Replication Materials for

"Mobility responses to the establishment of a residential tax haven: Evidence from Switzerland"

Martínez (2022)
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Data requirements
Many of the programs require proprietary data that are not provided with the replication files. To obtain access to these data, please get in touch with a) the Federal Tax Administration (ESTV) in Bern (http://www.estv.admin.ch/), and b) the Cantonal Tax Administration of the Canton of Obwalden.

Software requirements
The replication requires certain user-written Stata programs. The code "00_MASTERFILE.do" will install these programs locally.

Instructions
Please save the provided folder *RepFiles_JUE2022* in your preferred location and indicate your machine's path in the file 00_MASTERFILE.do. Do not alter subfolders or move files. The file file 00_MASTERFILE.do runs the entire code in the right order to reproduce the results. Do-files that cannot be run on your machine because the underlying data are proprietary are commented out.
The Stata do-files that need to be executed to reproduce the results are numbered and listed below, including a short description and what the output is. All other provided do-files are located in the folder *RepFiles_JUE2022*/*Resources* and called by another do-file; they cannot be run independently.
All the data is contained in the folder *RepFiles_JUE2022*/*Datasets* (see descriptions below). The results will be stored in the folder *RepFiles_JUE2022*/*Results.* Note that this folder contains pre-formatted Excel and LaTeX tables, which are required to obtain the results in a proper format.

Script name	***What it does***	***Dataset required***	***Main output***
00_MASTERFILE.do	sets the project path, runs all the scripts in required order	-	all tables and figures presented in the paper
0.1-setup_TaxPayers_all_cantons-ESTV.do	aggregates individual tax statistics to municipality level, distinguishing between treatment and control group tax units.	ESTV, individual income tax data (on-site access)*	ESTV data*
0.2-setup_movers_dta.do	creates dataset with the number of movers from each canton and each minicipality who moved to OW between 2001 and 2010	OW individual income and wealth tax data*	movers_cant_destination.dta*, movers_cant_origin.dta*, movers_gemeinde_destination.dta*, movers_gemeinde_origin.dta*, movers_gemeinde_dest+orig.dta*
0.3-setup_origin_60_80_before-after.do	creates a dataset with the number of movers from each canton in the treatment and control group (define as having income of 60-80% of the regressive threshold) who moved to OW before and after 2006, respectively	OW individual income and wealth tax data*	origin_60_80_before-after.dta*

0.4-setup_TaxDataOW-my_dta_v8.1.do	cleaning of the OW income and wealth tax data	OW individual income and wealth tax data*	my_dta_v8.1.dta*
0.5.1-setup_RevenueData-ktn.do	sets up revenue data, aggregated at the cantonal level	Finanzstatistik der Kantone	revenuedata_ktn.dta
0.5.2-setup_RevenueData-ktn+gde.do	sets up revenue data at the cantonal and municipal level	Finanzstatistik der Kantone	revenuedata_ktn+gde.dta
1.1-plot_taxrates-taxable_inc.do	plots the statutory avg. and marg. tax rates over time	marg+avg_taxrates_OW_1995-2010+multipliers.dta	Fig 1a - 1d
1.2-taxrate_comparisons.do	comparison of tax rates in OW and NW over time for 3 income groups	taxrates_cross_canton.dta	Fig 2a - 2c
1.3-map_origin.do	plots the origin of taxpayers moving to OW before and after the reform	origin_60_80_before-after.dta*, chcoord_treat.dta, chcoord.dta, chdb.dta	Fig 3a - 3b
2.1-DiD_cantons-difference_plot+trend.do	share of rich and income per capita in OW compared to all other cantons (parallel trends graph)	ESTV data*, movers_gemeinde_origin.dta*, movers_gemeinde_destination.dta*	Fig 4a - 4b
2.2-ES_cantons-top_earners.do	Event Study of top earners in OW compared to all other cantons	ESTV data*	Fig 5
2.3-DiD-Tab1+2_PanA-municipality.do	DiD regressions of share of rich (Tab 1) and income per taxpayer (Tab 2), comparing OW to all other cantons, at the municipality level. The output are LaTeX table elements.	ESTV data*, movers_cant_destination.dta*, movers_cant_origin.dta*,	Table 1; Table 2 : Panel A
2.4-DiD-Tab1+2_PanB-canton.do	DiD regressions of share of rich (Tab 1) and income per taxpayer (Tab 2), comparing OW to all other cantons, at the canton level. The output are LaTeX table elements.	ESTV data*	Table 1; Table 2 : Panel B
2.5-DiD-Tab1+2_PanC-treatgroup.do	DiD regressions of share of rich (Tab 1) and income per taxpayer (Tab 2), comparing OW to all other cantons, at the treatment group level. The output are LaTeX table elements.	ESTV data*	Table 1; Table 2 : Panel C[1]
3.1-Masterfile-Residents.do	all mobility estimates of the stock of high-income residents in the canton of OW; the file calls all files from the folder ReplicationFiles/Tab3-5, Fig 6-7 with the prefix *Residents* and *ResidentsHeterog*	my_dta_v8.1.dta*	Fig 6a; Fig 7a; Table 4; Table 5
3.2-Masterfile-Inmovers.do	all mobility estimates of the stock of high-income inmovers to the canton of OW; the file calls all files from the folder ReplicationFiles/Tab3-5, Fig 6-7 with the prefix *Inmovers*	my_dta_v8.1.dta*	Fig 6b; Fig 7b; Table 4
3.3-SummaryTable_LaTeX.do	summary statistics on the treatment and control groups used to estimate the mobility elasticity	my_dta_v8.1.dta*	Table 3
3.4-mechanical_revenue_calculation.do	calculates the hypothetical tax revenue from the residents if the tax rate had not changed	my_dta_v8.1.dta*	Table 6
4.1-plot_cant_revenue_1990_2016.do	plots the evolution of revenue from different taxes in OW and other cantons	revenuedata_ktn.dta	Fig 8a- 8c

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4.2-ES_revenue.do	Event Study of revenue in OW compared to other cantons	revenuedata_ktn+gde.dta, pop_1971-2017.dta	Fig 9
5.1-ES_employment.do	Event Study of the number of jobs in OW compared to other cantons	STATENT, BZ	Fig 10
5.2-table_sectoral_job_growth.do	computes job growht by sector in OW, other cantons, and Switzerland as a whole	STATENT, BZ, STATPOP-ESPOP	Table 7

* Data cannot be shared due to confidentiality reasons.

Brief data description

The subfolder *Datasets* contains a series of .dta and .xlsx files that are used in the scripts. Some data are further organized into subfolders.

- ◊ *chcoord_treat.dta, chcoord.dta, chdb.dta* are shapefiles needed to draw the maps in Figure 3.
- ◊ *CPI.dta* is the consumer price index used to deflate the variables
- ◊ *marg+avg_taxrates_OW_1995-2010+multipliers* and *marg+avg_wealth_taxrates_OW_1995-2010+multipliers.dta* contain fine-grained marginal and average income and wealth tax rates, respectively, and municipality tax multipliers for the canton of Obwalden. The data are computed based on the tax laws of the canton of Obwalden.
- ◊ *pop_1971_2017.dta* contains cantonal population data, published by the Federal Statistics Office.
- ◊ *taxload_municipalities.dta* and *taxrates_cross_canton.dta* contain income tax rates for a given set of income brackets across all Swiss municipalities, and across cantons, respectively.
  These data on tax burden by municipality, family type and income / wealth bracket were kindly provided by Raphael Parchet (2019), who computed consolidated tax rates at municipal level for all municipalities in Switzerland between 1983 and 2012. Please cite the original source. The data can be found on the AEA Data Repository, see: Parchet, Raphael. Replication data for: Are Local Tax Rates Strategic Complements or Strategic Substitutes? American Economic Association [publisher], 2019. Ann Arbor, MI: Inter-university Consortium for Political and Social Research [distributor], 2019-10-13. https://doi.org/10.3886/E114646V1. For further questions regarding the tax data set, please contact raphael.parchet@usi.ch.
- ◊ *Datasets*/*employment* is a subfolder with several Excel-files that contain datasets on employment statistics. They can all be found online on the website of the Federal Statistics Office.
- ◊ *Datasets*/*Finanzstatistik* is a subfolder that contains Excel-files with the official revenue statistics for all Swiss municipalities and cantons, respectively (available from the Federal Finance Administration, https://www.efv.admin.ch/). Using the do-files "4.1-setup_RevenueData-ktn.do" and "4.1-setup_RevenueData-ktn+gde.do" produces the Stata-files used for computation, *revenuedata_ktn.dta* and *revenuedata_ktn+gde.dta.*
- ◊ *Datasets* /*ESTV* is a subfolder that would normally contain aggregated data from the federal income tax statistics. However, because the number of cells is large and some cells have less than 5 observations, I am not allowed to share these data due to confidentiality reasons. The do-file "1-steup_TaxPayers_all_cantons-ESTV.do" was used to construct these datasets from the individual tax data from the Federal Tax Administration on site in Bern.
- ◊ *Datasets* /*movers* is a subfolder that would normally contain information on the number of movers to the canton of Obwalden from other Swiss municipalities. However, I am not allowed to share these data due to confidentiality reasons. The do-file "1-steup_movers_dta.do" was used to construct these datasets from the individual tax data of the canton of Obwalden.