

Appendix

Summary Statistics

Table A1: Summary Statistics (Cross-National)

Country	Top Income Tax Rate		Top Inheritance Tax Rate		Top 1% Income Share			Left Executive	Center-Left Executive	Total
	Mean	Max	Mean	Max	Min	Mean	Max	Years	Years	Years
Australia	46.48	92	9.75	27.9	4.44	7.82	14.13	38	46	93
Canada	35.89	95	10.18	54	7.60	11.28	18.41	0	58	81
Denmark	16.39	48.85	8.80	32	5.00	9.71	27.61	59	62	95
Finland	38.21	62	11.94	16	3.49	8.82	15.27	37	39	90
France	23.67	72	13.97	45.6	6.99	10.84	20.65	27	36	99
Germany	32.06	60	16.20	75	8.84	14.43	22.42	14	14	64
Ireland	60.56	80	40.87	55	5.64	8.53	16.93	0	0	37
Italy	37.80	95	16.52	47.3	6.34	7.97	9.86	14	14	34
Japan	26.80	85	24.69	90	6.43	12.24	19.92	5	6	123
Netherlands	23.42	75	7.99	27	5.24	11.79	27.88	17	18	68
New Zealand	30.89	79.98	21.03	60	4.88	8.14	13.44	36	36	83
Norway	39.65	75	23.71	35	4.13	7.26	17.98	50	50	68
South Korea	47.85	70	56.72	90	6.58	8.90	12.25	0	0	25
Sweden	20.36	70	16.89	70	3.97	7.72	28.04	61	61	82
Switzerland	5.33	20	0.00	0	8.39	9.82	11.78	0	8	8
United Kingdom	32.60	97.5	28.87	80	5.72	9.88	19.59	28	28	61
United States	27.98	94	26.37	77	7.74	12.88	19.60	0	53	101

Table A2: Summary Statistics (U.S. Senate)

Variable	Mean	SD	N
Pro-Income Tax Vote	0.47	0.499	14003
Top 1% Income Share	14.606	5.104	14003
Top 10% Income Share	39.58	6.604	14003
Republican	0.471	0.499	14003
Independent	0.007	0.085	14003
DW-Nominate	0.027	0.368	14003
Population (log)	14.844	1.083	14003
% Foreign Born	0.084	0.065	14003
Mobilisation Rate	0.026	0.093	14003
Farms GDP (log)	17.755	6.101	12630
Salaried Manufacturing (log)	10.274	1.593	11368
Services GDP (log)	23.347	1.688	8043
GDP Growth	0.065	0.043	8043
GDP per Capita (log)	9.977	0.906	8043
Inflation	1.013	0.804	12638
Union Density	17.098	9.694	9582
State Spending (log)	18.483	8.132	8043

Additional Tables and Figures

Table A3: Inequality, Partisanship, and Inheritance Taxation (Time Periods)

	(A1) All Years	(A2) - 1945	(A3) 1946 - 1971	(A4) 1972 -
Top Inheritance Tax (t-1)	0.887*** (0.005)	0.644*** (0.113)	0.576*** (0.035)	0.818*** (0.058)
Left Executive (t-1)	-1.311*** (0.241)	-23.440** (7.964)	-1.506 (13.321)	0.614 (1.514)
Top 1% Income Share (t-1)	-0.291*** (0.022)	-0.373 (0.307)	-0.698 (0.685)	-0.249 (0.260)
Left Executive (t-1) × Top 1% Income Share (t-1)	0.208*** (0.026)	2.139** (0.769)	0.021 (1.213)	-0.020 (0.205)
Universal Suffrage (t-1)	1.486*** (0.116)	2.082 (2.154)	0.263 (1.496)	
War Mobilisation (t-1)	1.036** (0.321)	-1.544 (3.073)	0.721 (2.734)	
GDP Per Capita (t-1)	0.000*** (0.000)	-0.001 (0.001)	0.001 (0.001)	0.000 (0.000)
Observations	1225	342	291	580
Countries	17	15	14	17
R ²	0.955	0.907	0.963	0.967

Note: Standard errors are shown in parentheses. ***, **, * and + indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively.

Table A4: Inequality, Partisanship, and Income Taxation (Time Periods)

	(A5) All Years	(A6) - 1945	(A7) 1946 - 1971	(A8) 1972 -
Top Income Tax (t-1)	0.907*** (0.009)	0.749*** (0.042)	0.471*** (0.096)	0.826*** (0.035)
Left Executive (t-1)	-2.082*** (0.566)	-5.365 (6.745)	10.548 (7.957)	-1.320 (1.207)
Top 1% Income Share (t-1)	-0.156* (0.079)	-0.112 (0.514)	0.088 (0.725)	0.066 (0.137)
Left Executive (t-1) × Top 1% Income Share (t-1)	0.377*** (0.061)	0.915+ (0.523)	-0.925 (0.847)	0.187 (0.172)
Universal Suffrage (t-1)	-0.868 (0.783)	0.849 (2.144)	-5.572* (2.726)	
War Mobilisation (t-1)	-1.685** (0.580)	-5.994+ (3.344)	-0.072 (2.632)	
GDP Per Capita (t-1)	-0.000 (0.000)	-0.000 (0.001)	-0.001 (0.001)	-0.000 (0.000)
Observations	1252	342	300	610
Countries	18	15	14	18
R ²	0.962	0.942	0.972	0.969

Note: Standard errors are shown in parentheses. ***, **, * and + indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively.

Table A5: Inequality, Partisanship, and Taxation (Leftist Legislature)

	(A9) Inheritance Tax	(A10) Income Tax
Top Inheritance Tax (t-1)	0.908*** (0.006)	
Top Income Tax (t-1)		0.918*** (0.016)
Leftist Legislature (t-1)	0.020* (0.009)	-0.052*** (0.013)
Top 1% Income Share (t-1)	-0.200*** (0.035)	0.014 (0.097)
Leftist Legislature (t-1) × Top 1% Income Share (t-1)	-0.001 (0.001)	0.007*** (0.002)
Universal Male Suffrage (t-1)	-0.453** (0.148)	2.162*** (0.611)
GDP Per Capita (t-1)	0.000*** (0.000)	-0.000 (0.000)
Constant	5.567*** (0.576)	5.514 (3.400)
Observations	689	719
Countries	16	17
R ²	0.972	0.975

Note: Standard errors are shown in parentheses. ***, **, * and + indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively. The legislative partisanship measure comes from the Comparative Political Dataset (Source: Armingeon et al. (2019)).

Table A6: Inequality, Partisanship, and Taxation (Center-Left Executive)

	(A11)	(A12)
	Inheritance Tax	Income Tax
Top Inheritance Tax (t-1)	0.885*** (0.005)	0.898*** (0.010)
Center-Left / Left Executive (t-1)	-0.213 (0.210)	-1.514** (0.524)
Top 1% Income Share (t-1)	-0.268*** (0.024)	-0.163 ⁺ (0.084)
Center-Left / Left Executive (t-1) × Top 1% Income Share (t-1)	0.033 (0.020)	0.247*** (0.051)
Universal Male Suffrage (t-1)	1.524*** (0.139)	-1.042 (0.801)
War Mobilisation (t-1)	1.003** (0.351)	-1.597* (0.649)
GDP Per Capita (t-1)	0.000*** (0.000)	-0.000 (0.000)
Observations	1225	1252
Countries	17	18
R ²	0.955	0.961

Note: Standard errors are shown in parentheses. ***, **, * and ⁺ indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively.

Table A7: Inequality, Partisanship, and Taxation (POLITY)

	(A13) Inheritance Tax	(A14) Income Tax
Top Inheritance Tax (t-1)	0.908*** (0.005)	
Top Income Tax (t-1)		0.907*** (0.008)
Left Executive (t-1)	-1.089*** (0.281)	-2.344*** (0.499)
Top 1% Income Share (t-1)	-0.147*** (0.025)	-0.154* (0.077)
Left Executive (t-1) × Top 1% Income Share (t-1)	0.207*** (0.033)	0.407*** (0.054)
POLITY (t-1)	0.177*** (0.026)	0.086 (0.070)
War Mobilisation (t-1)	0.268 (0.292)	-2.730*** (0.487)
GDP Per Capita (t-1)	0.000*** (0.000)	-0.000* (0.000)
Constant	6.489*** (0.680)	10.021** (3.886)
Observations	1201	1231
Countries	17	18
R ²	0.963	0.963

Note: Standard errors are shown in parentheses. ***, **, * and + indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively.

Table A8: Cross-National Analysis (Top 10% Income Share)

Model	(A15)	(A16)	(A17)	(A18)
Top Inheritance Tax (t-1)	0.887*** (0.005)	0.884*** (0.005)		
Top Income Tax (t-1)			0.907*** (0.009)	0.888*** (0.009)
Left Executive (t-1)	-1.311*** (0.241)	-4.272*** (0.814)	-2.082*** (0.566)	-8.747*** (1.254)
Top 1 Income Share (t-1)	-0.291*** (0.022)		-0.156* (0.079)	
Top 1 Income Share (t-1) × Left Executive (t-1)	0.208*** (0.026)		0.377*** (0.061)	
Top 10 Income Share (t-1)		-0.118*** (0.016)		-0.144*** (0.031)
Top 10 Income Share (t-1) × Left Executive (t-1)		0.158*** (0.028)		0.323*** (0.042)
Universal Male Suffrage (t-1)	1.486*** (0.116)	-0.560** (0.172)	-0.868 (0.783)	-1.970** (0.600)
War Mobilisation (t-1)	1.036** (0.321)	0.356 (0.351)	-1.685** (0.580)	-0.684 (0.459)
Real GDP Per Capita (t-1)	0.000*** (0.000)	0.000*** (0.000)	-0.000 (0.000)	-0.000 (0.000)
Observations	1225	780	1252	809
Countries	17	13	18	14
R ²	0.955	0.954	0.962	0.968

Note: Models A1 and A3 are the same as models 1 and 2 from Table 1 and are included here for comparison purposes. This table portrays a pooled cross-sectional time-series ordinary least squares (OLS) analysis of Top Inheritance and Income Taxes in year t . All independent variables are taken from year $t - 1$. Panel-corrected standard errors are shown in parentheses. ***, **, * and + indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively. Country and year fixed effects as well as country-specific time trends are included in all models.

Table A9: Inequality, Partisanship, and Votes on Taxation (Bill Fixed Effects)

	(A19)	(A20)	(A21)	(A22)
Top 1% Income Share	0.006 (0.015)	0.013 (0.015)	-0.014 (0.011)	-0.060** (0.020)
Republican	0.701** (0.251)	0.950** (0.308)	0.082 (0.129)	-0.242 (0.329)
Top 1% Income Share × Republican	-0.046** (0.015)	-0.069** (0.021)		0.027 (0.024)
Top 1% Income Share × DW-Nominate			-0.108*** (0.032)	-0.258*** (0.045)
Republican × DW-Nominate				-2.635* (1.030)
Top 1% Income Share × Rep. × DW-Nominate				0.209** (0.076)
DW-Nominate	-1.164*** (0.177)	-1.054*** (0.177)	0.357 (0.416)	2.171*** (0.601)
Independent	1.031*** (0.232)	1.073*** (0.313)	1.024** (0.321)	1.011** (0.352)
Population (log)		-0.013 (0.139)	-0.007 (0.136)	-0.035 (0.131)
% Foreign Born		2.986** (1.005)	2.790** (1.020)	2.555* (1.011)
Mobilisation Rate		4.303 (2.701)	3.878 (2.774)	3.852 (2.659)
Farms (log)		-0.091 (0.135)	-0.089 (0.134)	-0.054 (0.138)
Salaried Manufacturing (log)		-0.099 (0.126)	-0.075 (0.131)	-0.051 (0.127)
Bill Fixed Effects	✓	✓	✓	✓
State Fixed Effects	✓	✓	✓	✓
Year Fixed Effects	✓	✓	✓	✓
Observations	13538	11092	11092	11092

Note: Standard errors are shown in parentheses. ***, **, * and + indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively. All abstentions are coded as effective “no” votes.

Table A10: Inequality, Partisanship, and Votes on Taxation (Abstentions as “No” Votes)

	(A23)	(A24)	(A25)	(A26)
Top 1% Income Share	0.016 (0.011)	0.022 ⁺ (0.012)	-0.005 (0.008)	-0.031 ⁺ (0.018)
Republican	0.722*** (0.207)	0.957*** (0.256)	0.109 (0.110)	0.070 (0.306)
Top 1% Income Share × Republican	-0.049*** (0.012)	-0.068*** (0.017)		0.004 (0.022)
Top 1% Income Share × DW-Nominate			-0.100*** (0.025)	-0.188*** (0.044)
Republican × DW-Nominate				-1.850 ⁺ (0.961)
Top 1% Income Share × Rep. × DW-Nominate				0.148* (0.068)
DW-Nominate	-0.892*** (0.150)	-0.866*** (0.147)	0.423 (0.320)	1.475* (0.580)
Independent	0.900*** (0.141)	0.962*** (0.219)	0.932*** (0.215)	0.941*** (0.227)
Population (log)		0.059 (0.110)	0.066 (0.107)	0.043 (0.104)
% Foreign Born		1.956* (0.778)	1.778* (0.774)	1.633* (0.784)
Mobilisation Rate		0.116 (1.902)	-0.260 (1.926)	-0.233 (1.934)
Farms GDP (log)		-0.116 (0.119)	-0.113 (0.120)	-0.087 (0.124)
Salaried Manufacturing		-0.093 (0.105)	-0.076 (0.107)	-0.062 (0.103)
State Fixed Effects	✓	✓	✓	✓
Year Fixed Effects	✓	✓	✓	✓
Observations	15105	12364	12364	12364

Note: Standard errors are shown in parentheses. ***, **, * and ⁺ indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively. All abstentions are coded as effective “no” votes.

Table A11: Inequality, Partisanship, and Votes on Taxation (Top 10% Income Share)

	(A27)	(A28)	(A29)	(A30)
Top 10% Income Share	0.017 ⁺ (0.010)	0.021* (0.010)	0.002 (0.007)	-0.008 (0.014)
Republican	1.550*** (0.356)	1.811*** (0.448)	0.121 (0.116)	0.232 (0.598)
Top 10% Income Share × Republican	-0.038*** (0.009)	-0.046*** (0.011)		-0.003 (0.016)
Top 10% Income Share × DW-Nominate			-0.073*** (0.017)	-0.108*** (0.027)
Republican × DW-Nominate				-2.743 (2.087)
Top 10% Income Share × Rep. × DW-Nominate				0.073 (0.054)
DW-Nominate	-1.037*** (0.153)	-1.001*** (0.164)	1.715** (0.626)	3.014** (1.055)
Independent	0.845*** (0.202)	0.951** (0.289)	0.927** (0.292)	0.931** (0.303)
Population (log)		-0.004 (0.116)	0.001 (0.115)	-0.014 (0.113)
% Foreign Born		2.403** (0.907)	2.336* (0.908)	2.249* (0.890)
Mobilisation Rate		3.626* (1.832)	3.474 ⁺ (1.861)	3.476 ⁺ (1.809)
Farms GDP (log)		-0.061 (0.129)	-0.062 (0.129)	-0.046 (0.133)
Salaried Manufacturing (log)		-0.121 (0.112)	-0.094 (0.117)	-0.087 (0.115)
State Fixed Effects	✓	✓	✓	✓
Year Fixed Effects	✓	✓	✓	✓
Observations	14003	11360	11360	11360

Note: Standard errors are shown in parentheses. ***, **, * and ⁺ indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively. State and year fixed effects are included in all models.

Table A12: Inequality, Partisanship, and Votes on Taxation (Robustness Checks)

	(A31)	(A32)	(A33)
Top 1% Income Share	0.008 (0.013)	-0.007 (0.010)	-0.052** (0.017)
Republican	0.579* (0.229)	0.077 (0.113)	0.043 (0.266)
Top 1% Income Share × Republican	-0.039** (0.014)		0.004 (0.018)
Top 1% Income Share × DW-Nominate		-0.055** (0.019)	-0.194*** (0.036)
Republican × DW-Nominate			-2.923*** (0.815)
Top 1% Income Share × Rep. × DW-Nominate			0.236*** (0.056)
DW-Nominate	-1.038*** (0.149)	-0.297 (0.282)	1.363* (0.535)
Independent	0.831*** (0.189)	0.798*** (0.196)	0.769*** (0.229)
Population (log)	-0.064 (0.055)	-0.052 (0.053)	-0.049 (0.050)
% Foreign Born	2.302** (0.789)	2.278** (0.795)	2.220** (0.777)
Mobilisation Rate	2.801 (1.759)	2.593 (1.762)	2.560 (1.698)
State Fixed Effects	✓	✓	✓
Year Fixed Effects	✓	✓	✓
Observations	14003	14003	14003

Note: Standard errors are shown in parentheses. ***, **, * and + indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively.

Table A13: Inequality, Partisanship, and Votes on Taxation (Robustness Checks)

	(A34)	(A35)	(A36)
Top 1% Income Share	0.026 ⁺ (0.014)	-0.018 (0.019)	-0.051 (0.032)
Republican	0.803*** (0.211)	-0.537** (0.187)	-0.854 ⁺ (0.450)
Top 1% Income Share × Republican	-0.110*** (0.012)		0.028 (0.038)
DW-Nominate	-0.372 (0.240)	1.613*** (0.344)	2.754** (0.986)
Top 1% Income Share × DW-Nominate		-0.158*** (0.018)	-0.248** (0.076)
Republican × DW-Nominate			-1.469 (1.272)
Top 1% Share × Republican × DW-Nom.			0.106 (0.095)
Independent	0.533 (0.362)	0.359 (0.395)	0.282 (0.416)
Population (log)	0.220 (0.705)	0.175 (0.697)	0.164 (0.694)
% Foreign Born	-1.404 (2.345)	-1.743 (2.491)	-1.628 (2.520)
Farms (log)	0.262 (0.173)	0.275 (0.170)	0.295 ⁺ (0.176)
Salaried Manufacturing (log)	0.181 (0.282)	0.204 (0.283)	0.191 (0.282)
Services (log)	-0.704 (0.549)	-0.446 (0.520)	-0.403 (0.516)
GDP Growth	-0.927 (1.226)	-1.035 (1.269)	-1.032 (1.278)
GDP per Capita (log)	0.699 (0.736)	0.474 (0.713)	0.440 (0.709)
Inflation	0.548 (0.917)	0.317 (0.902)	0.274 (0.879)
Union Density	-0.002 (0.011)	0.000 (0.010)	0.001 (0.010)
State Spending (log)	0.032 (0.032)	0.030 (0.031)	0.030 (0.031)
State Fixed Effects	✓	✓	✓
Year Fixed Effects	✓	✓	✓
Observations	6556	6556	6556

Note: Standard errors are shown in parentheses. ***, **, * and ⁺ indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively.

Table A14: Inequality, Partisanship, and Votes on Taxation (Robustness Checks)

	(A37)	(A38)	(A39)
Top 1% Income Share	0.013 (0.014)	-0.011 (0.010)	-0.050** (0.018)
Republican	0.775** (0.293)	0.027 (0.123)	-0.272 (0.300)
Top 1% Income Share × Republican	-0.059** (0.020)		0.025 (0.021)
Top 1% Income Share × DW-Nominate		-0.093** (0.029)	-0.223*** (0.039)
Republican × DW-Nominate			-2.390* (0.963)
Top 1% Income Share × Rep. × DW-Nominate			0.180** (0.068)
DW-Nominate	-0.892*** (0.164)	0.336 (0.377)	1.968*** (0.555)
Independent	0.890** (0.288)	0.843** (0.295)	0.816* (0.324)
Southern Democrat	-0.197* (0.080)	-0.206* (0.081)	-0.219* (0.088)
Population (log)	0.015 (0.123)	0.020 (0.120)	-0.003 (0.115)
% Foreign Born	2.492** (0.867)	2.303** (0.874)	2.079* (0.866)
Mobilisation Rate	2.253 (1.856)	1.827 (1.914)	1.731 (1.809)
Farms GDP (log)	-0.064 (0.124)	-0.062 (0.122)	-0.031 (0.126)
Salaried Manufacturing (log)	-0.123 (0.117)	-0.101 (0.122)	-0.080 (0.117)
State Fixed Effects	✓	✓	✓
Year Fixed Effects	✓	✓	✓
Observations	11360	11360	11360

Note: Standard errors are shown in parentheses. ***, **, * and ⁺ indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively.

Table A15: Inequality, Partisanship, and Votes on Taxation (Post-Bretton Woods)

	(A40)	(A41)
Top 1% Income Share	0.030*	-0.054*
	(0.013)	(0.026)
Republican	0.528*	-0.367
	(0.206)	(0.450)
Top 1% Income Share × Republican	-0.065***	0.006
	(0.011)	(0.030)
Top 1% Income Share × DW-Nominate		-0.236***
		(0.065)
Republican × DW-Nominate		-3.284**
		(1.187)
Top 1% Income Share × Republican × DW-Nominate		0.256***
		(0.077)
DW-Nominate	-0.601**	2.397*
	(0.200)	(1.008)
Independent	0.601***	0.369
	(0.145)	(0.237)
State Fixed Effects	✓	✓
Year Fixed Effects	✓	✓
Observations	8548	8548

Note: Standard errors are shown in parentheses. ***, **, * and + indicate statistical significance levels of .1, 1, 5 and 10 percent, respectively.

Table A16: Breakdown of Uncoded Bills

Notes (by coder)	Bill ID	Congress	Date	Roll Number
Relevant, but ambiguous	RS0640364	64	2/28/1917	364
irrelevant amendment to budget bill	RS0640367	64	2/28/1917	367
Relevant, but ambiguous	RS0650131	65	8/23/1917	131
Anti-tax Vote (added to dataset)	RS0650334	65	12/21/1918	334
Irrelevant: Making taxes subject to inspection	RS0680102	68	5/2/1924	102
Irrelevant: Making taxes subject to inspection	RS0690043	69	2/8/1926	43
Irrelevant: Making taxes subject to inspection	RS0700087	70	5/18/1928	87
Relevant, but ambiguous	RS0740117	74	8/15/1935	117
Rules concerning tax withholding	RS0780030	78	5/14/1943	30
Recoup taxes	RS0780031	78	5/14/1943	31
Alterations to methods of tax collection	RS0780032	78	5/14/1943	32
Relevant, but ambiguous	RS0780033	78	5/14/1943	33
Relevant, but ambiguous	RS0780034	78	5/14/1943	34
Reducing doubled tax payments	RS0780035	78	5/14/1943	35
Relevant, but ambiguous	RS0780045	78	6/2/1943	45
Irrelevant: Splitting income tax returns	RS0800068	80	5/27/1947	68
Partnership return of taxes	RS0800069	80	5/28/1947	69
Relevant, but ambiguous	RS0800099	80	7/12/1947	99
Irrelevant: Splitting income tax returns	RS0800100	80	7/14/1947	100
Partnership return of taxes	RS0800101	80	7/14/1947	101
Anti-tax Vote (added to dataset)	RS0800103	80	7/14/1947	103
Relevant, but ambiguous	RS0800158	80	3/19/1948	158
Relevant, but ambiguous	RS0800159	80	3/19/1948	159
Relevant, but ambiguous	RS0800162	80	3/22/1948	162
Relevant, but ambiguous	RS0800163	80	3/22/1948	163
Anti-tax Vote (added to dataset)	RS0800164	80	3/22/1948	164
Tax treatment of cooperatives	RS0820167	82	9/24/1951	167
Relevant, but ambiguous	RS0900309	90	12/13/1967	309
Regards sales taxes	RS0900372	90	3/27/1968	372
Regards sales taxes	RS0900379	90	3/28/1968	379
Tax credits for campaign contributions	RS0930706	93	4/4/1974	706
auditing tax returns of federal employees	RS0930726	93	4/11/1974	726
auditing tax returns of congressional members	RS0930727	93	4/11/1974	727
not relevant: campaign finance	RS1010511	101	8/1/1990	511
not relevant: campaign finance	RS1010512	101	8/1/1990	512
not relevant: tax enforcement in NH	RS1020127	102	7/15/1991	127
not relevant: budget issue	RS1020518	102	9/25/1992	518

Notes (by coder)	Bill ID	Congress	Date	Roll Number
Regarding tax credits	RS1020519	102	9/25/1992	519
not relevant: budget issue	RS1040501	104	10/26/1995	501
Regards tax deductions	RS1060457	106	4/13/2000	457
Relevant, but ambiguous	RS1070119	107	2001-05-21	119
Relevant, but ambiguous	RS1070133	107	2001-05-22	133
not relevant: budget & social security	RS1080101	108	3/25/2003	101
tax deductions/Social Security	RS1080148	108	5/15/2003	148
not relevant: access to education	RS1080174	108	5/15/2003	174
not relevant: Perkins Vocational Edu program	RS1090061	109	3/17/2005	61
Tax credit: Marriage penalty relief	RS1090344	109	11/17/2005	344
Earned Income Tax Credit	RS1090520	109	5/25/2006	520
not relevant: tax fraud	RS1090521	109	5/25/2006	521
Regards clarifying tax credits	RS1100191	110	6/6/2007	191
not relevant: immigrants claiming tax credit	RS1100192	110	6/6/2007	192
Tax deductions (natural disaster related)	RS1100534	110	4/4/2008	534
not relevant: health insurance	RS1100654	110	10/1/2008	654
not relevant: medicare/medicaid	RS1110029	111	1/29/2009	29
Above the line tax deductions	RS1110035	111	2/3/2009	35
Not relevant	RS1110068	111	2/25/2009	68
Tax deduction for charitable giving	RS1110112	111	3/26/2009	112
Tax deduction for charitable giving	RS1110113	111	3/26/2009	113
Tax deduction for charitable giving	RS1110138	111	4/2/2009	138
Not relevant: budget	RS1110167	111	4/23/2009	167
Tax credits for home purchases	RS1110268	111	8/6/2009	268
Inflation-adjustment for taxes	RS1110499	111	3/25/2010	499
Not relevant-Air Traffic Control System	RS1110623	111	8/5/2010	623
<hr/>				
Breakdown of Uncoded Bills	#			
Tax credits, deductions, etc.	17			
Not relevant	29			
Coded (added to dataset - November 2020)	3			
Relevant, but ambiguous	14			
TOTAL	63			
<hr/>				

Figure A1: Marginal Effects of Left Executive on Top Tax Rates with 95% CIs

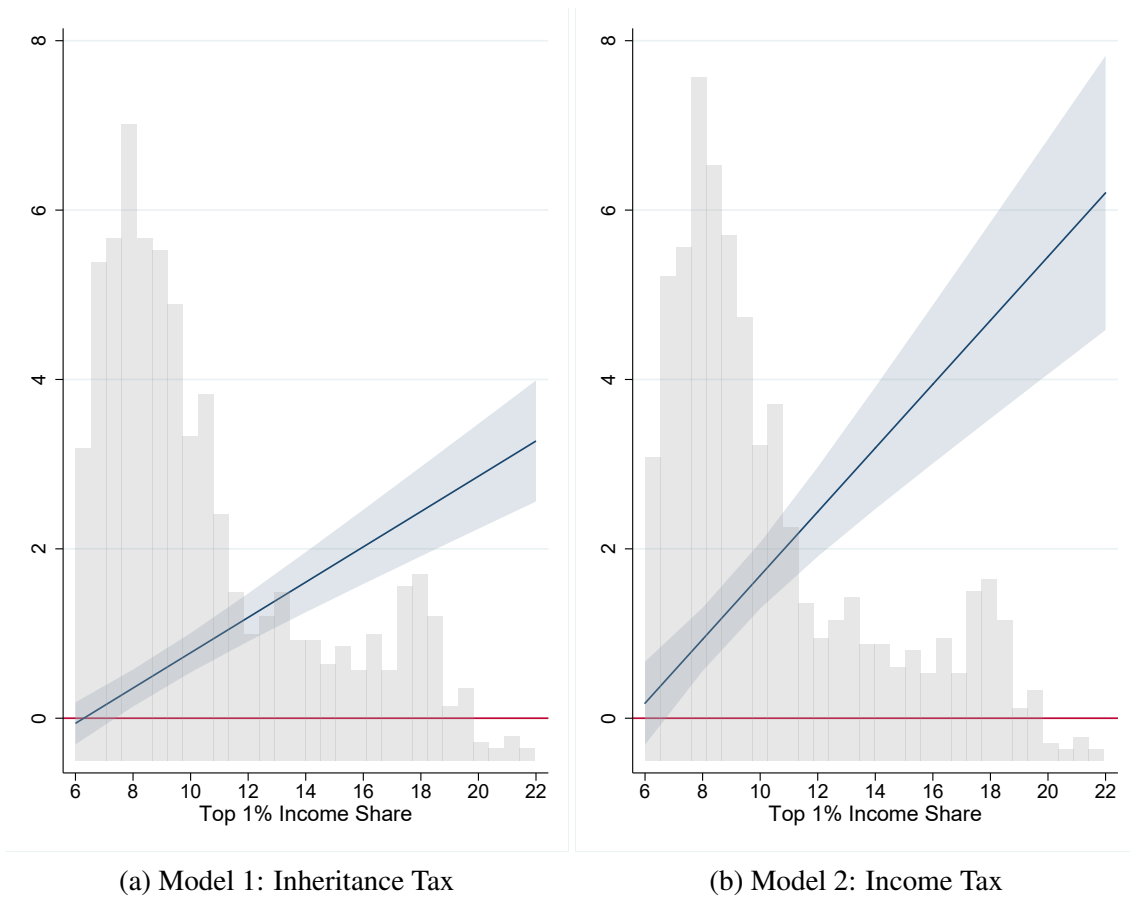


Figure A2: Marginal Effects of Income Inequality (Top 10%) on Top Tax Rates with 95% CIs

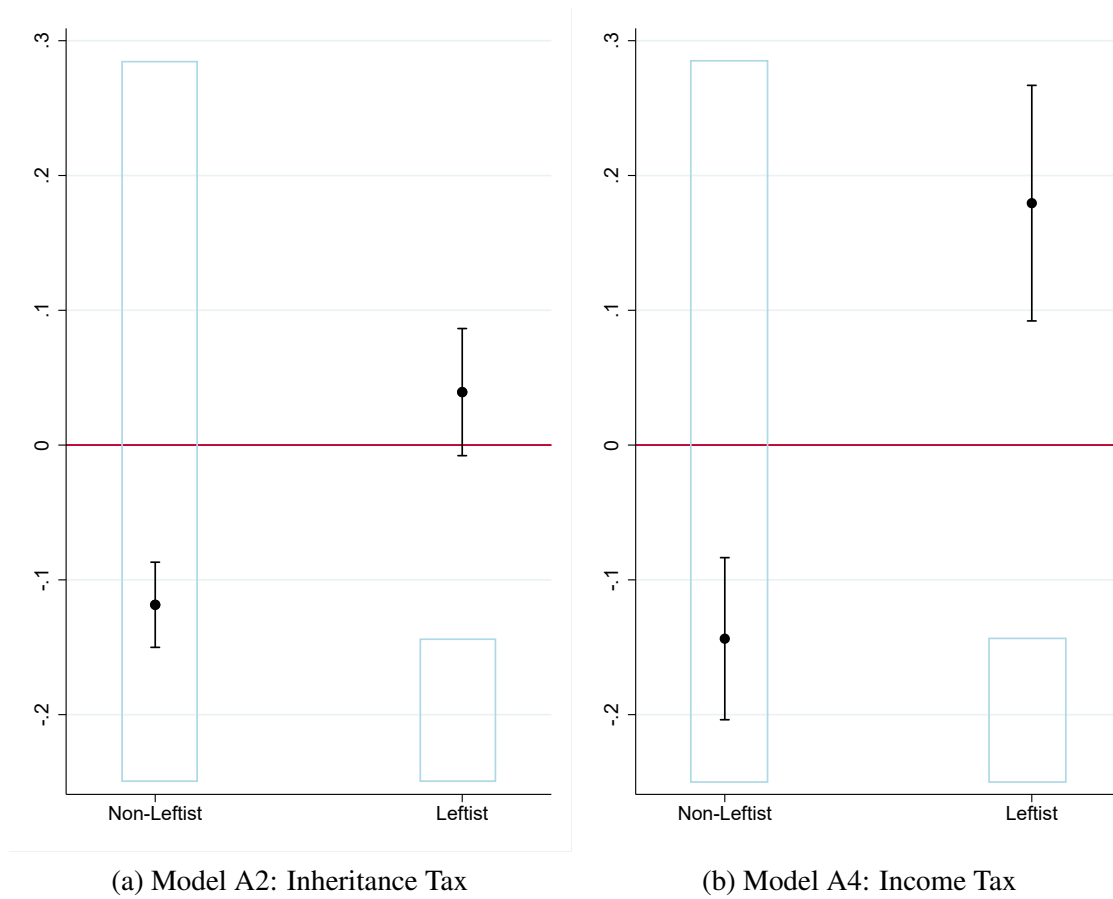


Figure A3: Marginal Effects of Left Executive on Top Tax Rates with 95% CIs

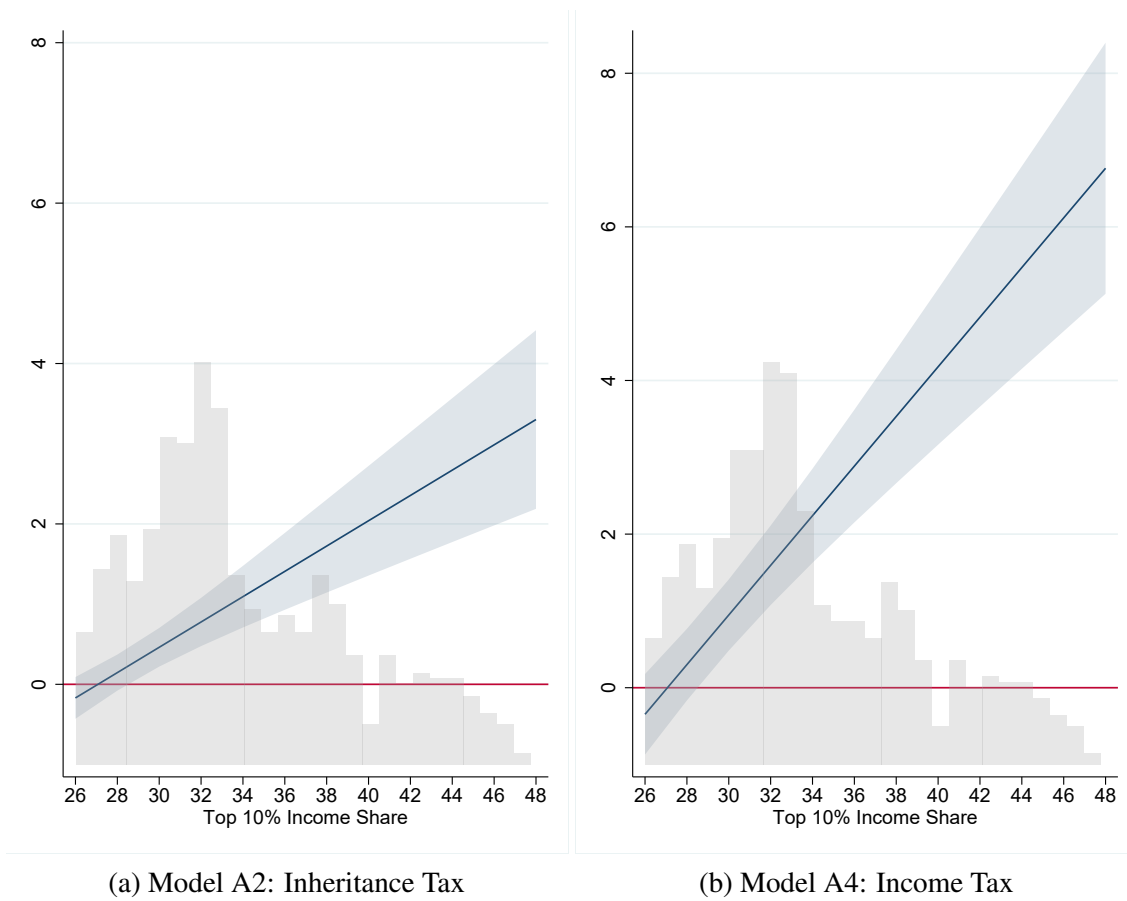
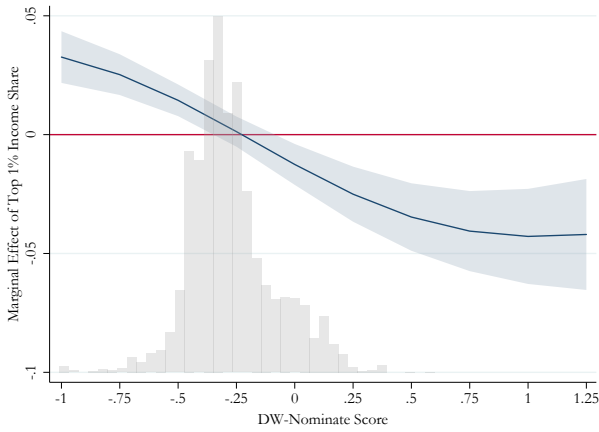
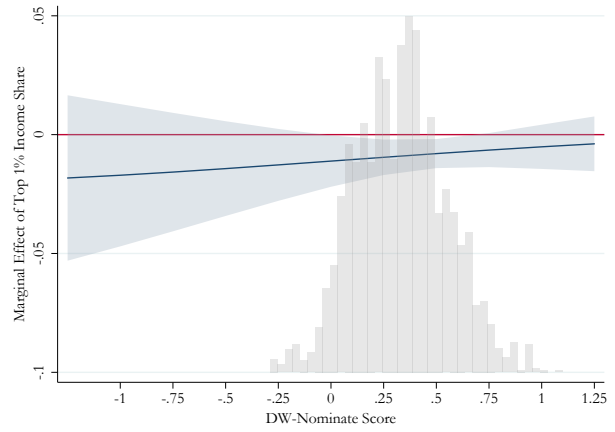


Figure A4: Conditional Marginal Effects of Income Inequality - Post-Bretton Woods (Model A41)

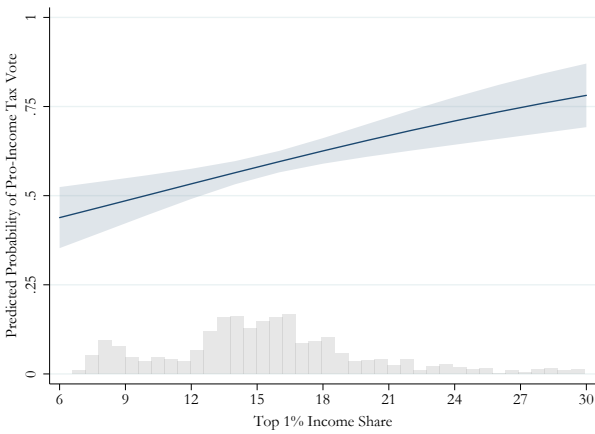


(a) Among Democrats

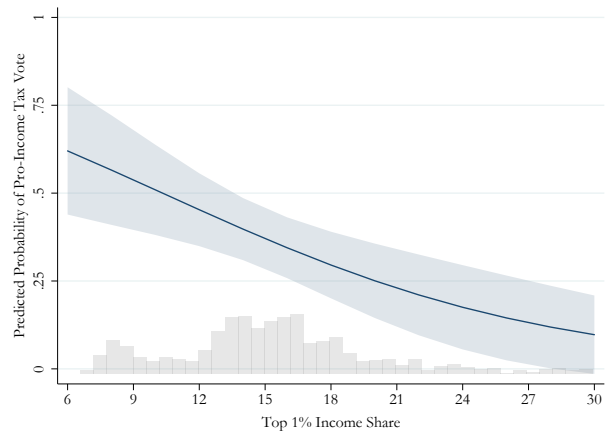


(b) Among Republicans

Figure A5: Predicted Probabilities Among Democrats - Post-Bretton Woods (Model A41)



(a) Left-Leaning Democrats
(*DW-Nominate* = -0.5)



(b) Right-Leaning Democrats
(*DW-Nominate* = 0.25)