

Deduction data

Last updated on 2023/12/01

Study Sample

```
use <- StartAnalysis$new(here("data/shaped2.csv"))
```

- ▶ Current sample size: 25088
 - ▶ Taxpayers
 - ▶ Positive taxable income
 - ▶ No experience of bracket (F) and (G)
 - ▶ Age ≥ 24
 - ▶ Observed between 2010 and 2018
 - ▶ Exclude observations with no donation and declaration
 - ▶ donation less than 10% of taxable total income

Summary Stats

Table 1: Summary of Current Study Sample

	N	Mean	Std.Dev.
<i>Income and giving price</i>			
Annual taxable income (unit: 10,000KRW)	25088	2949.73	2725.28
Appricale price	25088	0.85	0.05
<i>Charitable giving</i>			
Annual chariatable giving (unit: 10,000KRW)	25088	21.96	74.27
Dummary of donation > 0	25088	0.24	0.43
Dummy of declaration of giving	25088	0.15	0.36
<i>Demographics</i>			
Age	25088	43.98	10.78
Wage earner dummy	25086	0.72	0.45
Number of household members	25088	3.43	1.13
Number of dependents in household	25088	0.06	0.24
Number of taxpayers in household	25088	3.38	1.14
Female dummy	25088	0.34	0.47
Academic history: University	25088	0.60	0.49
Academic history: High school	25088	0.34	0.47

Additional Condition

```
use2 <- use$clone(deep = TRUE)
use2$data <- subset(
  use2$data,
  family_position == 1 & work %in% c(1, 3)
)
```

- ▶ Sample size: 15712
 - ▶ Household heads who are self-employed or full-time wage earners

Summary Stats, Again

Table 2: Summary of New Study Sample

	N	Mean	Std.Dev.
<i>Income and giving price</i>			
Annual taxable income (unit: 10,000KRW)	15712	3628.64	2894.66
Appricale price	15712	0.84	0.05
<i>Charitable giving</i>			
Annual chariatable giving (unit: 10,000KRW)	15712	27.31	86.11
Dummary of donation > 0	15712	0.27	0.44
Dummy of declaration of giving	15712	0.19	0.39
<i>Demographics</i>			
Age	15712	46.04	9.91
Wage earner dummy	15712	0.72	0.45
Number of household members	15712	3.34	1.18
Number of dependents in household	15712	0.07	0.27
Number of taxpayers in household	15712	3.27	1.18
Female dummy	15712	0.10	0.29
Academic history: University	15712	0.60	0.49
Academic history: High school	15712	0.34	0.47