

Table B15: Inheritance in Paris, 1872-1937 - Community vs separate assets (married decedents with community assets)															
	N. obs.	Average net estate (reported)	Average net estate (computed)	Ratio	Average com. estate (reported)	Average com. estate (computed)	Ratio	% with separ. assets >0	Average separate estate (reported)	Average separate estate (computed)	Ratio	com. share (reported)	sep. share (reported)	com. share (computed)	sep. share (computed)
All subsample married decedents with net estate>0 & community assets>0															
1872	779	65 886	64 433	98%	98 499	97 830	99%	20%	16 423	15 983	97%	75%	25%	75%	25%
1882	1 145	75 441	73 424	97%	118 532	118 138	100%	23%	18 756	18 456	98%	76%	24%	76%	24%
1912	1 188	116 733	115 889	99%	137 370	137 370	100%	34%	50 301	50 302	100%	58%	42%	58%	42%
1922	1 126	111 499	111 279	100%	164 388	164 035	100%	38%	34 614	34 627	100%	70%	30%	70%	30%
1927	1 113	187 754	187 964	100%	302 424	302 424	100%	32%	47 669	47 669	100%	76%	24%	76%	24%
1932	1 238	191 324	190 032	99%	304 627	304 627	100%	34%	50 759	50 759	100%	75%	25%	75%	25%
1937	1 348	184 052	185 513	101%	311 820	311 820	100%	29%	44 039	43 964	100%	78%	22%	78%	22%
All subsample male married decedents with net estate>0 & community assets>0															
1872	493	72 648	71 771	99%	109 880	108 941	99%	19%	18 381	18 128	99%	75%	25%	75%	25%
1882	750	80 300	78 226	97%	135 386	134 938	100%	21%	16 688	16 438	99%	80%	20%	80%	20%
1912	814	123 705	123 574	100%	148 024	148 023	100%	35%	53 746	53 747	100%	58%	42%	58%	42%
1922	767	110 611	110 335	100%	172 969	172 457	100%	37%	30 715	30 689	100%	74%	26%	74%	26%
1927	816	178 465	179 266	100%	297 717	297 717	100%	32%	44 071	44 071	100%	77%	23%	77%	23%
1932	850	203 361	202 797	100%	341 849	341 849	100%	33%	50 387	50 387	100%	77%	23%	77%	23%
1937	934	192 914	194 548	101%	315 911	315 911	100%	28%	46 005	46 004	100%	77%	23%	77%	23%
All subsample female married decedents with net estate>0 & community assets>0															
1872	286	55 001	52 621	96%	80 180	79 946	100%	21%	13 271	12 531	94%	75%	25%	76%	24%
1882	395	66 639	64 726	97%	88 005	87 710	100%	25%	22 503	22 111	98%	66%	34%	66%	34%
1912	374	101 898	99 536	98%	114 701	114 701	100%	32%	42 971	42 972	100%	57%	43%	57%	43%
1922	359	113 415	113 315	100%	145 873	145 865	100%	40%	43 025	43 123	100%	63%	37%	63%	37%
1927	297	214 470	212 978	99%	315 963	315 963	100%	32%	58 017	58 017	100%	73%	27%	73%	27%
1932	388	165 353	162 488	98%	224 309	224 309	100%	36%	51 561	51 561	100%	69%	31%	69%	31%
1937	414	163 006	164 058	101%	302 106	302 106	100%	33%	39 370	39 119	99%	79%	21%	79%	21%

Sources: Authors computations using micro data collected in Paris estate tax archives (see do-file doTableB15.txt)