Disrupting Compliance: The Impact of a Randomized Tax Holiday in Uruguay

DATA CODEBOOK

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1. Natural experiment data

panel_taxtime.Rda Panel dataset at the tax account - payments-since-the-relevant-lottery level.	
VARIABLE	**DESCRIPTION**
CUENTA	Account ID. The original account ID was altered to de-identify the data.
t	Number of payments for the relevant tax since the relevant lottery.
TRIBUTO	Type of tax: Property, Vehicle, Sewage, or Head.
FECHA_SORTEO2	Date of the relevant lottery.
TREATMENT	Dummy variable indicating if the account number won the tax holiday lottery in the relevant lottery.
ES_BP	Dummy variable indicating whether the individual was eligible for the tax holiday at the time of the relevant lottery. Eligibility requires having no debt at the time of the lottery. Those who are eligible are labeled as 'good taxpayers.' The values are 0 for ineligible taxpayers and 1 for eligible taxpayers.
cuota_exonerada	Dummy variable indicating if the account effectively received the tax holiday as a result of the holiday lottery. Among lottery winners, only eligible accounts can effectively receive the holiday.
TIENE_EXO	Dummy variable indicating if the account was a beneficiary of a tax holiday at time *t*.
nr_paymntsowed	Number of payments owed at *t*.
en_fecha	Dummy variable indicating if the tax was paid on time at *t*.
autopay_win	Dummy variable indicating if the tax was being paid using automatic debit at the time of the lottery.
VALOR_CAT2004	Account holder’s 2004 property value.

buen_pagador_panel.Rda This is a panel dataset at the account-payments since the relevant lottery level.	
VARIABLE	**DESCRIPTION**
CUENTA	Account ID. The original account ID was altered to de-identify the data.
TRIBUTO	Type of tax: Property, Vehicle, Sewage, or Head.
centered	Number of payments since the time of the relevant lottery.
TREATMENT	Dummy variable indicating if the individual won the tax holiday in the relevant lottery.
ES_BP	Dummy variable indicating whether the account holder was eligible for the tax holiday at the time of the relevant lottery. Eligibility requires having no debt at the time of the lottery. Those who are eligible are labeled as 'good taxpayers.' The values are 0 for ineligible taxpayers and 1 for eligible taxpayers.
BP_time	Dummy variable indicating whether the account holder had “good taxpayer” status in that period.
autopay_win	Dummy variable indicating if the tax is paid using automatic debit.
VALOR_CAT2004	Account holder’s 2004 property value.
VALOR_CATASTRAL ACTUAL	Account holder’s current property value.
JUBILADO	Dummy variable indicating if the tax holder was a retiree.
TODOPAGO	Dummy variable indicating if the account holder paid the year in full.
rental	Dummy variable indicating if the property associated with the account is a rental.

naturalex_debt_gtp.Rda

This dataset reports the total debt data as of October 2014 for the subset of taxpayers eligible for the lottery (“good taxpayers”). The account numbers were not provided.	
VARIABLE	**DESCRIPTION**
debt_amount	Total debt amount as of October 2014.
tax	Type of tax associated with the account: Property (ci), Vehicle (pr), Sewage (ts), or Head (td).
won_lottery	Dummy variable indicating whether the individual was granted a tax holiday (1) or not (0).

2. Field experiment data

fieldex_data.Rda Administrative dataset at the individual level (account) used for the survey experiment.	
VARIABLE	**DESCRIPTION**
account	Account ID. The original account ID was altered to de-identify the data.
treatment	Treatment received by the account holder. There are five treatment levels. 6 (Control), 0 (Reminder) & 1,2 or 4 (Reminder+Info)
type	Type of taxpayer (bad taxpayer or good taxpayer), where “good taxpayer” identifies those up to date with their taxes and hence eligible for the tax holiday if they win the lottery.
pooled_124_0	Treatment indicator for the Treatment-Placebo comparison. It takes value 1 if the account holder is in the treatment group and 0 if it is in the placebo group.
pooled_124_6	Treatment indicator for the Treatment-Pure Control comparison. It takes value 1 if the account holder is in the treatment group and 0 if it is in the pure control group.
pooled_0_6	Treatment indicator for the Placebo-Pure Control comparison. It takes value 1 if the account holder is in the placebo group and 0 if it is in the pure control group.
***MONTH_YEAR*_ontime (e.g. JUN_2014_ontime)**	Dummy variable indicating if the bill was paid on time in the relevant month-year. This format identifies pre-treatment measures of this variable.
***MONTH_YEAR*_WEBACCESS (e.g. JUN_2014_WEBACCESS)**	Dummy variable indicating if the account holder visited their web taxpayer account in the relevant month-year.
adeudadas_*YEAR_MONTH* (e.g. adeudadas_2014_JUN)	Variable indicating the number of payments owed by that account in the relevant month-year.
july_web_access	Dummy variable indicating if the account holder visited their web taxpayer account during July 2014.

march_web_access	Dummy variable indicating if the account holder visited their web taxpayer account during March 2014.
july_nrbills_owed	Number of payments owed by the account in March 2014.
march_ontime	Dummy variable indicating whether the bill was paid on time in March 2014.

3. Survey experiment data

survey_data.Rda Survey dataset at the individual level.	
VARIABLE	**DESCRIPTION**
treatment	Disaggregated treatment categories on the recognition of those that are up to date with their taxes. Takes 4 values: 1. Lottery treatment + social recognition 2. Lottery treatment + individual recognition 3. Lottery treatment + individual recognition 4. Discretionary treatment: respondents were instead told that the municipality ``from time to time'' selects good taxpayers and rewards them with a year free of tax payment.
treat_discretion	Dummy variable equal to 0 if the individual received the lottery prompt treatment (treatment categories 1-3) and 1 if the discretionary prompt treatment (treatment category 4).
S1p1	Agreement with the statement "Rewards Are A Waste Of Money". Measured on an eleven-point (0-10) scale, where 10 indicates full agreement.
S1p2	Agreement with the statement "Municipal Government Does A Good Job". Measured on an eleven-point (0-10) scale, where 10 indicates full agreement. (Outcomes measured after information on fines and punishments, only used in the PAP analysis).
S1p3	Agreement with the statement "Worth It To Be Up To Date". Measured on an eleven-point (0-10) scale, where 10 indicates full agreement.

S1p4	Agreement with the statement "Rewards Go To The Same People As Always". Measured on an eleven-point (0-10) scale, where 10 indicates full agreement.
S1p5	Agreement with the statement "Municipal Taxes Are Just". Measured on a four-point (1-4) scale, where 4 indicates full agreement.
M1p2 (S1p3)	Agreement with the statement "Worth It To Be Up To Date". Measured on an eleven-point (0-10) scale, where 10 indicates full agreement. (Outcomes measured after information on fines and punishments, only used in the PAP analysis).
M1p3 (S1p2)	Agreement with the statement "Municipal Government Does A Good Job". Measured on an eleven-point (0-10) scale, where 10 indicates full agreement. (Outcomes measured after information on fines and punishments, only used in the PAP analysis).
M1p6 (S1p5)	Agreement with the statement "Municipal Taxes Are Just". Measured on a four-point (1-4) scale, where 4 indicates full agreement. (Outcomes measured after information on fines and punishments, only used in the PAP analysis).

5. Shapefiles

naturalex_map.shp Property Plots of Winning Account Numbers dataset. Shapefile comes from https://sig.montevideo.gub.uy/	
VARIABLE	**DESCRIPTION**
ES_BP	Dummy variable indicating whether the individual was eligible for the tax holiday at the time of the relevant lottery. Eligibility requires having no debt at the time of the lottery. Those who are eligible are labeled as 'good taxpayers.' The values are 0 for ineligible taxpayers and 1 for eligible taxpayers.
TREATMENT	Dummy variable indicating if the account number won the tax holiday lottery in the relevant lottery.
geometry	

v_mdg_manzanas.shp Montevideo's blocks and streets shapefile. Last updated in 2015. Shapefile comes from https://sig.montevideo.gub.uy/	
VARIABLE	**DESCRIPTION**
geometry	

v_mdg_parcelas_field_PROP_BP.shp Properties registered to eligible and ineligible taxpayers in the field experiment Shapefile comes from https://sig.montevideo.gub.uy/	
VARIABLE	**DESCRIPTION**
ES_BP	Dummy variable indicating whether the individual was eligible for the tax holiday at the time of the relevant lottery. Eligibility requires having no debt at the time of the lottery. Those who are eligible are labeled as 'good taxpayers.' The values are 0 for ineligible taxpayers and 1 for eligible taxpayers.
geometry	

Marco2011_SEG_Montevideo_Total.shp Montevideo district-level socioeconomic data Shapefile comes from https://sig.montevideo.gub.uy/	
VARIABLE	**DESCRIPTION**
PORC_NBI	Percentage of households with at least one unmet basic need.
geometry	

latinamerica.shp Reward Programs for Good Taxpayers in Latin America dataset	
VARIABLE	**DESCRIPTION**
per3	Percentage of municipalities that offer reward programs for up-to-date taxpayers
NAME	Country
geometry	