

Tax Evasion and Inequality

Data Appendix*

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Abstract

This Data Appendix supplements our paper “Tax Evasion and Inequality.”

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Figure S.1: Distribution of wealth in Scandinavia
(Year 2006, households, matching macro wealth)

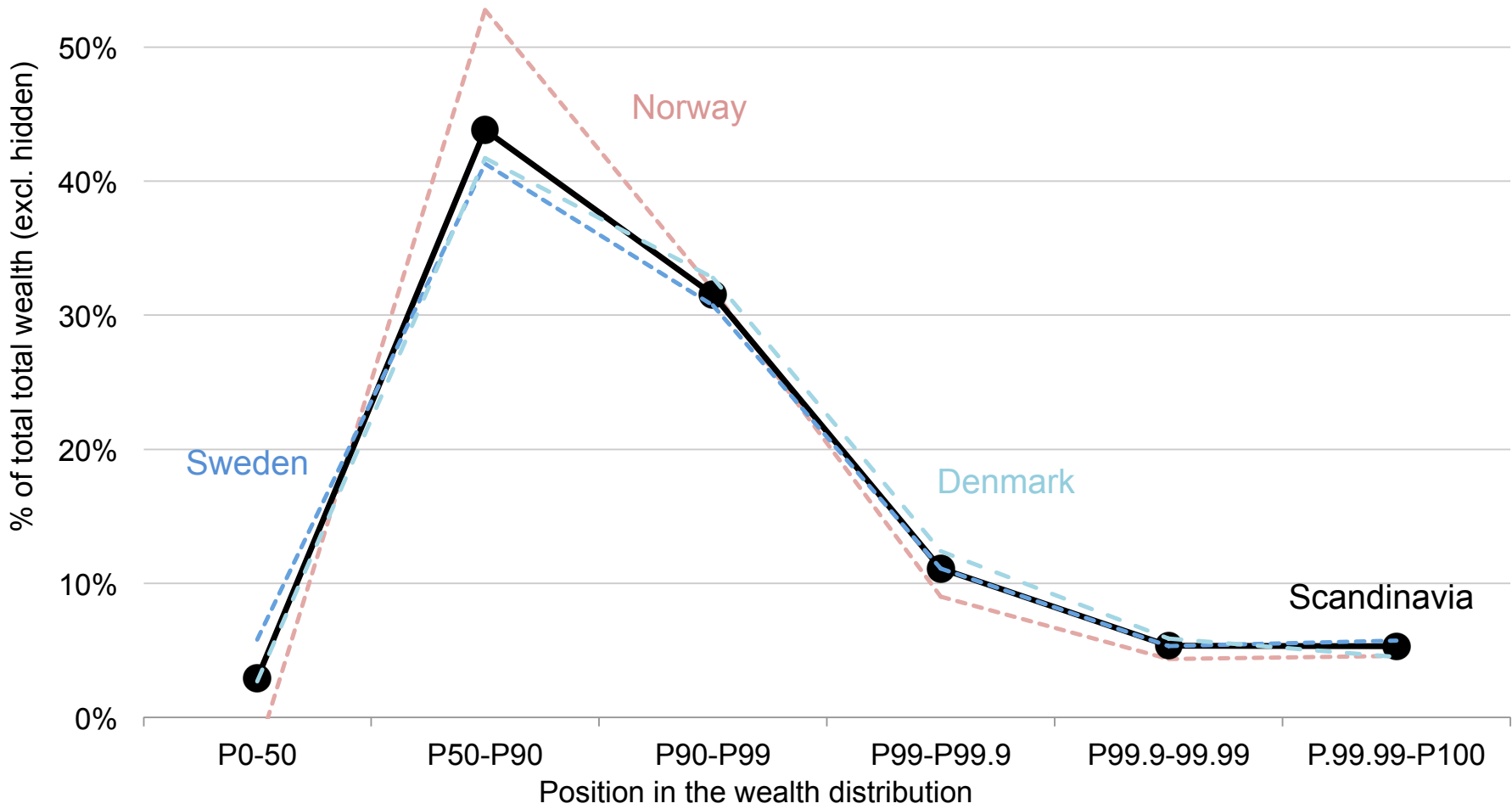


Figure S.2: Distribution of taxable income, by wealth bin
(Year 2006, households, taxable income including capital gains)

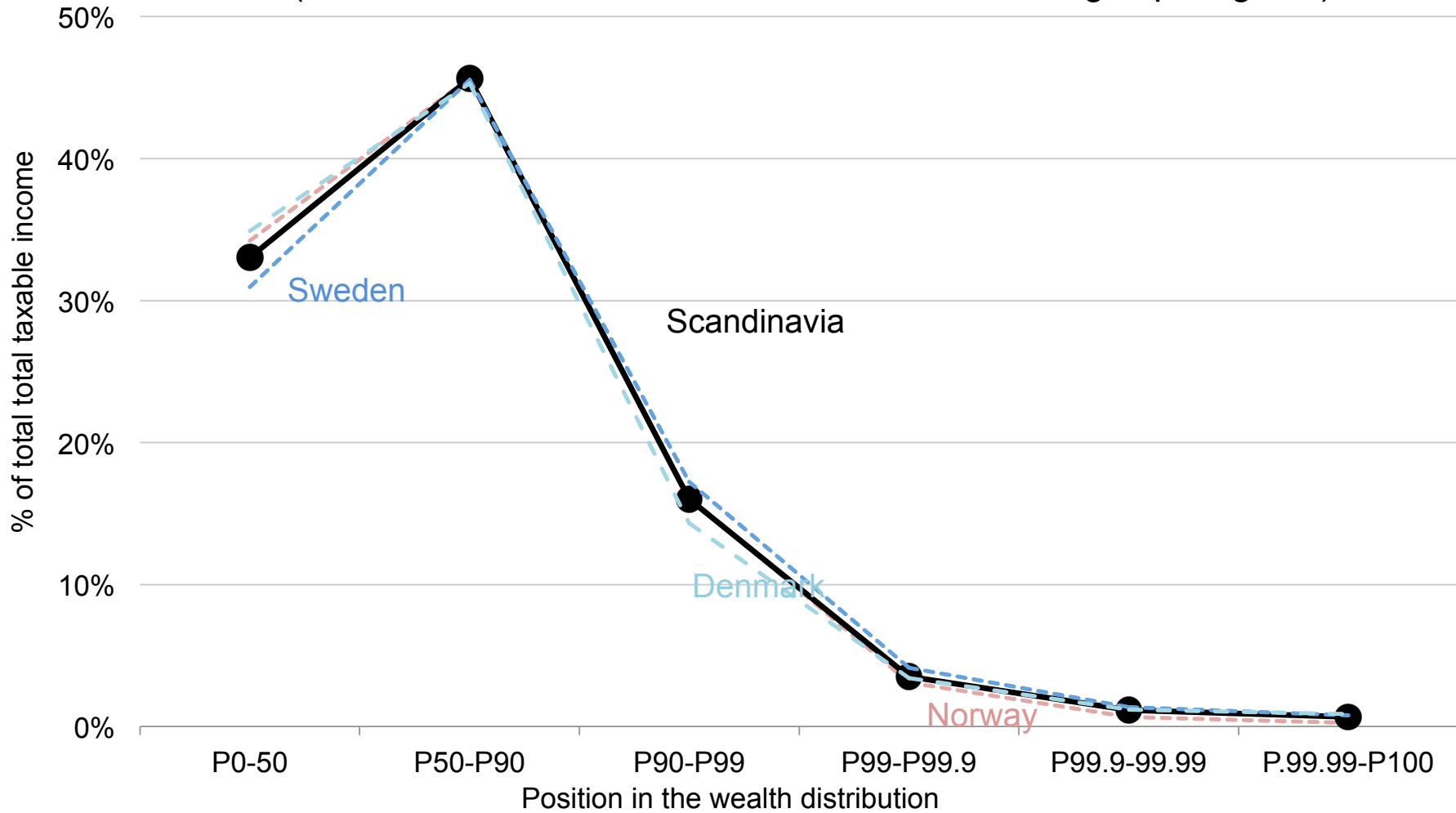


Figure S.3: Probability to own an unreported HSBC account, by wealth group (All accounts vs. only accounts with known value)

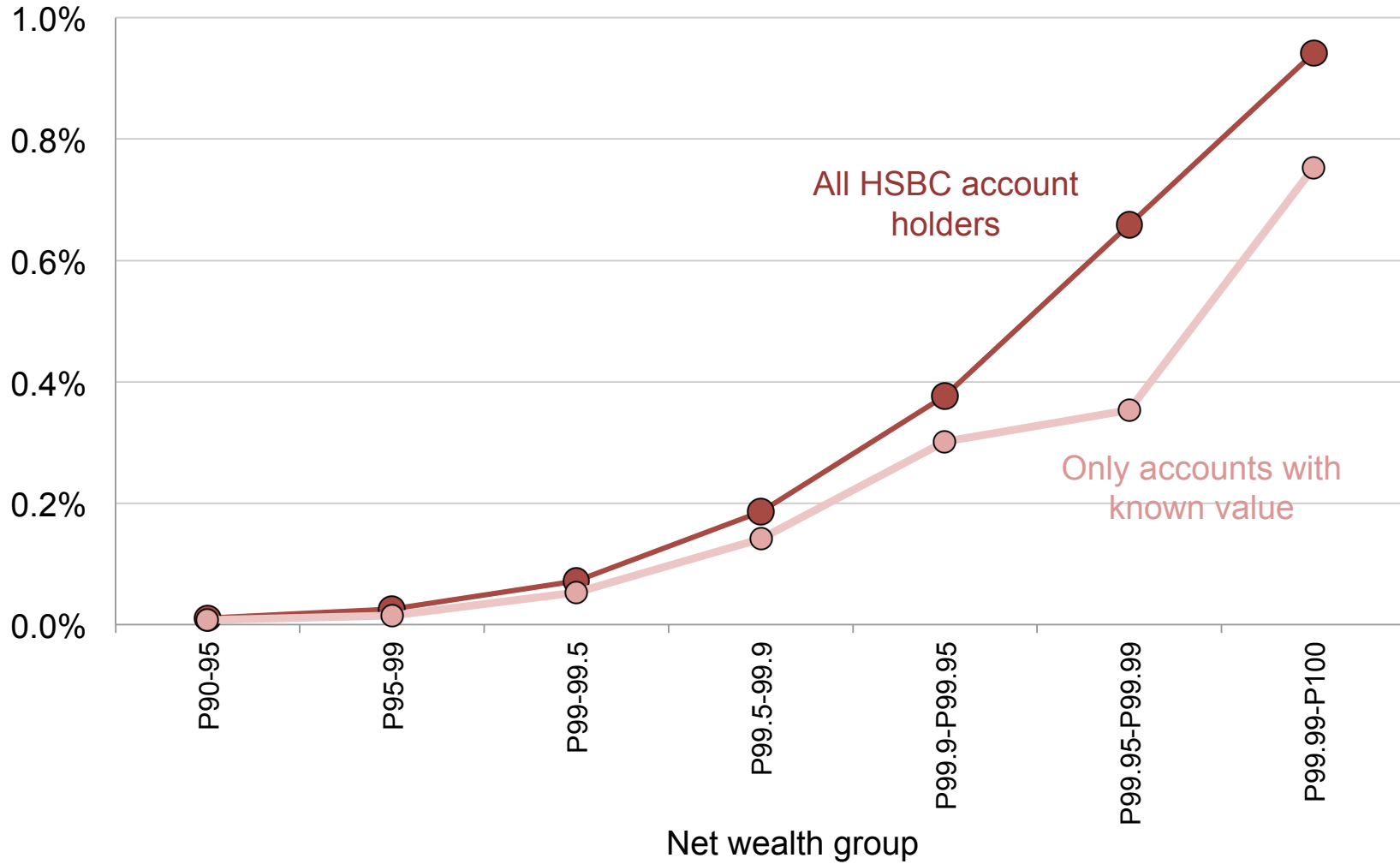


Figure S.4: Probability to own an unreported HSBC account, by wealth group (All matched accounts, including vs. excl. account value)



Figure S.5: Probability to own an unreported HSBC account, by wealth group (Only accounts with known value, incl. vs. excl. acct value)

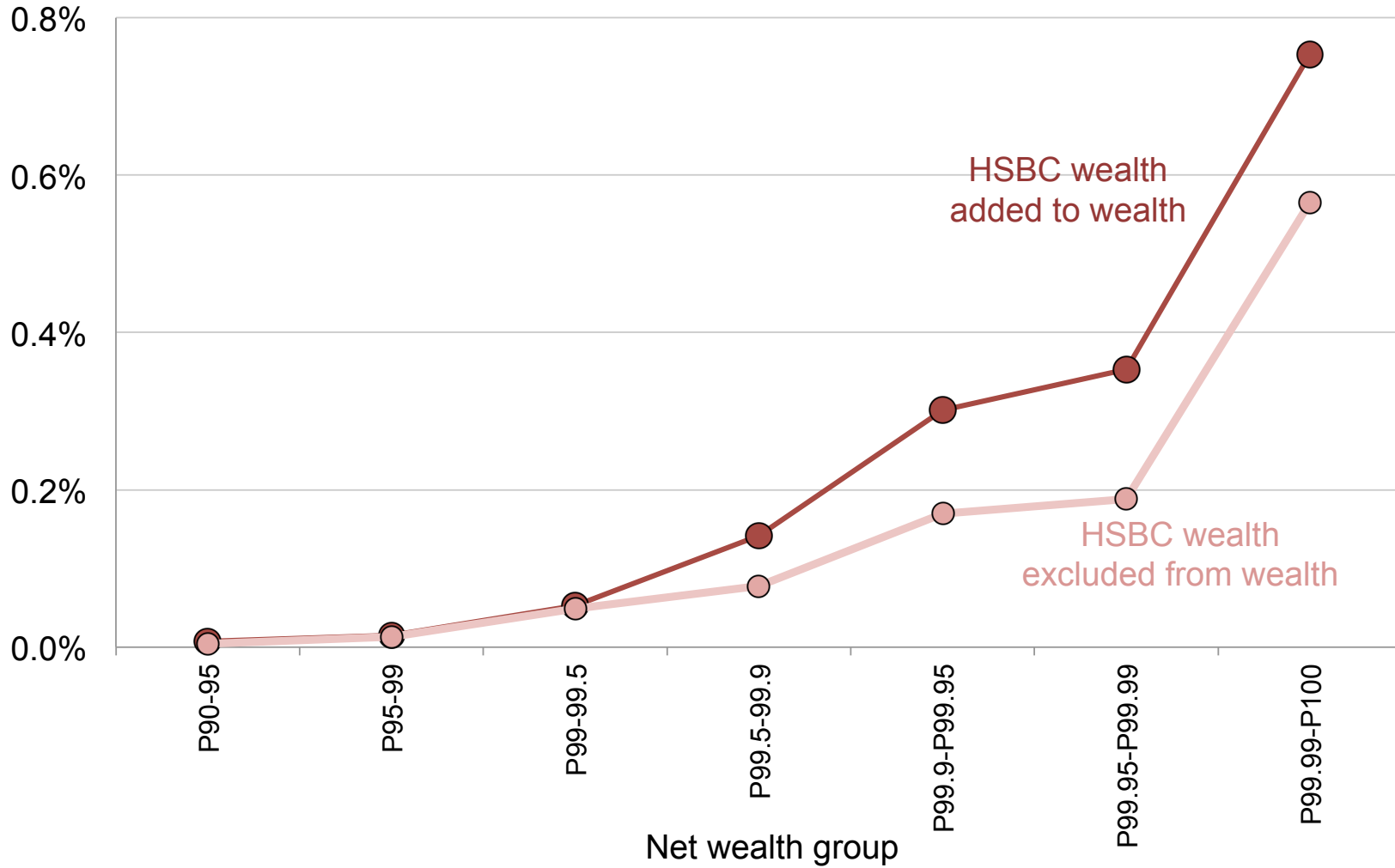


Figure S.6: Probability to own an unreported HSBC account, by wealth group (All accounts, country-by-country)

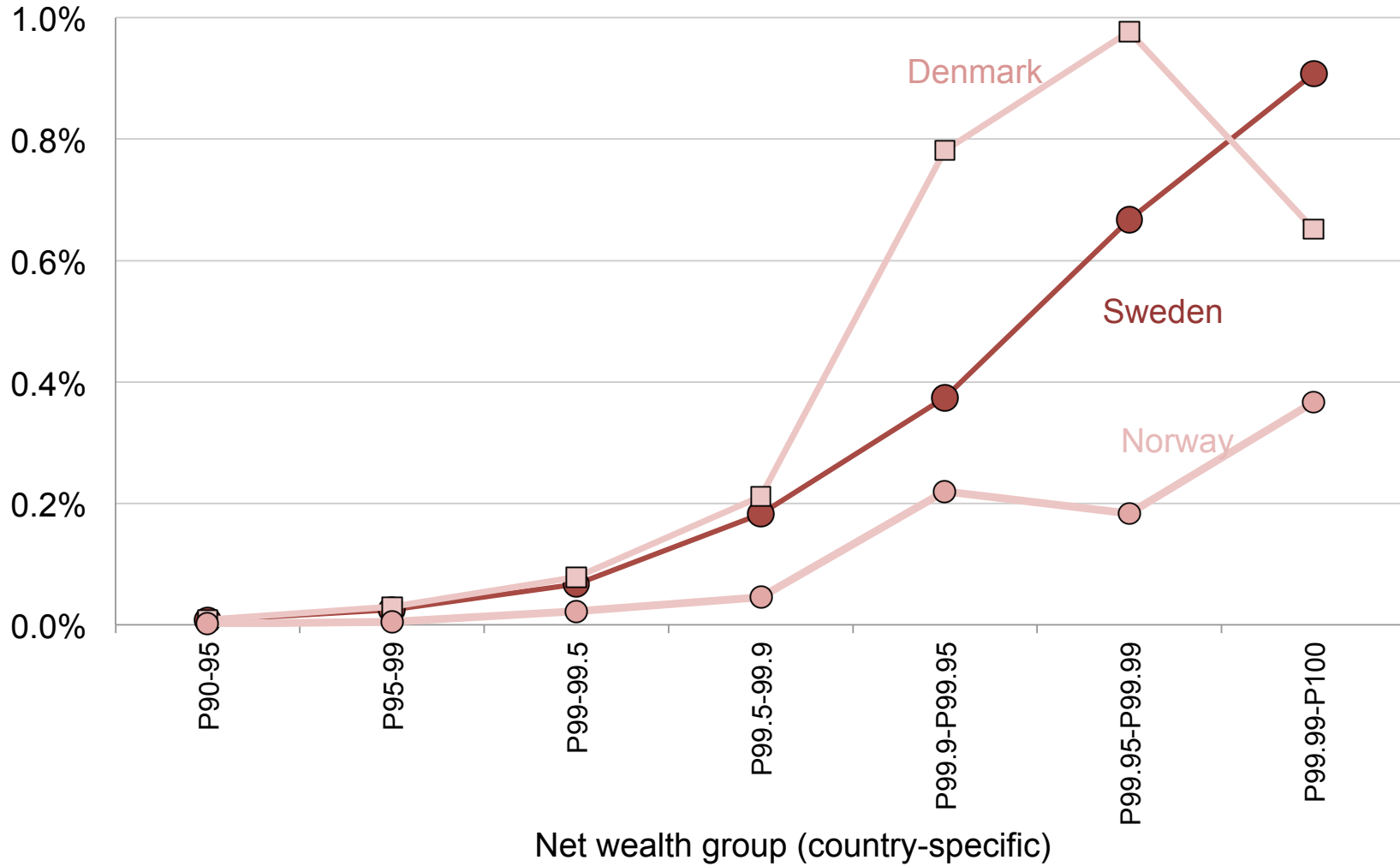


Figure S.7: Probability to disclose hidden wealth in Norway, by wealth group (Including vs. excluding disclosed wealth)

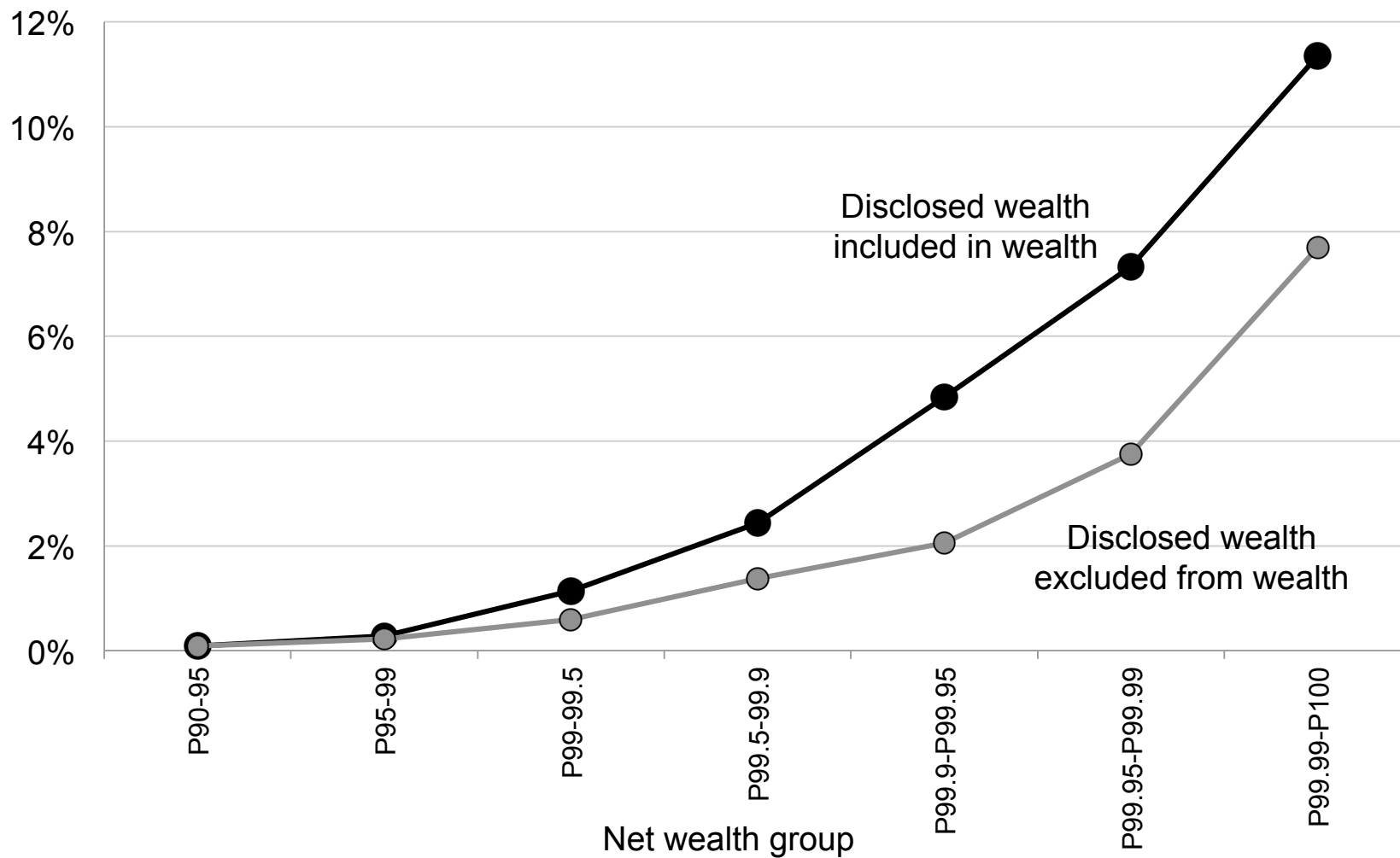


Figure S.8: Probability to voluntarily disclose hidden wealth, Norway vs. Sweden (disclosed wealth excluded from wealth)

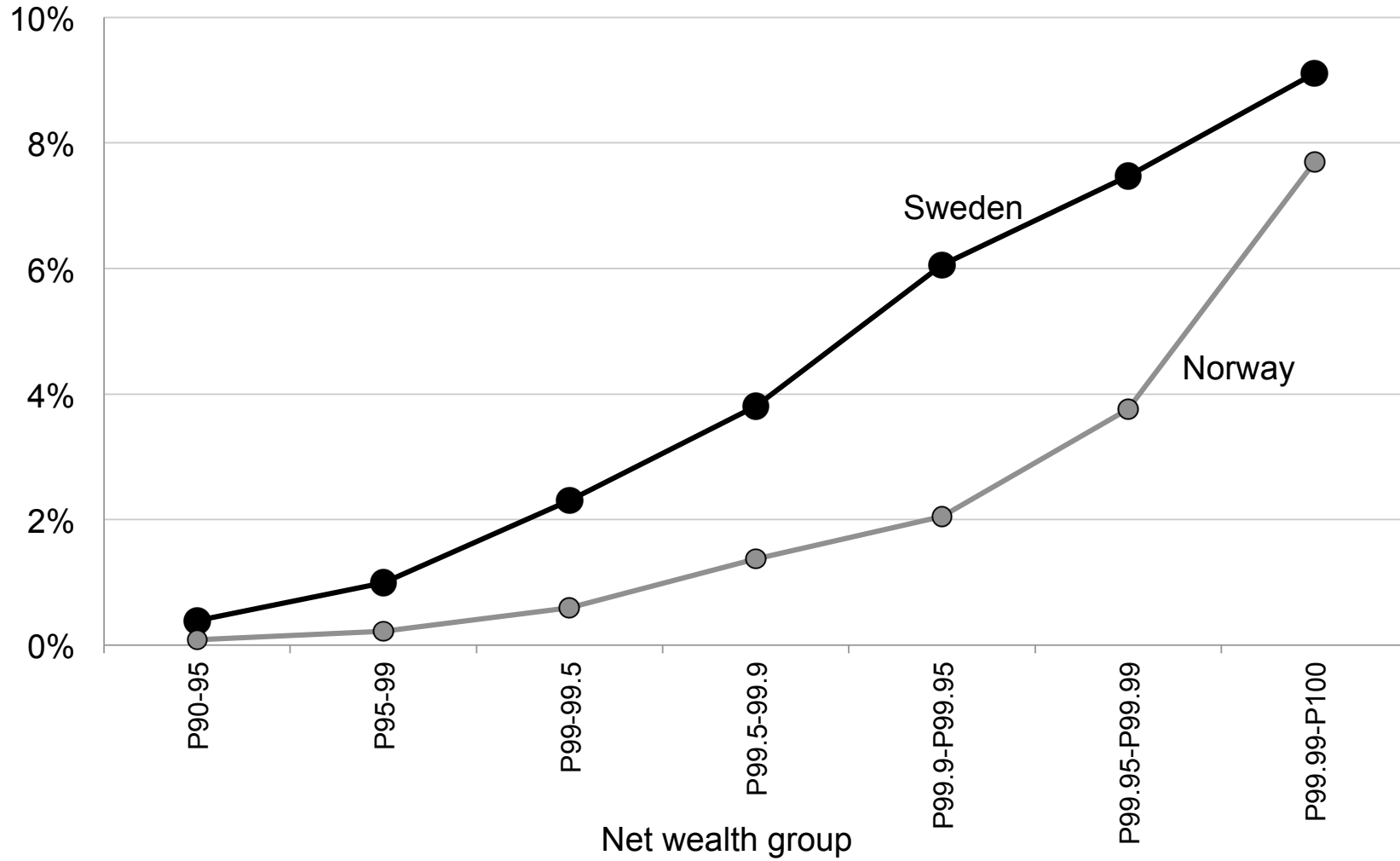


Figure S.9: Probability to voluntarily disclose hidden wealth, Norway vs. Sweden (disclosed wealth included in wealth)

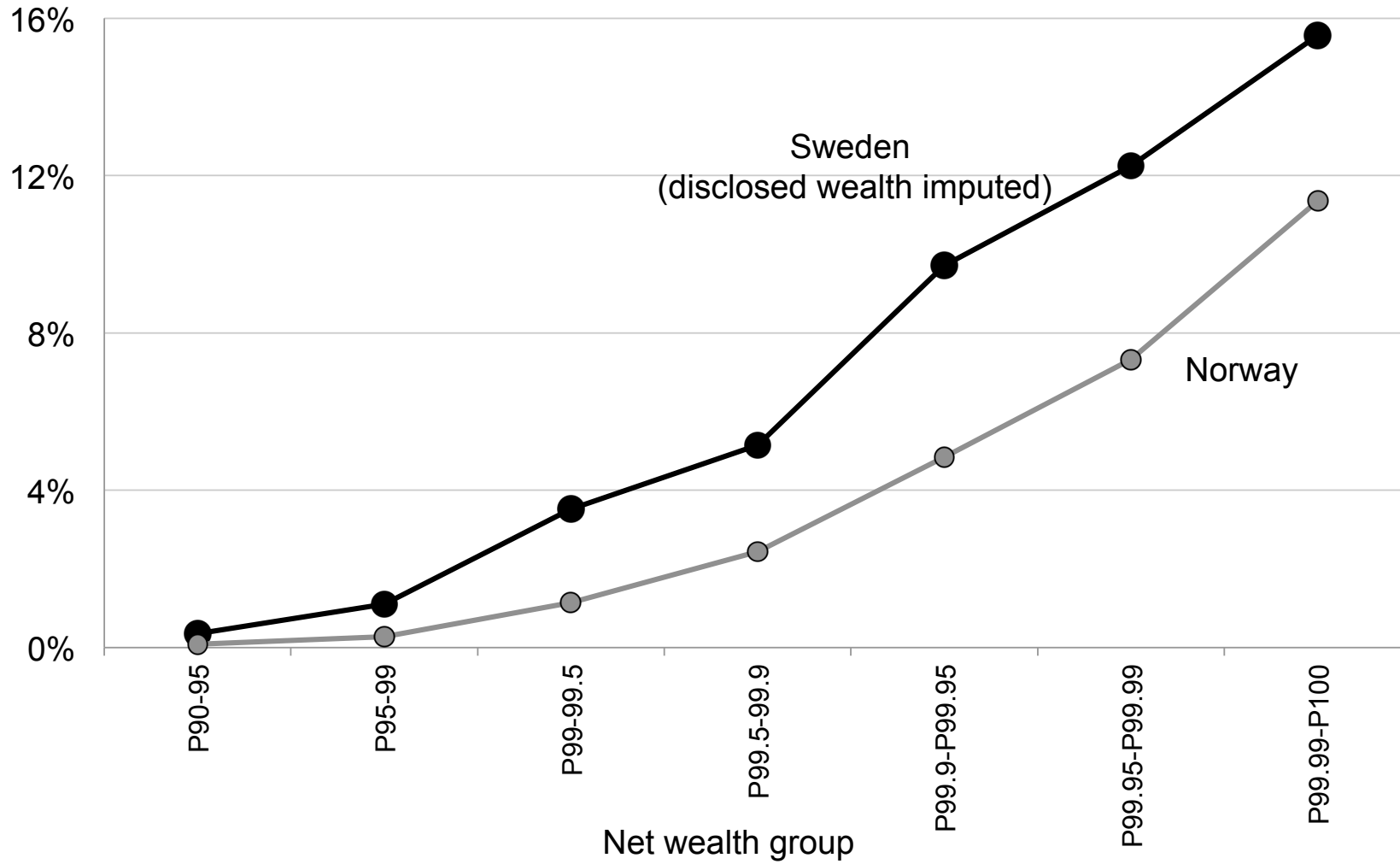


Figure S.10: Probability to be in the Panama Papers, Norway vs. Sweden

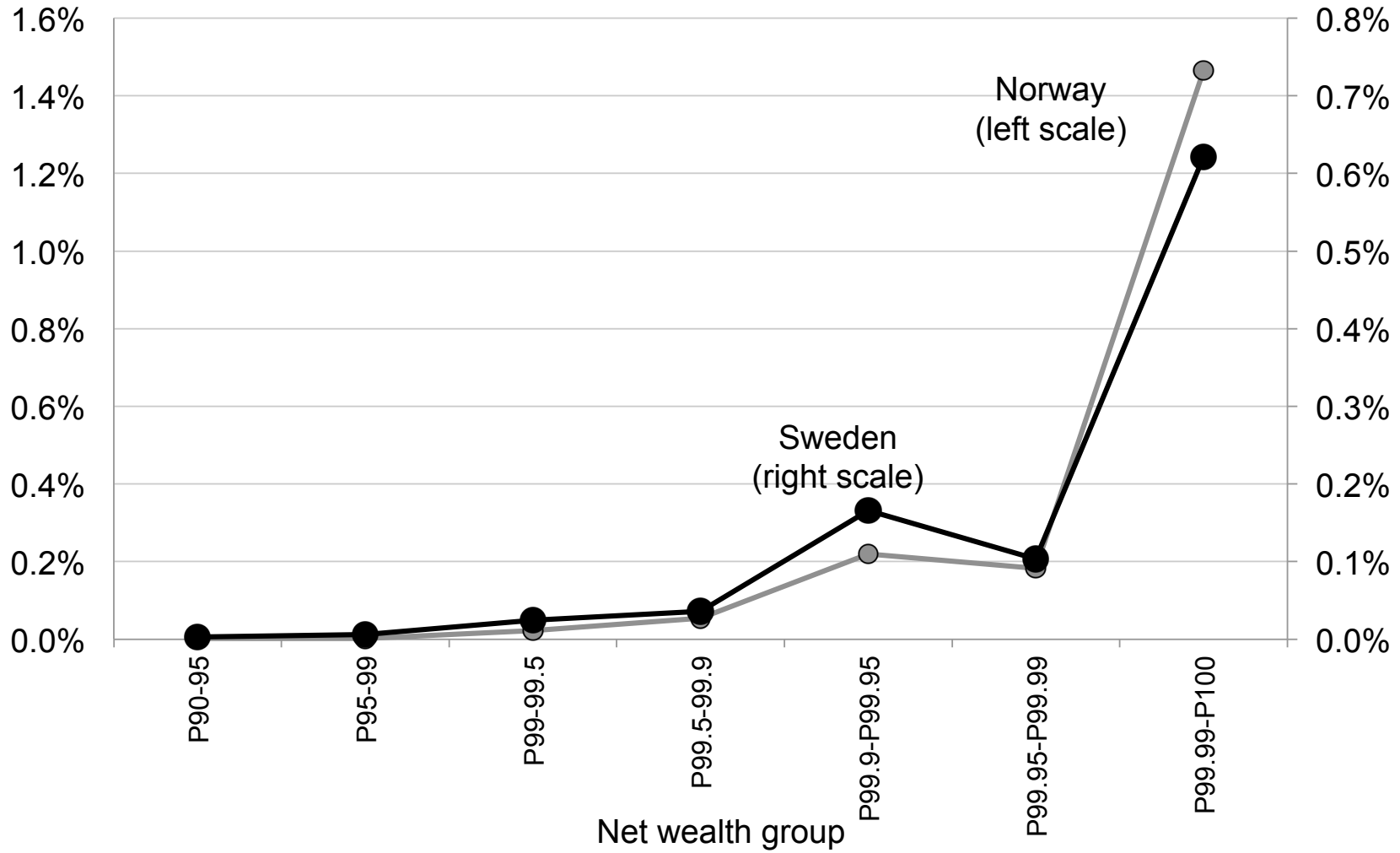


Figure S.11: Average wealth disclosed in the amnesty, by wealth group (% of total wealth (including disclosed), Norway)



Figure S.12: Probability to disclose hidden wealth or own an unreported HSBC account, by wealth group (HSBC leak & amnesties, Sweden + Norway)

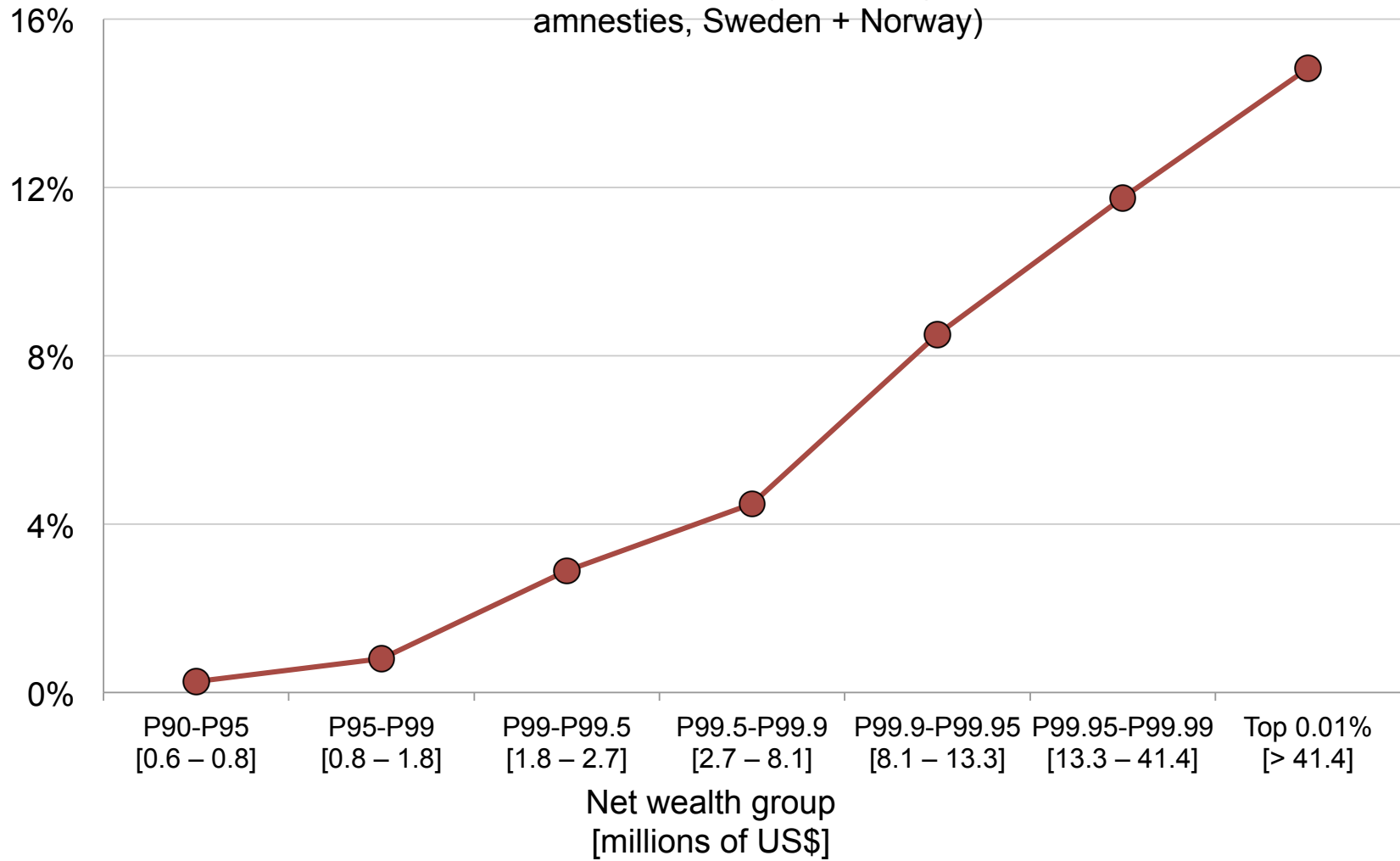


Figure S.13: Taxes evaded, % of taxes owed (audits + leaks)
Excluding evasion deemed non-deliberate in random audits

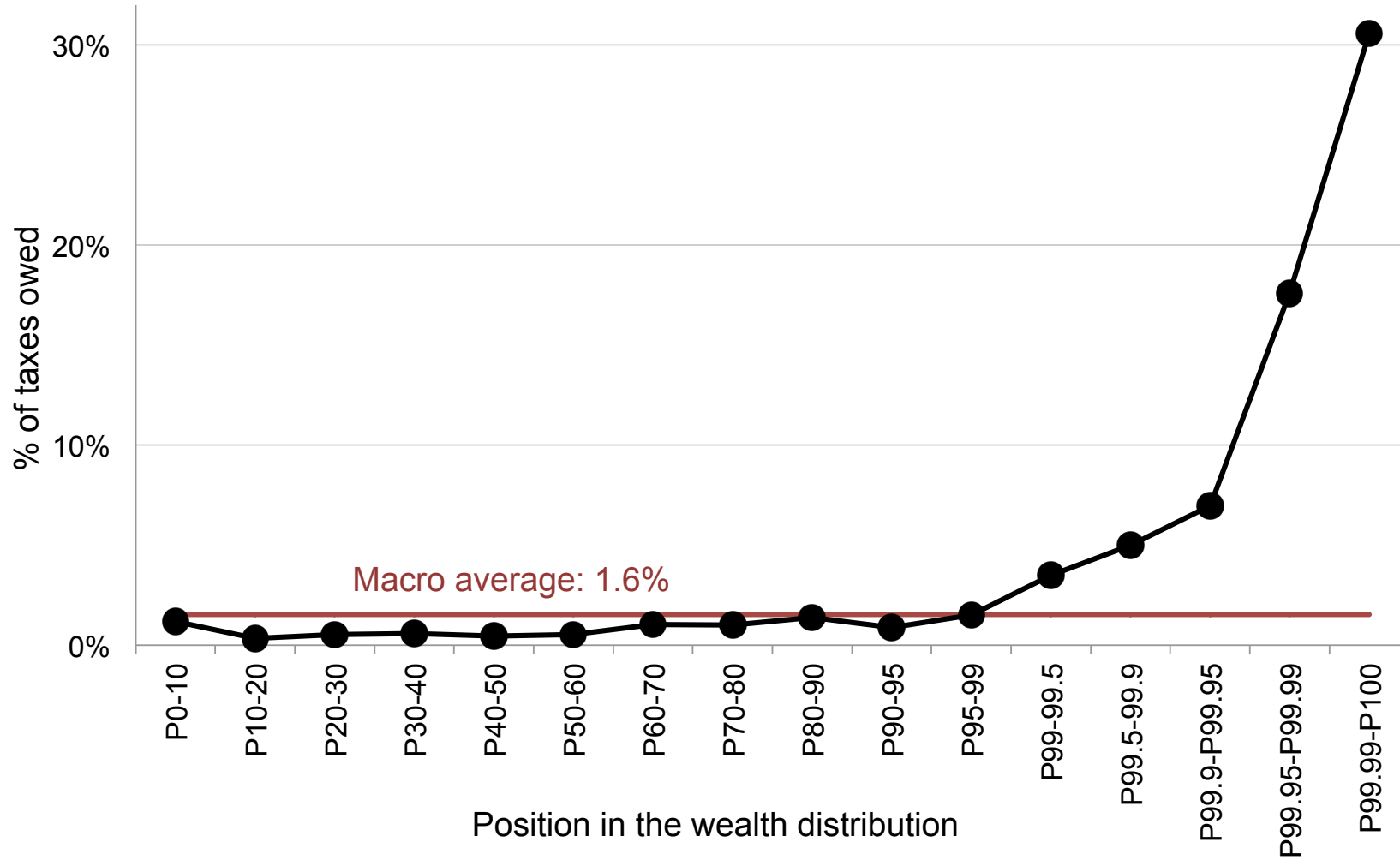


Figure S.14: Marginal tax rate on capital
(capital income + wealth tax)

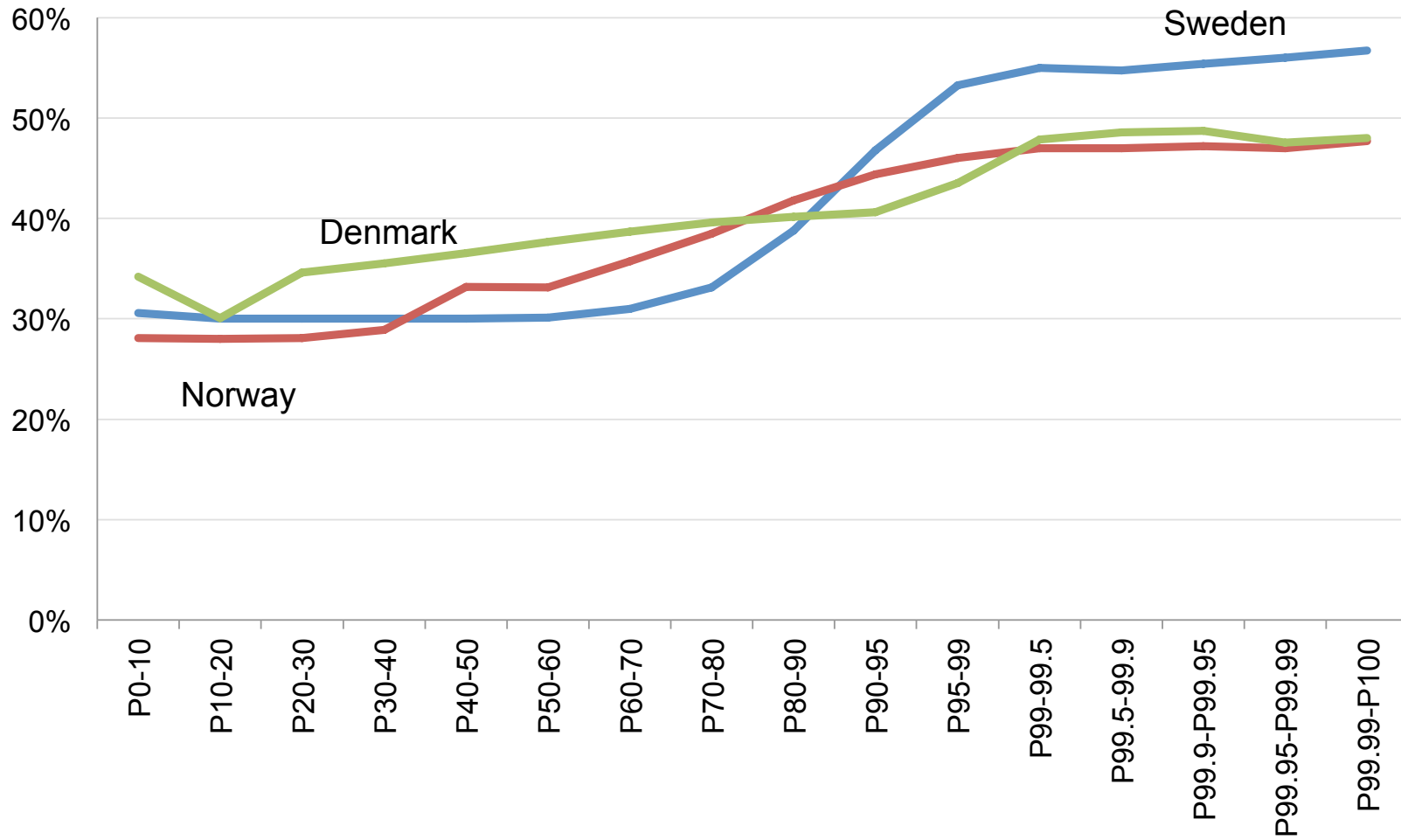


Figure S.15: Marginal tax rate on labor income

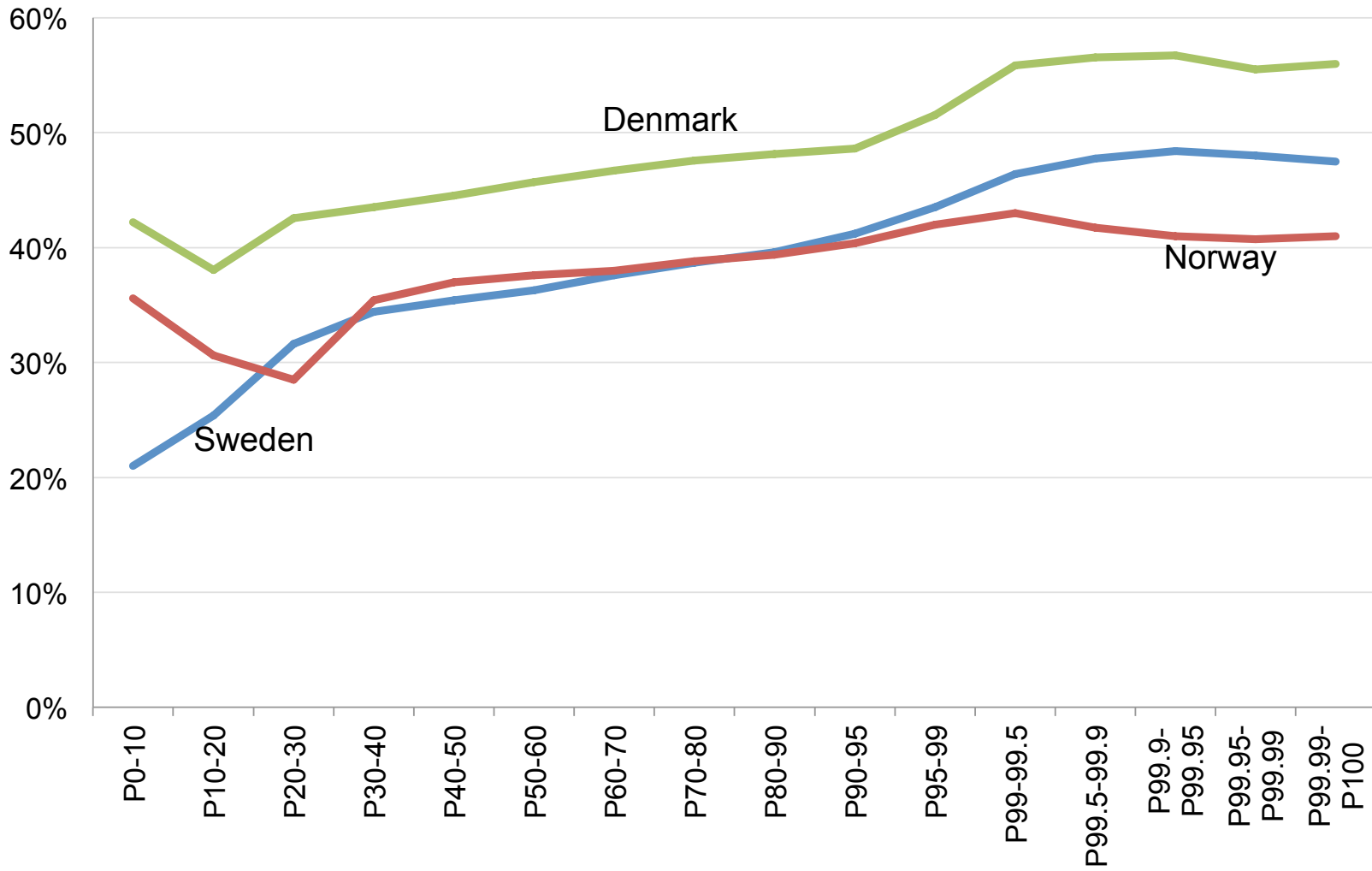


Figure S.16: Average tax rates, by wealth bin

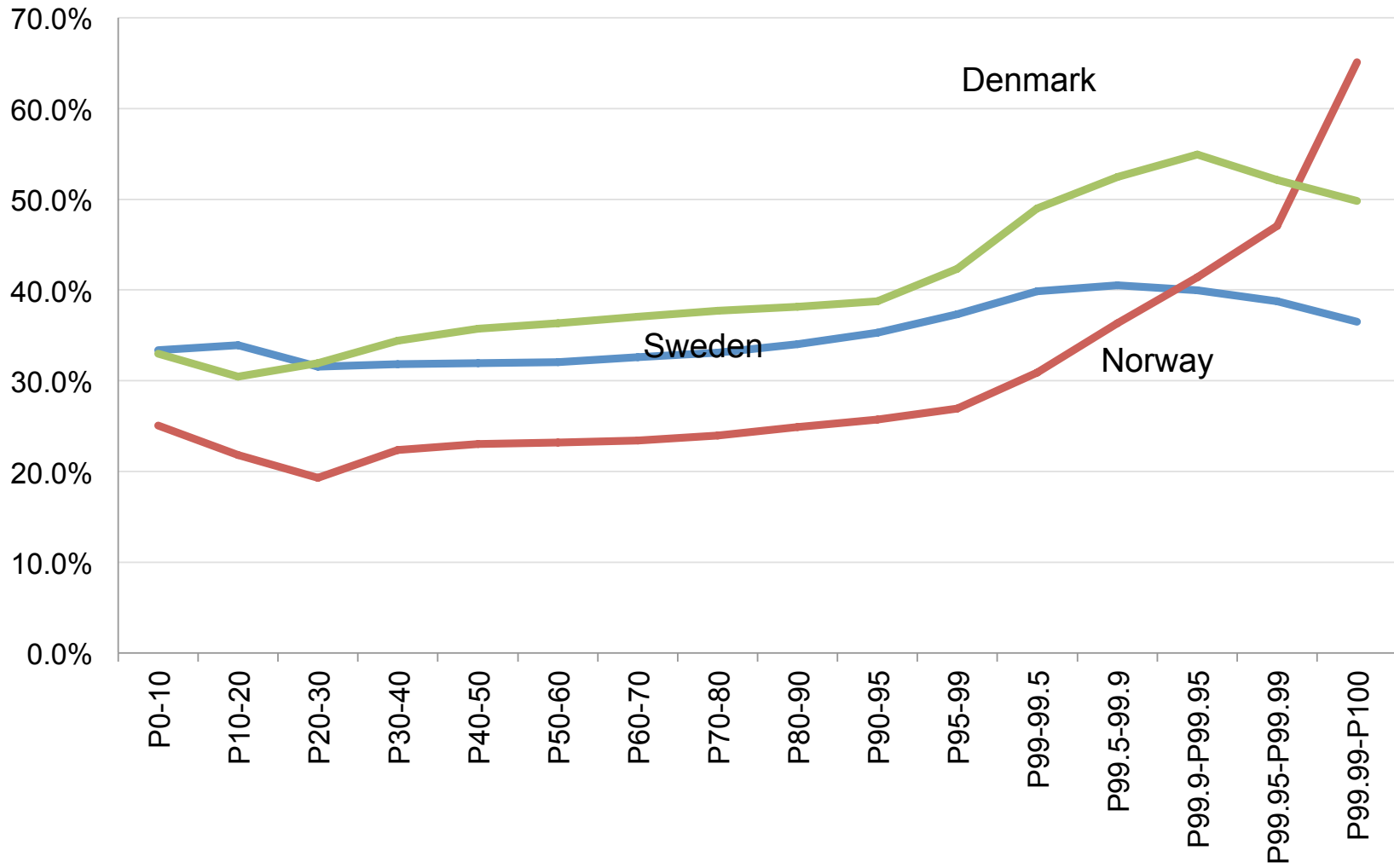


Figure S.17: Number of Norwegian households voluntarily declaring previously hidden wealth

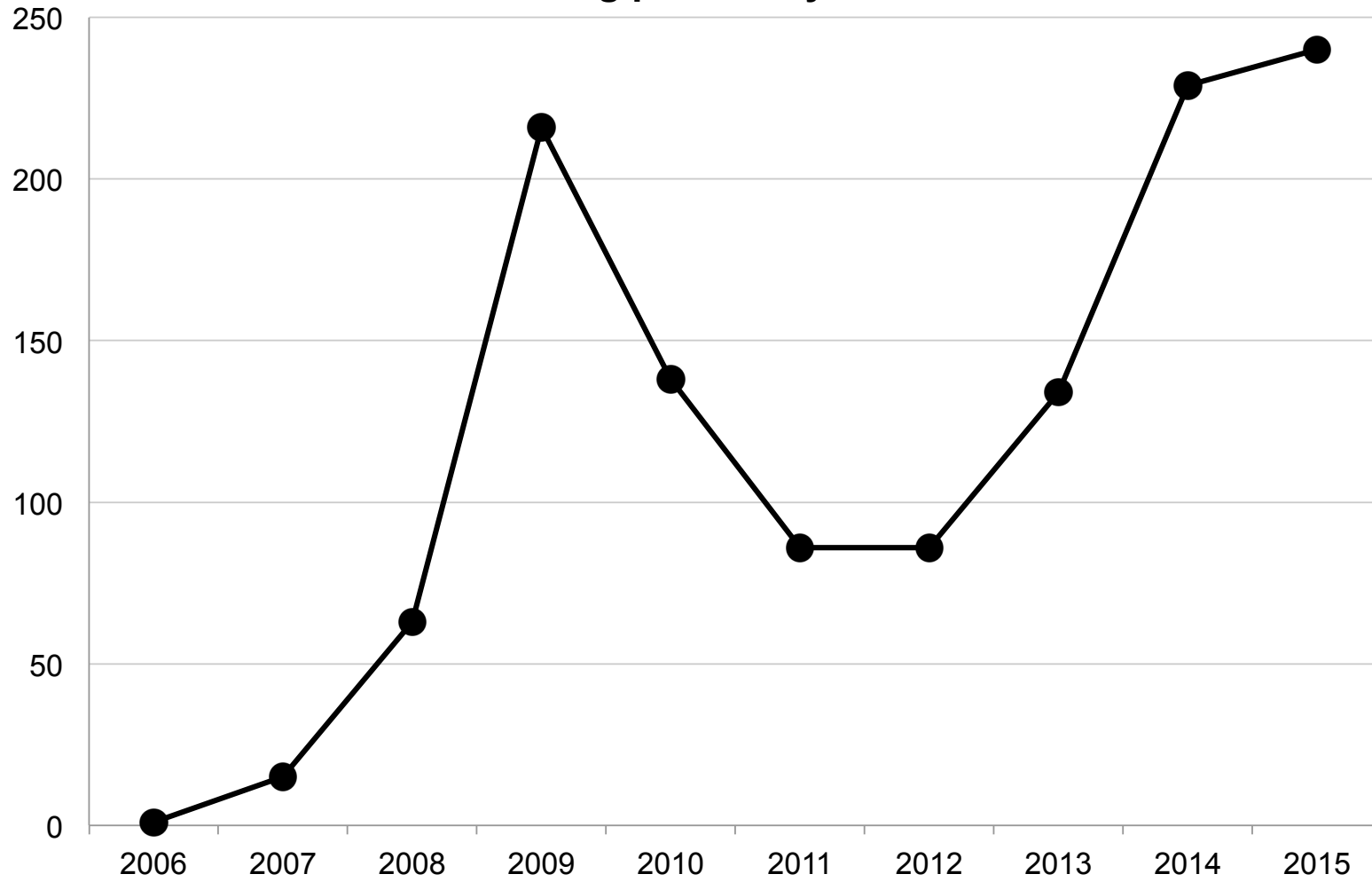


Figure S.18: Taxes evaded, % of taxes owed
(stratified random audits, deliberate evasion only)

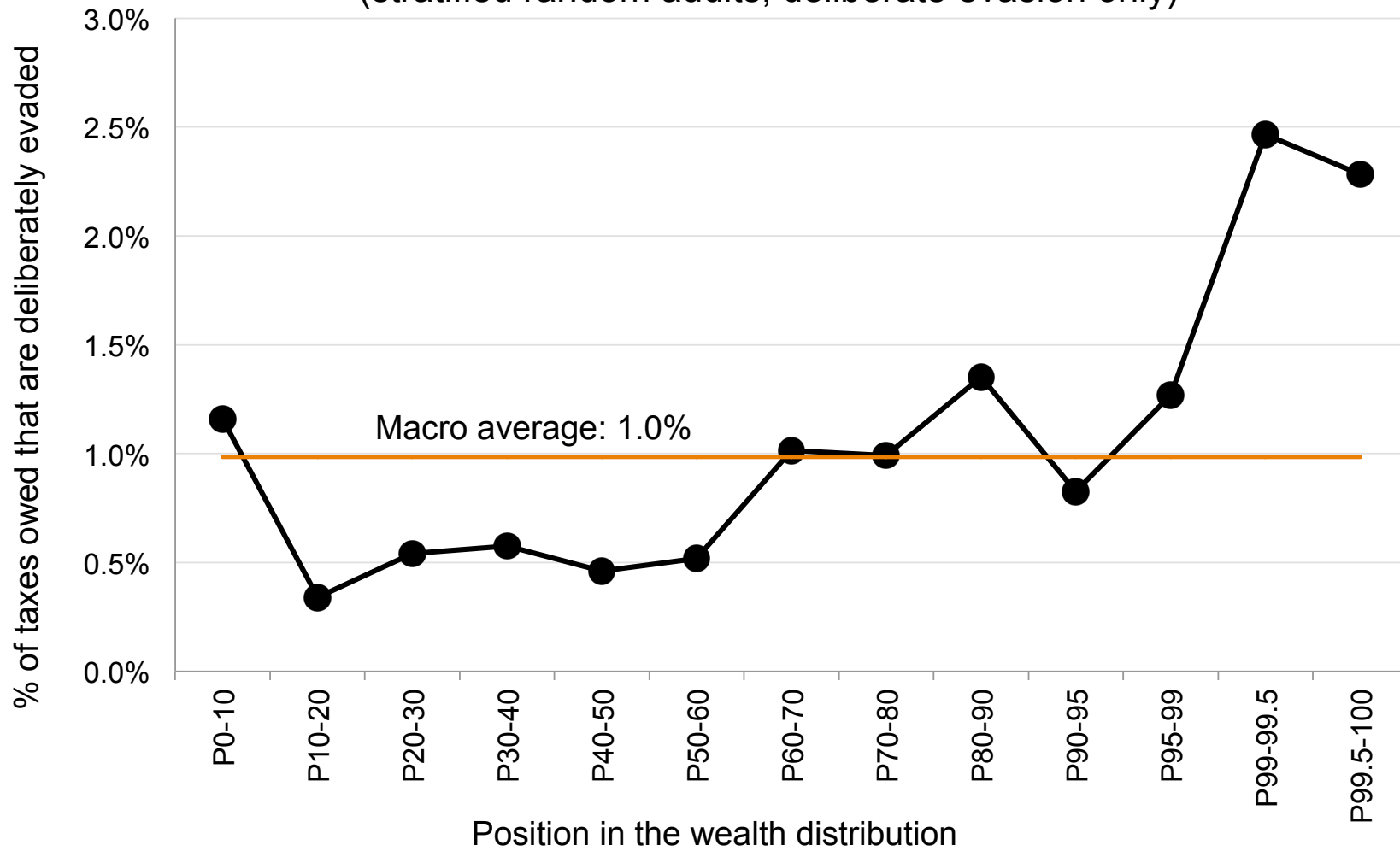


Figure S.19: Fraction of households who evade taxes, by wealth group (stratified random audits, deliberate evasion only)



Figure S.20: Fraction of income undeclared, conditional on evading (stratified random audits, deliberate evasion only)



Figure S.21: Fraction of income mis-reported (deliberately or not) (stratified random audits)

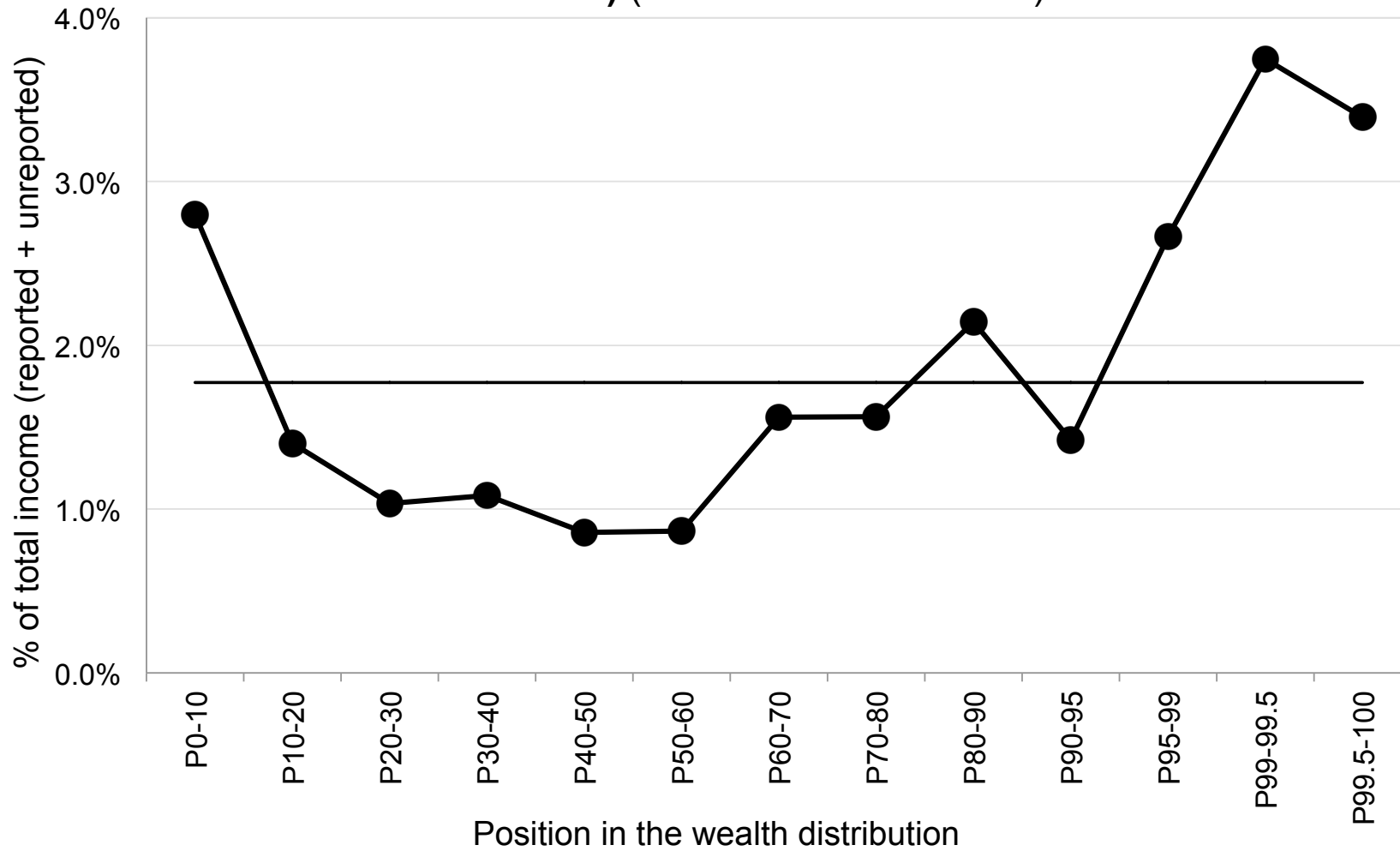


Figure S.22: Fraction of income undeclared
(stratified random audits, deliberate evasion only)



Figure S.23: Fraction of income undeclared
(stratified random audits)

