Dataset used in the article "How do taxable income responses to marginal tax rates differ by sex, marital status and age? Evidence from Spanish dual income tax" by Carlos Díaz-Caro and Jorge Onrubia.

The empirical analysis of this article has been carried out using microdata from the Spanish Income Tax Return Panel disseminated by the Spanish Institute of Fiscal Studies (IEF). Microdata are collected by the Spanish Tax Administration Agency (AEAT). This database is an expanded panel of microdata that represents, for every year, the entire Spanish population of PIT taxpayers (except the Basque Country and Navarre, since both Autonomous Communities have their own personal income taxes, which are administered by their respective regional governments). The current panel covers the period from 1999 to 2014, ranging from approximately 380,000 to 600,000 sample observations per year.

The sample used in the paper consists of a balanced panel that includes all taxpayers who filed their tax return in the years 2006 and 2007. Furthermore, we apply the constraint of unchanged marital status and household type. We ended up with a sample of 494,591 tax returns, representative of a population of 17,760,637 taxpayers.

The Spanish Income Tax Return Panel is an official database included in the National Statistics Plan, that is available to researchers and analysts, free of charge, upon individual request to the IEF. Access to information is subject to the signing of a Protocol that sets the conditions for the reception and use of anonymous microdata files of tax information provided by the IEF. According to this Protocol, the data must be used exclusively for academic or scientific purposes. Once requested data are received by the researcher, these cannot be transferred, under any pretext, to third parties

Please find the Protocol for requesting IEF's tax databases in:
http://www.ief.es/Investigacion/Est_peticion.vbhtml

Detailed information (in English) about the statistical characteristics of Spanish Income Tax Return Panel 1999-…, as well as the variables contained can be found in:

Onrubia, J. and Picos, F. (2011). The new Spanish personal income tax return panel 1999-2007: Design, content and applications. 3rd General Conference of the International Microsimulation Association, Stockholm, Sweden.
http://www.scb.se/Grupp/Produkter_Tjanster/Kurser/_Dokument/IMA/picos_paper.pdf

Programs, and other details of the computations sufficient to permit replication

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- Both data management and econometric analysis has been carried out using Stata 13.

- Stata do-file "variable_creation.do" contains the programming codes for the selection and creation of all the variables used in this research.

- Stata do-file "ETI_results.do" contains the programming codes of econometric regressions that have provided the estimates underlying the results of this research.