

Replication Package for: Nudging for Tax Compliance: A Meta-Analysis

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Summary

Code

The code needed to produce the tables and figures in the paper is located in folder `code`. Before running, first set the path by editing the relevant line in the file `code/stata/0_path.do`. This file also installs Stata packages used in the analysis. The do-files are named after the output that they produce and are listed below. To produce everything in one go, please run `code/stata/0_run_all.do`.

- `code/stata/0_path.do` sets the path and installs Stata packages.
- `code/stata/0_run_all.do` runs all do-files below in one go.
- `code/stata/1_dev_level_import.do` imports World Bank income categories `World_Bank_dev_level_history.xlsx` for later merge.
- `code/stata/2_import_and_clean.do` imports and cleans `Paper Survey.xlsx` to produce the main data set.
- `code/stata/3_map.do` creates the map (Figure 1).
- `code/stata/4_regression_tables.do` produces regression tables 3 and 5-7.
- `code/stata/5_figures.do` produces figures 2 and B1.
- `code/stata/6_summary_statistics_table.do` produces summary statistics tables 2, A1 and A2.
- `code/stata/7_publication_bias.do` creates figures 3-4 and tables B1 and B2 for the publication bias chapter.
- `code/stata/8_in_text.do` displays statistics mentioned in the paper text.

Data

Raw, intermediary and final data are stored in folder `data`. It is composed of `data/raw`, which contains the raw data the code will import. Excel files are also available in CSV format. Auxiliary intermediary data sets will be stored in `data/intermediary`, while final data goes to `data/processed`.

Output

Output is stored under the folder `output` with all figures and tables produced by the code.

License / Data availability and provenance statements

Statement about rights

The author(s) of the manuscript have legitimate access to and permission to use the data used in this manuscript.

Summary of availability

All data **are** publicly available.

Details on each data source

The main data used to support the findings of this study have been deposited in the [data\raw\papers repository](#). The data were collected by the authors. For information on data collection timing, criteria, scope and methodology please consult the paper in Section 3 [Sample of studies and estimates](#). [Excerpts from Papers.docx](#) refers to specific sentences in the studies that were used to construct some of the variables. The individual studies are also listed in full in alphabetical order in Table A1 of the paper. The data are available under a Creative Commons Non-commercial license. Datafile: [Paper Survey.xlsx](#)

- Historical data on countries' income groups were downloaded from the World Bank in 2021. Data can be directly downloaded using <https://datacatalogfiles.worldbank.org/ddh-published/0037712/DR0090754/OGHIST.xlsx>. A copy of the data as of 2021 is provided as part of this archive. The data are in the public domain. Datafile: [World_Bank_dev_level_history.xlsx](#)
- To plot countries subject to a study, TM World Borders Dataset 0.3 was used. It is provided by Bjorn Sandvik and was derived by Schuyler Erle from public domain sources. Sean Gilles did some clean up and made some enhancements. The dataset is available under a Creative Commons Attribution-Share Alike License. It was downloaded in 2023 using http://thematicmapping.org/downloads/world_borders.php where it is not available anymore, but a slightly different version can be downloaded using https://github.com/metemaad/HURDAT2_processor/raw/master/TM_WORLD_BORDERS-0.3.shp. A copy of the data as of 2023 is provided as part of this archive. Datafile: [TM_WORLD_BORDERS-0.3.shp](#)

References

- World Bank (2021). "World Bank income groups" [dataset]. World Bank, "Income Classifications" [original data]. Retrieved August 18, 2021 from <https://datacatalogfiles.worldbank.org/ddh-published/0037712/DR0090754/OGHIST.xlsx>

Computational requirements

Software requirements

- Stata (code was last run with version 17)
 - [winsor](#) (as of 2024-08-06)
 - [shp2dta](#) (as of 2024-08-06)
 - [spmap](#) (as of 2024-09-09)
 - [estout](#) (as of 2024-08-06)
 - [coefplot](#) (as of 2024-08-06)
 - [ftools](#) (as of 2024-08-06)
 - [texsave](#) (as of 2024-08-06)
 - [reghdfe](#) (as of 2023-09-12)
 - [metareg](#) (as of 2024-09-09)

- the do-file "`0_path.do`" will install all Stata packages locally, and should be run once.

Memory and runtime requirements

Approximate time needed to reproduce the analyses on a standard 2024 desktop machine: under 1 minute if all Stata packages already installed.

Details

The code was last run on a **2-core Intel-based laptop with Windows 10 Education**.

Authors

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