス：ここで挙げた最高相続税率は、死者の子供に適用される最高税率。また1917-1934年に適用された "taxe successorale"（子供が二人の場合の最高税率）と1927-1958年に適用された最高実効税率も含む。詳細は Piketty (2001, Appendix J)を参照。

ドイツ：ここで挙げた最高相続税率は、死者の子供に適用される最高税率。1946-1948年の最高税率は連合国管理理事会が設定した。詳細は Beckert (2008)と Dell (2008)を参照。

イギリス：DetailsTS14.2UKシートを参照。