**Varcode: X-BB-CCC-DDDDDD-ZZ**

1. **Sector BB:** the sector is made of a 2-digit code: the first digit refers to the tax (“*t”* for EIG tax, “*e”* for estate tax, “*i*” for inheritance tax, “*g*” for gift tax), while the second digit refers either to the level of government (in case of tax revenue information) or to the group of the population (in case of tax schedule information) to which the tax applies (e.g. children, spouse, non-relatives, everybody). The table below reports the description of each combination of the tax and the group digits.

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| **code** | **label** | **description** |
| tg | EIG Tax Revenues at the general government level | Tax revenues from transfer tax (estate, inheritance or gift tax) at all government levels (federal/central, state, provincial, regional, local), depending on the unit of analysis. |
| tf | EIG Tax Revenues at the federal government level | Tax revenues from transfer tax (estate, inheritance or gift tax) at the federal government level; this sector is applicable in case the unit of analysis is a federal state. |
| tr | EIG Tax Revenues at the regional government level | Tax revenues from transfer tax (estate, inheritance or gift tax) at the regional government level; in case the unit of analysis is a federal state, this sector refers to the sub-federal level of government. |
| tl | EIG Tax Revenues at the local government level | Tax revenues from transfer tax (estate, inheritance or gift tax) at the local government level. |
| tu | EIG Tax, applies to unknown | The population group to which the estate, inheritance or gift tax applies is not known from the sources available. |
| te | EIG Tax, applies to everybody | Estate, inheritance or gift tax levied on on anyone regardless of the degree of kinship or relationship to the deceased/donor. |
| ec | Estate Tax for Children | Estate tax levied on children of the donor/decedent. The group also includes grandchildren, parents and grandparents, unless otherwise stated in the note. |
| es | Estate Tax for Spouse | Estate tax levied on the spouse of the donor/decedent. The group includes the legal cohabitant unless otherwise specified in the note. |
| el | Estate Tax for Siblings | Estate tax levied on the siblings of the donor/decedent. The group also includes children of siblings, unless otherwise stated in the note. |
| er | Estate Tax for Other Relatives | Estate tax levied on the relatives of the donor/decedent, excluding spouse, children, and siblings. |
| en | Estate Tax for Non Relatives | Estate tax levied on individuals who are not related to the donor/decedent. |
| ee | Estate Tax for Everybody | Estate tax levied on on anyone regardless of the degree of kinship or relationship to the deceased/donor. This sector is used also if the estate tax is not levied. |
| eu | Estate Tax, applies to unknown | The population group to which the estate tax applies is not known from the sources available. |
| ic | Inheritance Tax for Children | Inheritance tax levied on children of the donor/decedent. The group also includes grandchildren, parents and grandparents, unless otherwise stated in the note. |
| is | Inheritance Tax for Spouse | Inheritance tax levied on the spouse of the donor/decedent. The group includes the legal cohabitant unless otherwise specified in the note. |
| il | Inheritance Tax for Siblings | Inheritance tax levied on the siblings of the donor/decedent. The group also includes children of siblings, unless otherwise stated in the note. |
| ir | Inheritance Tax for Other Relatives | Inheritance tax levied on the relatives of the donor/decedent, excluding spouse, children, and siblings. |
| in | Inheritance Tax for Non Relatives | Inheritance tax levied on individuals who are not related to the donor/decedent. |
| ie | Inheritance Tax for Everybody | Inheritance tax levied on on anyone regardless of the degree of kinship or relationship to the deceased/donor. This sector is used also if the Inheritance tax is not levied. |
| iu | Inheritance Tax, applies to unknown | The population group to which the inheritance tax applies is not known from the sources available. |
| gc | Gift Tax for Children | Gift tax levied on children of the donor/decedent. The group also includes grandchildren, parents and grandparents, unless otherwise stated in the note. |
| gs | Gift Tax for Spouse | Gift tax levied on the spouse of the donor/decedent. The group includes the legal cohabitant unless otherwise specified in the note. |
| gl | Gift Tax for Siblings | Gift tax levied on the siblings of the donor/decedent. The group also includes children of siblings, unless otherwise stated in the note. |
| gr | Gift Tax for Other Relatives | Gift tax levied on the relatives of the donor/decedent, excluding spouse, children, and siblings. |
| gn | Gift Tax for Non Relatives | Gift tax levied on individuals who are not related to the donor/decedent. |
| ge | Gift Tax for Everybody | Gift tax levied on on anyone regardless of the degree of kinship or relationship to the deceased/donor. This sector is used also if the gift tax is not levied. |
| gu | Gift Tax, applies to unknown | The population group to which the gift tax applies is not known from the sources available. |

For tax revenues, the first digit of sector is always “*t*” as we only report the sum of estate, inheritance and gift revenues. The second digit is related to the level of government (federal, regional, local) collecting revenues. We report the general government level if the tax is levied only at central government level, with no sub-levels. In case there are more than one level of taxation (e.g. federal and single state-level), we report all the levels separately and their sum as the general government level revenues. Proportional revenue and revenue to gdp are then shown consistently.

1. **Type CCC**

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| **code** | **label** | **description** |
| rat | Rate | In general, a rate can be expressed as a percentage. For instance, the marginal inheritance tax rate is the amount of tax that is paid on an additional dollar of inheritance received. It represents the rate at which a person's tax liability increases as their inheritance increases. The concept can also be applied to the saving rate which refers to the percentage of disposable income that is saved or not spent on consumption. |
| rto | Ratio | A ratio describes the relationship between two quantities and is expressed as the quotient of one quantity divided by another. For example, if a country's total private net wealth is €10,000 billion and its total national income is €2,000 billion, the ratio of private wealth to national income is 5 to 1, as total private wealth is five times the amount of national income. |
| thr | Threshold | A threshold represents a minimum or maximum value that must be met or exceeded, for instance, the minimum value of net wealth that is needed for an individual to belong to the group of the richest 1% of adults, or the maximum value of net wealth that is needed for an individual to belong to the group of the poorest 50% of adults. |
| cat | Categorical Variable | A categorical variable represents data that can be divided into groups or categories. |
| tot | Total | Represents the total value of a variable. For instance, total population, or total revenue raised from the inheritance tax. |
| per | Period | Numeric values that refer to a period (year, month, quarter). |

1. **Concept DDDDDD**

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| **code** | **label** | **description** |
| revenu | Total Revenue from Tax | Total revenue from the specified tax in local currency units. |
| prorev | Total Revenue from Tax as % of Total Tax Revenue | Total revenue from the specified tax as a percentage of total tax revenue. |
| revgdp | Total Revenue from Tax as % of Gross Domestic Product | Total revenue from the specified tax as a percentage of GDP. |
| adjlbo | Lower Bound for Exemption-adjusted Tax Bracket | The value of tax base over which the tax rate applies in local currency units, adjusted to include the exemption amount in the tax schedule as a zero rate bracket, if needed. |
| adjubo | Upper Bound for Exemption-adjusted Tax Bracket | The highest tax base value for which the tax rate applies in local currency units, adjusted to include the exemption amount in the tax schedule as a zero rate bracket, if needed. It takes value -997 (“and over”) for the highest bracket if the interval is open. |
| adjmrt | Marginal Rate for Exemption-adjusted Tax Bracket | The rate of taxation on tax base values between the bracket lower bound and the bracket upper bound, adjusted to include the exemption amount in the tax schedule as a zero rate bracket, if needed. It is reported as zero in case the tax is not levied and for the exemption bracket. |
| curren | Currency | ISO4217 numeric code of the in local currency units in which the monetary values are reported. |
| status | Tax Indicator | Whether or not the country levies the specified tax for the given year. It is encoded as a 0/1 indicator variable. |
| typtax | Type of Tax | The structure of the tax schedule, if applicable. The variable is encoded as follows: 1 lump-sum (fixed), 2 flat (proportional with a single rate applies to all tax base), 3 progressive (proportional with tax rates increasing with the tax base), 4 progressive by brackets (proportional with tax rates increasing with the tax base, with different portions of the tax base - brackets - taxed at different rates), -998 not applicable because the tax is not levied. The type of tax is based on the number of positive tax rates included in the tax schedule. |
| firsty | First Year for Tax | The first year the specified tax is introduced in the country. It may predate the year of legal birth of the country, such as in the case of unified kingdoms or of former colonies. |
| exempt | Exemption Threshold | The exemption threshold in local currency units applicable to the group, assuming no additional exemptions, credits or relief. It is reported as zero in case of no exemption, as -997 in case of full exemption (no tax is due), as -998 if it is not applicable because the tax is not levied. |
| toprat | Top Marginal Rate | The highest statutory rate for the specified tax. It is encoded and zero in case the tax is not levied or there is full exemption. |
| toplbo | Top Marginal Rate Applicable From | The minimum amount in local currency units including and above which the top rate for the specified tax applies to the group. It is encoded and zero in case the tax is not levied or there is full exemption. |

1. **Section specific ZZ:** bracket number; bracket-invariant information is reported using ZZ=00