

This package replicates the results of paper “Measuring Income Inequality and Redistribution in Low-Income Countries: Evidence from Nepal,” by Alvin Etang and Amory Gethin.

Folders

data contains the datasets used to replicate the figures and tables.

do contains all the codes. In this folder, *master.do* sets all the paths and globals required to run the package and runs all *do*-files used to produced the results of the paper.

results contains the resulting figures and tables.

This package can be run by any third party after replacing line 14 of the *master.do* file to reflect the replicator’s own computer path.

List of Figures and Tables

Figure/Table	File Name
Table 1	table-distribution-dina_pfincc.tex
Figure 1	methodology-ratio-correction-survey-bygroup.pdf
Figure 2	aggregates-comparison-gdp.pdf
Figure 3	composition-dina-pfincc-by-p.pdf
Figure 4	remittances-by-group-gdp.pdf
Figure 5	taxes-by-group.pdf
Figure 6	transfers-by-group-gdp.pdf
Figure 7	redistribution-by-group-gdp.pdf
Figure 8	inequality-byconcept-main.pdf
Figure 9	comparative-pretax-p90p100.pdf
Figure 10	comparative-redistribution-scatter-p0p50.pdf
Table A1	survey-taxable-aggregates-ratios.tex
Table A2	table-distribution-dina_princ.tex
Table A3	table-distribution-dina_pninc.tex
Figure A1	aggregates-comparison-gdp-composition-dina.pdf
Figure A2	comparative-pretax-p0p50.pdf
Figure A3	composition-dina-princ-by-p.pdf
Figure A4	gov-cash-by-decile-gdp-compo.pdf
Figure A5	gov-educ-num-by-decile.pdf
Figure A6	gov-heal-cons-by-decile.pdf
Figure A7	tax-cons-formal-by-decile.pdf
Figure A8	tax-cons-vatable-by-decile.pdf
Figure A9	redistribution-by-group-gdp-imbalanced.pdf

Data Availability Statement

Government revenue and government expenditure data

Filename: government-budget.xlsx, government-revenue.xlsx.

Source: Personal communication from the government of Nepal.

URL: NA.

Note: file location: data/macro/government-budget.xlsx and data/macro/government-revenue.xlsx.

Access date: May 2025.

Access type: accessible.

Citation: Government of Nepal. 2025. "Government Budget Series [dataset]," Accessed via Government of Nepal [distributor], 2025-05-01.

Description: These data were directly provided to the authors by the government of Nepal. The files government-revenue.xlsx and government-budget.xlsx, located in the data/macro folder, contain the publicly available series on aggregate government revenue and expenditure used in the analysis.

Aggregate data on national income per capita

Filename: global-macro.dta.

Source: World Inequality Database

URL: <http://wid.world/>. The user should specify per capita national income in PPP USD (anninc999i in the database = anni in the file included in the replication package), total population (npopul999i = npop), the deflator (inyixx999i = defl), and the PPP conversion factor (xlculp999i = xppp_us) and download the series for all countries in the world for 2022.

The series can also be downloaded directly in Stata by installing the WID command (*ssc install wid*) and running the following line of code:

```
wid, ind(anninc npopul inyixx xlculp) years(2022) pop(i) ag(999) clear
```

Note: file location: data/work/global-macro.

Access date: May 2025.

Access type: accessible.

Citation: World Inequality Lab. 2025. "World Inequality Database [dataset]," Accessed via World Inequality Lab [distributor], 2025-05-01.

Description: These data are available from the World Inequality Database at <https://wid.world/>. The series are contained in data/work/global-macro.dta file and were downloaded on January 1, 2025.

Data on average pretax and posttax income by percentile

Filename: fisher-gethin-redistribution.

Source: Fisher-Post, M. and A. Gethin, "Government Redistribution and Development: Global Estimates of Tax-and-Transfer Progressivity, 1980-2023," Working Paper, 2025.

URL: <https://www.dropbox.com/scl/fi/9kfw8r2zez2czcmi9zptg/fisher-gethin-redistribution.dta?rlkey=xijx73eg2r5d4hmaj4p3r70w6&st=obplefdn&dl=0>.

Note: file location: data/work/ fisher-gethin-redistribution.dta.

Access date: May 2025.

Access type: accessible.

Citation: Fisher-Post, M., Gethin, A.. 2025. "Government Redistribution and Development: Global Estimates of Tax-and-Transfer Progressivity, 1980-2023 [dataset]," Accessed via amory-gethin.fr/data.html [distributor], 2025-05-01.

Nepal Living Standards Surveys IV 2022/2023

Filename: All files contained in data/nlss/NLSS IV 2022-23.

Source: National Statistics Office of Nepal.

URL: <https://data.nsonepal.gov.np/sr/dataset/poverty-status-2023/resource/e2d52301-1c25-498b-8732-4326c62a2372>.

Note: file location: data/nlss/NLSS IV 2022-23.

Access date: May 2025.

Access type: Restricted. The database can be purchased by contacting the Nepal National Statistics Office at microdata@cbs.gov.np.

Citation: National Statistics Office of Nepal. 2025. "Nepal Living Standards Survey [dataset]," Accessed via National Statistics Office of Nepal [distributor], 2025-05-01.

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