

README for Revealing Tax Evasion: Experimental Evidence from a Representative Survey of Indonesian Firms

Overview

The replicability package includes all information that is needed to replicate the paper titled: "Revealing Tax Evasion: Experimental Evidence from a Representative Survey of Indonesian Firms." The package requires STATA and R to run, and it includes all necessary folders. The only requirement is to download the data and save it in the correct folder as indicated in the Data Statement and Instructions below.

Data Statement

This research utilizes data from public sources. The utilized data is the 2023 World Bank Enterprise Survey in Indonesia which is available [here](#):

- The file should be named Indonesia-2023-full-data.dta and saved into the "Data" folder (not included).
- Source: World Bank Enterprise Survey in Indonesia 2023
- URL: <https://login.enterprisesurveys.org/content/sites/financeandprivatesector/en/library/library-detail.html/content/dam/wbgassetshare/enterprisesurveys/economy/indonesia/Indonesia-2023-full-data.dta>
- Access Year: 2024

*Note that you will need to login as a WB staff or create an account to be able to download these data files.

Instructions

To run the code from the start the user first get access to the sources listed below and not included in the package, follow the naming conventions and put them in the folder Data/.

First, you will run the Stata code. Change the directory in line 10 of the "Do_File.do" file. All figures and tables are produced using this do-file, with exception of table 1 which comes from the Enterprise Survey questionnaire available [here](#) (questions IDA1 and IDA2), and table A3 which is produced by the R code. The code generated data_set.dta which is used in the Rcode.

Now, you can run the Rcode. The code uses `renv::init()` which isolates the project's packages and versions, ensuring a reproducible environment. This code produces table A3 in the appendix.

List of Exhibits

The package generates all exhibits and saves them in the folder "/Tables and Figures." The names of the files correspond to the exhibits in the paper:

Requirement

- Stata 15
- R