Le trésor des seniors

par Éric Fabri

Comment financer les investissements d’avenir qui nous attendent, en particulier concernant la transition écologique ? Par taxation de l’héritage, ce qui paradoxalement permettrait aux parents d’épargner pour leurs enfants.

À propos de : André Masson, *Chronique d’un impôt sur l’héritage en perdition. Pourquoi et comment le sauver ?*, Paris, Puf, 2023, 437 p., 25 €.

On assiste aujourd’hui à un étrange paradoxe : alors que l’héritage joue un rôle clé dans la reproduction et l’amplification des inégalités patrimoniales, la tendance dans les pays de [l’OCDE](https://www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-e2879a7d-en.htm) est à la suppression ou à l’allègement de la fiscalité successorale. Malgré la multiplication des [travaux](http://piketty.pse.ens.fr/fichiers/Piketty2010WP.pdf), [notes](https://www.cae-eco.fr/repenser-lheritage) et [interventions](https://www.francetvinfo.fr/replay-radio/le-decryptage-eco/heritage-le-rapport-tirole-blanchard-propose-de-taxer-lheritier-et-non-pas-le-donateur_4657985.html) appelant à repenser la taxation des héritages pour lutter contre l’accroissement des inégalités, le sujet est étrangement délaissé [par la gauche](https://www.revuepolitique.be/revues/heritage-lultime-tabou/) et l’opprobre qui pèse sur cet impôt mal-aimé s’accentue. Comment expliquer cette situation et que faire pour y remédier ? C’est à répondre à ces questions qu’est consacré *Chronique d’un impôt sur l’héritage en perdition. Pourquoi et comment le sauver ?*

Histoire et enjeux de la fiscalité successorale

André Masson est loin d’être étranger à ces débats auxquels il a contribué de manière régulière depuis les années 1980. Membre de l’école d’économie de Paris, ses travaux sont ancrés en économie, mais tournés vers les sciences sociales avec lesquelles ils entretiennent un dialogue continu. Fidèle à cette méthode, son dernier livre poursuit deux buts complémentaires. D’une part, comme l’annonce le titre, établir une « chronique » de la grandeur et décadence de cet impôt presque aussi vieux que la propriété. D’autre part, en proposer une réforme originale en vue de le rendre plus adapté aux transformations des sociétés occidentales et aux défis contemporains. Ces deux objectifs ne reçoivent cependant pas la même attention de l’auteur. Alors que l’essentiel des quatorze chapitres de l’ouvrage dresse un bilan provisoire des débats et cherche à expliquer le déclin de l’impôt successoral, la proposition de réforme que fait A. Masson – le point le plus original et stimulant du livre – n’est présentée que dans le dernier chapitre et n’est malheureusement que peu développée.

On trouvera ainsi dans les deux premières parties des chapitres brossant à grands traits l’histoire des droits de succession de l’Égypte ancienne à aujourd’hui, un survol des débats autour de l’héritage lors de la Révolution française et dans la philosophie politique du XIXe, ainsi qu’un tour d’horizon des principaux enjeux économiques de la fiscalité successorale. La qualité des recherches d’A. Masson, son style clair et son intention pédagogique font des deux premières parties de cette *Chronique* un excellent résumé introductif des débats autour de la taxation de l’héritage en sciences sociales, et non seulement en économie. Après avoir posé ces préliminaires théoriques généraux, A. Masson peut, dans la troisième partie de l’ouvrage, présenter quatre « philosophies pures de l’héritage » qui vont lui permettre à la fois d’expliquer sous un angle nouveau l’histoire des débats sur la taxation de l’héritage qu’il vient de retracer et de justifier la proposition de réforme qu’il esquisse dans la dernière partie.

Les philosophies pures de l’héritage et leurs alliances stratégiques

Avant de présenter cette proposition, il est intéressant de revenir sur les quatre « philosophies pures de l’héritage » dégagées dans le chapitre 9, car il s’agit là de l’un des apports originaux du livre et de l’un des pivots de l’argumentation en faveur de la proposition de réforme. Ces philosophies « pures » se distinguent avant tout par l’importance relative que chacune accorde au marché, à la famille ou à l’État comme opérateur de la distribution des biens sociaux. En première approche, trois « philosophies du social » émergent ainsi. Assimilée au courant libéral-économique, la **pensée** **du libre agent** se caractérise par la priorité donnée au marché et une certaine méfiance vis-à-vis de l’État. Par contraste, la **pensée de l’égalité citoyenne** se méfie du marché et fait confiance à l’État. Elle est également critique des solidarités intermédiaires comme la famille, et veut faire primer la relation de citoyenneté comme critère déterminant de la distribution des biens sociaux. La solidarité multiple – ou **pensée multi-solidaire** – se méfie tant des marchés que de l’État, et privilégie les groupes intermédiaires (famille, syndicats, coopératives, etc.) comme lieu de la distribution des biens sociaux. On pourrait ici penser à Durkheim et aux solidarités professionnelles, mais pour A. Masson, cette troisième philosophie du social se résume peu ou prou aux solidarités familiales.

Un problème apparaît cependant ici : où classer les penseurs libertariens qui, tout en privilégiant la propriété privée et l’ordre de marché, critiquent l’héritage, car les inégalités qu’il amplifie faussent la compétition des individus sur le marché et mettent à mal les principes méritocratiques libéraux ? Pour intégrer ces positions pro-marché mais contre l’héritage, A. Masson propose un second critère qui curieusement ne vaudra que pour la pensée du libre-agent : le point de vue privilégié par cette philosophie de l’héritage. La philosophie de **l’épargnant-libre agent** privilégie le droit de propriété absolu du propriétaire et défend donc un droit illimité de donner et la liberté testamentaire. Par contraste, la philosophie de **l’héritier-libre agent** se positionne contre l’héritage au nom du droit de l’héritier d’accéder à un marché libre qui ne soit pas tronqué par les héritages.

Cette cartographie des philosophies de l’héritage permet de comprendre que les politiques de (non) taxation de l’héritage mises en place procèdent de coalitions dont le succès dépend de leur poids respectif dans les opinions publiques. Par exemple, l’alliance dominante en Europe continentale avant les années 1980 entre philosophie de l’égalité citoyenne et valeurs familiales permet d’expliquer que le modèle dominant ait été une taxation des héritages progressive en fonction des liens de sang existant entre le défunt et son héritier (p. 255-56). Aux États-Unis à la même époque, c’était la coalition entre la philosophie de l’épargnant-libre agent et celle de l’égalité citoyenne qui dominait, ce qui se traduisit notamment par davantage de liberté testamentaire dans le droit successoral américain (p. 257-58). Mais surtout, cette tétralogie de philosophies pures permet de comprendre le grand « retournement politico-idéologique après 1980 » (chapitre 10). Dans un contexte de patrimonialisation des sociétés, de recul de l’État social et de repli consécutif sur la famille, une campagne de lobbying intense contre la taxation de l’héritage a été menée aux États-Unis et a trouvé des échos en Europe. Une nouvelle coalition entre la philosophie familialiste et la philosophie de l’épargnant-libre agent a émergé et gagné du terrain, au détriment de la philosophie de l’égalité citoyenne à laquelle toutes deux s’opposent. Pour le dire rapidement, selon A. Masson, les classes moyennes propriétaires, enrichies par l’épargne d’une vie de travail et la montée des prix de l’immobilier, ont vu l’intérêt d’adhérer aux valeurs familiales invoquées par les classes supérieures pour s’opposer à toute forme de taxation des successions. Le résultat de cette nouvelle alliance est le recul généralisé de la taxation des dons, legs et héritage observé dans les pays de l’OCDE depuis les années 1980.

Mobiliser l’épargne des seniors par la fiscalité successorale

Que faire dès lors ? A. Masson propose de prendre acte de cette nouvelle coalition et de repenser la fiscalité successorale pour remédier au dernier problème majeur qu’il identifie dans le chapitre 12 : la crispation patrimoniale. En France, comme dans d’autres pays de l’OCDE, le patrimoine est largement détenu par des personnes âgées qui, en raison du recul des politiques de solidarité étatiques, immobilisent leur capital dans des placements à faible rendement, mais immédiatement mobilisable en cas de dépendance. Ceci alors même que des investissements de long terme sont nécessaires pour financer la transition écologique et d’autres projets d’intérêt général. L’enjeu devient donc de trouver un moyen de convaincre les seniors de faire migrer ce capital dormant dans des investissements d’avenir.

Comment faire cela ? Par une réforme des droits de succession qui encourage de tels placements, répond A. Masson. La proposition est alors assez simple. Il s’agit d’une part de simplifier et de durcir l’impôt successoral en ne gardant que deux taux de taxation (30%, puis 60%) au-delà des exemptions en ligne directe qui existent déjà (cf. p. 377). C’est le bâton. Il s’agit d’autre part de créer des fonds d’investissement de long terme qui peuvent être légués à la génération suivante sans payer d’impôts successoraux s’ils sont détenus pendant au moins 25 ans. C’est la carotte. À côté de ces mesures, les niches fiscales sont supprimées, les dons aux associations caritatives ou d’intérêt général restent exemptés, et la surtaxe successorale ne s’applique pas aux dons *inter vivos* dont la fiscalité ne change pas substantiellement. Le but de cette réforme est donc de « permettre aux parents d’épargner pour leurs enfants sans trop craindre le couperet des droits de succession, à la condition d’œuvrer *en même* temps pour le bien commun à terme de nos sociétés en finançant leurs investissements d’avenir » (p. 368‑369). De la sorte, ce dispositif correspondrait davantage à la nouvelle coalition philosophique dominante tout en remédiant aux problèmes posés par la crispation patrimoniale.

Une proposition de réforme adaptée aux enjeux politiques contemporains ?

Si cette réforme constitue certainement un pas en avant par rapport à la situation actuelle, elle n’en pose pas moins certains problèmes. On peut en premier lieu noter que sous couvert d’augmentation des taux de taxation, le dispositif d’A. Masson ne vise ni à lutter contre les inégalités économiques ni à augmenter les recettes fiscales. Comme le reconnaît l’auteur, le but est simplement de rediriger l’épargne des seniors vers des investissements d’avenir. Autrement dit, les individus des ménages le plus riches pourront continuer à éviter l’impôt en procédant à des donations avant leurs décès et en investissant dans ces fameux placements d’avenir dont les rendements viendront même renforcer les inégalités patrimoniales à terme. Or, si l’on accorde que l’existence et la reproduction des inégalités économiques sont problématiques, il semble au contraire nécessaire d’utiliser la réforme des droits de succession pour limiter la transmission intergénérationnelle des gros patrimoines.

Un second problème concerne la fameuse montée des valeurs familiales qui constitue à la fois l’explication du déclin de la fiscalité successorale et la justification du renoncement à utiliser la taxation de l’héritage pour niveler les inégalités économiques (la réforme *doit* selon A. Masson préserver la transmission intrafamiliale pour être acceptable). On déplore particulièrement l’absence d’une réelle documentation précisant la nature de ce « retour des valeurs familiales », souvent évoqué, mais jamais clarifié. A. Masson pointe certes la prégnance des valeurs familiales au cours de la campagne présidentielle française de 2022 ou ses expériences personnelles dans un village au sud du Massif central, mais on ne peut ici que regretter ici que la sociologie ne soit pas davantage mobilisée pour étayer cette thèse et la clarifier.

En troisième lieu, même en accordant à titre d’hypothèse un retour des valeurs familiales, la proposition d’A. Masson relève d’une étrange conception de l’action publique selon laquelle la fiscalité successorale doit s’adapter à la coalition philosophique dominante, fût-elle injuste. Ceci paraît d’autant plus inique que le désamour de l’impôt sur l’héritage est le produit de campagnes de lobbying relativement bien [documentées](https://press.princeton.edu/books/paperback/9780691127897/death-by-a-thousand-cuts) et que le repli sur la famille et le recul de l’État social sont le résultat de politiques néolibérales menées au bénéfice des plus riches. Penser la fiscalité successorale à partir d’une situation socio-économique modelée par plusieurs décennies de néolibéralisme ne revient-il pas alors à acter la victoire de ce lobbying des plus riches ?

Au bout du compte, A. Masson soutient que sa réforme sert un double but : promouvoir l’égalité des chances et mobiliser l’épargne des seniors pour investir dans des projets de long terme et d’intérêt général. Nous avons vu qu’on peut légitimement douter du premier objectif, tandis que la réalisation du second dépend encore de l’organisation pratique de ces fonds d’investissements d’avenir (dont l’auteur admet que la finance classique ne pourrait les gérer en raison de son court-termisme et des principes démocratiques qui devront les régir). Mais même en admettant que de tels fonds soient créés sous contrôle démocratique, que reste-t-il en faveur du dispositif d’A. Masson s’il ne limite pas la transmission des grandes fortunes ni ne supporte l’égalité des chances ? Il permet d’enrôler des capitaux dormants au service du bien commun. C’est un bon point, mais d’autres outils fiscaux ne seraient-ils pas mieux adaptés à cette tâche ? Pourquoi donc utiliser la réforme de l’impôt sur l’héritage pour cela (et priver ainsi l’État de ressources potentiellement conséquentes pour financer directement lesdits projets d’avenir) ? D’autres incitants fiscaux ou surtaxes des capitaux immobilisés pourraient très bien – sinon mieux – rediriger l’épargne des seniors vers des investissements durables, quitte à ce qu’un régime spécial de droits de succession soit prévu pour la transmission intergénérationnelle de ces titres d’avenir. La réforme des droits de succession ne saurait se limiter à cet objectif réalisable par d’autres moyens. Celle-ci devra impérativement viser à limiter la reproduction des inégalités économiques de génération en génération et à promouvoir l’égalité des chances pour être justifiée. Pour accomplir ces objectifs qui semblent secondaires dans la proposition d’A. Masson, une *accessions tax* semble bien plus prometteuse. Une telle taxe n’est en outre pas incompatible avec la création parallèle de fonds d’investissements d’avenir alimentés par des incitations diverses. Mais réduire le rôle de la fiscalité successorale à cette seule tâche reviendrait à se priver d’un puissant levier pour réduire les inégalités et même financer directement ces investissements d’avenir dont l’importance n’échappe à personne.

Pour aller plus loin :

* [Alvaredo, Facundo, Garbinti, Bertrand et Piketty, Thomas, « On the Share of Inheritance in Aggregate Wealth: Europe and the USA, 1900–2010 »,](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.) *[Economica (London)](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)*[, vol. 84, no. 334, 2017, pp. 239‑260.](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)
* [Dherbécourt, Clément, Fack, Gabrielle, Landais, Camille, et Stantcheva, Stefanie, "Repenser l'héritage", Note du Conseil d'analyse économique, n°69, 21/12/2021. En ligne: https://www.cae-eco.fr/repenser-lheritage](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)
* [Fabri, Éric, Georges, Martin et Scohier, Thibault, Dossier "Héritage, l’ultime tabou" in](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.) *[Politique](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)*[, vol. 124, Bruxelles, 2023.](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)
* [Frémeaux, Nicolas,](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.) *[Les nouveaux héritiers](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)*[, Paris, Seuil, 2018.](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)
* [Halliday, Daniel,](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.) *[Inheritance of Wealth: Justice, Equality, and the Right to Bequeath](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)*[, Oxford, Oxford University Press, 2018 (New Topics in Applied Philosophy).](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)
* [Piketty, Thomas, « On the long-run evolution of inheritance: France 1820-2050 »,](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.) *[The Quarterly journal of economics](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)*[, vol. 126, no. 3, 2011, pp. 1071‑1131.](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)
* [Shapiro, Ian et Graetz, Michael J.,](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.) *[Death by a Thousand Cuts: The Fight over Taxing Inherited Wealth](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)*[, Princeton, Princeton University Press, 2011.](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)
* [Rapport de l'OCDE sur l'évolution de la fiscalité successorale (2021) : « Report on Inheritance taxation in OECD countries », OECD, 2021, online: https://www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf .](Alvaredo%2C%20Facundo%2C%20Garbinti%2C%20Bertrand%20et%20Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20Share%20of%20Inheritance%20in%20Aggregate%20Wealth%3A%20Europe%20and%20the%20USA%2C%201900%E2%80%932010%C2%A0%C2%BB%2C%20Economica%20%28London%29%2C%20vol.%2084%2C%20no.%20334%2C%202017%2C%20pp.%C2%A0239%E2%80%91260.Dherb%C3%A9court%2C%20Cl%C3%A9ment%2C%20Fack%2C%20Gabrielle%2C%20Landais%2C%20Camille%2C%20et%20Stantcheva%2C%20Stefanie%2C%20%5C%22Repenser%20l%27h%C3%A9ritage%5C%22%2C%20Note%20du%20Conseil%20d%27analyse%20%C3%A9conomique%2C%20n%C2%B069%2C%2021/12/2021.%20En%20ligne%3A%20https%3A//www.cae-eco.fr/repenser-lheritage%20Fabri%2C%20%C3%89ric%2C%20Georges%2C%20Martin%20et%20Scohier%2C%20Thibault%2C%20Dossier%20%5C%22H%C3%A9ritage%2C%20l%27ultime%20tabou%5C%22%20in%20Politique%2C%20vol.%C2%A0124%2C%20Bruxelles%2C%202023.Fr%C3%A9meaux%2C%20Nicolas%2C%20Les%20nouveaux%20h%C3%A9ritiers%2C%20Paris%2C%20Seuil%2C%202018.Halliday%2C%20Daniel%2C%20Inheritance%20of%20Wealth%3A%20Justice%2C%20Equality%2C%20and%20the%20Right%20to%20Bequeath%2C%20Oxford%2C%20Oxford%20University%20Press%2C%202018%20%28New%20Topics%20in%20Applied%20Philosophy%29.Piketty%2C%20Thomas%2C%20%C2%AB%C2%A0On%20the%20long-run%20evolution%20of%20inheritance%3A%20France%201820-2050%C2%A0%C2%BB%2C%20The%20Quarterly%20journal%20of%20economics%2C%20vol.%20126%2C%20no.%203%2C%202011%2C%20pp.%C2%A01071%E2%80%911131.Shapiro%2C%20Ian%20et%20Graetz%2C%20Michael%20J.%2C%20Death%20by%20a%20Thousand%20Cuts%3A%20The%20Fight%20over%20Taxing%20Inherited%20Wealth%2C%20Princeton%2C%20Princeton%20University%20Press%2C%202011.Rapport%20de%20l%27OCDE%20sur%20l%27%C3%A9volution%20de%20la%20fiscalit%C3%A9%20successorale%20%282021%29%20%3A%20%C2%AB%C2%A0Report%20on%20Inheritance%20taxation%20in%20OECD%20countries%C2%A0%C2%BB%2C%20OECD%2C%202021%2C%20online%3A%20https%3A//www.oecd.org/tax/tax-policy/inheritance-taxation-in-oecd-countries-brochure.pdf%20.)

Publié dans laviedesidees.fr, le 20 mars 2024