| Variable | Explanation |
| --- | --- |
| post\_tax\_period | Binary variable indicating post-policy implementation (1 = after policy, 0 = before policy) |
| CA\_i | Indicator for treatment group (1 = California, 0 = control states) |
| post\_tax\_period:CA\_i | Interaction term representing treatment effect during post-policy period |
| gender | Binary variable indicating household head gender (1 = female, 0 = male) |
| income\_level\_poverty | Binary variable for poverty status (1 = below poverty line, 0 = above poverty line) |
| educa2 | Household education level (categorical variable) |
| fsize | Household family size |
| average\_gas\_price | Average gasoline price during the observation period |