Supplementary Material for “Politically feasible reforms of non-linear tax systems:” On the prevalence of monotonic tax reforms

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1 Summary

This supplementary material has several parts. We first document in detail the extent to which reforms of statutory personal income tax schedules in OECD countries are monotonic, see Section 2. There we cover the years 2000 – 2016. We then cover a longer time horizon for three countries, namely the United States (1981-2016), France (1916-2016), and the United Kingdom (1981-2016), see Section 3.

We show that a vast majority of reforms in OECD countries is monotonic: Since 2000, 78% of the reforms are (strictly) monotonic. The total number of reforms equals 394. We obtain similar findings when looking at longer time horizon for specific countries, United Kingdom (77% of the reforms), the United States (80% of the reforms), and France (84% of the reforms). For these three countries, we also take a closer look at non-monotonic reforms. We find that most non-monotonic reforms are monotonic either above or below the median.

The OECD does not take account of the full complexity of tax systems. Real-world tax systems also involve taxes and transfers that include deductions, shifting possibilities, targeted transfers, possibly a differential treatment of couples and singles, and a non-linear income tax schedule. It is therefore interesting to see to what extent the mostly monotonic changes of the statutory tax system also show up in micro-simulations that incorporate these additional complexities. We explore this for the US using the NBER TAXSIM database, see Section 4.

Whereas a large majority of the reforms are found to be strictly monotonic for the US under the OECD definition of the tax function, the NBER TAXSIM database definition leads to a reduction in the number of strictly monotonic reforms: 6% instead of 80%. Between 1981 and 2016, out of 35 reforms, 33 are not strictly monotonic. A careful inspection of the non-monotonic reforms shows that 10 are “almost everywhere” strictly monotonic, and 18 are strictly monotonic “almost everywhere” above or below the median income. Thus, it is a robust finding that most reforms are monotonic either below or above median income.

2 Personal income tax reforms in OECD countries since 2000

The OECD provides annual data on key parameters of the statutory personal income tax systems of its member countries (central governments). In particular, it documents personal income tax rates for wage income and the taxable income thresholds at which these statutory rates apply. The information is applicable for a single person without

\footnote{The database provided by the OECD is Table I.1. Central government personal income tax rates and thresholds accessible on http://stats.oecd.org/Index.aspx?DataSetCode=TABLE1.}
dependents. We use this information to construct the corresponding tax function. A reform takes place if this tax function changes from one year to the next. The OECD also reports personal allowances and tax credits, and we include these parameters in our tax functions. Indeed, the OECD documents that the personal allowance corresponds to a basic/standard tax allowance that is a tax relief available to all taxpayers. In addition, such reliefs are universally/automatically available and are unrelated to expenditures incurred by the taxpayer. We observe that many countries use these allowances equivalently to a first bracket of taxable income with a marginal tax rate equal to zero (see, for instance, Belgium, Estonia, Japan, Spain, the United Kingdom, or the United States). Similarly, the basic/standard tax credit is a tax relief available to all taxpayers. Such reliefs are universally/automatically available and are unrelated to expenditures incurred by the taxpayer. We observe again that many countries use these tax credits equivalently to a first bracket of taxable income with a marginal tax rate equal to zero (see, for instance, the Czech Republic, Italy, or the Netherlands). The threshold, tax allowance and tax credit amounts are expressed in national currencies.

For every year, we compute the difference between the current tax schedule and the new tax schedule implied by the reform. If this difference is null for all income levels this is a year without reform.

We first document the monotonicity of the reforms of statutory personal income tax schedules that have been implemented (i.e. made into the law) for a panel of 33 OECD countries since 2000. The list of the 33 countries in our panel are: Australia, Austria, Belgium, Canada, Chile, Czech Republic, Denmark, Estonia, Finland, France, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Latvia, Luxembourg, Mexico, Netherlands, New Zealand, Norway, Poland, Portugal, Slovak Republic, Spain, Sweden, Switzerland, Turkey, United Kingdom, United States. The OECD has 35 members: we excluded Slovenia because of an inconsistency in the OECD database for this country (see the threshold 6 in 2004) and Germany because the tax system is based on a polynomial formula that is not represented in the OECD database. As we show below, including data from an alternative and more accurate source for Germany leads to an increase in the number of monotonic reforms.

**Summary statistics.** Table 1 shows that most reforms in OECD countries are monotonic: Since 2000, 78% of the reforms were monotonic. We notice that income tax reforms occur frequently: In total 528 annual tax reforms were possible and 394 took place. In the Appendix to this document, we provide the summary statistics for every OECD country in our panel (the statistics for France, the US, and the UK are provided in the main text below).

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2Our treatment of tax allowances and tax credits is not decisive for the finding that most tax reforms are monotonic. We report on a robustness check below.

Total number of possible reforms (#years*#countries): 528
Total number of reforms: 394
Number of monotonic reforms: 309 (78%)
Number of non-monotonic reforms: 85 (22%)

Table 1: Summary statistics on the tax reforms for a panel of 33 OECD countries (2000-2016).

Summary statistics for all OECD countries in our panel are reported in Appendix A. Table 1 is based on the OECD database (Table I.1. Central government personal income tax rates and thresholds: accessible on http://stats.oecd.org/Index.aspx?DataSetCode=TABLE1).

As a robustness check, we have run our analysis of reforms including Germany and found that 80% of the reforms are monotonic whereas 78% of the reforms were monotonic in our benchmark, see Table 38. The total number of reforms increases from 394 to 406 when Germany is included.

As another robustness check we have run our analysis of reforms excluding personal allowances and found that 82% of the reforms are monotonic in this case. Similarly, we have excluded tax credits and found that 77% of the reforms are monotonic in this case.

3 Income tax reforms in France, the United Kingdom and the United States

3.1 France (1916-2016)

This section relies on the historical account of French income tax in Chapter 4 of Piketty (2001; 2018) and the Institut des politiques publiques (IPP) database. The French tax schedule is such that the income tax paid in year $t$ is based on the income generated in year $t - 1$, whereas the tax law for the income tax in year $t$ is decided in the fall of year $t - 1$. We refer to the year in which the new tax law applies as the year of the reform.

Summary statistics on the whole history of French tax reforms. Table 2 reports on the reforms of income tax schedules in France from its creation in 1914 (the first year where the schedule applied is in 1916 on the income generated in 1915): 84% of the reforms are monotonic. In the following we look separately at the tax reforms before and after the second world war.

\footnote{The database comes from the German Federal Ministry of Finance, accessible on https://www.bmf-steuerrrechner.de/index.xhtml?jsessionid=46D8EC6083BF2573A42C3A2B03B49DF.}

\footnote{See also Delalande (2011). The IPP database can be accessed on http://www.ipp.eu/.
First year of income taxes: 1916  
Total number of possible reforms until 2016: 100  
Total number of reforms until 2016: 74  
Number of monotonic reforms: 62 (84%)  
Number of non-monotonic reforms: 12 (16%)

Table 2: Summary statistics on French tax reforms (1916-2016).

Table 2 is based on the Institut des politiques publiques (IPP) database (accessible on http://www.ipp.eu/).

First year of income taxes: 1916  
Total number of possible reforms until 1945: 29  
Total number of reforms until 1945: 12  
Number of monotonic reforms: 8 (67%)  
Number of non-monotonic reforms: 4 (33%)

Table 3: Summary statistics on the French tax reforms before World War II (1915-1945).


Table 3 is based on the Institut des politiques publiques (IPP) database (accessible on http://www.ipp.eu/).

Summary statistics on the period 1916-1945. We begin with a detailed account of the reforms that took place before the second World War. Table 3 shows that only 4 reforms before World War II (WWII) are non-monotonic (1918, 1920, 1937, 1943). A careful inspection of these reforms shows, however, that they are “essentially” monotonic, even though the function that indicates the change in the tax burden exhibits some small non-monotonicities, see Figures 1, 2 and 3. Overall, before WWII, tax reforms were rare, there are 17 years without a reform.
Figure 1: Reform of the French income tax in 1918

Figure 1 is based on the information provided by barèmes Institut des politiques publiques (IPP), http://www.ipp.eu/outils/baremes – ipp/.

Figure 2: Reform of the French income tax in 1920

Figure 2 is based on the information provided by barèmes Institut des politiques publiques (IPP), http://www.ipp.eu/outils/baremes – ipp/.
Figure 3: Reform of the French income tax in 1937 (first row) and 1943 (second row)

Figure 3 is based on the information provided by barèmes Institut des politiques publiques (IPP), http://www.ipp.eu/outils/baremes – ipp/.
Beginning of examination: 1945
Total number of possible reforms: (1945-2016) 71
Total number of reforms: 62
Number of monotonic reforms: 54 (87%)
Number of non-monotonic reforms: 8 (13%)

Table 4: Summary statistics on the French tax reforms after World War II (1945-2016).


Summary statistics on the period 1945-2016. We now provide a detailed account of the reforms that occurred after the second World War. Table 4 shows that there are adjustments of the French income tax system almost every year since WWII. In most of the cases the changes in tax payments are monotonic for all incomes. There are eight exceptions. Under at least two of those (2011 and 1983), the changes in tax payments were strictly monotonic below the median, see Figures 4 and 5. More generally, an inspection of the non-monotonic reforms reveals that there is usually one bracket where monotonicity is violated. In some cases this bracket is, moreover, very narrow. Such tax reforms are monotonic above or below the median.
Figure 4: Non-monotonic reforms of the French income tax

Figure 4 shows some non-monotonic reforms. The reforms were implemented in years 1946 (first row, left panel), 1951 (first row, right panel), 1961 (second row, left panel), 1975 (second row, right panel), 1994 (third row, left panel), and 2015 (third row, right panel). Figure 4 is based on the information provided by barèmes Institut des politiques publiques (IPP), http://www.ipp.eu/outils/baremes - ipp/.

Figure 5: Non-monotonic reforms of the French income tax in years 1983 and 2011

Figure 5 shows the non-monotonic reform implemented in years 1983 (left panel) and 2011 (right panel). Figure 5 is based on the information provided by barèmes Institut des politiques publiques (IPP), http://www.ipp.eu/outils/baremes - ipp/.
### 3.2 United Kingdom (1981-2016)

This section relies on an historical account of the UK income tax in the Mirrlees review (see in particular the Chapter 1 of Mirrlees (2010)), a timeline of the main tax changes announced in each Budget and Pre-Budget Report done by the Institute For Fiscal Studies (IFS)\(^6\) and the database from the United Kingdom HM Revenue & Customs (HMRC)\(^7\).

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<thead>
<tr>
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<td>Total number of reforms until 2016:</td>
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<td>Number of monotonic reforms:</td>
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<tr>
<td>Number of non-monotonic reforms:</td>
<td>8 (23%)</td>
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</table>

Table 5: Summary statistics on tax reforms in the United Kingdom (1981-2016).


Table 5 shows that there are adjustments of the UK income tax system every year since 1981. In most cases the changes in tax payments were monotonic for all incomes (77% of the reforms are monotonic). There are eight exceptions, see Figures 6 and 7. Under five of those, there is one bracket where monotonicity is violated, with the implication that the reform is monotonic either above or below median income.

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\(^7\)The database can be accessed on [https://www.gov.uk/government/collections/tax−structure−and−parameters−statistics](https://www.gov.uk/government/collections/tax−structure−and−parameters−statistics).
Figure 6: Non-monotonic reforms of the UK income tax

Figure 6 shows the reforms implemented in years 2016 (first row, left panel), 2015 (first row, right panel), 2014 (second row, left panel), 2013 (second row, right panel), 2012 (third row, left panel) and 2011 (third row, right panel). Figure 6 is based on the information provided by the United Kingdom HM Revenue & Customs accessible on https://www.gov.uk/government/collections/tax—structure—and—parameters—statistics.

Figure 7: Non-monotonic reforms of the UK income tax

Figure 7 shows the reforms implemented in years 1999 (left panel) and 2008 (right panel). Figure 7 is based on the information provided by the United Kingdom HM Revenue & Customs accessible on https://www.gov.uk/government/collections/tax—structure—and—parameters—statistics.
3.3 United States (1981-2016)

Summary statistics. This section relies on accounts of US income tax reforms and the OECD database.

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<tr>
<td>Total number of possible reforms until 2016</td>
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<tr>
<td>Total number of reforms until 2016</td>
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<td></td>
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<tr>
<td>Number of monotonic reforms</td>
<td>28</td>
<td>80%</td>
</tr>
<tr>
<td>Number of non-monotonic reforms</td>
<td>7</td>
<td>20%</td>
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</table>

Table 6: Summary statistics on the tax reforms in the United States (1981-2016).


Table 6 shows that 80% of the reforms are monotonic over the whole range of incomes, 7 out of 35 reforms are non-monotonic. These 7 reforms are either non-monotonic in a small range of incomes (1987, 1988), or monotonic either above or below median income (1991, 1993, 1995, 2000, 2013), see Figures 8, 9, and 10.

Figure 8: Reforms of the US income tax: 1995 and 2000

Figure 8 shows the reforms implemented in 1995 and 2000. Figure 8 is based on the information in the OECD database (accessible on http://www.oecd.org/tax/policy/tax-database.htm).

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Figure 9: Reforms of the US income tax: 1987 and 1988

Figure 9 shows the TRA’86 reforms were implemented in years 1987 (first row with a zoom on low income on the right panel) and 1988 (second row with a zoom on low income on the right panel). Figure 9 is based on the information in the OECD database (accessible on http://www.oecd.org/tax/policy/tax−database.htm).

4 A robustness check

The OECD database contains statutory tax rates, but lacks data on further elements of the tax and transfer system. As a robustness check, we look at the prevalence of monotonic reforms using an alternative data source that contains such information. Specifically, we employ the NBER TAXSIM database that contains information on the US tax and transfer system.\(^\text{10}\) For comparability to the analysis based on OECD data, we look at the “Federal income tax liability including capital gains rates, surtaxes, alternative minimum taxes (AMT) and refundable and non-refundable credits” (\(fiitax\) variable) for “single or head of household (unmarried)” childless taxpayer with only wage and salary income (including self-employment - \(pwages\) variable).\(^\text{11}\) We look at a taxpayer with undetermined age, but assume that the taxpayer is eligible for the EITC and the full AMT exclusion, but not for any age exemption or supplemental standard deduction.

The analysis below yields two main findings: First, with more parameters of the tax and transfer system that change from one year to the next, the number of tax reforms that are monotonic over the whole range of incomes becomes small. Second, non-monotonocities are often small or concentrated in a narrow range of incomes. As

\(^\text{10}\) The NBER TAXSIM (Version 9) database is accessible on http://users.nber.org/taxsim/taxsim9/.
\(^\text{11}\) All other sources of income or possible deductions are set to 0.
a consequence, it is a robust finding that most reforms are monotonic at least below or above the median income.


Table 7: Summary statistics on the tax reforms in the United States with the NBER TAXSIM database (1981-2016).


Table 7 is based on the NBER TAXSIM database (accessible on [http://users.nber.org/taxsim/taxsim9/](http://users.nber.org/taxsim/taxsim9/)).

for the following reasons:

1. Since 2000, the OECD database ignores the personal exemption whereas it is included in the TAXSIM database. Quantitatively, this seems to be the most important difference. It explains some large gaps, see, for instance, Figure 14 for the year 2000.

2. The earned income credit for low incomes is included in the TAXSIM but not in the OECD database.
Figure 11: Reforms of the US income tax - NBER TAXSIM: 1987 and 1988

Figure 11 shows the reforms implemented in years 1987 (first row with a zoom on low income on the right panel) and 1988 (second row with a zoom on low income on the right panel). Figure 11 is based on the information in the NBER TAXSIM database (accessible on http://users.nber.org/taxsim/taxsim9/).
Figure 12: Reforms of the US income tax - NBER TAXSIM: 2001-2003

Figure 12 shows the reforms that were implemented in years 2001 (first row), 2002 (second row), and 2003 (third row). Figure 12 is based on the information in the NBER TAXSIM database (accessable on [http://users.nber.org/taxsim/taxsim9/](http://users.nber.org/taxsim/taxsim9/)).
Figure 13: Reforms of the US income tax - NBER TAXSIM: 1991, 1993, and 2013

Figure 13 shows the reforms were implemented in years 1991 (first row), 1993 (second row) and 2013 (third row). Figure 13 is based on the information in the NBER TAXSIM database (accessible on http://users.nber.org/taxsim/taxsim9/).

Figure 14: Reform of the US income tax in 2000 - NBER TAXSIM

Figure 14 shows the reform implemented in 2000. Figure 14 is based on the information in the NBER TAXSIM database (accessible on http://users.nber.org/taxsim/taxsim9/).
Figure 15: Monotonic reforms under OECD definition / non-monotonic under TAXSIM definition - US income tax

Figure 15 shows the reforms were implemented in years 1989 and 1990 (first row), 1992 and 1996 (second row), 1996 and 1998 (third row), and 2015 and 2016 (fourth row). Figure 15 is based on the information in the NBER TAXSIM database (accessible on http://users.nber.org/taxsim/taxsim9/) and the OECD database.
### A Additional material: Summary statistics on OECD countries

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<tbody>
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<td>Total number of possible reforms until</td>
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<td>16</td>
<td>16</td>
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<tr>
<td>2016:</td>
<td></td>
<td></td>
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<tr>
<td>Total number of reforms until 2016:</td>
<td>11</td>
<td>6</td>
<td>16</td>
</tr>
<tr>
<td>Number of monotonic reforms:</td>
<td>10 (91%)</td>
<td>2 (33%)</td>
<td>16 (100%)</td>
</tr>
<tr>
<td>Number of non-monotonic reforms:</td>
<td>1 (9%)</td>
<td>4 (67%)</td>
<td>0 (0%)</td>
</tr>
</tbody>
</table>

Table 8: Summary statistics on the tax reforms in Australia (2000-2016).


Table 9: Summary statistics on the tax reforms in Austria (2000-2016).


Table 10: Summary statistics on the tax reforms in Belgium (2000-2016).

In Belgium out of the inspected 16 years there were 16 monotone income tax reforms.
Beginning of examination: 2000
Total number of possible reforms until 2016: 16
Total number of reforms until 2016: 16
Number of monotonic reforms: 14 (88%)
Number of non-monotonic reforms: 2 (13%)

Table 11: Summary statistics on the tax reforms in Canada (2000-2016).


Beginning of examination: 2000
Total number of possible reforms until 2016: 16
Total number of reforms until 2016: 16
Number of monotonic reforms: 15 (94%)
Number of non-monotonic reforms: 1 (6%)

Table 12: Summary statistics on the tax reforms in Chile (2000-2016).


Beginning of examination: 2000
Total number of possible reforms until 2016: 16
Total number of reforms until 2016: 5
Number of monotonic reforms: 4 (80%)
Number of non-monotonic reforms: 1 (20%)

Table 13: Summary statistics on the tax reforms in the Czech Republic (2000-2016).

### Table 14: Summary statistics on the tax reforms in Denmark (2000-2016).


<table>
<thead>
<tr>
<th>Beginning of examination:</th>
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<tbody>
<tr>
<td>Total number of possible reforms until 2016:</td>
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<tr>
<td>Total number of reforms until 2016:</td>
<td>16</td>
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<tr>
<td>Number of monotonic reforms:</td>
<td>7 (44%)</td>
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<tr>
<td>Number of non-monotonic reforms:</td>
<td>9 (56%)</td>
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### Table 15: Summary statistics on the tax reforms in Estonia (2000-2016).


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<td>8</td>
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<tr>
<td>Number of monotonic reforms:</td>
<td>8 (100%)</td>
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<tr>
<td>Number of non-monotonic reforms:</td>
<td>0 (0%)</td>
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</table>

### Table 16: Summary statistics on the tax reforms in Finland (2000-2016).


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<tbody>
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<td>16</td>
</tr>
<tr>
<td>Total number of reforms until 2016:</td>
<td>16</td>
</tr>
<tr>
<td>Number of monotonic reforms:</td>
<td>12 (75%)</td>
</tr>
<tr>
<td>Number of non-monotonic reforms:</td>
<td>4 (25%)</td>
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</table>
Table 17: Summary statistics on the tax reforms in Greece (2000-2016).


Table 18: Summary statistics on the tax reforms in Hungary (2000-2016).


Table 19: Summary statistics on the tax reforms in Iceland (2000-2016).


Beginning of examination: 2000
Total number of possible reforms until 2016: 16
Total number of reforms until 2016: 3
Number of monotonic reforms: 2 (67%)
Number of non-monotonic reforms: 1 (33%)

Table 23: Summary statistics on the tax reforms in Japan (2000-2016).


Beginning of examination: 2000
Total number of possible reforms until 2016: 16
Total number of reforms until 2016: 9
Number of monotonic reforms: 9 (100%)
Number of non-monotonic reforms: 0 (0%)

Table 24: Summary statistics on the tax reforms in Korea (2000-2016).


Beginning of examination: 2000
Total number of possible reforms until 2016: 16
Total number of reforms until 2016: 10
Number of monotonic reforms: 10 (100%)
Number of non-monotonic reforms: 0 (0%)

Table 25: Summary statistics on the tax reforms in Latvia (2000-2016).

Table 26: Summary statistics on the tax reforms in Luxembourg (2000-2016).


Table 27: Summary statistics on the tax reforms in Mexico (2000-2016).


Table 28: Summary statistics on the tax reforms in the Netherlands (2000-2016).

Beginning of examination: 2000
Total number of possible reforms until 2016: 16
Total number of reforms until 2016: 4
Number of monotonic reforms: 4 (100%)
Number of non-monotonic reforms: 0 (0%)

Table 29: Summary statistics on the tax reforms in New-Zealand (2000-2016).


Beginning of examination: 2000
Total number of possible reforms until 2016: 16
Total number of reforms until 2016: 16
Number of monotonic reforms: 9 (56%)
Number of non-monotonic reforms: 7 (44%)

Table 30: Summary statistics on the tax reforms in Norway (2000-2016).


Beginning of examination: 2000
Total number of possible reforms until 2016: 16
Total number of reforms until 2016: 7
Number of monotonic reforms: 6 (86%)
Number of non-monotonic reforms: 1 (14%)

Table 31: Summary statistics on the tax reforms in Poland (2000-2016).


Table 32: Summary statistics on the tax reforms in Portugal (2000-2016).

<table>
<thead>
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<th>2000</th>
<th>16</th>
<th>15</th>
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Table 33: Summary statistics on the tax reforms in the Slovak Republic (2000-2016).

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<thead>
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<th>16</th>
<th>13</th>
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Table 34: Summary statistics on the tax reforms in Spain (2000-2016).

<table>
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<th>2000</th>
<th>16</th>
<th>11</th>
<th>8 (73%)</th>
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</tr>
<tr>
<td>Number of non-monotonic reforms:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Table 35: Summary statistics on the tax reforms in Sweden (2000-2016).


<table>
<thead>
<tr>
<th>Beginning of examination:</th>
<th>2000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of possible reforms until 2016:</td>
<td>16</td>
</tr>
<tr>
<td>Total number of reforms until 2016:</td>
<td>16</td>
</tr>
<tr>
<td>Number of monotonic reforms:</td>
<td>15 (94%)</td>
</tr>
<tr>
<td>Number of non-monotonic reforms:</td>
<td>1 (6%)</td>
</tr>
</tbody>
</table>

Table 36: Summary statistics on the tax reforms in Switzerland (2000-2016).


<table>
<thead>
<tr>
<th>Beginning of examination:</th>
<th>2000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of possible reforms until 2016:</td>
<td>16</td>
</tr>
<tr>
<td>Total number of reforms until 2016:</td>
<td>6</td>
</tr>
<tr>
<td>Number of monotonic reforms:</td>
<td>5 (83%)</td>
</tr>
<tr>
<td>Number of non-monotonic reforms:</td>
<td>1 (17%)</td>
</tr>
</tbody>
</table>

Table 37: Summary statistics on the tax reforms in Turkey (2000-2016).


<table>
<thead>
<tr>
<th>Beginning of examination:</th>
<th>2000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total number of possible reforms until 2016:</td>
<td>16</td>
</tr>
<tr>
<td>Total number of reforms until 2016:</td>
<td>16</td>
</tr>
<tr>
<td>Number of monotonic reforms:</td>
<td>12 (75%)</td>
</tr>
<tr>
<td>Number of non-monotonic reforms:</td>
<td>4 (25%)</td>
</tr>
</tbody>
</table>
Beginning of examination: 2000
Total number of possible reforms until 2016: 16
  Total number of reforms until 2016: 11
    Number of monotonic reforms: 9 \( (82\%) \)
    Number of non-monotonic reforms: 2 \( (18\%) \)

Table 38: Summary statistics on the tax reforms in Germany (2000-2016).

References


