



Income Taxation of Top Earners in Honduras: Linking Personal & Corporate Taxes

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This review verifies the reproducibility of the exhibits included in the paper “*Income Taxation of Top Earners in Honduras: Linking Personal & Corporate Taxes*”.

Contents in this review:

1. Main findings
2. List of exhibits and reproducibility status
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Main findings

- The code was successfully executed on a new computer after:
 1. Updating the global directory.
- The output demonstrates consistent stability across multiple runs. Specifically, executing the code two times consecutively yielded identical results.
- The code takes approximately 10 minutes to run.
- We conducted our reproducibility analysis based on the paper shared by the authors in the package.
- Every exhibit has been reproduced accurately.
- **Reproducibility Summary:**
 - **Data:** Some data is restricted and has not been included in the reproducibility package. For more details, please refer to the README file.
 - **Code:** All code files are included in the reproducibility package but operate from intermediate data, not raw data.
 - **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.
 - **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**

- **Table 1** Reproduced.
- **Figure 1** Reproduced.
- **Figure 2** Reproduced.
- **Figure 3** Reproduced.
- **Figure 4** Reproduced.
- **Figure 5** Reproduced.

Results in the Annex

- **Figure A1** Reproduced.

Reproduction Environment

- Paper exhibits were reproduced in a computer with the following specifications:
 - OS: Windows 10 Enterprise
 - Processor: Intel(R) Xeon(R) Gold 6226R CPU @ 2.90GHz 2.90 GHz (2 processors)
 - Memory available: 32 GB
 - Software version: Stata version 18 MP