ISPMInstitute of Social and Preventive MedicineBIHAMBerner Institut für HausarztmedizinCTUClinical Trials Unit



UNIVERSITÄT BERN

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## Assessing inequality using percentile shares. An application to Swiss tax data

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At least since Thomas Piketty's best-selling "Capital in the Twenty-First Century", percentile shares have become a popular approach for analyzing economic inequalities, as percentile shares permit an intuitive and easy-to-understand description income or wealth distributions. In their work on the development of top incomes, Piketty and collaborators typically report top-percentage shares, using varying percentages as thresholds (top 10%, top 1%, top 0.1%, etc.). However, analysis of percentile shares at other positions in the distribution may also be of interest. In particular, series of percentile shares, defined as differences between Lorenz ordinates, can be used to visualize whole distributions or to track down detailed changes in distributions over time. In this talk I will discuss the estimation and graphical presentation of percentile shares and I will present a new Stata command that provides a comprehensive implementation of the percentile share methodology. Application of the methodology will be illustrated using individual-level tax data from Switzerland.



**Ben Jann** was born in Lucerne, Switzerland. He studied sociology and economics at the University of Bern and received his doctoral degree in sociology from the ETH Zurich in 2008. Since 2010 he is professor of sociology, with a special focus on social stratification, at the Institute of Sociology of the University of Bern. His research interests include socialscience methodology, statistics, social stratification, and labor market sociology. He is currently leading a project on "Inequality in Income and Wealth in Switzerland" as well as the Swiss research infrastructure project TREE ("Transitions from Education to Employment"). Recent publications include papers in journals such as Sociological Methodology, Sociological Methods & Research, the Stata Journal, Public Opinion Quarterly, or the American Sociological Review.