The data for this project are individual-level datasets constructed by administrative data from *Fiscal Information Agency (FIA)*, Ministry of Finance in Taiwan. Because this administrative data contains confidential information with individual identifiers. We have confidentiality agreements with the government that provided the data so that we are not allowed to release data with personally-identifying information to the public.

Researchers can gain access to the data by submitting a written application to *Fiscal Information Agency (FIA)*. The application should include a detailed research proposal describing the goals and methods of the project, a detailed list of variables, and how the research will be funded. It can take some months to negotiate data use agreements and gain access to the data. Researchers have to do all the analysis in a computer room in *Fiscal Information Agency (FIA)*.

Inquiries about access should be addressed to:

Fiscal Information Agency (FIA)
Ministry of Finance
No.547, Sec. 4, Jhongsiao E. Rd., Sinyi District, Taipei City 110-055, Taiwan(R.O.C.)
Tel: 886-2-27461263
Email: ccwu@fia.gov.tw
More information is available at:
https://www.fia.gov.tw/singlehtml/19ce7984c7734d7dba479a954c88530f

Following the above procedure and applying for the same datasets used in the paper, researchers can obtain access to the exact data that produced your results. All the data are stored in a computer room in *Fiscal Information Agency (FIA)*.