



Does Unequal Tax Burden Contribute to Women-Owned Businesses Leaving the Tax Net?

Package ID: RR_ETH_2023_59-v01

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This review verifies the reproducibility of the exhibits included in the paper “*Does Unequal Tax Burden Contribute to Women-Owned Businesses Leaving the Tax Net?*”.

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Main findings

1. The verification process is divided into two stages. Initially, the authors provide a reproducibility package containing artificial data, as the original data is private and confidential. This ensures that users can confirm the package’s functionality and stability. The subsequent details pertain to this aspect of the package, which is accessible to replicators.
2. Successful execution of the code was achieved on a new computer, following these steps:
 - Modification of file paths in the main do-file.
3. Consistency in the output generated by the Stata code was observed across three consecutive runs.
4. The execution time for the Stata code is under 5 minutes.
5. The second stage involved a virtual reproducibility verification. A meeting was held with the authors on December 22, 2023, where they executed the code from scratch, using an empty ado folder, installing all the required dependencies, and removing all previous outputs to ensure a fresh start. The outputs generated on the authors’ computer were then compared with the manuscript provided in their reproducibility package dated December 12.
6. The exhibits in the paper have been confirmed as reproducible.

Reproducibility assessment

- Public reproducibility package was attempted to be reproduced on a computer with the following specifications:
 - OS: Windows 11 Enterprise, version 21H2

- Processor: Intel(R) Core(TM) i5-1145G7 @ 2.60GHz, 1498 Mhz, 4 Core(s)
- Memory available: 4.0 GB
- Software version: Stata 17
- We conducted our reproducibility analysis based on the exhibits the authors shared after the virtual reproducibility verification on December 22nd, and the paper shared by the authors in their reproducibility package.

List of exhibits and reproducibility status

Results in the Main Section of the Paper

- **Table 1** Does not show analysis results
- **Table 2** Reproduced
- **Table 3** Reproduced
- **Table 4:** Reproduced, though significance stars are omitted. The numerical values are accurate. Although the significance stars are not displayed, the corresponding p-values are consistent with the significance levels in the original table, ensuring reproducibility.
- **Table 5** Reproduced
- **Table 6** Reproduced
- **Table 7** Reproduced
- **Table 8** Reproduced
- **Figure 1** Reproduced
- **Table 9:** Reproduced, though significance stars are omitted. The numerical values are accurate. Although the significance stars are not displayed, the corresponding p-values are consistent with the significance levels in the original table, ensuring reproducibility.
- **Table 10** Reproduced
- **Table 11** Reproduced
- **Table 12** Reproduced

Results in the Main Section of the Paper

- **Table A.1** Does not show analysis results
- **Table A.2** Reproduced
- **Table A.3** Reproduced