



Trade-offs in the Design of Simplified Tax Regimes: Evidence from Sub-Saharan Africa

Third Submission: RR_KEN_2024_172

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This review verifies the reproducibility of the exhibits included in the paper "*Trade-offs in the Design of Simplified Tax Regimes: Evidence from Sub-Saharan Africa*".

Contents in this review:

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Main findings

- The code was successfully executed on a new computer after:
 1. Opening the R project.
 2. Running the code in the specified order.
- The output demonstrates consistent stability across multiple runs. Specifically, executing the code two times consecutively yielded identical results.
- The code takes approximately 20 minutes to run.
- We conducted our reproducibility analysis based on the paper shared by the authors on August 6th.
- Every exhibit has been reproduced accurately. See details below.
- **Reproducibility Summary:**
 - **Data:** Some data is confidential and has not been included in the reproducibility package. For more details, please refer to the README file.
 - **Code:** All code files (from cleaning to analysis) are included in the reproducibility package.
 - **Outputs:** All outputs are generated by code included in the reproducibility package.
 - **Reproducibility verification:** Reviewers used data provided directly by the authors to conduct the reproducibility verification, and this is not included in the public reproducibility package. The reviewers did not verify if publicly available data matches the data provided by the authors.
 - **Dependencies environment:** The reviewers created a new environment for dependencies using the latest versions available for each dependency at the moment of the review.

List of exhibits and reproducibility status

Results in the Main Section of the Paper

- **Figure 1** Reproduced.
- **Figure 2** Reproduced.
- **Figure 3** Reproduced.
- **Figure 4** Reproduced.
- **Figure 5** Reproduced.
- **Figure 6** Reproduced.
- **Figure 7** Reproduced.
- **Figure 8** Reproduced.
- **Figure 9** Reproduced.
- **Figure 10** Reproduced.
- **Table 1** Reproduced. Compared against tab_summary.tex
- **Table 2** Reproduced. Compared against tbl_patterns_filling.tex
- **Table 3** Reproduced. Compared against tbl_main_results.tex.

Results in the Annex

- **Figure 11** Does not show analysis results.
- **Figure 12** Reproduced.
- **Figure 13** Reproduced.
- **Figure 14** Does not show analysis results.
- **Figure 15** Does not show analysis results.
- **Figure 16** Reproduced. Compared against deviation_anchor.jpg
- **Figure 17** Reproduced. Compared against quantile_effects.jpg
- **Table 4** Reproduced. Compared against str_overview.tex
- **Table 5** OliveGreenReproduced. Compared against tbl_balance.tex
- **Table 6** OliveGreenReproduced. Compared against tbl_balance_sms.tex

Reproduction Environment

- Paper exhibits were reproduced in a computer with the following specifications:
 - OS: Windows 10 Enterprise
 - Processor: Intel(R) Core(TM) i5-1145G7 CPU @ 2.60GHz
 - Memory available: 15.7 GB
 - Software version: Stata version 18MP, R version 4.3