More flexibility reduces social donations

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Abstract

We exploit a change in tax donations' law to evaluate a change to more flexibility.

Introduction

Motivation and legal background. Law XX introduced a framework to foster social donations. Several changes to that law were made...

Insertion in the Literature. The relation between taxes and social donations has been studied in the recent literature by . . .

Empirical strategy

We use a differences in differences approach in a panel structure of the data.

References

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