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## REPLICATION PACKAGE

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### The electoral consequences of taxation in OECD countries

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OSF repository: <https://osf.io/e3rfb>

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#### Overview

This package contains all data and Stata code required to replicate all statistical results reported in “The electoral consequences of taxation in OECD countries” and its supplementary material.

The replication requires at least the Standard Edition (SE) of Stata 18. However, Stata 18 is only required for the regression models. The other parts of the Dofiles can be executed with Stata 15. All used user-written commands are included in the replication package in the “ado” subfolder. When you run the package in Stata, the personal ado folder is set to this folder until you close Stata. Keep this in mind if you work on other projects or code simultaneously.

#### Instructions

To run the replication, open the “master.do” file in the main directory and change the working directory to the folder where this Master-Dofile is.

(Line 7): `cd = “...”`

You can now run the replication by executing the whole Master-Dofile. All results (i.e. tables, figures, estimates, and a log file) are saved into the “results”-subfolder (which is only created once you run the analysis).

If you only want to execute specific parts of the replication (e.g., data preparation), make sure to first execute the first 26 lines of the Master-Dofile.

#### Code description

All code (apart from the Master-Dofile) is saved in the “code”-subfolder.

- `1_prepare_mergedata.do`: pre-processes several datasets that will later be merged to the party-government dataset.
- `2_build_finaldata.do`: creates the main party-government data, merges the previously processed datasets, and prepares the data for all statistical analyses.
- `3_regressions.do`: estimates all regression model, stores their results, and creates the summary statistics table.
- `4_figures.do`: creates all figures from the main article and the online supplementary material based on the raw data and the regression results from the previous step.
- `5_rename_files.do`: renames the figure and table files in line with the published article (e.g., “Figure1”).
- `99_figureoptions.do`: contains preset options for creating the figures – running this file only loads a large number of globals into memory.

Please note that running individual Dofiles requires the execution of all prior Dofiles.

#### Data description

All data required to run the replication are attached in the package. The analysis uses the following datasets:

- **additional\_vat\_data.xlsx**: handpicked VAT rates to fill gaps in the data (incl. sources)
- **CPDS\_1960-2021\_Update\_2023.dta**: Armingeon, Klaus, Sarah Engler, Lucas Leemann and David Weisstanner (2023). Comparative Political Data Set 1960-2021. University of

Zurich, Leuphana University Lüneburg, and University of Lucerne. Available from <https://www.cpds-data.org/>.

- **CWEP\_Generosity\_Scores\_DATASET.dta**: Scruggs, Lyle (2022). Comparative Welfare Entitlements Project Data Set, Version 2022-01. Available from <http://cwep.us/>.
- **oecd\_tax\_revenue.xlsx**: Tax revenue data from OECD (2024). Tax Database. Available from <https://stats.oecd.org/>.
- **OECD\_VAT\_RATES\_EXTENDED.xlsx**: VAT rate data from OECD (2024). Tax Database. Available from <https://stats.oecd.org/>.
- **parlgov\_processed.dta**: Pre-processed and collapsed version of ParlGov; Döring, Holger, and Philip Manow (2023). Parliaments and governments database (ParlGov): Information on parties, elections and cabinets in modern democracies. Available from <http://www.parlgov.org/>. *[Holger Döring and Philip Manow voiced the preference that we do not upload the raw ParlGov data as part of this replication package. We therefore attached a collapsed version of the data from an intermediate data processing step. However, all code to create the party-government data from the raw ParlGov data are supplied in the dofiles]*
- **Tax Policy Reform Database v2.0.xlsx**: Amaglobeli, David, Valerio Crispolti, Era Dabla-Norris, Pooja Karnane, and Florian Misch (2018). Tax Policy Measures in Advanced and Emerging Economies: A Novel Database. IMF Working Paper 18/110. Dataset version 2.0.
- **taxation\_trends\_report\_2021\_statutory\_rates.xlsx**: VAT rate data from European Commission (2023). Data on Taxation Trends. Available from [https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends\\_en](https://taxation-customs.ec.europa.eu/taxation-1/economic-analysis-taxation/data-taxation-trends_en).
- **taxfoundation\_corporate\_inc\_taxes.xlsx**: Corporate tax rate data from Tax Foundation (2022). Corporate Tax Rates around the World, 2022. Available from <https://taxfoundation.org/data/all/global/corporate-tax-rates-by-country-2022/>.

I certify that the authors of the manuscript have legitimate access to and permission to use and upload the data used in this manuscript.