Mapping old to new EIGT structure

**1. Top marginal rates + Estate Tax or Inheritance:**

Immagine che contiene testo, Carattere, linea, numero

Descrizione generata automaticamente

In **the old setting** - from eigt\_wide\_viz - this corresponds to:

Value of *x\_hs\_rat\_toprat IF x\_hs\_cat\_eigsta == “Y“*

In **the new** setting we have the following structure of eigt\_wide\_viz\_v2:

Immagine che contiene testo, numero, schermata

Descrizione generata automaticamente

Therefore, in the current wide\_viz\_v2 we have that **ONLY** the following variables are **STRINGS**:

*GEO, tax, applies\_to, status, curren, typtax, homexe (whith the last two not involved in the website mapping)*

All the other variables are numeric.

To replicate the graphical representation of the previous case, we would need the following condition:

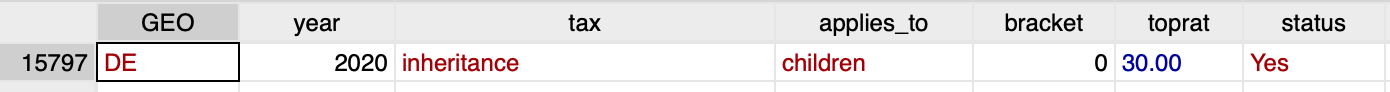
Value of *toprat IF (tax=="estate" | tax=="inheritance") & status=="Yes" & (applies\_to == “everybody” | applies\_to == “children”)*

In terms of dta, taking for example the case of Germany 2020, in the wide\_viz we have:

Immagine che contiene testo, schermata, numero, Carattere

Descrizione generata automaticamente

While in wide\_viz\_v2.dta we have the following:



**2. Top marginal rates + Estate Tax (Inheritance):**

Immagine che contiene testo, linea, Carattere, Diagramma

Descrizione generata automaticamente

In **the old setting** - from eigt\_wide\_viz - this corresponds to:

Value of *x\_hs\_rat\_etopra* *IF x\_hs\_cat\_eigsta == “Y“*

(In the case of Type of Tax = Inheritance, then the above condition is: *x\_hs\_rat\_itopra* *IF x\_hs\_cat\_eigsta == “Y”)*

In **the new** setting we have the following condition from eigt\_wide\_viz\_v2:

Value of *toprat IF tax=="estate" & status==”Yes” & (applies\_to == “everybody” | applies\_to == “children”)*

(In the case of Type of Tax = Inheritance, then the above condition is: *topra IF tax=="inheritance" & status==”Yes” & (applies\_to == “everybody” | applies\_to == “children”)*

Note: Here the underlying assumption is to use children (or everybody) as category of “*applies\_to*”. More possibilities are allowed under the new structure.

**3. Exemption threshold + Estate or Inheritance Tax**

Immagine che contiene testo, linea, Carattere, Diagramma

Descrizione generata automaticamente

In **the old setting** - from eigt\_wide\_viz - this corresponds to:

Value of *x\_hs\_thr\_chiexe IF x\_hs\_cat\_eigsta == “Y“*

In **the new** setting we have the following condition from eigt\_wide\_viz\_v1:

Value of *exemp IF* *(tax=="estate" | tax=="inheritance") & statu=="Yes" & (applies\_to == “everybody” | applies\_to == “children”)*

Note: Here the underlying assumption is to use children (or everybody) as category of “*applies\_to*”.

**4. Exemption threshold + Estate Tax (Inheritance Tax)**

**Immagine che contiene testo, Carattere, linea, schermata

Descrizione generata automaticamente**

In **the old setting** - from eigt\_wide\_viz - this corresponds to:

Value of *x\_hs\_thr\_chiexe IF x\_hs\_cat\_esttax == “Y“*

(In the case of Type of Tax = Inheritance, then the above condition is: *x\_hs\_thr\_chiexe IF x\_hs\_cat\_inhtax == “Y“)*

In **the new** setting we have the following condition from eigt\_wide\_viz\_v1:

Value of *exempt IF* *tax=="estate" & status==”Yes” & (applies\_to == “everybody” | applies\_to == “children”)*

(In the case of Type of Tax = Inheritance, then the above condition is : Value of *exempt IF* *tax=="inheritance" & status==”Yes”)*

Note: Here the underlying assumption is to use children (or everybody) as category of “*applies\_to*”.

**5. EIG Tax in % of Total Revenue + Estate or Inheritance**

Immagine che contiene testo, Carattere, linea, schermata

Descrizione generata automaticamente

In **the old setting** - from eigt\_wide\_viz - this corresponds to:

Value of *x\_hs\_rto\_tprrev IF x\_hs\_cat\_eigsta=="Y"*

In **the new** setting we have the following condition from eigt\_wide\_viz\_v2:

Value of *prorev\_ei IF status=="Yes" & (tax=="inheritance" | tax=="estate")*

Note: Here the underlying assumption is to use the general government level in “applies\_to”. Or better, we keep the general level revenues when this is not available, we scale down but only when the local/federal is not 0.

**6. EIG Tax in % of Total Revenue + Estate Tax (Inheritance Tax)**

**Immagine che contiene testo, Carattere, linea, numero

Descrizione generata automaticamente**

In **the old setting** - from eigt\_wide\_viz - this corresponds to:

Value of *x\_hs\_rto\_tprrev IF x\_hs\_cat\_esttax== “Y”*

(In the case of Type of Tax = Inheritance, then the above condition is: *x\_hs\_rto\_tprrev IF x\_hs\_cat\_inhtax == “Y“)*

In **the new** setting we may have 2 different scenarios, depending on which filtering condition we want to introduce. Indeed, as the OECD collects revenue for EIG or for EI, or for gift separately, in the new version we may want to show the Tax in % of total tax revenue as for EIG, EI or gift separately.

In this 1st scenario, with eigt\_wide\_viz\_v2 we have:

Value of *prorev \_eig IF n\_tax==3* - for EIG

Value of *prorev\_ei IF (tax==”inheritance” & status==”Yes”) | (tax==”estate” & status==”Yes”)* - for EI

Value of *prorev\_g IF (tax==”gift” & status==”Yes” )*  - for Gift

Note: Here the underlying assumption is to use the general government level in “applies\_to”. Or better, we keep the general level revenues when this is not available, we scale down but only when the local/federal is not 0.

In a 2nd scenario we can replicate estate and inheritance separately (but each including gift as well, as we do not have information separately):

Value of *prrev\_eig IF (tax=="estate" & status=="Yes") & (n\_tax>=1 & gift\_yes==1) –* Filter on estate

Value of *prrev\_eig IF (tax=="inheritance" & status=="Yes") & (n\_tax>=1 & gift\_yes==1) –* Filter on inheritance

**7. EIG Tax Revenue + Estate or Inheritance**

**Immagine che contiene testo, Carattere, linea, numero

Descrizione generata automaticamente**

In **the old setting** - from eigt\_wide\_viz - this corresponds to:

Value of *x\_hs\_agg\_totrev IF x\_hs\_cat\_eigsta=="Y"*

In **the new** setting with eigt\_wide\_viz\_v:

Value of *revenu\_ei IF status=="Yes" & (tax=="inheritance" | tax=="estate")*

Note: Here the underlying assumption is to use the general government level in “applies\_to”. Or better, we keep the general level revenues when this is not available, we scale down but only when the local/federal is not 0.

**8. EIG Tax Revenue + Estate Tax (Inheritance)**

**Immagine che contiene testo, Carattere, linea, Diagramma

Descrizione generata automaticamente**

In **the old setting** - from eigt\_wide\_viz - this corresponds to:

Value of *x\_hs\_agg\_totrev IF x\_hs\_cat\_esttax== “Y”*

(In the case of Type of Tax = Inheritance, then the above condition is: *x\_hs\_agg\_totrev IF x\_hs\_cat\_inhtax == “Y“)*

In **the new** setting we may have 2 different scenarios, depending on which filtering condition we want to introduce. Indeed, as the OECD collects revenue for EIG or for EI, or for gift separately, in the new version we may want to show the Tax in % of total tax revenue as for EIG, EI or gift separately.

In this 1st scenario, with eigt\_wide\_viz\_v1 we have:

Value of *revenu\_eig IF n\_tax==3* - for EIG

Value of *reven\_ei IF (tax==”inheritance” & statu==”Yes”) | (tax==”estate” & status==”Yes”)* - for EI

Value of *revenu\_g IF (tax==”gift” & status==”Yes” )*  - for Gift

Note: Here the underlying assumption is to use the general government level in “applies\_to”. Or better, we keep the general level revenues when this is not available, we scale down but only when the local/federal is not 0.

In a 2nd scenario we can replicate estate and inheritance separately (but each including gift as well, as we do not have information separately):

Value of *revenu\_eig IF (tax=="estate" & status=="Yes") & (n\_tax>=1 & gift\_yes==1) –* Filter on estate

Value of *reven\_eig IF (tax=="inheritance" & status=="Yes") & (n\_tax>=1 & gift\_yes==1) –* Filter on inheritance

**9. EIG Tax in % GDP + Estate or Inheritance**

**Immagine che contiene testo, schermata, Carattere, linea

Descrizione generata automaticamente**

In **the old setting** - from eigt\_wide\_viz - this corresponds to:

Value of *x\_hs\_rto\_trvgdp**IF x\_hs\_cat\_eigsta=="Y"*

In **the new** setting with eigt\_wide\_viz\_v:

Value of *revgdp\_ei IF status=="Yes" & (tax=="inheritance" | tax=="estate")*

Note: Here the underlying assumption is to use the general government level in “applies\_to”. Or better, we keep the general level revenues when this is not available, we scale down but only when the local/federal is not 0.

**10. EIG Tax in % GDP + Estate Tax (Inheritance)**

**Immagine che contiene testo, schermata, Carattere, linea

Descrizione generata automaticamente**

In **the old setting** - from eigt\_wide\_viz - this corresponds to:

Value of *x\_hs\_rto\_trvgdp IF x\_hs\_cat\_esttax== “Y”*

(In the case of Type of Tax = Inheritance, then the above condition is: *x\_hs\_rto\_trvgdp IF x\_hs\_cat\_inhtax == “Y“)*

In **the new** setting we may have 2 different scenarios, depending on which filtering condition we want to introduce. Indeed, as the OECD collects revenue for EIG or for EI, or for gift separately, in the new version we may want to show the Tax in % of total tax revenue as for EIG, EI or gift separately.

In this 1st scenario, with eigt\_wide\_viz\_v1 we have:

Value of *revgdp\_eig IF n\_tax==3* - for EIG

Value of *revgdp\_ei IF (tax==”inheritance” & status==”Yes”) | (tax==”estate” & status==”Yes”)* - for EI

Value of *revgdp\_g IF (tax==”gift” & status==”Yes” )*  - for Gift

In a 2nd scenario we can replicate estate and inheritance separately (but each including gift as well, as we do not have information separately):

Value of *revgdp\_eig IF (tax=="estate" & status=="Yes") & (n\_tax>=1 & gift\_yes==1) –* Filter on estate

Value of *revgdp\_eig IF (tax=="inheritance" & status=="Yes") & (n\_tax>=1 & gift\_yes==1) –* Filter on inheritance