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SN 6358 – Euro PTax. Who pays for the state? The evolution of personal taxation in postwar Europe 1958-2007

User Guide for EuroPTax version 1.0 (2009)

Open the spreadsheet, relating to the country whose income tax is of interest. The spreadsheet can be opened using Microsoft Excel 1997, 2003 or 2007, or the non-proprietary tool OpenOffice 3.2 (www.openoffice.org)

The user should use only the sheets, labelled “User sheet” and “Wages”. Modifying other sheets may affect the calculations.

For each year, the user can specify the following;

- . • The gold shaded column can be used by the user to specify the marital status of the household; “y” denotes that tax calculation will be of a married household, for that year.
- . • The light green shaded column can be used by the user to specify the number of children in that household, for that year.
- . • The blue shaded column, can be used by the user to specify the income of the head of household, in terms of % of the Average Production Worker (APW) (the contents of the lavender shaded column in the sheet named “wages” can be modified, to update the values of APW used for each year)
- . • The pink shaded column can be used by the user to specify the wife’s income, in the same way.

Just modifying a value in a cell, and navigating away from that cell, will recalculate the taxes for that year.

The results should be read as follows;

- . • The column named “Joint income” specifies the combined income of that household in that year.
- . • The column named “Local Tax %” specifies the calculated percentage paid in Local tax by a household with the specified details, for that year, in that country.
- . • The column named “Local Tax value” specifies the calculated value of Local tax paid by a household with the specified details, for that year, in that country.
- . • The column named “National Tax %” specifies the calculated percentage paid in National tax by a household with the specified details, for that year, in that country.
- . • The column named “National Tax value” specifies the calculated value of National tax paid by a household with the specified details, for that year, in that country.
- . • The column named “Local + National Tax %” specifies the calculated percentage paid in Local and National taxes combined by a household with the specified details, for that year, in that country.
- . • The column named “Local + National Tax value” specifies the calculated value of

Local and National taxes combined paid by a household with the specified details, for that year, in that country.

- . • The column named "SSC %" specifies the calculated percentage paid in Social Security Contributions by a household with the specified details, for that year, in that country.
- . • The column named "SSC value" specifies the calculated value of SSC paid by a household with the specified details, for that year, in that country.
- . • The column named "All Tax %" specifies the calculated percentage paid in all tax (including SSC) by a household with the specified details, for that year, in that country.
- . • The column named "All Tax value" specifies the calculated value of all tax (including SSC) paid by a household with the specified details, for that year, in that country.

All the columns on the "user sheet" can be copied to separate work sheets, for the user to perform analysis, as per requirements.

Note, when copying columns from the EuroPTax spreadsheet, the user should paste it using "paste special", and select "Values and Number Formats".

The tax calculated in the dynamic spreadsheets has been estimated for certain years where the tax regulations/calculations are inconsistent or incomplete, or were not available at the time of the project. These estimates are denoted by the tax figure being in red characters with additional comments readable by passing the mouse over those cells with a red triangle in the top right hand corner. Where estimates cannot be made with confidence the cell has been left blank.