Replication materials for

Taxing Your Cake and Growing It Too:
Public Beliefs on the Dual Benefits of Progressive Taxation
Forthcoming in the *Journal of Public Policy*

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This README provides an overview of the replication materials for the article. The **Data** section describes the main dataset required to reproduce all figures in the paper, and the **Analysis** section summarises the purpose of the R script to reproduce the analyses in the paper.

Data

The main dataset for reproducing tables and figures in the paper is **replication_data_jpp.csv.** It contains 9210 rows from 921 individual survey respondents and 15 variables. Each row corresponds to one individual reform package seen by the respective respondent – there are five conjoint rounds, with two packages each, therefore each respondent appears ten times in the data.

The variables are:

- **id:** Unique respondent ID
- **candidate_number**: Which reform package it is. Ranges from 1 to 10. 1 = first package in the first conjoint round, 2 = second package in the first round; 3 = first package in the second round; 4 = second package in the second round; 5 = first package in the third round, and so on.
- **incgrow**: whether respondent believes that that package will increase growth (1) or not (0)
- **reduneq:** whether respondent believes that package will reduce inequality (1) or not (0)
- **erbsch**: what that package does to **inheritance taxes**: possible values: “Inheritance – General Increase”; “Inheritance – No change”; “Inheritance – General decrease”; “Inheritance – Top Increase”; “Inheritance – Top decrease”
- **untern**: what that package does to **corporate taxes**: possible values: “Corporate – General Increase”; “Corporate – No change”; “Corporate – General decrease”; “Corporate – Top Increase”; “Corporate – Top decrease”
- **einkom**: what that package does to **income taxes**: possible values: “Income – General Increase”; “Income – No change”; “Income – General decrease”; “Income – Top Increase”; “Income – Top decrease”
- **lr**: where the respondent places themselves on a 0 (Left) to 10 (right) ideological self-placement scale

- **hh_inc**: respondent's household income, asked as how many percent of households in Germany the participants believe have a lower income than theirs, ranging from 0 to 100.
- **size_organization:** how many employees work in the company the respondent currently works for, or last worked for in case they are currently not working. Values: 1 = 1-9 employees; 2 = 10 – 99 employees; 3 = 100-999 employees; 4 = more than 1,000 employees.
- **hh_wealth**: respondent's household wealth, asked as how many percent of households in Germany the participants believe have a lower wealth than theirs, ranging from 0 to 100.
- **lr.r:** recoded **lr**, where values < 5 are coded as **Progressive** and higher than 5 are coded as **Conservative**, with those exactly 5 are NA.
- **high_inc**: recoded **hh_inc**, where values above 50 are coded as "Self-interested" and those up to 50 are coded as "Not self-interested"
- **high_wealth**: recoded **hh_wealth**, where values above 50 are coded as "Self-interested" and those up to 50 are coded as "Not self-interested"
- **large_comp**: recoded **size_organization**, where values of 3 and 4 are coded as "Self-interested" and 1 and 2 are coded as "Not self-interested"

Analysis

The Rmd script **analysis.Rmd** will generate the **analysis.html** file which contains all figures from the paper. It will run as long as the dataset listed above is in the same folder as the **analysis.Rmd** script, and that is set as the working directory.

All analyses run in R version 4.5.0 with the following packages versions:
tidyverse (2.0.0); cregg (0.3.7); dotwhisker (0.8.4); and gridExtra (2.3).

The package 'cregg' is not available on CRAN anymore. If the user does not have it installed in their computer, it is necessary to do so with the following commands:

```
install.packages('remotes')
remotes::install_github("leeper/cregg")
```