Replication package for "Wealth Taxation and Charitable Giving"

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Data Availability

The data used for this research are provided by Statistics Norway. The raw microdata may be obtained through Statistics Norway's application process for obtaining micro data. The relevant department can be contacted at mikrodata@ssb.no for questions.

Up-to-date data dictionaries are available at Statistics Norway's website: https://www.ssb.no/data-til-forskning/utlan-av-data-til-forskere/variabellister

Raw Data Provided by Statistics Norway

- inntYYYY.dta contains income variables from the income register for the years (YYYY) 2011 to 2017
- formueskatt_g2010g2018.dta contains total wealth taxes for a given year
- formue_g2010g2018 contains gross wealth, net wealth, and debt
- nettoformue_g2010g2018 contains tax return item 4.9, taxable net wealth.
- bolig_g2010g2018.dta contains housing wealth variables: tax values of primary and secondary housing as well as recreational housing
- gaver_gYYYY.dta for the years 2012 through 2018 contains giving amounts at the person-organization-year level
- serie_3371.dta contains tax return item 3.3.7.1 (charitable giving) for the years 2006 to 2018
- naringskodersn07.dta contains the most recent Norwegian primary industry code ("NACE" type, SN07 edition) for all organizations as of 2018

Data included in replication package

- charitable_org_descriptions.dta contains classifications of the different charitable organizations

Organization of replication package

/calibration/ contains scripts related to the model calibration presented in the paper's online appendix.

/calibration/output/ contains the outputs (Figures A.2, A.3, and A.4) from the codes in the /calibration/ folder.

/main_stata_codes/ contains the stata .do files used to produce most of the exhibits in the paper (except Figures A.2, A.3, and A.4)

/raw/ contains charitable_org_descriptions.dta which is required for running the codes in /main_stata_codes/.

/temp_estimates/ is empty, but would be used temporarily to store stata .ster files when running the codes in /main_stata_codes/

/figures/ contains the figures outputted by the /main_stata_codes/ scripts.

Main Stata Codes

- wdon1_muni_lignverdi_proptax.do prepares muni_lignverdi_proptax.dta needed to run wdon1_master.do
- wdon1_donations_person_year prepares wdon1_donations_person_year.dta, which is needed to run wdon1_master.do
- wdon1_master.do prepares wdon1_master.dta needed to run wdon1_analysis.do
- wdon1_analysis.do creates all the figures in the paper except
    - _giving_across_wealth_dist.do creates Figure 1. This do file needs to be run while the dataset used by wdon1_analysis.do is still used by Stata (i.e., in memory)
    - _year_by_year_bunching.do creates Figure A.19. This do file needs to be while the dataset used by wdon1_analysis.do is still used by Stata
    - Figures A.2, A.3, A.4. See Matlab and Stata Calibration codes section below.

The Stata codes above were most recently run on a server with an AMD EPYC 9554 64-core processor with 2TB of ram with Stata MP 18 installed. However, all codes will run using only four cores and 1TB of ram. Less than 1 TB of disk space is likely required to store the data required for the analyses.

Matlab and Stata Calibration Codes

This set of codes produces figures and results that relate to the model and calibration that have been relegated to online appendix. Codes were last run using MATLAB R2022b with Parallel Computing Toolbox and Symbolic Math Toolbox and Stata SE 15.1 on a MacBook Pro with Apple M1 Max chip.

The order in which the scripts are listed below is the intended order in which they should be run.

- wdon1_calibration.m produces the data points needed by Stata to create Figures A.2 and A.3.
    - the wdon1_*.m files require the following functions
        - fun_optimize_wEC.m
        - fun_to_minimize_to_fit_lognormal.m
- wdon1_calibration_stata_plot.do then produces
    - Figure A.2: wdon1_calibration_Dlog_g_sigma.pdf
    - Figure A.3: wdon1_calibration_MPG_different_kappas.pdf
- wdon1_calibration_extmargin_main.m produces the data points needed by Stata to create Figure A.4.
    - Some counterfactual quantities that are referenced in the text (e.g., increase in giving if zero entry costs) are also computed in this code
- wdon1_stata_plot_extensive_margin.do produces Figure A.4, stored as wdon1_calibration_dP.pdf