The data used in this paper are drawn primarily from the microdata on multinational companies collected by the Bureau of Economic Analysis (BEA) of the United States Department of Commerce. The International Economics Directorate of the BEA maintains a program that permits outside researchers to work with these data, subject to confidentiality requirements; details about this program can be found here: http://www.bea.gov/about/research_program.htm. Outside researchers must comply with BEA requirements, and be approved by BEA for status as unpaid special sworn employees of BEA, in order to have access to these data.

In order to accommodate those who are interested in replicating our results and working with the data used in the paper, BEA-approved researchers will have access to a public use folder at BEA with the data sets and code used in the paper. The same folder contains the data and code of other papers written using the BEA data.